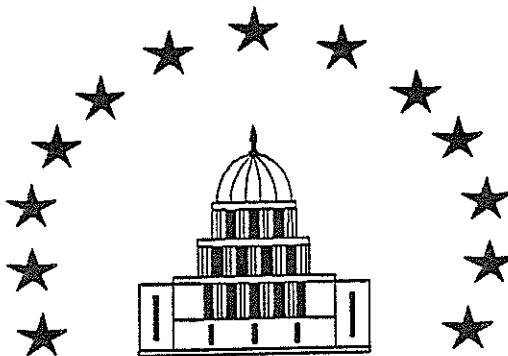


BUDGETARY PROCESSES

in the States
(a tabular display)

July 1987

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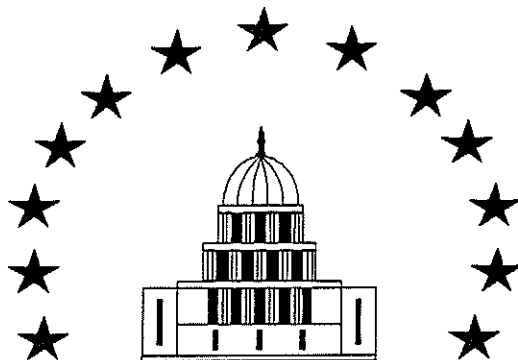
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Prepared by Marcia Howard



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TABLE A
BUDGET CALENDAR

Budget Guidelines to Agencies	Agency Requests Submitted to Governor	Agency Hearings Held	Governor's Budget Sent to Legislature	Legislature Adopts Budget	Fiscal Year Begins	Frequency of Legislative/Budget Cycles	
Alabama	July/Aug	Oct/Nov	Dec/Jan	Jan/Feb/Ap	May/July	October 1	Annual/Annual
Alaska							
Arizona	June	September	Oct/Nov	January	April	July 1	Annual/Annual
Arkansas	May	August	Aug/Sept	Sept/Dec	April	July 1	Biennial/Biennial
California	July	Sept/Nov	Nov/Dec	January	March/June	July 1	Annual/Annual
Colorado	June	August	Dec/Jan	November	March/Ap	July 1	Annual/Annual
Connecticut	July	September	December	January	May	July 1	Annual/Annual
Delaware	August	Sept/Oct	Oct/Dec	January	June	July 1	Annual/Annual
Florida	July/Aug	Oct/Nov	-	February	June	July 1	Annual/Biennial
Georgia	June	September	Oct/Dec	January	March	July 1	Annual/Annual
Hawaii	May/June	August	November	January	April 1	July 1	Annual/Biennial
Idaho	May	September	-	January	March	July 1	Annual/Annual
Illinois	July	Nov/Dec	Nov/Dec	March	June	July 1	Annual/Annual
Indiana	June	September	Oct/Nov	January	April/May	July 1	Annual/Biennial
Iowa	June	September	December	January	April	July 1	Annual/Annual
Kansas	July	Sept/Oct	November	January	April	July 1	Annual/Annual
Kentucky	July	October	December	January	March	July 1	Biennial/Biennial
Louisiana	October	December	January	April	July	July 1	Annual/Annual
Maine	July	September	December	Jan/Feb	June	July 1	Annual/Biennial
Maryland	July	Sept/Oct	Oct/Dec	January	April	July 1	Annual/Annual
Massachusetts	July	September	Oct/Nov	January	June	July 1	Annual/Annual
Michigan	May	Sept/Oct	Oct/Nov	January	June	October 1	Annual/Annual
Minnesota	June/July	October	-	January	May	July 1	Annual/Biennial
Mississippi	June	August	September	November	March	July 1	Annual/Annual
Missouri	June/July	October	Oct/Nov	January	April/June	July 1	Annual/Annual
Montana	June	Aug/Sept	-	December	April	July 1	Biennial/Biennial
Nebraska	July	September	January	January	March	July 1	Biennial/Biennial
Nevada	July	September	Sept/Dec	January	June	July 1	Biennial/Biennial
New Hampshire	May	October 1	December	Feb 15	June	July 1	Annual/Biennial
New Jersey	May/June	October	-	January	June	July 1	Annual/Annual
New Mexico	June/July	September	Oct/Nov	January	Feb/March	July 1	Annual/Annual
New York	June/July	September	November	January	March	April 1	Annual/Annual
North Carolina	June	September	October	February	July	July 1	Biennial/Biennial
North Dakota	March	July/Aug	July/Sept	December	April	July 1	Biennial/Biennial
Ohio	July	September	October	February	June	July 1	Annual/Biennial
Oklahoma	July	September	Sept/Oct	January	May/June	July 1	Annual/Annual
Oregon	April	September	Sept/Nov	December 1	June	July 1	Biennial/Biennial
Pennsylvania	August	Oct/Nov	December	February	June	July 1	Annual/Annual
Rhode Island	June	October	November	Feb/March	June	July 1	Annual/Annual
South Carolina	July	August	August	January	June	July 1	Annual/Annual
South Dakota	July	September	September	December	March	July 1	Annual/Annual
Tennessee	August	October	November	January	May	July 1	Annual/Annual
Texas	March/Ap	June/July	Aug/Oct	January	May	September 1	Biennial/Biennial
Utah	July	September	October	December	February	July 1	Annual/Annual
Vermont	June	September	Sept/Oct	January	May	July 1	Annual/Biennial
Virginia	May	September	Oct/Dec	January	March	July 1	Annual/Biennial
Washington	April	Aug/Sept	October	December	May	July 1	Annual/Biennial
West Virginia	July	August				July 1	Annual/Annual
Wisconsin	April	October	March	June	July	July 1	Annual/Biennial
Wyoming	August	September	November	December	March	July 1	Annual/Biennial

TABLE B
EXECUTIVE BUDGET PREPARATION

State	Authority to Prepare Original Revenue Estimates	Authority To Revise Estimates	Budget Reflects Generally Accepted Accounting Principles	Limitations on Taxes and/or Expenditures	Incorporation of Estimates into Budget Process Required
Alabama	BA,S	G/BA	-	C,S	S
Alaska					
Arizona	G,BA,S	L	-	S	S
Arkansas	BA,S	G/BA,L	-	X	S
California	BA,B/C,S	G/BA,L	*	X	X
Colorado	BA,S	BA,L	X	C,S	X
Connecticut	BA,S	G/BA,L	-	-	-
Delaware	BA,G,S	L	-	C	C
Florida	G,BA,S	G/BA,L	*	C	S
Georgia	G,C	G	X	C,S	C,S
Hawaii	B/C,S	G,L	-	C,S	C,S
Idaho	G/BA	G/BA	X	S	-
Illinois	G,BA,S	G,L	X	S	S
Indiana	BA,S	G/BA	X	S	S
Iowa	OA	OA	-	C,S	S
Kansas	BA,S	G/BA,L	-	C	X
Kentucky	G,R	G,R	-	C	S
Louisiana	B/C	B/C	-	-	S
Maine	BA,S	G/BA,L	-	-	S
Maryland	B/C,S	G	-	-	C
Massachusetts	BA,B/C	BA,L,B/C	-	S	-
Michigan	G,BA,S,C	G/BA,L	X	C	C
Minnesota	BA,S	BA,L	-	-	S
Mississippi	G,BA,L	G,BA,L	-	-	-
Missouri	BA,S	G/BA	X	C	S
Montana	G,BA,S,R	G/BA,L	X	X	-
Nebraska	L,R	B/C	X	-	S
Nevada	BA,S	BA,L	-	S	S
New Hampshire	G/BA	L	X	C,S	S
New Jersey	G,C	G,C	X	-	C
New Mexico	G,S	-	-	S	S
New York	G,C	G	X	-	C
North Carolina	G,B/C,S	L	-	C	S
North Dakota	BA	BA	-	-	X
Ohio	BA,S	L	-	-	-
Oklahoma	B/C,G	B/C	-	C	C,S
Oregon	BA,S	G/BA	-	C,S	C,S
Pennsylvania	BA,S,R	BA,R	-	-	S
Rhode Island	BA,S	G/BA,L	-	S	S
South Carolina	BA,S	B/C	-	C	C
South Dakota	BA,S	L	-	C	S
Tennessee	BA,S	BA,L	X	C	S
Texas	B/C,S	G,L	*	C	C
Utah	G,BA,S,L	G/BA,L	X	S	S
Vermont	BA,S	G/BA	-	-	S
Virginia	G,S	L	-	-	X
Washington	BA,B/C,S	G/BA,L	X	-	-
West Virginia	G,BA,S	G/BA,L	X	X	X
Wisconsin	BA,S	G/BA,L	-	C	X
Wyoming	S,OA	G/BA,L	-	-	X

Codes:

G.....Governor	BA..... Budget Agency	B/C..... Board or Commission
S.....Statute	C Constitution	L Legislature
X.....Yes	G/BA.... Governor or Budget Agency	R..... Revenue Department
OA.....Other Agency, Board, or Commission	-..... No	

NOTES TO TABLE B

- California: Governor's Budget includes summary schedule that provides cross-over between traditional expenditure information and GAAP expenditures.
- Florida: Expenditures are converted to GAAP by Comptroller for inclusion in Comptroller's Annual Report.
- Texas: GAAP for 1990-91.

TABLE C

EXECUTIVE BUDGET PREPARATION

State	Agencies Receive Policy Guides/ Requests for New Initiatives	Agencies Receive Financial Guidelines	Agency Requests Contained In Executive Budget	Budget Approach*: Zero-Based, Program, Incremental	State Has Non-Appropriated, Non-Federal Funds
Alabama	X	X	X	P	X
Alaska					
Arizona	X	X	X	P	X
Arkansas	X	X	X	P,I	-
California	X	-	-	P,Z*	X
Colorado	X	X	X	I	X
Connecticut	X	X	X	P	X*
Delaware	X	X	X	Z	X
Florida	X*	-	X	P,I,Z	-*
Georgia	X	-	X	Z	X
Hawaii	X	X	X	P	X
Idaho	-	X	-	P	-
Illinois	X	-	X	P	X
Indiana	X	X	X	I	X
Iowa	X	X	X	Z*	-
Kansas	X	X	X	P	-
Kentucky	X	X	-	P	-
Louisiana	-	X	X	P	-
Maine	X	X	X	P,I	-
Maryland	X	X	-	P	-*
Massachusetts	X	X	X	P	X
Michigan	X	X	-	P*,I	-
Minnesota	X	-	X	P	X
Mississippi	-	-	X	I,P*	-
Missouri	X	X	X	Z,P,I	X
Montana	X	X	-*	I	X
Nebraska	-	X	X	P	-
Nevada	X	X	X	I	X
New Hampshire	X	X	X	P	X
New Jersey	X	X	X	P*	*
New Mexico	X	X	-	P,I	-
New York	X	X	-	P	X
North Carolina	X	X	X	P	-
North Dakota	X	X	X	P	X
Ohio	X	X	X	Z	X
Oklahoma	X	X	X	I	X*
Oregon	X	X	X	P,Z,I	X
Pennsylvania	X	-	-	P	X
Rhode Island	-	X	-	P,Z,I	X
South Carolina	X	X	-	P,I	X
South Dakota	X	X	X	P	-
Tennessee	X	X	-	P,I	X
Texas	X	X	X	P	-
Utah	X	X	-	P	X
Vermont	X	X	-	P	X
Virginia	X	X	X	P	-
Washington	X	-	-	I	X
West Virginia	-	X	X		
Wisconsin	-	-	X	P	-
Wyoming	X	-	X	P,Z,I	X

Codes:

X.....Yes
 Z.....Zero-based budget
 P.....Program budget
 -.....No
 I.....Incremental budget

*.....See Glossary for definitions of budget types

NOTES TO TABLE C

- California: Selected programs may be zero-based for budget preparation. However, all are introduced to legislature as program budgets.
- Connecticut: Most dedicated funds are also appropriated.
- Florida: The agency is required by statute to submit an Agency Functional Plan every two years that complies with the 25 goals of the State Comprehensive Plan; Some distributions of revenue collected at the state level and passed on to local governments are not appropriated in the general appropriations act but are appropriated by the Governor's Office of Planning and Budget.
- Iowa: Modified (75%) base budget is statutory.
- Maryland: All funds are appropriated except for a few very small units with very small budgets.
- Michigan: Some departments budget on program basis.
- Mississippi: Current budget is incremental; 1989 budget will be program budget.
- Montana: All requests contained in budget except for legislative agencies and all agency requests in capital budget.
- New Jersey: Budgeting includes long range and strategic planning goals; target-based analysis. All revenues and expenditures are included in the budget.
- Oklahoma: Constitutionally, all funds must be appropriated. Some are done on a "continuing" basis where there is not yearly legislative action.

