

State Auditor

Fiscal Year 2026 Budget Brief Detail

Information contained in this document is based on the Governor's FY2026 Budget and may not correspond with the final budget adopted by the Legislature.

State Auditor Budget Request

By Fund Category	FY 2023 Actual	FY 2024 Actual	FY 2024 Budget Revised	FY 2025 Budget	FY 2026 Agency Request	FY 2026 Governors Recommended	Change From FY2025
General	\$1,473,915	\$1,599,397	\$1,653,653	\$1,789,768	\$1,789,768	\$1,789,768	\$0
Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,473,915	\$1,599,397	\$1,653,653	\$1,789,768	\$1,789,768	\$1,789,768	\$0
By Program	FY 2023 Actual	FY 2024 Actual	FY 2024 Budget Revised	FY 2025 Budget	FY 2026 Agency Request	FY 2026 Governors Recommended	Change From FY2025
State Auditor	\$1,473,915	\$1,599,397	\$1,653,653	\$1,789,768	\$1,789,768	\$1,789,768	\$0
Total	\$1,473,915	\$1,599,397	\$1,653,653	\$1,789,768	\$1,789,768	\$1,789,768	\$0
By Object Expenditure Personnel Costs	FY 2023 Actual	FY 2024 Actual	FY 2024 Budget Revised	FY 2025 Budget	FY 2026 Agency Request	FY 2026 Governors Recommended	Change From FY2025
	\$1,296,208	\$1,389,470	\$1,442,301	\$1,574,757	\$1,574,757	\$1,574,757	\$0
Salaries	\$1,004,177	\$1,075,084	\$1,104,170	\$1,219,645	\$1,219,645	\$1,219,645	\$0
Benefits	\$292,032	\$314,386	\$338,131	\$355,112	\$355,112	\$355,112	\$0
Operating Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2024 Budget Revised	FY 2025 Budget	FY 2026 Agency Request	FY 2026 Governors Recommended	Change From FY2025
	\$177,707	\$209,927	\$211,352	\$215,011	\$215,011	\$215,011	\$0
Travel	\$1,376	\$632	\$12,843	\$13,211	\$13,211	\$13,211	\$0
Contractual Services	\$121,993	\$145,020	\$153,864	\$157,155	\$157,155	\$157,155	\$0
Supplies	\$36,765	\$37,178	\$37,013	\$37,013	\$37,013	\$37,013	\$0
Capital Outlay	\$17,573	\$27,097	\$7,632	\$7,632	\$7,632	\$7,632	\$0
Total	\$1,473,915	\$1,599,397	\$1,653,653	\$1,789,768	\$1,789,768	\$1,789,768	\$0
Full-Time Equivalent (FTE)	16.0	15.72	16.0	16.0	16.0	16.0	0.00

Reversions and Unutilized FTE (33)

	General	Federal	Other
Original Appropriation FY2024	\$1,498,518	\$0	\$0
Pool Distributions	\$131,884	\$0	\$0
Supplemental Changes	\$0	\$0	\$0
Agency Adjustments	\$23,251	\$0	\$0
Transfers	\$0	\$0	\$0
Reorganizations	\$0	\$0	\$0
Adjusted Appropriation FY2024	\$1,653,653	\$0	\$0
FY2024 Expenditures	\$1,599,397	\$0	\$0
Reversion of Authority	\$54,256	\$0	\$0
Unutilized FTE			0.3

State Auditor (3300)

Reversions and Unutilized FTE (3300)

	General	Federal	Other
Original Appropriation FY2024	\$1,498,518	\$0	\$0
Pool Distributions	\$131,884	\$0	\$0
Supplemental Changes	\$0	\$0	\$0
Agency Adjustments	\$23,251	\$0	\$0
Transfers	\$0	\$0	\$0
Reorganizations	\$0	\$0	\$0
Adjusted Appropriation FY2024	\$1,653,653	\$0	\$0
FY2024 Expenditures	\$1,599,397	\$0	\$0
Reversion of Authority Unutilized FTE	\$54,256	\$0	\$0 0.3

Budget Request: State Auditor (3300)

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Federal	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total	\$1,473,915	\$1,599,397	\$1,653,653	\$1,789,768	\$1,789,768	\$1,789,768	\$0

By Program	FY 2023 Actual	FY 2024 Actual	FY 2024 Budget Revised	FY 2025 Budget	FY 2026 Agency Request	FY 2026 Governors Recommended	Change From FY2025
State Auditor	\$1,473,915	\$1,599,397	\$1,653,653	\$1,789,768	\$1,789,768	\$1,789,768	\$0
Total	\$1,473,915	\$1,599,397	\$1,653,653	\$1,789,768	\$1,789,768	\$1,789,768	\$0