TABLE D

GUBERNATORIAL BUDGET AUTHORITY & RESPONSIBILITY

Reorganize Departments During Legislative Recess	Control Over Un- Anticipated Federal Funds	Must Present Balanced Budget	Must Sign Balanced Budget	Line Item Veto	Reduce Budget in Current FY If Fiscal Emergency
Alabama.....-	A/L	X	X	X	ATB
Alaska.....					
Arizona.....X	X	X	X	X	MR
Arkansas.....X	C/L	S	-	X	X
California.....X	A/L	X	X	X	A/L
Colorado.....X	P	C	C	P	X
Connecticut.....X	X	X	X	-	X
Delaware.....-	X	X	X	X	*
Florida.....P	P	X	X	X	C/L
Georgia.....-	X	X	X	X	ATB
Hawaii.....P	P,S	X	X	X	MR,S
Idaho.....-	X	X	-	X	P
Illinois.....P	A/L	C	-	C	A/L
Indiana.....X	X	X	X	-	NR
Iowa.....-	P	X	-	X	ATB
Kansas.....A/L	P	X	X	X	A/L
Kentucky.....X	X	X	X	X	MR
Louisiana.....-	A/L	X	X	X	MR
Maine.....-	X	X	-	-	S
Maryland.....A/L,C	C/L	C	.*	P*	MR*
Massachusetts.....-	C/L	X	-	X	A/L*
Michigan.....X	A/L*	X	X	X	C,S
Minnesota.....X	C/L	X	X	X	S
Mississippi.....-	S,T	X	-	X	MR,ATB
Missouri.....P	C/L	C	X	C	C
Montana.....P	T	X	-	X	MR
Nebraska.....-	X	X	X	X	-
Nevada.....X	A/L*	X	X	-	X
New Hampshire.....-	P	X	X	-	C/L
New Jersey.....-	A/L	X	X	X	S*
New Mexico.....X	T	-	-	X	A/L
New York.....-	A/L	C	C	X	S
North Carolina.....A/L	A/L	X	X	-	-
North Dakota.....P	P	X	X	X	ATB
Ohio.....C/L	C/L	X	X	X	NR
Oklahoma.....A/L	A/L	S	-	X	ATB
Oregon.....C/L	A/L	X	X	X	T
Pennsylvania.....-	A/L	X	X	X	-
Rhode Island.....-	T	C,S	C,S	-	MR
South Carolina*...A/L	P	S	-	X	ATB
South Dakota.....P	P,A/L	S	C	C	S,NR
Tennessee.....X	A/L	X	X	X	X
Texas.....-	-	-	C	X	A/L
Utah.....X	X	X	X	X	ATB
Vermont.....A/L	A/L	-	-	-	S
Virginia.....P	T	S	-	X	MR
Washington.....C/L	X	S	-	P*	ATB
West Virginia.....	X	X	-	X	ATB
Wisconsin.....X	X	X	X	X	A/L
Wyoming.....P	X	X	X	X	ATB

Codes:

T.....Total
 N.....None
 C.....Constitutional
 C/L.....Must Consult with Legislature
 NR.....No Restrictions on Budget Cuts
 -.....No/Does not apply

P.....Partial
 S.....Statutory
 ATB.....Across-the-Board Cuts Only
 MR.....Maximum Reduction Dictated
 X.....Yes
 A/L.....Must have Legislative Approval

NOTES TO TABLE D

- Delaware: May reduce budget of executive branch only.
- Maryland: The Governor does not sign the budget bill. It becomes law at the time it is passed by the legislature; Governor has a line item veto for the capital budget but not for the operating budget; Budget reductions can be line-item.
- Massachusetts: If Governor determines current year budget is not balanced, must notify legislature and provide corrective legislation. Notice is then treated like an ordinary budget bill.
- Michigan: Several department budgets have a special line-item supported with boilerplate language that allows receipt of unanticipated federal funds without a supplemental appropriation, but legislative approval thru sub-committee action of these funds to the appropriate expenditure line is required.
- Nevada: Governor has authority to accept grants up to \$50,000 unless they involve new positions.
- New Jersey: Excludes debt service.
- South Carolina: Budget authority belongs to Budget and Control Board.
- Washington: Line item veto on appropriation accounts. Section veto power in other legislation.

TABLE E

BUDGET AGENCY FUNCTIONS* - Part 1

	Revenue Estimating	Fiscal Notes	Organization/ Management Analysis	Accounting	Pre-Audit	Legislative Review
Alabama	X	X	X	-	-	X
Alaska						
Arizona	X	-	-	-	-	X
Arkansas	X	X	X	-	-	-
California	X	X	-	X	-	X
Colorado	X	X	X	X	-	X
Connecticut	X	X	X*	X	X	X
Delaware	-	-	X	X	-	X
Florida	X	X	X	-	-	X
Georgia	X	X	X	-	-	X
Hawaii	-	-	X	-	-	X
Idaho	X	X	X	-	-	X
Illinois	X	X	X	-	-	X
Indiana	X	X	-	-	-	X
Iowa	X	X	X	-	-	X
Kansas	X	X	X	-	-	X
Kentucky	-	-	X	-	-	X
Louisiana	X	-	X	X	-	-
Maine	X	X	X	-	-	X
Maryland	X	-	X	-	-	-
Massachusetts	X	-	X	-	-	X
Michigan	X	X	X	-	X	X
Minnesota	X	X	-	X	-	-
Mississippi	X	X	X	X	X	-
Missouri	X	-	X	-	-	X
Montana	X	X	X	-	-	X
Nebraska	-	X	X	-	-	X
Nevada	X	X	X	-	X	X
New Hampshire	X	X	X	-	-	-
New Jersey	X	X	X	X	X	-
New Mexico	-	-	-	-	-	X
New York	X	X	X	-	-	X
North Carolina	-	-	X	X	X	X
North Dakota	X	X	X	X	X	X
Ohio	X	X	X	X	X	X
Oklahoma	X	X	X	X	X	-
Oregon	X	X	X	-	-	X
Pennsylvania	X	X	-	X	-	X
Rhode Island	X	X	-	-	-	X
South Carolina	X	X	X	X	-	-
South Dakota	X	X	X	X	-	-
Tennessee	X	-	-	-	X	X
Texas	-	-	-	-	-	X
Utah	X	-	X	-	-	X
Vermont	X	X	X	X	X	X
Virginia	-	X	-	-	-	X
Washington	X	X	X	X	-	X
West Virginia	X	X	X	X	-	X
Wisconsin	X	X	X	X	X	X
Wyoming	X	X	X	X	-	-

* For further information, contact the person designated in each state in the NASBO Staff Directory.

Notes:

ConnecticutThe function is performed by a specific division within the agency.

TABLE E
BUDGET AGENCY FUNCTIONS* - Part 2

State	Data Processing	Planning:		Program Evaluation	Tax Expenditure Report Preparation	Debt Management	Cash Management	Economic Analysis
		Comprehensive Local Functional Policy	Program Policy/ Issue Analysis					
Alabama.....	-	F,C,P	X	X	-	X	X	X
Alaska.....	-	-	-	-	-	-	-	-
Arizona.....	-	-	X	-	-	-	-	-
Arkansas.....	-	C	X	-	-	-	-	-
California.....	X	-	X	X	X	-	X	X
Colorado.....	X	C,P	X	X	-	X	X	X
Connecticut.....	X	X*	X	X	-	-	-	X
Delaware.....	X	F,P	X	X	-	-	-	-
Florida.....	X	P	X	X	-	-	-	X
Georgia.....	-	P	X	X	-	X	X	X
Hawaii.....	X	F,P	X	X	-	X	X	-
Idaho.....	-	-	X	X	X	-	-	X
Illinois.....	-	F,C,P	X	X	-	X	X	X
Indiana.....	-	P	-	-	-	-	-	-
Iowa.....	-	X	X	X	X	-	-	X
Kansas.....	-	P	X	X	X	-	X	X
Kentucky.....	-	P	X	X	-	X	-	X
Louisiana.....	-	-	-	X	-	-	X	X
Maine.....	-	-	-	-	-	-	-	-
Maryland.....	-	P	X	X	X	-	-	-
Massachusetts.....	-	-	X	X	X	X	-	-
Michigan.....	X	-	X	X	X	-	-	X
Minnesota.....	-	-	-	X	-	-	X	-
Mississippi.....	X	-	X	X	-	-	-	X
Missouri.....	-	C,P	X	X	-	-	-	X
Montana.....	-	F,P	X	X	-	-	-	X
Nebraska.....	-	-	X	X	-	-	-	-
Nevada.....	-	-	-	X	-	X	-	X
New Hampshire.....	-	P	X	X	-	-	-	X
New Jersey.....	X	P	X	X	-	-	X	-
New Mexico.....	-	P	X	X	-	-	-	-
New York.....	X	P	X	X	-	-	-	X
North Carolina.....	-	P	X	X	-	-	-	X
North Dakota.....	X	P	-	X	-	-	X	X
Ohio.....	X	-	X	X	-	X	X	X
Oklahoma.....	X	-	X	X	X	-	-	-
Oregon.....	-	-	X	-	-	-	-	X
Pennsylvania.....	-	C	X	X	-	X	X	X
Rhode Island.....	-	-	X	X	-	X	X	X
South Carolina.....	X	C,P	X	X	-	-	-	X
South Dakota.....	-	-	X	X	-	-	-	X
Tennessee.....	-	-	-	-	-	-	-	-
Texas.....	-	L,C,P	X	X	-	-	-	X
Utah.....	X	C,P	X	X	-	X	-	X
Vermont.....	X	-	X	X	-	-	-	X
Virginia.....	X	P	X	X	-	-	-	X
Washington.....	-	C,P	X	X	X	-	-	-
West Virginia.....	X	X	X	X	-	X	-	X
Wisconsin.....	X	C,P	X	X	-	-	X	X
Wyoming.....	-	-	X	X	-	-	-	-

Code:
X..... Yes

* For further information, contact the person designated in each state in the NASBO Staff Directory.

Notes:

Connecticut..... Function is performed by a specific division within the agency.

**TABLE F
THE BUDGET DIRECTOR**

State	Title	Appointed by:	Term of Office	1987 Salary Range	Qualifications	Director is Cabinet Member	Governor is Ex-Officio Budget Director
Alabama	State Budget Officer	DG	P	\$40,118-61,204	BA + experience	-	-
Alaska							
Arizona	Budget Manager	D	NS	\$44,400-66,200	MA+8/BA+10	X	X
Arkansas	Administrator of Budget	D	NS	\$27,0066-42,718	BA + experience	-	-
California	Director of Finance	G	PG	\$87,550	NFR	X	-
Colorado	Budget Director	DG/CS*	-	\$43,632-58,464	MA + 6 yrs. exp.	-	-
Connecticut	Secretary, Bud/Fin. Mgmt.	G	P	\$71,617-87,547	NFR	-	-
Delaware	Budget Director	G	P	\$64,600	NFR	X	-
Florida	Planning & Budget Director	G	P	\$60,231-96,370	NFR	-	X
Georgia	Budget Director	G	PG	\$73,344	NFR	-	X
Hawaii	Director of Finance	G	PG	\$68,400	NFR	X	-
Idaho	Administrator	GS	PG	\$44,000-65,000	NFR	-	X
Illinois	Budget Director	G	PG	\$70,000	NFR	X	-
Indiana	Budget Director	G	PG	\$65,000	NFR	X	-
Iowa	Dir., Dept. of Mgmt.	G	PG	\$52,000-64,000	Finance Expertise	X	X
Kansas	Director of the Budget	DG	CS	\$33,768-58,000	NFR	X	-
Kentucky	State Budget Director	G	PG	\$60,000	NFR	X	-
Louisiana	Dir., Budget & Mgmt.	D	CS	\$54,804-82,212	BA + 11 yrs. exp.	-	X
Maine	State Budget Officer	DG	PD	\$36,733-53,643	NFR	-	-
Maryland	Secretary	G	PG	\$70,900	NFR	X	-
Massachusetts	Budget Director	DG	PG	\$61,300-77,500	NFR	-	-
Michigan	Director	GS	P	\$80,700	NFR	-	-
Minnesota	Assistant Commissioner	D	P	\$45,000-61,000	NFR	-	-
Mississippi	State Fiscal Officer	GS	PG	\$42,950-64,350	CPA/MBA/exp.	-	-
Missouri	Budget Director	DG	P	\$41,210-58,656	NFR	-	-
Montana	Budget Director	G	PG	\$50,500	NFR	X	X
Nebraska	State Budget Admin.	G	P	\$48,920	BA + 3 yrs. exp.	X	-
Nevada	Budget Director	G	PG	\$60,255	4 years exp.	X	-
New Hampshire	Budget Officer	DG	4 years	\$37,245-47,766	NFR	-	X
New Jersey	Dir., Div Bud&Acct; Cmptrir	GS	P	\$80,000	NFR	X	-
New Mexico	Budget Director	DG	P	\$45,000-55,000	Acctg. skills	-	-
New York	Budget Director	G	P	\$92,059	NFR	-	-
North Carolina	State Budget Ofcr.	G	PG	\$64,092*	NFR	-	X
North Dakota	Dir., Ofc. Mgmt&Bud	G	4 yr	\$59,496	NFR	X	-
Ohio	Dir., Ofc. Bud & Mgmt.	GS	PG	\$54,392-76,440	NFR	X	-
Oklahoma	Director, State Finance	GS	P	\$58,900	NFR	X	-
Oregon	Budget & Mgmt. Admin.	DG	P	\$64,248	NFR	X	X
Pennsylvania	Secretary of Budget	G	PG	\$65,000	NFR	X	-
Rhode Island	Budget Officer	DG	I	\$48,997-55,220	MA + exp.	-	-
South Carolina	State Budget Director	BC	I	\$45,000-70,000	NFR	-	-
South Dakota	Commissioner	G	PG	\$40,144-60,195	BA	X	X
Tennessee	Commissioner	G	PG	\$65,000	NFR	X	-
Texas	Budget & Planning Dir.	G	PG	\$66,000	NFR	-	X
Utah	State Budget Director	G	P	\$40,883-59,675	MA + exp.	X	-
Vermont	Commissioner	G	PG	\$35,000-45,500	NFR	X	-
Virginia	Dir., Dept. Plng/Budget	G	PG	\$58,734-91,038	NFR	-	X
Washington	Director	GS	PG	\$98,000	NFR	X	-
West Virginia	Commissioner	G	PG	\$45,600	-	-	-
Wisconsin	Administrator	DG	PG	\$48,990-72,923	NFR	-	X
Wyoming	Budget Administrator	DG	I	\$43,221-69,096	BA + 7 yrs. exp.	-	X

CODE:

G.....	Governor	BC.....	Budget Commissioner
D.....	Department Head	CS.....	Civil Service or Merit System
DG.....	Department Head with Governor Approval	GS.....	Governor with advice & consent of Senate
NS.....	Not specified	BC.....	Budget and Control Board
P.....	Serves at Pleasure of Appointing Officer	I.....	Indefinite
T.....	Tenure	NFR.....	No Formal Requirements
X.....	Yes		

Notes:

Colorado Selection through merit selection system is now optional. May be appointed as an exempt employee.
 North Carolina Current Budget Officer is working gratis.

TABLE G
BUDGET AGENCY PERSONNEL

State	Agency	Total Positions in: Budget	Number of:			Salary Range for Analysts	Appointment Through: Civil Service Merit Political
			Technical/ Analysts	Support Computer	Staff		
Alabama	21	15		6	\$16,968-46,618	CS,M
Alaska						
Arizona	17	13		4	\$22,900-50,200	CS,M
Arkansas	19	16		3	\$20,878-37,518	P
California	385	102	1	20	\$20,304-53,472	CS,M
Colorado	25	9		3	\$15,324-50,500	CS,M
Connecticut	243	50	5	10	\$22,000-49,000	CS,M
Delaware	201	32	3	19	\$20,801-55,670	CS,M
Florida	117.5	68	26.5	23	\$18,673-47,555	P
Georgia	115	48	39	9	\$21,816-53,406	CS,M
Hawaii	462	50	41	9	\$15,204-60,648	CS,M
Idaho	22	10	8	1	\$21,000-40,000	CS
Illinois	65	65	50	15	\$18,500-50,000	CS,M
Indiana	34	34	16	2	\$30,706-49,920	P
Iowa	35	28	22	6	\$13,395-40,248	CS,M
Kansas	26	23	18	5	\$23,000-48,000	CS,M
Kentucky	26	26	18	8	\$15,072-43,368	CS,M
Louisiana	38	24	24	5	\$19,860-58,620	CS,M
Maine	12	12	9	3	\$23,442-32,739	CS,M
Maryland	113	23	15	2	\$24,595-51,100	CS,M
Massachusetts	70	54	33	10	\$24,800-51,000	CS,M
Michigan	1347	55	4	13	\$24,939-46,571	CS,M
Minnesota	127	29			\$25,000-53,000	CS,M
Mississippi	87	11	7	1	\$19,055-42,535	CS,M
Missouri	31	16	11	1	\$20,412-33,780	CS,M
Montana	17	11	8	2	\$21,500-29,800	CS,M
Nebraska	11	11	9	2	\$19,440-45,157	CS,M
Nevada	45.5	18	9	5	\$28,939-39,439	CS,M
New Hampshire	300	6	6	1	\$31,649-37,733	CS
New Jersey	384	100	19	12	\$19,359-51,119	CS,M
New Mexico	140	16	10	4	\$18,000-40,000	CS,M
New York	339	339	212	20	\$19,756-81,174	CS,M
North Carolina	69	58	30	5	\$25,836-52,848	CS,M
North Dakota	72	6.5	6	.5	\$23,700-40,992	P,M
Ohio	133	39	22	5	\$25,438-48,942	CS,M
Oklahoma	167	10	9	1	\$20,904-42,227	CS,M
Oregon	402	35	10	14	\$27,996-41,388	CS,M,P
Pennsylvania	1245	67	51	16	\$18,504-42,015	CS,M
Rhode Island	23	23	13	2	\$20,656-42,777	CS,M
South Carolina	21	12	9	3	\$25,000-48,000	P
South Dakota	18	10	7	3	\$16,500-36,317	P
Tennessee	18	18	15	3	\$14,148-46,416	CS,M,P
Texas	157	30	15	7	\$25,000-36,000	P
Utah	42	13	11	1	\$21,569-43,034	M,P
Vermont	58	12	10	3	\$24,600-39,100	CS,M
Virginia	104	41	63*	14	\$25,027-53,363	CS,M
Washington	145	32	28	4	\$17,300-40,620	CS,M
West Virginia	550	20	8	12	\$9,000-35,000	CS,M
Wisconsin	40	40	34	6	\$23,425-44,839	CS,M
Wyoming	10	10	9	1	\$27,663-44,303	CS

Notes:
Virginia.....Includes 22 planning, policy and evaluation staff.

TABLE H

STATE - FEDERAL RELATIONS

State	Federal Funds are Appropriated	Analysis of Effects of Federal Legislation	Federal Grant Clearing-house	State Representation in Washington,DC	Primary Functions of D.C. Office	Official/Agency to Whom D.C. Office Reports
Alabama.....	X	-	-	X	T,G	Governor
Alaska.....						
Arizona.....	-	X	X	X	T,LFA,L,A	Governor
Arkansas.....	X	X	X		-	-
California.....	X	X	-	X	C,L,T,FB	Governor/Finance
Colorado.....	X	X	-	-	-	-
Connecticut.....	-	X	X	X	A,T,FB	Governor
Delaware.....	-	X	X	X	LFA,A,T,C	Budget Director
Florida.....	X	X	X	X	LFA,A,T,L,FB	Governor
Georgia.....	X	X	X	X	T,G,FB	Governor
Hawaii.....	X	X	X	X	L,LFA	Governor
Idaho.....	*	*	X	-	-	-
Illinois.....	X	X	X	X	T,LFA,L	Governor
Indiana.....	X	-	-	X	T,C,FB,A	Governor
Iowa.....	X	X	X	X	T,G,LFA,L	Dir. Dept. of Mgmt.
Kansas.....	X	X	X	X	T,LFA	Governor
Kentucky.....	X	FB	X	X	T,C	Commerce Cabinet
Louisiana.....	X	X	X	X	A,LFA,T	Governor
Maine.....	X	-	-	X	LFA	Governor
Maryland.....	X	X	X	X	T,LFA,A	Governor
Massachusetts.....	X	X	X	X	L,A,LFA,T	Governor
Michigan.....	X	X	-	X	T,LFA,L	Governor
Minnesota.....	-	X	-	X	T,LFA,L,A,C	Governor
Mississippi.....	X	-	-	X	T,L,FB	Gov. & Legislature
Missouri.....	X	X	-	X	T,FB,LFA	Budget Director
Montana.....	X	-	X	X	T,LFA,A,L	Governor
Nebraska.....	X	-	-	-	-	-
Nevada.....	X	X	-	X	LFA	Governor
New Hampshire.....	X	-	-	-	-	-
New Jersey.....	X	X	X	X	L,A,T	Governor
New Mexico.....	-	X	X	-	-	-
New York.....	X	X	X	X	L,A,T,FB	Governor
North Carolina.....	X	X	X	X	L,A,LFA,T	Governor
North Dakota.....	X	X	X	-	-	-
Ohio.....	X	X	X	X	T,FB,A	Governor
Oklahoma.....	-	-	-	-	-	-
Oregon.....	X	X	-	-	-	-
Pennsylvania.....	X	X	-	X	L,A,LFA,T,C,FB	Governor
Rhode Island.....	-	X	-	-	-	-
South Carolina.....	X	-	X	-	-	-
South Dakota.....	X	X	X	-	-	-
Tennessee.....	X	X	X	-	-	-
Texas.....	X	X	X	X	A,LFA,T	Governor
Utah.....	X	X	X	X	A,LFA,T	Governor
Vermont.....	X	X	X	-	-	-
Virginia.....	X	X	-	X	L,A,LFA,T	Governor
Washington.....	X	-	-	-	-	-
West Virginia.....	X	-	-	-	-	-
Wisconsin.....	X	X	X	X	L,LFA,A	Governor
Wyoming.....	X	-	X	-	-	-

Codes:

- X..... Yes
- L..... Lobbying
- A..... Analysis of Federal Legislation
- G..... Grant Applications and Monitoring
- LFA..... State Liason with Federal Agencies
- No
- T..... Tracking Federal Legislation/Rulemaking
- C..... Constituent Relations
- FB..... Federal Budget Analysis

Notes:

Idaho..... Most federal funds are appropriated. Not true of the college and university and the Department of Employment; Analysis of federal legislation is limited to certain "big" bills.

TABLE I
BUDGET FORMATS *

Agency Budget Request	Governor's Budget Proposal	Budget Format Contained in:	
		Final Appropriation Bill	Accounting Records
Alabama	LS,P,OC	LS,P	LS,P,OC
Alaska			
Arizona	OU	LS,OU,P,OC	LS,P,OC,OU
Arkansas	LS,P,OC,OU	OU,P,OC	LS,P,OC,OU
California	LS,P,OC,OU		P,OC,OU
Colorado	LS,OU,P,OC	LS,OU,P,OC	LS,P,OC,OU
Connecticut	P,OC,OU	OC	—
Delaware	LS,P,OU	LS,OU	LS,OC,OU
Florida	LS,OU	LS,OU	LS,P,OC,OU
Georgia	P,OC,OU	OU,OC	LS,P,OC,OU
Hawaii	P,OU	P,OU	OC,OU
Idaho	P,OC	LS,P,OC	P,OC
Illinois	LS,P,OC,OU	LS,OU,P,OC	LS,P,OC,OU
Indiana	OU,P,OC	LS,OU,P	—
Iowa	LS,P,OC,OU	LS,OU	LS,P,OC,OU
Kansas	P	LS,P	P,OC
Kentucky	P,OC,OU	LS,OU	P,OC,OU
Louisiana	P,OC,OU	OU,P,OC	OC,OU
Maine	P,OC	OC	OC
Maryland	P,OC,OU	LS,P	P,OC,OU
Massachusetts	P,OU	P,OU	OC
Michigan	LS,P,OC	LS,P,OC	LS,P,OC
Minnesota	P,OC,OU	P,OU	P,OC,OU
Mississippi	OC,P*	OC,P*	OC
Missouri	LS,P,OC,OU	LS,OU,P,OC	LS,P,OC,OU
Montana	P,OC,OU	LS,P	P,OC,OU
Nebraska	LS,P	LS,P,OC	P,OC
Nevada	P,OC,OU	LS,P	OC,OU
New Hampshire	P,OU	P,OU	—
New Jersey	P,OC,OU	LS,OU,P	P,OC,OU
New Mexico	P,OC,OU	OC,OU	OC,OU
New York	LS,P,OC,OU	LS,OU,P,OC	LS,P,OC,OU
North Carolina	LS,P,OC,OU	LS	LS,P,OC,OU
North Dakota	P,OC	LS,OC	P,OC,OU
Ohio	LS,P,OC,OU	LS,P,OC,OU	LS,P,OC,OU
Oklahoma	LS,P,OU	LS,OU,P,OC	LS,P,OC,OU
Oregon	LS,P,OU	LS,OU,P	P,OC,OU
Pennsylvania	LS,P,OU	LS,OU,P	LS,OC,OU
Rhode Island	LS,P,OC,OU	LS,OU	OC,OU
South Carolina	—	P,OC	P,OC,OU
South Dakota	P,OC	P,OC	P,OC
Tennessee	LS,P,OU	LS,OU,P	LS,P,OC,OU
Texas	P,OU	P,OU	LS
Utah	P,OC,OU	LS,OU,P	—
Vermont	P,OC,OU	P,OC	P,OC,OU
Virginia	P,OC,OU	OU,P	P,OC,OU
Washington	P,OC,OU	LS,P	P,OC,OU
West Virginia	OU,P,OC	P,OC	
Wisconsin	LS,OU,P,OC	P,OC	
Wyoming	P,OC	P	P,OC

Codes:

OC Object Classification
OU Organizational Unit/Department

LS Lump Sum
P Program/Service Level

Notes:

Mississippi 1989 budget will be a program budget.

* See Glossary for definitions of format types.

TABLE J

BUDGET DOCUMENT CONTENT - Part 1

	Expenditure Summary			Revenue Summary			Balance Sheet			
	Gov.'s Message	Gen. Fund	Other Funds	Fed. Funds	Gen. Fund	Other Funds	Fed. Funds	Gen. Fund	Other Funds	Fed. Funds
Alabama		X	X	A/NA	X	X	A/NA	-	-	-
Alaska.....										
Arizona		X	X	NA	X	X	NA	X	X	NA
Arkansas	X	X	X	A	X	X	A	X	X	A
California	X	X	X	A	X	X	A	X	-	-
Colorado	X	X	X	A/NA	X	X	A	X	X	A/NA
Connecticut	X	X	X	A	X	X	NA	-	-	-
Delaware	X	X	X	NA	X	X	-	X	X	NA
Florida.....	X	X	X	A/NA	X	X	A/NA	X	X	A/NA
Georgia.....		X	X	A	X	X	-	X	X	-
Hawaii.....	X	X	X	A	X	X	A	X	X	A
Idaho		X	X	A/NA	X	-	-	X	-	-
Illinois		X	X	A	X	X	A	X	X	A
Indiana.....		X	X	A	X	X	A	X	-	-
Iowa.....	X	X	X	NA	X	X	NA	X	X	NA
Kansas		X	X	A/NA	X	X	A/NA	X	-	-
Kentucky	X	X	X	A/NA	X	X	A/NA	X	-	-
Louisiana.....	X	X	X	A	X	X	A	X	X	A
Maine.....	X	X	X	A/NA	X	X	A/NA	-	-	-
Maryland	X	X	X	A/NA	X	X	A/NA	-	-	-
Massachusetts.....	X	X	X	NA	X	X	NA	X	X	NA
Michigan.....	X	X	X	A	X	X	A*	X	X	A*
Minnesota	X	X	X	A/NA	X	X	A/NA	X	X	A/NA
Mississippi.....	X	X	X	A	X	-	-	-	-	-
Missouri.....	X	X	X	A	X	X	A	X	-	-
Montana.....	X	X	X	A	X	X	A	X	X	A
Nebraska.....	X	X	X	A	X	X	A	X	-	-
Nevada.....		X	-	-	X	-	-	X	-	-
New Hampshire.....	X	X	X	A	X	X	A	-	-	-
New Jersey.....	X	X	X	A/NA	X	X	A/NA	X	X	A
New Mexico.....	X	X	X	A/NA	X	X	A/NA	X	-	-
New York.....	X	X	X	A/NA	X	X	A/NA	X	X	A/NA
North Carolina		X	X	A	X	X	A	X	-	-
North Dakota	X	X	X	A	X	X	A	-	-	-
Ohio.....		X	X	A	X	X	A	-	-	-
Oklahoma.....	X	X	X	-	X	X	-	-	-	-
Oregon	X	X	X	A	X	X	A	X	X	A
Pennsylvania.....	X	X	X	A/NA	X	X	A/NA	X	X	-
Rhode Island.....	X	X	X	A/NA	X	X	A/NA	X	X	A/NA
South Carolina.....		X	X	NA	X	X	NA	X	X	NA
South Dakota.....		X	X	A	X	X	A	X	-	-
Tennessee.....		X	X	A	X	X	A	X	X	A
Texas.....	X	X	X	A	-	-	-	-	-	-
Utah.....	X	X	X	A	X	X	A	X	X	A
Vermont.....	X	X	X	A	X	X	A	X	X	X
Virginia.....	X	X	X	A	X	X	A	X	X	A
Washington.....	X	X	X	A/NA	X	X	A/NA	X	X	A
West Virginia.....	X	X	X	A/NA	X	X	A/NA	-	-	-
Wisconsin		X	X	A	X	X	A	-	-	-
Wyoming.....	X	X	X	A	X	-	A/NA	X	-	-

Codes:

X.....Yes

A.....Appropriated Federal Funds

NA.....Nonappropriated Federal Funds

Notes:

Michigan.....Prior to FY88, employment security commission funds were not appropriated.