By Object Expenditure Personnel Costs	FY 2023 Actual	FY 2024 Actual	FY 2024 Budget Revised	FY 2025 Budget	FY 2026 Agency Request	FY 2026 Governors Recommended	Change From FY2025
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Benefits	\$292,032	\$314,386	\$338,131	\$355,112	\$355,112	\$355,112	\$0
Operating Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2024 Budget Revised	FY 2025 Budget	FY 2026 Agency Request	FY 2026 Governors Recommended	Change From FY2025
	\$177,707	\$209,927	\$211,352	\$215,011	\$215,011	\$215,011	\$0
Travel	\$1,376	\$632	\$12,843	\$13,211	\$13,211	\$13,211	\$0

Operating Expenditures	FY 2023 Actual	FY 2024 Actual	FY 2024 Budget Revised	FY 2025 Budget	FY 2026 Agency Request	FY 2026 Governors Recommended	Change From FY2025
Contractual Services	\$121,993	\$145,020	\$153,864	\$157,155	\$157,155	\$157,155	\$0
Supplies	\$36,765	\$37,178	\$37,013	\$37,013	\$37,013	\$37,013	\$0
Capital Outlay	\$17,573	\$27,097	\$7,632	\$7,632	\$7,632	\$7,632	\$0
Total	\$1,473,915	\$1,599,397	\$1,653,653	\$1,789,768	\$1,789,768	\$1,789,768	\$0
Full-Time Equivalent (FTE)	16.0	15.72	16.0	16.0	16.0	16.0	0.00

Funding Sources (Governor's Recommended)

	General	Federal	Other	General%	Federal%	Other%
STATE GENERAL FUND	\$1,789,768	\$0	\$0	100.0%	0.0%	0.0%

Revenues and Statistics: State Auditor (3300)

Revenues	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Estimated FY 2026
Receipts from Garnishments	\$8,745	\$9,360	\$10,000	\$10,000
Performance Indicators	Actual FY 2023	Actual FY 2024	Estimated FY 2025	Estimated FY 2026
VOUCHERS PROCESSED:				
Vouchers Returned for Correction	3,103	3,475	3,500	3,500
Vouchers Audited	268,473	261,726	300,000	300,000
% of Vouchers Returned for Correction	1.2%	1.32%	1.5%	1.5%
Warrants Written:				
Warrants - Regular and Social Services	140,816	130,880	150,000	150,000
Colleges, Regents, SDSD, SDSVH	51,299	51,083	55,000	55,000
Lottery	6,359	6,843	7,000	7,000
Stop Payments Issued	409	505	500	500
Replacement Warrants Filed	246	274	275	275
Forged Warrants	638	215	300	300
ELECTRONIC TRANSACTIONS:				
ACH Vendor Payments	51,050	52,773	53,000	53,000
ACH Transfer Documents Approved	3,307	4,064	4,000	4,000
PAYROLL:				
Levies/Student Loans/Garnishments	3/0/583	1/0/624	3/0/600	3/0/650
Child Care Court Order Payments	155	158	165	165
Active Government Subdivisions	663	663	663	663
State Government Social Security	125,367,827	140,107,587	145,000,000	145,000,000
Income Tax Withheld/Transmitted to IRS	77,379,792	87,068,948	88,000,000	90,000,000
Income Tax Withheld From Retirees	62,962,474	64,590,155	66,000,000	66,000,000
OTHER:				
Consultant Contracts Filed	2,065	2,184	2,200	2,200
Local Bank Accounts	198	192	195	195
Submission of Annual Report	Annual	Annual	Annual	Annual
PROCUREMENT CARDS:				
# of Cards*	1,198	530	550	550
# of Transactions	56,538	56,568	57,000	57,000

Budget History

FY 2025 Budget		General	Federal	Other	Total	FTE
Constitutional Office Salary Adjustment (8.5%)		\$77,994	\$0	\$0	\$77,994	0.00
Totals		\$77,994	\$0	\$0	\$77,994	0.00
Session 2024 Supplemental and Special Appropriations	Bill	General	Federal	Other	Total	FTE
No Changes						
Totals		\$0	\$0	\$0	\$0	0.00
FY 2024 Budget		General	Federal	Other	Total	FTE
Office Supplies		\$5,000	\$0	\$0	\$5,000	0.00
Totals		\$5,000	\$0	\$0	\$5,000	0.00
Session 2023 Supplemental and Special Appropriations	Bill	General	Federal	Other	Total	FTE
No Changes						
Totals		\$0	\$0	\$0	\$0	0.00
FY 2023 Budget		General	Federal	Other	Total	FTE
Postage Costs		\$1,000	\$0	\$0	\$1,000	0.00
Check Printer Maintenance		\$1,500	\$0	\$0	\$1,500	0.00
Copier Services		\$1,050	\$0	\$0	\$1,050	0.00
Printer Toner		\$3,700	\$0	\$0	\$3,700	0.00
Totals		\$7,250	\$0	\$0	\$7,250	0.00
Session 2022 Supplemental and Special Appropriations	Bill	General	Federal	Other	Total	FTE
Office of the State Auditor Operating Expenses	SB 60	\$31,050	\$0	\$0	\$31,050	0.00
Totals		\$31,050	\$0	\$0	\$31,050	0.00