TABLE J
BUDGET DOCUMENT CONTENT - Part 2

State	Narrative				Numerical Supporting Data			Special Analyses*			
	Econ. Analysis	Revenue Estimate	Program Descript.	Justification	Case-load	No. of Empl.	Perform. Measures	Personnel Position	Budget Summary	Capital Budget	Approp. Budget
Alabama	-	-	X	X	X	X	X	NP	PS	I	NP
Alaska											
Arizona	X	X	X	X	-	X	-	NP	X	X	NP
Arkansas	X	X	X	X	X	X	X	I	I	PS	I
California	X	X	X	X	X	X	-	NP	PS	I	PS
Colorado	X	X	X	X	X	X	X	X	PS	I	X
Connecticut	X	X	X	-	X	X	X	PS	PS	PS	PS
Delaware	-	X	X	X	X	X	X	PS	PS	PS	NP
Florida	X	X	X	X	X	X	X	I	I	I	I
Georgia	-	-	X	X	X	X	X	NP	X	X	X
Hawaii	X	X	X	X	X	X	X	I	I	I	I
Idaho	X	X	X	X	-	X	-	NP	I	I	I
Illinois	X	X	X	-	X	X	X	PS	I	I	PS
Indiana	-	-	-	-	-	-	-	PS	I	I	I
Iowa	-	-	X	-	-	-	-	NP	I	NP	I
Kansas	X	X	X	X	X	X	X	I	PS	I	I
Kentucky	-	X	X	X	X	-	X	PS	PS	I	-
Louisiana	X	X	X	X	X	X	X	I	I	PS	PS
Maine	-	-	X	X	-	-	X	PS	I	I	PS
Maryland	-	X	X	-	X	X	-	I	I	I,PS	I
Massachusetts	X	X	X	X	X	X	-	NP	I	I	I
Michigan	X	X	X	X	X	X	X	I	I	I	I
Minnesota	X	X	X	X	X	X	X	NP	I	I	NP
Mississippi	-	X	X	-	X	X	-	I	I	PS	NP
Missouri	X	X	X	X	X	X	X	NP	PS	I	I
Montana	-	X	X	X	X	X	-	-	PS	PS	NP
Nebraska	-	X	-	-	-	-	-	-	-	I	-
Nevada	-	X	X	X	X	X	X	I	PS	I	I
New Hampshire	-	X	X	X	X	X	X	I	NP	I	X
New Jersey	-	-	X	-	X	X	X	PS	PS	I	-
New Mexico	X	X	X	X	-	X	X	-	X	X	X
New York	X	X	X	X	X	X	X	PS	PS	PS	PS
North Carolina	X	X	X	-	-	-	-	I	I	I	I
North Dakota	X	X	X	X	X	X	X	NP	X	NP	X
Ohio	X	X	X	-	X	X	-	PS	PS	PS	I
Oklahoma	-	X	X	X	X	X	-	NP	PS	I	PS
Oregon	X	X	X	X	X	X	X	PS	PS,I	I	I
Pennsylvania	-	X	X	X	X	-	X	NP	I	I	I
Rhode Island	X	X	X	X	X	X	X	I	I	PS	PS
South Carolina	X	X	X	X	X	X	-	PS	PS	PS	PS
South Dakota	-	X	X	-	X	X	X	NP	PS	I	I
Tennessee	-	X	X	-	-	-	-	I	NP	I	I
Texas	-	-	X	X	X	X	X	X	X	-	-
Utah	X	X	X	X	-	X	X	-	-	PS	-
Vermont	-	-	X	-	X	X	X	NP	I	PS	PS
Virginia	X	X	X	X	X	X	X	I	I	I	I
Washington	X	X	X	X	X	X	-	PS	PS	PS	PS
West Virginia	-	-	X	X	X	X	X	-	-	-	-
Wisconsin	X	X	X	X	X	X	-	X	X	X	X
Wyoming	X	X	X	X	X	X	-	-	I	I	-

Codes:

X.....Yes

A.....Appropriated Federal Funds Only

NA.....Nonappropriated Federal Funds Only

*.....For Special Analyses, studies are either not published (NP), incorporated into budget document (I), or published separately (PS).

TABLE K

SELECTED BUDGET ADMINISTRATION RESPONSIBILITIES

State	Official or Agency Authorized to Approve Contracts	Required to Submit Information to Legislature	Official or Agency Responsible for Monitoring Rate of Expenditures	Required to Submit Information to Legislature
Alabama	Agency Head, Governor	X	Department of Finance	X
Alaska				
Arizona	Division of Finance	-	Division of Finance	-
Arkansas	*	X	Office of Budget	X
California	Department of General Services	X	Department of Finance	
Colorado	Controller; Office of Planning & Budget	-	Controller; Office of Planning & Budget	X
Connecticut	Ofc. of Plcy&Mngmnt;Admm. Serv.	-	Office of Policy & Management	-
Delaware	Agency Head;Dept. of Adm. Serv.	-	Dept. of Finance;Dev.Ofc.	-
Florida	Department of General Services	-	Comptroller	-
Georgia	Office of State Planning & Budget	-	Office of State Planning & Budget	x
Hawaii	Gov.;Other agencies*	-	Department of Bud. & Finance	-
Idaho	Agency Head	-	Div. of Fin. Mgmt.	-
Illinois	Bureau of the Budget	-	Bureau of the Budget	-
Indiana	Budget Agency	-	Budget Agency	-
Iowa	Dept. of Gen. Serv. & Central Purch.	X	Dept. of Management	X
Kansas	Div. of Accounts, Reports & Purchases	-	Div. of Accounts, Reports; Div. of Budget	-
Kentucky	Department of Purchases	-	Department of Finance	-
Louisiana	Dept.of Budget & Fiscal Management	-	Dept. of Budget & Fiscal Management	X
Maine	Contract Review Committee	-	Bureau of the Budget	-
Maryland	Dept. of Budget & Fiscal Planning	X	Dept. of Budget & Fiscal Planning	-
Massachusetts	Office of Admin. & Finance	X	Office of Admin. & Finance	X
Michigan	Dept. of Management & Budget	-	Dept. of Management & Budget	X
Minnesota	Department of Administration	-	Department of Finance	-
Mississippi	Fisc Mgmt Bd/Pub Proc. Rvw Bd	-	Budget Division	X
Missouri	Div. of Purchasing	-	Division of Budget & Planning	-
Montana	Dept. of Administration	-	Office of Budget & Planning	-
Nebraska	Div. of Purchasing	-	Division of Budget	-
Nevada	*	X	Dept. of Administration	-
New Hampshire	Administrative Services	*	Budget Office	-
New Jersey	Div. of Purchasing & Property	X	Div. of Budget & Accounting	X
New Mexico	Dept. of Finance & Admin.	-	State Budget Division	-
New York	Division of the Budget	-	Division of the Budget	X
North Carolina	Purchasing Division	-	State Budget & Management	X
North Dakota	Office of Mgmt. & Budget*	-	Office of Mgmt. & Budget	X
Ohio	*	X	Office of Budget & Management	X
Oklahoma	State Board of Public Affairs	-	Office of State Finance	-
Oregon	Executive Department	X	Executive Department	-
Pennsylvania	Dept., Sec for Comptroller	X	Office of Budget	X
Rhode Island	Div. of Purchases	-	Dept. of Administration	-
South Carolina	Budget and Control Bd.	X	Budget and Control Bd.	-
South Dakota	Agency Head	-	Bureau of Finance & Management	X
Tennessee	Division of Budget	-	Division of Budget	-
Texas	Comptroller	-	Comptroller	-
Utah	Div. of Purchasing	-	Department of Finance	-
Vermont	Sec. of Admin.	-	Dept. of Budget & Management	-
Virginia	Dept. of Gen. Services	-	Dept. of Accounts	X
Washington	Agency Head	-	Office of Financial Management	X
West Virginia	Dept. of Finance & Administration	-	Dept. of Finance & Administration	
Wisconsin	Dept. of Admin. or Governor	-	Div. of State Budget & Planning	
Wyoming	Purchasing Division	-	Administration & Fiscal Control Dept.	-

Codes:

X.....Yes

-.....No

Blank.....No Response

NOTES TO TABLE K

- Arkansas: Building Contracts - State Building Services; Professional Services - Legislative Committee
- Hawaii: Attorney General, Dept. of Accounting and General Services, Dept. of Personnel Services, Dept. of Budget and Finance.
- Nevada: Governor, Attorney General, Secretary of State as Board of Examiners with Chief of Budget Division as ex-officio clerk
- New Hampshire: Large computer purchases
- North Dakota: Capital Improvements - Agency; Statewide contracts - OMB; Professional service and service contracts - Agency
- Ohio: Office of Budget and Management except Controlling Board approves non-bid contracts over \$1,000; Controlling Board acts as arm of legislature, thus pertinent information is submitted to the represented legislature.

TABLE L
ECONOMIC ADVISORS

State	Council of Economic Advisors	Source of Authority	Official or Agency Providing Assumptions Going Into Executive Budget	Use of Econometric Models To Generate Revenue Assumptions
Alabama	X	Informal	Budget Agency	X
Alaska				
Arizona	X	Informal	Budget Agency	X
Arkansas	X	Informal	Budget Agency/CFO	X
California	X	Informal	Department of Finance	X
Colorado	X	Executive Order	Budget Agency	X
Connecticut	-	-	Office of Policy & Mgmt.	X
Delaware	X	Executive Order	Department of Finance	X
Florida	-	Statute	Revenue Estimating Conference	X
Georgia	-	-	Office of Planning & Budget	X
Hawaii	-	Statute	Cncl on Revenues; State Economist	X
Idaho	-	Informal	Division of Financial Mgmt.	X
Illinois	-	-	Budget Agency	X
Indiana	-	-	Budget Agency	-
Iowa	X	Executive Order	Dept. of Management	X
Kansas	-	-	*	X
Kentucky	X	Statute	Budget Agency/Revenue	-
Louisiana	X	Executive Order	Governor	X
Maine	-	-	Budget Agency	-
Maryland	-	-	-	-
Massachusetts	X	Statute	Budget Bureau	X
Michigan	-	-	Budget Agency	X
Minnesota	X	Informal	Budget Agency	X
Mississippi	-	-	Budget Agency	X
Missouri	-	-	Budget & Planning	X
Montana	X	Executive Order	Council	X
Nebraska	X	Statute	Economic Forecasting Board	X
Nevada	X	Informal	Budget Agency	-
New Hampshire	X	Informal	Budget Office	X
New Jersey	X	Statute	Economic Policy Council	X
New Mexico	-	-	Budget Agency	X
New York	-	-	Division of Budget	X
North Carolina	-	-	Office of State Budget	X
North Dakota	-	-	Office of Mgmt. & Budget	X
Ohio	X	-	Office of Budget & Mgmt.	X
Oklahoma	-	-	Budget Agency	X
Oregon	X	Executive Order	Budget Agency	X
Pennsylvania	-	-	Budget Agency; Revenue Dept.	X
Rhode Island	-	-	Budget Agency	X
South Carolina	X	Executive Order	Budget & Control Board	X
South Dakota	-	-	Budget Agency	X
Tennessee	-	-	Budget Agency	X
Texas	-	-	Budget Office	-
Utah	X	Informal	Tax Commission; Budget Agency	X
Vermont	X	Executive Order	Budget Agency	X
Virginia	X	Statute	Revenue Agency	X
Washington	X	Statute	Revenue/Economic Forecast Council	X
West Virginia	X	Statute	Governor	
Wisconsin	-	-	Revenue Agency	X
Wyoming	-	-	Research & Stats. Div., DAFC	X

Codes:

X.....Yes -.....No

Notes:

KansasUtilize consensus forecasting group comprised of executive and legislative staff and consulting economists from universities.

TABLE M
THE CAPITAL BUDGET

State	Years Beyond Budget* by Agency	Forecast of Oper. Expend.		Capital Budget Analysis		Capital Budget Document
		Estimates for Capital Projects	Executive Budget Agency	Other Agency		
Alabama	-	X	-	X	-	Executive Budget
Alaska	-					
Arizona	5	X	X	X	-	Executive Budget
Arkansas	2	X	X	X	State Building Services	Requests for Capital Outlay
California	-	-	*	X	Dept. General Serv./Off. St. Arch.	Governor's Budget
Colorado	5	X	X	X	-	Governor's Budget
Connecticut	5	X	X	X	-	Governor's Budget
Delaware	4	X	X	X	-	Governor's Budget
Florida	5	X	X	X	Dept. of General Services	Governor's Budget
Georgia	3	X		X	-	Budget Report
Hawaii	4	X		X	-	Multi-year Program/Financial Plan
Idaho	6	X	X	X	Perm. Bldg. Fund Advisory Council	Executive Budget
Illinois	5	X	X	X	-	Report to Legislature
Indiana	-	-	-	-	-	Executive Budget
Iowa	-	-	-	-	-	Executive Budget
Kansas	4	X	X	X	State Building Advisory Commission*	Executive Budget
Kentucky	-	X	X	X	-	Executive Budget
Louisiana	5	X	X	X	-	Capital Outlay Budget
Maine	6	-		X	Bureau of Public Improvements	Governor's Budget
Maryland	4	X	X	X	Department of State Planning	Exec. Budget and Capital Projects
Massachusetts	varies	X	-	X	Division of Capital Planning	Capital Outlay Budget
Michigan	5	-	X	X	Bureau of Facilities	Executive Budget
Minnesota	4	X	-	X	Dept. of Administration	Capital Budget
Mississippi	-	X	-	-	Gov.'s Ofc. of Gen. Services	Capital Budget
Missouri	4	X	X	X	Off. of Admin., Div. of Design & Const.	Executive Budget
Montana	2	X	X	X	Dept. of Administration	Executive Budget
Nebraska	6	X	X	X	Bldg. Division, Dept. of Admin. Services	Executive Budget
Nevada	-	-	X	-	Public Works Board	Exec. Budget-Capital Imprv. Program
New Hampshire	2	X	X	X	Public Works Division	Executive Budget
New Jersey	6	X	X	X	Comm. on Cap. Plng. & Budgeting	Executive Budget
New Mexico	5	X	X	X	General Services Dept.	Executive Budget
New York	5	X	X	X	-	Executive Budget
North Carolina	-	-	-	X	-	Executive Budget
North Dakota	-	X	X	X	-	Executive Budget
Ohio	6	X	X	X	-	Capital Plan
Oklahoma	5	X	X	X	Office of Public Affairs	Executive Budget
Oregon	4	X	X	X	-	Executive Budget
Pennsylvania	4	X	-	X	-	Governor's Budget
Rhode Island	12	X	X	X	Div. of Statewide Planning	Capital Development Program
South Carolina	2	X		X	-	Executive Budget
South Dakota	3	-		X	-	Governor's Budget
Tennessee	4	X	X	X	-	Executive Budget - 5 Yr. Capital
Texas	2	X		X	Comptroller, Treasurer	Executive Budget
Utah	10	X	X	X	State Building Board	Executive Budget Capital Budget
Vermont	10	X	-	-	Ofc. Pol. Res. & Coord.	Gov.'s Recommended Cap. Budget
Virginia	-	X	-	X	Dept. of General Services	Executive Budget
Washington	4	X	-	X	-	Governor's Budget
West Virginia	varies	X		X	-	-
Wisconsin	5-10	X		X	Div. of State Facilities Mngmt.	Capital Budget
Wyoming	-	X	-	X	Capital Building Commission	Executive Budget

Codes:
X.....Yes

* Refers to number of years beyond current budget cycle capital outlay budgets are prepared.

Notes:

CaliforniaOperating Expenditures are included in support budget rather than in the capital budget.
KansasCapital budget is also submitted to the Joint Committee on State Building Construction.

TABLE N
OPERATING EXPENSE PROJECTIONS

State	Years Beyond Budget*	Estimates Originated in Agencies	Estimates Include Grant Programs	Where are Operating Expenses Published?	Interim Reports Issued	Frequency of Interim Reports
Alabama	-	X	X	Executive Budget	-	-
Alaska	-	-	-	-	-	-
Arizona	5	-	-	Executive Budget	-	-
Arkansas	2	X	X	Budget Manual	-	-
California	-	-	-	Governor's Budget	-	-
Colorado	5	X	X	Governor's Budget	X	R
Connecticut	1	X	X	Governor's Budget	-	-
Delaware	-	-	-	-	-	-
Florida	2	X	X	Governor's Budget	X	M
Georgia	-	-	-	-	-	-
Hawaii	4	X	X	Multi-year Program & Fincl Plan	-	-
Idaho	-	-	-	-	-	-
Illinois	-	-	X	Executive Budget; Annual Report	X	M
Indiana	-	X	X	Budget Report	X	R
Iowa	1	-	X	Budget Report	X	R
Kansas	2-3	X	X	Executive Budget	X	R
Kentucky	-	X	X	Executive Budget	-	-
Louisiana	3	X	X	Executive Budget	-	-
Maine	-	X	X	Governor's Budget	-	-
Maryland	4	-	-	-	-	-
Massachusetts	1	X	X	Exec. Budget Recommendations	X	R
Michigan	1	X	X	-	X	M
Minnesota	2	X	X	Executive Budget	X	R
Mississippi	-	X	X	Budget Recommendations	-	-
Missouri	-	-	-	-	-	-
Montana	-	X	X	Executive Budget	-	-
Nebraska	-	X	X	Executive Budget	-	-
Nevada	-	-	-	-	-	-
New Hampshire	2	X	X	Executive Budget	X	M
New Jersey	2	X	X	Budget Document	-	-
New Mexico	5	X	-	Executive Budget	-	-
New York	4	X	X	Executive Budget	X	Q
North Carolina	-	-	X	-	-	-
North Dakota	-	X	X	Budget Detail Books	X	M
Ohio	1	X	X	Executive Budget	X	M
Oklahoma	5	X	X	Executive Budget	-	-
Oregon	-	-	-	Statewide Financial Report	X	A
Pennsylvania	4	X	X	Governor's Budget	-	-
Rhode Island	5	-	X	Expenditure Indices	X	M
South Carolina	-	X	-	-	X	M
South Dakota	-	X	X	Governor's Budget	-	-
Tennessee	-	X	X	Executive Budget	-	-
Texas	-	X	X	Operating Budget	-	-
Utah	-	X	X	Governor's Budget	X	Q
Vermont	1	X	X	Executive Budget	-	-
Virginia	-	X	X	Executive Budget	X	R
Washington	-	-	X	Executive Budget	-	-
West Virginia	varies	X	-	-	-	-
Wisconsin	2	X	-	Executive Budget	-	-
Wyoming	-	X	X	Executive Budget	-	-

Codes:

X.....Yes
 R.....As requested
 Q.....Quarterly
 A.....Annually
 -.....No
 M.....Monthly
 S.....Semi-Annually

* Refers to number of years beyond normal budget cycle operating expense projections are prepared.

TABLE O

BALANCED BUDGET REQUIREMENTS

State	Governor Must Submit a Balanced Budget	Legislature Must Pass a Balanced Budget	Governor Must Sign a Balanced Budget	May Carry Over Deficit For One Year Maximum	Cannot Carry Over Deficit Into Next Biennium	Cannot Carry Over Deficit Into Next Fiscal Year
Alabama.....	C,S	X	X	-	-	X
Alaska.....						
Arizona.....	S	S	S	-	-	X
Arkansas.....	S	-	-	-	X	X
California.....	X	-	X	*	-	*
Colorado.....	S	C	C	C	C	C
Connecticut.....	X	X	X	-	-	-
Delaware.....	C	C	C	-	X	X
Florida.....	S	C	-	-	-	X
Georgia.....	X	X	X	-	-	-
Hawaii.....	C,S	-	C,S	-	-	-
Idaho.....	C	C	-	-	-	X
Illinois.....	C	C	-	-	-	-
Indiana.....	C	C	C	-	X	X
Iowa.....	C	C	-	-	-	-
Kansas.....	S	S	-	-	X	X
Kentucky.....	C	C	C	-	X	X
Louisiana.....	X	X	X	-	-	-
Maine.....	X	-	-	-	-	-
Maryland.....	C	C	-	*	*	*
Massachusetts ...	C,S	-	-	-	-	-
Michigan.....	C	C	C	-	X	X
Minnesota.....	C,S	C,S	C,S	S	C,S	-
Mississippi.....	S	-	-	-	-	-
Missouri.....	C	C	C	-	-	X
Montana.....	C	C	-	X	X	X
Nebraska.....	C	C	C	-	-	-
Nevada.....	S	C	-	-	-	-
New Hampshire	S	-	X	-	X	X
New Jersey.....	C	C	C	-	X	X
New Mexico.....	-	-	X	-	-	X
New York.....	C	-	C	C	-	-
North Carolina.....	C	C	C	-	X	X
North Dakota.....	X	X	X	-	X	-
Ohio.....	X	X	X	-	X	X
Oklahoma.....	S	-	-	-	X	X
Oregon.....	C,S	C,S	C,S	-	-	-
Pennsylvania.....	C	C	S	C	-	-
Rhode Island.....	C,S	C,S	C,S	-	-	X
South Carolina.....	C	C	C	-	X	X
South Dakota.....	C	C	C	-	-	X
Tennessee.....	C	C	C	-	-	X
Texas.....	C	C	C	-	-	-
Utah.....	S	C	-	-	X	X
Vermont.....	-	-	-	-	-	-
Virginia.....	S	-	-	-	S	S
Washington.....	S	-	-	-	X	-
West Virginia.....						
Wisconsin.....	-	-	-	-	-	-
Wyoming.....	X	X	X	-	X	X

Codes:

X..... Yes/Restriction Applies
S..... Statutory

N..... No/Restriction Does Not Apply
C..... Constitutional

Notes:

California..... May carry over only with legislative concurrence
Maryland..... General Fund must have positive balance at the end of the fiscal year of the proposed budget.

TABLE P
TRANSFER OF APPROPRIATIONS*

State	Official or Agency Authorized to Transfer Appropriations Between:			Maximum Amount of Appropriation Transfer Between:		
	Departments or Programs in Separate Departments	Program or Organizational Unit Within a Department	Object Class Within a Program or Organizational Unit	Departments or Programs in Separate Departments	Program or Organizational Unit Within a Department	Object Class Within a Program or Organizational Unit
	Alabama	not allowed	Governor	Dir of Fin	-0-	unlimited
Alaska						
Arizona	not allowed	Dept. of Admin.	Dept. of Admin.	unlimited	unlimited	unlimited
Arkansas	not allowed	*	Leg Cncl;Bud Ofc	-0-	*	unlimited
California	not allowed	Dept. of Fin.	Dept. of Fin.	-0-	20%of item	20% of item
Colorado	not allowed	not allowed	not allowed	-0-	-0-	-0-
Connecticut	not allowed	*	Agency Head	-0-	*	unlimited
Delaware	not allowed	Bud Dir;Cont Gen	Bud Dir;Cont Gen	-0-	unlimited	unlimited
Florida.....	special statute	PI/Bud Ofc;Ag Hd	Agency	*	*	unlimited
Georgia.....	not allowed	Ofc. PI/Bud	Gov/Leg. Comm.	-0-	unlimited	unlimited
Hawaii.....	not allowed	Governor	Dept. of Fin.	-0-	unlimited	unlimited
Idaho	not allowed	Div Fin/Mgmt	Div Fin/Mgmt	-0-	10%	*
Illinois	not allowed	Governor	Governor	-0-	*	*
Indiana.....	St. Bd. of Fin.	Budget Agency	Budget Ag.	unlimited	unlimited	unlimited
Iowa.....	Gov/Dir of Mgmt	Gov/Dir of Mgmt	Gov/Dir Mgmt	unlimited	unlimited	unlimited
Kansas	not allowed	Governor	Governor	-0-	unlimited	unlimited
Kentucky	Governor	Gov Ofc Pol/Mgmt	Gov Ofc Pol/Mgmt	unlimited	unlimited	unlimited
Louisiana.....	Bud/Fiscal Mgmt	Bud/Fiscal Mgmt	Bud/Fis Mgmt	\$50,000	*	*
Maine.....	not allowed	Gov/Bud Dept	Bud Dept	-0-	unlimited	unlimited
Maryland.....	*	Gov/Bud Dept	Bud Dept	*	unlimited	unlimited
Massachusetts.....	*	*	Sec of Adm	*	-0-	*
Michigan.....	not allowed	*	*	*	*	*
Minnesota.....	not allowed	Dept of Fin.	Agency	-0-	unlimited	unlimited
Mississippi.....	not allowed	Agency	Bud.Agency	-0-	unlimited	*
Missouri	not allowed	not allowed	not allowed	-0-	-0-	-0-
Montana.....	not allowed	Governor	Agency	-0-	5%	unlimited
Nebraska.....	not allowed	not allowed	Agency	-0-	-0-	unlimited
Nevada	not allowed	*	Gov/LegFinCte	-0-	*	unlimited
New Hampshire.....	not allowed	Gov/Leg Comm	Gov/Leg Comm	-0-	unlimited	unlimited,spec. cases
New Jersey.....	*	Bud Dir	Ag Head	unlimited	*	unlimited
New Mexico.....	not allowed	St Bud Div	St Bud Div	-0-	4%	unlimited
New York.....	not allowed	Div of Bud	Div of Bud	-0-	*	unlimited
North Carolina.....	not allowed	Off St Bud/Mgmt	Agency	-0-	unlimited	unlimited
North Dakota.....	not allowed	Agency	Emgcy Comm	-0-	unlimited	unlimited
Ohio.....	Controlling Bd	Controlling Bd	Cntrling Bd	unlimited	unlimited	unlimited
Oklahoma.....	*	*	*	*	*	*
Oregon	not allowed	Emgcy Bd	Gov	-0-	unlimited	unlimited
Pennsylvania.....	not allowed	Agency	Bud Office	-0-	unlimited	unlimited
Rhode Island.....	not allowed	Gov Dept Adm	Dept of Adm	-0-	unlimited	unlimited
South Carolina.....	Bud&Control Bd	Bud&Control Bd	Bud&Cntrl Bd	20%	20%	20%
South Dakota.....	Bur Fin&Mgmt	Bur Fin&Mgmt	Bur Fin&Mgmt	unlimited	unlimited	unlimited
Tennessee.....	Gov&Leg	Fin/Adm&Leg	Dept Fin/Adm	unlimited	unlimited	unlimited
Texas.....	Gov&Leg	Agency Head	Ag Head	limited	limited	unlimited
Utah.....	not allowed	Governor	Governor	*	*	*
Vermont.....	not allowed	Sec Adm;EmerBd	Sec of Adm	-0-	\$25K	unlimited
Virginia.....	Dept PI&Bud	Dept PI&Bud	Agency	unlimited	unlimited	unlimited
Washington.....	not allowed	Governor	Governor	-0-	unlimited*	unlimited
West Virginia.....	not allowed	Ag Head	not allowed	-0-	unlimited	unlimited
Wisconsin	Jt Fin Comm	*	Bud Office	unlimited	unlimited	unlimited
Wyoming.....	not allowed	not allowed	Bud Office	-0-	-0-	unlimited

* Refers to non-emergency transfers. For emergency transfer provisions, see Table V.

NOTES TO TABLE P

Arkansas	(a) Allowed only for Department of Human Services and a few isolated agencies; (b) unlimited if allowed.
Connecticut	Governor may approve transfer items of \$50,000 or less; Finance Advisory Committee (Gov., Lt. Gov., Treas., Compt., 2 Sen. 3 Rep.) must approve transfers greater than \$10,000.
Florida	Transfers between departments, unless otherwise authorized by law, is not allowed. Transfers of the General Revenue Fund within a department must be approved by the Administration Commission. There is no amount restriction. Trust fund transfers within a department must be approved by the Office of Planning and Budgeting. There is no amount restriction. Notwithstanding the above, agency heads may transfer up to 5% of each line item.
Idaho	Transfers not permitted into Personnel costs, nor out of capital outlay.
Illinois	Max 2% between object classes except Personal Services-Personal Services transfer-in permitted no transfer-out with approval of the Governor.
Kentucky	Governor limited to instances by Executive Order.
Louisiana	Unlimited with approval of Division of Administration and Legislative Budget Committee.
Maryland	Other than \$2 million emergency/contingency fund there are no interdepartmental transfers unless specifically authorized by budget.
Massachusetts	May transfer funds if legislature is notified that unforeseen emergency exists. If personnel fund transfer effected in a year, cannot subsequently transfer in from salary/collective bargaining reserves; Transfers generally prohibited except in specifically authorized cases.
Michigan	Transfer between object (line item) appropriation require approval by Senate and House appropriations Committees and the State Administrative Board. Legislative approval is waived if the transfer is to pay employee fringe benefits and is not more than 3% or \$30,000 whichever is greater. The maximum allowed under this provision is \$50,000.
Mississippi	Transfers are limited to 10% of receivable object class with no transfer into or out of salaries and no transfer into equipment.
Nevada	Transfers not allowed except in specific instances when specified in the General Appropriations Act.
New Jersey	(a) If function or program is transferred, by Executive Order or Legislation, then transfers of appropriations are permitted for the transferred program; (b) when a cumulative total of \$200,000 in any account is reached approval by the Legislature's Office of Legislative Services is required.

New York	5% unless appropriation language is more permissive.
Oklahoma	Within an agency transfers can be made between line item of appropriation, appropriation allotments, work programs, or work program allotments. The Director of State Finance can approve up to 10% of the line item. A board composed of the Governor, President Pro Temp of the Senate, and the Speaker of the House can approve up to 25% of line item.
Utah	No dollar amounts specified. Utah's restriction is "no transfers between one item of appropriation to another item of appropriation." Governor may transfer between scheduled programs in one item of appropriation. There is a possibility that to a minor extent funds are transferred between departments in this instance.
Washington	Unless otherwise specified in appropriation bill.
Wisconsin	Only the legislature's Joint Finance Committee can transfer between statutory appropriations if the source of funds is general tax revenue or if the appropriation is an annual one.

TABLE Q
ALLOTMENTS

State	Statute Authority for Timing Allotments for Budget Control	Agency or Official with Allotment Authority	Frequency of Allotments	Allotments Applied to: All Agencies All Funds	Frequency of Allotment Requests	Agency or Official Approving Overruns
Alabama	yes	State Budget Office	Q,O	A,F	Quarterly	Budget Officer
Alaska						
Arizona	yes	Dept. of Finance	Q	AA	Annually	Dept. of Finance
Arkansas	yes	Office of Budget	Q	AA,F	Annually	Office of Budget
California	no	Dept. Of Finance	Q	AA,F	Annually	Dept. of Finance
Colorado	yes	Div. of Budget	O	AA,F	As needed	Bud Office; Controller
Connecticut	yes	Governor	Q	AA,F	Annually	
Delaware	yes	Budget Director			Not used	
Florida	yes	Ofc. Plng. & Budget	Q	AA	Quarterly	Ofc. Plng & Budget
Georgia	yes	Governor	Q,O	AA,F	Quarterly	Ofc. State Plng/Bud
Hawaii	yes	Dept. of Finance	Q	AA	Annually	
Idaho	yes	Div. of Fin. Mgmt.	O	AA,F	Annually	Div. of Management
Illinois	yes	Bureau of Budget	Q	F	Annually	Budget Agency
Indiana	yes	Budget Agency	Q	AA	Quarterly	Budget Agency
Iowa	yes	Dept. Of Mgmt.	Q	AA,F	Quarterly	Dept. of Mgmt.
Kansas	yes*		Q	AA,F		Div of Budget
Kentucky	yes	Gov Ofc for Pol/Mgmt.	Q	AA	Annually	Gov. Ofc Pol/Mgmt
Louisiana	yes	Budget Office	M,O	AA,F	Monthly	Budget Office
Maine	yes	Governor	Q	AA,F	Annually	
Maryland	yes	Div. Bud/Fis. Plng.			Never Used	
Massachusetts	yes	Budget Director	Q	AA,F	Quarterly	Adm. & Finance
Michigan	yes	Budget Director	Q	AA,F	Annually	Budget Director
Minnesota	yes	Dept. of Finance	O	AA,F	Annually	Dept. of Finance
Mississippi	yes	Fiscal Mgmt. Bd	S/A	AA,F	Semi-annually	Budget Agency
Missouri	yes	Governor	Q	AA,F	Annually	Div. of Bud & Planning
Montana	yes	Governor	Q	AA,F	Annually	Budget Director
Nebraska	yes	Budget Division	Q	AA,F		Budget Division
Nevada	yes	Dept. of Admin.	Q,M,O	AA,F	Annually	*
New Hampshire	yes	Budget Ofc;Gov	Q	AA	Annually	Budget Ofc;Gov
New Jersey	yes	Budget Director	Q	AA	Annually	Budget Director
New Mexico	yes	St Budget Div	M	AA,F	As needed	Budget Director
New York	yes	Div. of Budget	O	AA,F	Not fixed	Div. of Budget
North Carolina	yes	Ofc. of State Bud.	Q	AA,F	Quarterly	Ofc. of State Budget
North Dakota	yes	Ofc. Mgmt. & Bud.	O	AA,F	As needed	Ofc. Mgmt. & Bud.
Ohio	yes	Ofc. Bud/Mgmt.	Q	AA	Annually	Off. Bud/Mgmt.
Oklahoma	yes	Ofc. of State Finance	Q	AA	Quarterly	None
Oregon	yes	Budget Office	O	Q	Quarterly	Budget Office
Pennsylvania	yes*	Not used centrally				
Rhode Island	yes	Dept. of Admin.	Q	AA,F	Quarterly	Dept. of Admin.
South Carolina	yes	Bud & Cntrl Bd	Q	AA	-	-
South Dakota	yes	Governor	O	AA,F		
Tennessee	yes	Dept. Fin/Admin.	Q		Annually	Dept Fin/Admin.
Texas	yes	Comptroller	O		As needed	None
Utah	yes	Governor	M	AA,F	Annually	Bd of Examiners
Vermont	yes	Agency of Admin.	O	AA,F	As needed	Not permitted
Virginia	yes	Dept. Plng/Bud.	A,O	AA,F	As needed	
Washington	yes	Governor	O	AA	As needed	Ofc of Fin & Mgmt
West Virginia	yes	Comm/Fin/Admin	Q,M		Quarterly	Comm/Fin/Admin
Wisconsin	yes	State Exec/Bud/Plng	O	AA,F	Q,S/A,A	St. Exec Bud/Plng.
Wyoming	yes	Governor	S/A		S/A	Gov;Budget Div

Codes:

Q.....Quarterly
 S/A.....Semi-Annually
 O.....Other
 F.....All Funds
 M.....Monthly
 A.....Annually
 AA.....All Agencies

Notes:

KansasOnly if funds are estimated to not be available for approved expenditure.
 NevadaAllotments are advisory only.
 PennsylvaniaAnnual allocations are established by Budget Office. Allotments are prepared at agency level.

TABLE R
PRE-AUDIT FUNCTIONS

	Official or Agency Performing Financial Pre-Audit	Appointed or Elected	Executive, Legislative, or Independent
Alabama	Dept. of Finance, Division of Control & Accounts	Appointed	Executive
Alaska			
Arizona	Department of Administration, Finance Division	Appointed	Executive
Arkansas	Department of Finance & Administration	Appointed	Executive
California	State Controller	Elected	Constitutional
Colorado	Division of Accounts and Controls; State Auditor	Appointed	Executive; Legislative
Connecticut	Comptroller	Elected	Executive
Delaware	Dept. of Finance, Div. of Accounting	Appointed	Executive
Florida	Comptroller	Elected	Executive
Georgia	Office of Planning & Budget	Appointed	Executive
Hawaii	Department of Accounting & General Services	Appointed	Executive
Idaho	State Auditor's Office	Elected	Executive
Illinois	Comptroller	Elected	Independent
Indiana	Budget Agency; State Auditor	Appointed; Elected	Executive
Iowa	Dept. of Revenue & Finance	Appointed	Executive
Kansas	Dept. of Admin., Division of Accounts & Reports	Appointed	Executive
Kentucky	Department of Finance, Division of Accounts	Appointed	Executive
Louisiana	Division of Administration, Audit Section	Appointed	Executive
Maine	Bureau of Accounts & Controls	Appointed	Executive
Maryland	Comptroller of Treasury	Elected	Executive
Massachusetts	Comptroller Division	Appointed	Executive
Michigan	Dept. of Management & Budget, Accounting Div.	Appointed	Executive
Minnesota	Department of Finance	Appointed	Executive
Mississippi	Fiscal Mgmt. Div, Fisc. Mgmt Bd	Appointed	Executive
Missouri	Div of Accounting, Office of Administration	Appointed	Executive
Montana	Department of Administration	Appointed	Executive
Nebraska	Dept. of Administration, Accounting Division	Appointed	Executive
Nevada	Dept. of Administration, Pre-Audit Section	Appointed	Executive
New Hampshire	Bureau of Accounting	Appointed	Executive
New Jersey	Accounting Operations, Office of Mgmt. & Budget	Appointed	Executive
New Mexico	Dept. of Finance & Admin., Financial Control Div.	Appointed	Executive
New York	Department of Audit & Control	Elected	Executive
North Carolina	Controller	Appointed	Independent
North Dakota	Office of Management & Budget	Appointed	Executive
Ohio	Office of Budget & Management	Appointed	Executive
Oklahoma	Office of State Finance	Appointed	Executive
Oregon	Executive Dept., Accounting Division	Appointed	Executive
Pennsylvania	Treasurer	Elected	Independent
Rhode Island	Division of Accounts, Dept. of Admin.	Appointed	Executive
South Carolina	Comptroller General	Elected	Executive
South Dakota	State Auditor	Elected	Independent
Tennessee	Dept. of Finance & Admin., Div. of Accounts	Appointed	Executive
Texas	Comptroller of Public Accounts	Elected	Executive
Utah	Dept. of Finance	Appointed	Executive
Vermont	Finance & Mgmt. Dept., Agency of Admin.	Appointed	Executive
Virginia	Department of Accounts	Appointed	Executive
Washington	-	-	-
West Virginia	Dept. of Finance & Admin.; State Auditor		
Wisconsin	Dept. of Admin., Bureau of Financial Operations	Appointed	Executive
Wyoming	State Auditor	Elected	Executive

TABLE R - Part 2

POST-AUDIT FUNCTIONS

Official or Agency Performing Financial Post-Audit	Appointed or Elected	Executive, Legislative, or Independent	
Alabama	Examiners of Public Accounts; State Auditor	App.; Elected	Legislative; Constitutional
Alaska.....			
Arizona.....	Auditor General	Appointed	Legislative
Arkansas.....	Legislative Joint Audit Committee	Elected	Legislative
California.....	Dept. of Fin.; Auditor General; State Controller	App.; App.; Elec.	Exec.; Leg; Const.
Colorado.....	State Controller; Leg. Audit Committee	App.; Elected	Executive; Legislative
Connecticut.....	State Auditors	Appointed*	Independent
Delaware.....	State Auditor of Accounts	Elected	Independent
Florida.....	Legislative Auditor	Appointed	Legislative
Georgia.....	State Auditor; Legislature	Appointed	Legislative
Hawaii.....	Dept. of Accounting & General Services	Appointed	Executive
Idaho.....	Joint Finance Appropriations Comm.	Elected/App.	Legislative
Illinois.....	Auditor General	Appointed	Legislative
Indiana.....	State Board of Accounts	Appointed	Executive
Iowa.....	State Auditor	Elected	Executive
Kansas.....	Division of Post Audit, Leg. Dept.	Appointed	Legislative
Kentucky.....	Auditor of Public Accounts	Elected	Independent
Louisiana.....	Legislative Auditors	Appointed	Legislative
Maine.....	Dept. of Audit; State Auditor	Appointed	Legislative
Maryland.....	Division of Audits	Appointed	Legislative
Massachusetts.....	Leg. Comm. on Post Audit; State Auditor	Elected	Legislative; Independent
Michigan.....	Legislative Auditor General	Appointed	Legislative
Minnesota.....	Legislative Audit Commission	Elected	Legislative
Mississippi.....	State Auditor	Elected	Executive
Missouri.....	State Auditor	Elected	Executive
Montana.....	Legislative Audit	Appointed	Legislative
Nebraska.....	State Auditor	Elected	Independent
Nevada.....	Legislative Committee; Legislative Auditor	Elected; App.	Legislative
New Hampshire.....	Legislative Auditor		Legislative
New Jersey.....	Ofc. of Leg. Services, Div. of State Auditor	Appointed	Legislative
New Mexico.....	State Auditor	Elected	Independent
New York.....	Dept. Audit/Control; Leg Comm on Exp. Revw.	Elected; App.	Executive; Legislative
North Carolina.....	Department of State Auditor	Elected	Executive
North Dakota.....	State Auditor	Elected	Executive
Ohio.....	Auditor of State	Elected	Independent
Oklahoma.....	Leg. Serv. Bureau; State Auditor & Inspector	App.; Elected	Legislative; Executive
Oregon.....	Sec. of State, Audits Division	Elected	Independent
Pennsylvania.....	Auditor General	Elected	Independent
Rhode Island.....	Auditor General	Appointed	Legislative
South Carolina.....	Budget & Control Board	Appointed	Executive
South Dakota.....	Auditor General	Appointed	Legislative
Tennessee.....	Off. of Comptroller, Div. of St. Audit	Elected*	Legislative
Texas.....	State Auditor's Office	Appointed	Legislative
Utah.....	State Auditor	Elected	Executive
Vermont.....	State Auditor	Elected	Independent
Virginia.....	Auditor of Public Accounts	Appointed	Legislative
Washington.....	State Auditor	Elected	Independent
West Virginia.....	Legislative Auditor		
Wisconsin.....	Legislative Audit Bureau	Appointed	Legislative
Wyoming.....	State Examiner; Legislative Auditor	App.; App.	Executive; Leg.

Notes:

Connecticut..... Appointed by legislature: 1 Republican, 1 Democrat
 Texas..... Comptroller elected by legislature for 2 year term

TABLE S

INTERGOVERNMENTAL MANDATES

State	Estimate State Cost of Federal Mandates	Estimate Local Cost of State Mandates	Attach Fiscal Notes for Local Governments	Reimburse Local Governments for Mandate Costs	Type of Mandate Reimbursement Requirement
Alabama	X	-	-	-	-
Alaska	-	-	-	-	-
Arizona	-	-	-	-	-
Arkansas	-	-	-	-	-
California	X	X	-	X	S
Colorado	X	X	X	X	S
Connecticut	X	X	X	-	-
Delaware	X	-	-	-	-
Florida	X	X	X	X	S
Georgia	-	-	-	-	-
Hawaii	-	C	-	X	C
Idaho	-	-	X	-	-
Illinois	X	S	X	X*	S
Indiana	-	-	-	-	-
Iowa	-	-	-	-	-
Kansas	X	X	X	-	-
Kentucky	-	-	-	-	-
Louisiana	-	-	-	-	-
Maine	-	-	-	-	-
Maryland	-	-	-	-	-
Massachusetts	X	X	-	X	S
Michigan	X	X	X	X	C
Minnesota	-	S	-	-	-
Mississippi	-	-	-	-	-
Missouri	-	S	S	C	C
Montana	-	X	X	-	-
Nebraska	-	X	X	X	-
Nevada	-	-	-	-	-
New Hampshire	X	X	-	X	S
New Jersey	-	-	X	-	S
New Mexico	-	-	-	-	-
New York	-	X	X	-	-
North Carolina	X	-	-	-	-
North Dakota	-	-	-	-	-
Ohio	X	X	X	X	-
Oklahoma	X	X	-	-	-
Oregon	S	S	S	-	-
Pennsylvania	-	-	X	-	-
Rhode Island	X	S	X	X	S
South Carolina	-	-	-	X	S
South Dakota	X	X	X	-	-
Tennessee	X	X	X	X	C,S
Texas	-	-	-	-	-
Utah	-	X	X	-	-
Vermont	-	-	-	-	-
Virginia	*	*	*	*	*
Washington	X	-	X	S	S
West Virginia	-	-	-	-	-
Wisconsin	X	X	X	-	-
Wyoming	-	-	-	-	-

Codes:

S.....Statute
X.....Yes

C.....Constitution

Notes:

IllinoisReimburse only when appropriated funds are available
Maine.....Under consideration
Virginia.....Varies by program; no general provision

TABLE T

LIMITATIONS ON STATE DEFICITS

State	Budget Must Balance Expense and Revenue	Legislative Appropriation Must Balance Expense & Revenue	Funds That Must Be Balanced	Must Reduce Expense if Revenue Shortfall
Alabama	C,S	X	A	C,S
Alaska				
Arizona	S	S	A	S
Arkansas	S	X	GF	S
California	C	-	GF	*
Colorado	C	C	A	C
Connecticut	S	S	-	-
Delaware	C	C	GF	-
Florida	C,S	C	A	S
Georgia	C,S	C		S
Hawaii	C,S	-	A	C,S
Idaho	C	C	A	X
Illinois	C	C	A	-
Indiana	C	C	A	-
Iowa	S	-	A	S
Kansas	S	C	A	S
Kentucky	C	C	GF	S
Louisiana	C	C	A	S
Maine	C	C	A	S
Maryland	C	C	A	-
Massachusetts	C	-	A	S*
Michigan	C	C	A	C
Minnesota	S,C	S,C	A	S
Mississippi	S	-	A	S
Missouri	C	-	A*	*
Montana	C	C	A	-
Nebraska	S	S	A	*
Nevada	S	C,S	A	*
New Hampshire	C,S	C,S		S
New Jersey	C	C	A	S
New Mexico	C	-	-	S
New York	C	-	GF,O*	-
North Carolina	C	-	A	S
North Dakota	-	-	-	S
Ohio	C,S	C,S	A*	S
Oklahoma	C,S	C	A	C
Oregon	C,S	C,S	A	C,S
Pennsylvania	C	C	A	-
Rhode Island	C,S	-	GF	-
South Carolina	C,S	C,R	GF	S
South Dakota	C	C	GF	S
Tennessee	C	C	A*	C
Texas	C	C	A	C
Utah	S	C	A	S
Vermont	-	-	-	-
Virginia	S	-	A	C,S
Washington	S	-	GF	S
West Virginia	C	C		S
Wisconsin	-	C		-
Wyoming	C	C	A	X

Codes:

S.....Statute
R.....Rule of House
GF.....General Fund only
X.....Yes

C.....Constitution
A.....All funds
O.....Other funds (specify)
-.....No

NOTES ON TABLE T

California	Deficits are covered by a reduction of expenditures and/or tax increase.
Massachusetts	See note for Table D.
Missouri	Constitution: Permissive, not mandatory.
Nebraska	In case of revenue shortfall Governor may call special session to reduce appropriations or introduce legislation for a tax increase.
Nevada	The Chief of the Budget Division has statutory authority to reserve portions of appropriations or other available funds to meet emergencies.
New York	Deficit notes may be issued if deficit occurs. For funds other than General Fund, disbursements cannot exceed receipts plus fund balance.
North Dakota	Expenses need not equal revenue if carryover prevents deficit. If deficit is created, expenses are reduced to allow bviennium to close with General Fund balance greater than zero.
Ohio	General Revenue Fund must have positive fund and cash balance, other funds required only to maintain positive cash balance.
Tennessee	Constitution prohibits deficit for current operation.
Virginia	The Budget Bill directs the Governor to reduce general fund expenditures should the total of general fund appropriations exceed the estimated general fund revenues. Constitution requires the Governor to ensure that expenses shall not exceed total revenues on hand and anticipated during the period of appropriation validity (2 years and 6 months).

TABLE U
LIMITATIONS ON STATE DEBT

State	Constitutional Limit on General Obligation Debt	May Exceed Limit by Popular Vote	Constitutional Limit on Other Long Term Debt	May Exceed Limit by Popular Vote	Limitation on Short Term Debt	Repayment Period for Short Term Debt
Alabama	X	V	P	-	\$300,000	365 days
Alaska						
Arizona	\$350,000	-	-	-	-	-
Arkansas	-	-	-	-	-	-
California	\$300,000	X	\$300,000	X	\$300,000*	-
Colorado	X	-	X	-	X	-
Connecticut	-	-	-	-	-	-
Delaware	-	-	-	-	-	365 days
Florida	-	-	-	-	-	-
Georgia	*	-	*	-	-	-
Hawaii	*	-	-	-	*	-
Idaho	\$2,000,000	-	\$0	-	-	90 days
Illinois	-	-	-	-	15% of apprp.	365 days
Indiana	\$0	-	\$0	-	\$0	-
Iowa	\$250.00	-	-	-	-	within FY
Kansas	\$1,000,000	X	-	-	-	-
Kentucky	\$500,000	X	-	-	-	-
Louisiana	*	-	-	-	*	within FY
Maine	\$2,000,000	X	-	-	-	-
Maryland	-	-	-	-	\$100 mill.	180 days
Massachusetts	-	-	-	-	-	-
Michigan	\$0	-	\$0	-	15% GF rev.	within FY
Minnesota	-	-	-	-	X	within biennium
Mississippi	5% of GF	-	-	-	-	within FY
Missouri	\$0	X	-	-	\$1 mill.	5 years
Montana	-	-	-	-	-	-
Nebraska	\$100,000	-	-	-	-	-
Nevada	AV	-	-	-	-	-
New Hampshire	-	-	-	-	\$70 mill.	-
New Jersey	1% expend.	X	V	X	-	-
New Mexico	AV	-	-	-	\$200,000	-
New York	V	V	-	-	X	365 days
North Carolina	X	X	X	X	T	-
North Dakota	-	-	-	-	\$2 mill.	within biennium
Ohio	*	X	-	-	\$0	-
Oklahoma	V	V	V	V	V	V
Oregon	\$50,000	X	-	-	-	varies
Pennsylvania	X	X	-	-	X	within FY
Rhode Island	V	V	V	V	\$150 mill.	within FY
South Carolina	*	*	*	*	*	*
South Dakota	\$100,000	-	NA	NA	NA	NA
Tennessee	-	-	-	-	-	within FY
Texas	\$200,000	-	-	-	25% antic. rev	within FY
Utah	AV	-	-	-	-	-
Vermont	-	-	-	-	-	-
Virginia	V,T	-	P	-	P	-
Washington	T	X	T	X	-	-
West Virginia	-	-	-	-	-	-
Wisconsin	AV	-	-	-	10% of app.	365 days
Wyoming	AV	-	AV	-	AV	-

Codes:

V.....Popular vote required for any debt
T.....Percentage of taxes
X.....Yes

AV.....Percentage of property value
P.....Specified purposes only
-.....No

NOTES TO TABLE U

California:	Short term borrowing not limited to \$300,000.
Georgia:	Debt service limited to not more than 10% of prior year's net general revenues.
Hawaii:	Not to exceed 20% of the average of the General Fund revenues of the State in the 3 fiscal years preceding issuance. May not be exceeded by popular vote. There are no limits on other debts.
Louisiana:	GO debt limited to 10% of prior 3 year average of the Bond Security and Redemption Fund.
Maryland:	If loan is in anticipation of tax receipts, repayment no later than 45 days after end of fiscal year.
Ohio:	Highway, \$500 million; Coal, \$100 million
South Carolina:	GO debt limited to 5% of last completed fiscal year revenue for Capital Improvement Bonds.

TABLE V

CONTINGENCY/EMERGENCY FUNDS*
(to be used at Governor's discretion)

State	Name of Fund	FY 1987 Ending Balance	Official/Agency Authorized to Allocate Funds	Purposes for Which Funds May Be Used	Unexpended Funds May Be Carried Forward to Next FY
Alabama	Contingency Fund	0	Governor	D,U	-
Alaska					
Arizona	Gov.'s Emgncy. Fund	\$0	N,S		-
Arkansas	Gov.'s Emer. Fnd	\$500,000	Governor	D,A,S,U,N	-
California	Nat. Dis.Resp.Acct.	\$1.6 mill.	Governor	N	X
Colorado					
Connecticut					
Delaware	Contingency Funds	\$15,000	Budget Commission	D,A,U,N	-
Florida	Defic.Emer.Fund	\$285,000	Adm. Commission	D,U,N	-
Georgia	Gov.'s Emer. Fund	0	Governor	D,A,S,U,N,O	-
Hawaii	Gov.'s Contin. Fund	\$250,00	Governor	U	-
Idaho	Gov.'s Emer. Fund	\$286,000	Governor	S,N,U	X
Illinois					
Indiana	Contingency Fund	0	Budget Agency;Gov.	U	-
Iowa					
Kansas	State Emer. Fund	\$750,000	State Finance Cncl.	N	X
Kentucky					
Louisiana	Pub. Improv. Fund	0	Gov.;DOTD	U	-
Maine	Gov.'s Contin. Fund	\$300,00	Governor	U	-
Maryland	Gen. Emer. Fund	0	Gov.;Bd.Pub.Wks.	U	-
Massachusetts	ResforUnfrsnEmer	\$475,000appx.	Sec.Adm&Fin	U	-
Michigan					
Minnesota	Gen. Contin. Fund	0	Gov.;Leg.Adv.Comm.	D,A,S,U,N	-
Mississippi	ExecCntg;DistRelf	\$0;\$0	Governor	N,O,U	-;X
Missouri					
Montana	Emergency Fund	0	Governor	N,U	X*
Nebraska	Gov.'s Emer. Fund	\$500,000	Governor	N	-
Nevada	Emer.;St.Contin.	\$199,999;\$753,911	Bd.ofExam.	U,N,S,O	X
New Hampshire					
New Jersey	Emer. Fund*	0	Governor	N,U,S,D	-
New Mexico	Emer. Funds	0	Governor	N,U	-
New York					
North Carolina	Cont.&Emer. Fund	\$155,756	Cncl. of State	N,S,U	-
North Dakota	St.Contin. Fund	\$300,000	Emer. Commiss.	D,N,S,U	midyear of biennium
Ohio	Emer. Purpose Acct.	\$2.2 mill.	Cntrlng. Bd.	D,A,S,U,N	-
Oklahoma	St. Emer. Fund	\$49,914	Governor	N,O	X
Oregon					
Pennsylvania	*	0	Governor	N	-
Rhode Island	Contin. Fund	\$0	Governor	U	X
South Carolina					
South Dakota	Gov.'s Contin. Fund	\$21,300	Governor	*	-
Tennessee	Emer&Contin. Fund	\$600,000	Governor	D,A,N,S,U,O	-
Texas	Emer&Def. Fund	\$1 mill.	Governor	D,N,A	X
Utah	Gov.'s Emer. Fund	\$100,000	Governor	A	-
Vermont	Contin. Fund	\$53,500	Emer. Bd.	N,S,D	-
Virginia	Exec. Discret. Fund	\$895	Governor	O	X
Washington	Gov.'s Emer. Fund	0	Governor	U,D	-
West Virginia					
Wisconsin					
Wyoming	Emer Contin Fund	\$1.5 mill.	Governor	U,N	-

Codes:

X.....Yes
D.....Deficiencies
A.....Authorized Programs
S.....Public Safety
-.....No
U.....Unexpected Expenditures
N.....Natural Disasters
O.....Other (specify)

* Excludes rainy day day funds or budget stabilization funds

NOTES TO TABLE V

- Nevada:** Fund may be used in specific situations identified in statute.
- Oklahoma:** Fund may be used for certain emergencies.
- Montana:** May carryover only within biennium. \$1 million of authorization set by statute for each biennium.
- New Jersey:** Contingency Fund used by Budget Director for unexpected emergencies with no carryover. \$2 million appropriated to each fund each year.
- Pennsylvania:** Governor may reallocate \$5 million of previous appropriation for natural disaster.
- South Dakota:** Use of the Fund is discretionary.
- Tennessee:** \$500,000 for any purpose authorized by law except first year's funding of new law; \$500,000 for forest fire control, livestock indemnities, civil disorders.
- Virginia:** The Disaster Planning and Operations Fund has no balance, is for the Governor's use, may be used for natural disasters and may be carried forward. Both funds are appropriation items in the budget bill.

TABLE W

BUDGET STABILIZATION ("RAINY DAY") FUNDS

State	Amount in Fund (FY 87)	Title of Fund	Determination of Fund Size	Procedure for Expenditure
Alabama	---	---	---	---
Alaska.....		Budget Reserve Fund	By appropriation	By appropriation but can spend only 25% of fund each year
Arizona	---	---	---	---
Arkansas	---	---	---	---
California	\$570.7 mill.	Contingency Reserve Fund for Economic Uncertainties	By appropriation	Automatic expenditure if GF balance will not meet obligations
Colorado	\$66.8 mill.	The Six Percent Reserve	6% of appropriations	Automatic expenditure to cover revenue shortfall
Connecticut	\$215 mill.	Budget Reserve Fund	Year-end surplus up to 5% of General Revenue appropriations	Automatic expenditure to cover operating deficit
Delaware	\$50 mill	Budget Reserve Account	Max. of 5% General Fund revenue	By appropriation of 3/5's of legislature
Florida.....	\$57.6 mill.	Working Capital Fund	Year-end surplus up to 10% GF revenue	Governor consults with appropriations committee
Georgia.....	\$213 mill.	Reserve Shortfall	Year-end surplus up to 3% prior year revenue	Automatic expenditure to cover revenue shortfall
Hawaii.....	---	---	---	---
Idaho	\$0	Budget Reserve Account	By appropriation	By appropriation
Illinois	---	---	---	---
Indiana.....	\$164 mill.	Countercyclical Revenue and Economic Stabilization Fund	Multiply annual growth rate by GF revenues	Funds transferred to GF if annual growth rate < 2%
Iowa.....	\$70 mill.appx.	Iowa Economic Emergency Fund	Year-end surplus up to 10% of expenditures	By appropriation
Kansas	---	---	---	---
Kentucky	\$21 mill.	General Fund Surplus Account	Reversion, excess revenue, miscellaneous	By appropriation (or automatic to cover revenue shortfall)
		Budget Res. Trust Fund	By appropriation	By appropriation
Louisiana.....	---	---	---	---
Maine.....	\$25 mill.	Maine Rainy Day Fund	Unappropriated GF surplus not to exceed 1/2 the excess of Total GF revenues received over accepted estimates in that FY. Maximum fund balance: \$25 million	2/3's vote of legislature upon recommendation of governor, but only for prepayment of outstanding general fund bonds or for major construction
Maryland	\$50 mill.	State Reserve Fund Revenue Stabilization	Greater of \$100 million or 2% of est. GF rev. Account	Funds transferred if unemployment rate in April-Sept exceeds 6.5% and has increased over same period of prior yr.
Massachusetts	\$70.1 mill.	Stabalization Fund	Remaining balance in General, Highway, and Local Aid Funds, after balance forward of 1% of collectables.	By appropriation
Michigan.....	\$371 mill.	Countercyclical Budget and Economic Stabilization Fund	(Annual growth in adjusted personal income minus 2%) x GF revenues	Funds transferred to GF if growth in adjusted personal income is less than 0%
Minnesota	\$206 mill.	Cash Flow and Budget Reserve Account	Maximum set by approp. and formula.	Automatic expenditure to cover revenue shortfall

TABLE W

BUDGET STABILIZATION ("RAINY DAY") FUNDS

State	Amount in Fund (FY 87)	Title of Fund	Determination of Fund Size	Procedure for Expenditure
Mississippi.....	\$20 mill.	General Fund Stabilization Reserve Account	25% of year-end surplus up to 5% of GF revenues	Automatic expenditure to cover revenue shortfall at year-end
.....	\$44 mill.	General Fund Reserve	Cash balance in GF after required amount has been placed in GFSRA	By appropriation
Missouri	\$0	Budget Stabilization Fund	By appropriation, but not to exceed 5% of total general revenue	By appropriation or by governor's authorization if budget cuts are required and if not disapproved by legislature
Montana.....	—	—	—	—
Nebraska.....	\$24 mill.	Cash Reserve Fund	By appropriation	Fund is used for cash flow purposes
Nevada	\$0	Budget Stabilization Fund	By controller for accounting purposes when reporting financial position at year end. \$40 million if available from unreserved fund balance	NA
New Hampshire	\$0	Revenue Stabilization Account	Statute (effective 7/87)	Covers revenue shortfall
New Jersey	—	—	—	—
New Mexico ...	\$63.2 mill.	Operating Reserve Fund	By appropriation	By appropriation
.....	\$0	Tax Stabilization Reserve		When ORF exceeds 6% of expenditures, excess goes to TSR until it reaches 6%. Excess is a tax rebate
.....	\$11.1 mill.	School Support Reserve Fund	By appropriation with minimum opening balance of \$3 million each year	
New York.....	\$169 mill.	Tax Stabilization Reserve Fund	Year-end surplus up to 2% expenditures	By appropriation, in event of deficit. Amounts transferred to GF repaid within 6 years
North Carolina	—	—	—	—
North Dakota	\$0	Budget Stabilization Fund	Excess of \$40 million in GF is transferred	Revenue shortfall greater than 5%
Ohio.....	\$263 mill.	Budget Stabilization Fund	Multiply annual growth in real personal income less 1.4% by GF revenues	Funds transferred to GF if growth in real personal income is less than 0%
Oklahoma.....	\$0	Constitutional Reserve Fund	All surplus funds up to 10% of general revenue fund certified the preceding year	1. 1/2 may be used for upcoming fiscal year when certified revenue is less than current year 2. 1/2 may be used if (a) governor declares an emergency and 2/3 of legislature concurs, or (b) joint declaration by House Speaker and Senate Pro Tem plus 3/4 legislative vote
Oregon	—	—	—	—
Pennsylvania	\$52 mill.	Tax Stabilization Reserve Fund	By appropriation, but not to exceed 3% of estimated GF revenues	By appropriation of 2/3's vote of legislature. To be used for emergencies regarding health, safety, and welfare, and to cover large, unanticipated revenue shortfalls
Rhode Island....	\$19 mill.	Budget Reserve and Cash Stabilization Account	Percentage of state lottery revenues	Automatic expenditure to cover revenue shortfall (Also when account exceeds 3% of state revenues, excess is transferred to the Bond Capital Fund)
South Carolina			cover revenue shortfall	revenue shortfall at year end

TABLE W, contd.

BUDGET STABILIZATION ("RAINY DAY") FUNDS

State	Amount in Fund (FY 87)	Title of Fund	Determination of Fund Size	Procedure for Expenditure
South Dakota.....	—	—	—	—
Tennessee.....	\$75 mill.	Revenue Fluctuation Reserve	By appropriation	Automatic expenditure to cover revenue shortfall
Texas.....	—	—	—	—
Utah.....	\$20 mill.	Budget Reserve Account	3% of GF budget for year ended. Not to exceed 6% of GF appropriation	Legislative appropriation to cover operating deficits
Vermont.....	\$8.7 mill.	Budget Stabilization Fund	Limited to 2% of prior year appropriation	Automatic use by Treasurer to offset deficits
Virginia.....	\$13.9 mill.	Economic Contingency Fund	By appropriation	Allocated by governor for un-budget cost increases
		Revenue Reserve Fund	By appropriation	Automatic expenditure to cover revenue shortfall
Washington, \$95 mill.appx.		Reserve Fund	Revenue from growth in real personal income over 3% each biennium. Maximum Fund of 8% of biennial revenue	By appropriation
West Virginia.....	—	—	—	—
Wisconsin.....		Budget Stabilization Fund	By appropriation	By appropriation
Wyoming.....	\$117 mill.	Budget Reserve Account	Difference between amount appropriated and amount actually expended at end of biennium plus appropriations up to 5% of GF projections	By appropriation

TABLE X

LEGISLATIVE BUDGET AUTHORITY

State	Legislature Prepares a Separate Budget	Legislature Must Pass a Balanced Budget	Level of Legislative Control Over Unanticipated Federal Funds	Votes Required to Override Gubernatorial Veto	Number of Legislative Fiscal Staffs
Alabama.....*		C,S	S	majority elected members	1
Alaska.....					
Arizona.....X		S	N	2/3 elected members	1
Arkansas.....-		-	P	majority elected members	1
California.....-		-	X	2/3 elected members	2
Colorado.....X		C		2/3 elected members	1
Connecticut.....-		X		2/3 elected members	1
Delaware.....X		C	A	3/5 elected members	1
Florida.....X		C	P	2/3 elected members	2
Georgia.....-		X	-	2/3 elected members	
Hawaii.....-		-	N	2/3 elected members	2
Idaho.....X		C	N	2/3 members present	1
Illinois.....-		C	N	2/3 elected members	4
Indiana.....-		X	N	2/3 elected members	3
Iowa.....X		S	X	2/3 members present	1
Kansas.....-		S	N	2/3 elected members	1
Kentucky.....-		C	I	constitutional majority	1
Louisiana.....-		X	S,B	2/3 members present	3
Maine.....-		-	N	2/3 elected members	
Maryland.....-		C	S,I	3/5 elected members	1
Massachusetts.....X		-	N	2/3 members present	2
Michigan.....X		C	P*	2/3 members present	2
Minnesota.....-		S	S	2/3	2
Mississippi.....X		-	N	2/3 elected members	1
Missouri.....X		-	P	2/3 elected members	2
Montana.....X		C	N	2/3 members present	2
Nebraska.....X		S	P	3/5 members	1
Nevada.....-		C	P	2/3 elected members	2
New Hampshire.....-		X	P	2/3 members present	1
New Jersey.....-		X	B	2/3 elected members	1
New Mexico.....X		-	-	3/4 elected members	1
New York.....-		-	P	2/3 elected members	2
North Carolina.....-		C	P	no veto power	-
North Dakota.....-		X	P	2/3 elected members	1
Ohio.....-		X	P	3/5 elected members	1
Oklahoma.....-		-	X	2/3 elected members	2
Oregon.....-		C,S	X	2/3 elected members	1
Pennsylvania.....-		C	C,S	2/3 elected members	4
Rhode Island.....-		S	I	2/3 members present	2
South Carolina.....-		C,S	A	2/3 members present	1
South Dakota.....-		C	P	2/3 elected members	1
Tennessee.....-		C	P	majority elected members	2
Texas.....X		C	P	2/3 members present	1
Utah.....X		C	N	2/3 elected members	1
Vermont.....-		-	S	2/3 members present	2
Virginia.....-		-	I	2/3 members present	2
Washington.....-		-	I	2/3 elected members	2
West Virginia.....X		C	S	2/3 elected members	2
Wisconsin.....-		-	-	2/3 members present	1
Wyoming.....-		X	I	2/3 elected members	1

Codes:

A.....	Advisory	B.....	Binding
BBG.....	Binding Over Block Grants	N.....	None
X.....	Yes	-.....	No
S.....	Statutory	C.....	Constitutional
I.....	Informational	P.....	Partial

Notes:

Alabama..... Legislature prepares separate appropriation bill only.
 Michigan..... Several departments have line item that allows them to receive unanticipated federal funds but the legislature approves the fund transfers.

GLOSSARY

Accounting: 1) Maintain the central accounting records of state agency disbursements against appropriation, encumbrances, etc., or 2) Provide direction, supervision and guidance to state agencies in accounting for disbursements against appropriations, (normally applies to a state with on central accounting).

Allotment: An allotment is part of an appropriation, administratively determined with specific designation of the organization units, purposes, projects time period and/or objects on which the appropriation is to be expended.

Appropriation: A bill passed by a legislative body, authorizing an officer or agency to make expenditures and incur liabilities for specified purposes. Usually limited in amount and as to the time when it may be expended.

Audit: A systematic examination of actual or proposed financial transactions, made either before (pre-audit) or after (post-audit) their consummation.

Budget Stabilization Fund: A fund that sets aside revenue surpluses for use during periods of revenue shortfalls.

Cash Management: Determining, on a continuing basis, amounts to be kept in demand or time deposits, invested in short or long term securities.

Capital Budget: Commonly connotes separate planning, processing, accounting and often separate financing for capital outlays as distinct from expenditures for current operating expenses. It usually covers a longer period of time than the regular or current budget.

Contingency Fund: One set apart to provide for unforeseen expenditures or for anticipated purposes of uncertain amounts.

Data Processing: 1) Operation of a central data processing (DP) system for use by other state agencies, or 2) Direction, supervision, guidance in other state agencies regarding the establishment and operation of a DP system, and purchase of DP equipment.

Debt Management: Negotiate and manage issuance of bonds and refunding.

Economic Analysis: Analysis of the national and state economy to develop predictions on level of state business activity and personal income.

Fiscal Research: In-depth analysis of revenue and expenditures trends, fiscal impact of major executive and/or legislative proposals.

Fiscal Notes: An estimate of the cost of legislative bills either drafted, introduced, or at a later state of consideration.

FY: Refers to the states fiscal year. The number following FY is year the fiscal year ends.

Incremental Budgeting: An approach to budgeting that focuses on the budget request, with emphasis on increases from the current year. Analysts of such a budget normally want

information on all activities being planned in the budget year, but most of their attention will be on the program changes from the current year.

Legislative Review: Review bills introduced into the legislature to inform the Governor's office of their program impact, compliance with his program, etc.

Line Item Veto: A provision that allows a Governor to veto components of the legislative budget on a line-by-line basis.

Lump Sum Appropriations: Made for a state purpose, or for a named department, without specifying further the amounts that may be spent for particular objects of expenditure. For example, an appropriation for the corrections department that does not specify the amounts to be spent for salaries and wages, travel, equipment, and so forth.

Mandate: A law, policy, program or provision that is passed by one level of government but applies to another. e.g. federal standards for state and local ozone levels.

Object Classification: Analysis of obligations and expenditures according to the types of services, articles, or other items involved, e.g., personal services, supplies and materials and equipment, as distinguished from the purposes for which such obligations are incurred.

Organizational Unit: A budget format that assigns expenditures by department level, without specification as to what the funding level is for specific programs.

Organization and Management Analysis: Studies and assistance to agencies on organization procedures and systems.

Personnel Position Analysis: A report that examines the status of the state public employment, with emphasis on staffing levels, funded, unfunded, vacant and filled positions.

Program Budget: A budget format in which the budget material is arranged in such a way as to aid the executive and legislature to understand the broader policy implications of their decisions. Expenditures are assigned to specific delivery units with emphasis on the goals to be achieved by a given level of expenditure on a given program.

Program Policy or Issue Analysis: Preparation of reports with detailed analytical back-up to determine to what degree programs are effective and are accomplishing their objectives. Emphasis is on analyzing proposed activities.

Purchase Order: A document executed by governmental units authorizing a vendor to deliver specified merchandise and to make a charge therefore.

Revenue Estimating: 1) Agency is responsible for making the estimates which are used as the basis of the executive budget, or 2) Agency performs revenue estimating analysis, but is not responsible for the estimates used for the executive budget.

Tax Expenditure: Revenue foregone because of special tax exemptions, deductions, exclusions, credits, preferential tax rates, or deferrals.

Trust Funds: Amounts received or appropriated and held in trust in accordance with an agreement or legislative act which may be expended only in accordance with the terms of such trusts or act.

Voucher: A document embodying a claim for goods or services rendered, which, upon certification by the appropriate officer, is authority for payment.

Zero Base Budgeting: An approach to public budgeting in which each budget year's activities are judged anew, with no reference to the policy precedents or dollar amounts of past years.

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