

# **Budgetary Processes in the States**

**(A Tabular Display)**

**1975**

*The Council of State Governments*

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85 Post Street, San Francisco, California 94104

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## **(A Tabular Display)**

Prepared by the  
Georgia Office of Planning and Budget  
for  
The National Association of State Budget Officers  
The Council of State Governments



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Lexington, Kentucky

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# Foreword

In 1967 the Council of State Governments prepared and published *Budgeting by the States*, a 533-page report on budgetary procedures and practices in the States. A tabular revision of selected tables from that study was done in 1970.

*Budgetary Processes in the States* updates and expands upon the tables found in the 1967 report. Information for the study was gathered by the National Association of State Budget Officers and compiled by the Georgia Office of Planning and Budget. The Council extends its appreciation to those involved and is pleased to publish this report.

July 1975  
Lexington, Kentucky

Brevard Crihfield  
*Executive Director*  
*The Council of State Governments*



# Preface

This tabular presentation of information on the budget processes in the States is based on a questionnaire mailed to state budget officers in August 1974. The survey was initiated by the Georgia Office of Planning and Budget in cooperation with the Systems, Techniques and Data Committee of the National Association of State Budget Officers.

The Systems, Techniques and Data Committee and the NASBO staff express appreciation to the state budget officers who responded so well. In view of the amount and complexity of information requested, the large response is little short of amazing. The report should be of value to all budget offices in comparing their procedures and practices with those of other States.

On behalf of the Executive Committee, STD Committee, and all NASBO members, I wish to express our gratitude to the Georgia Office of Planning and Budget for undertaking this project. We wish to thank especially James T. McIntyre, Jr., Director of OPB; Clark Stevens, Director of the Budget Division; and Steve Rieck, Budget Analyst II, for their excellent work in preparing this report. Their excellent and most timely production of a set of clear and comprehensive tables is highly gratifying.

George A. Bell  
*NASBO Secretary*  
*The Council of State Governments*





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TABLE I BUDGET—AUTHORITY AND PREPARATION

	FORMAL AUTHORITY							LEGAL AUTHORITY	
	Governor	Agency Under Governor	Executive Board	Executive Legislative Board	Legislative Board or Commission	Annual	Biennial	Constitutional	Statutory
Alabama	X					X			X
Alaska	X					X			X
American Samoa									
Arizona	X					X			X
Arkansas		X					X		X
California	X					X		X	
Colorado									
Connecticut	X					X			X
Delaware		X				X		X	
District of Columbia	Mayor					X			X
Florida		X				X			X
Georgia	X					X		X	
Guam									
Hawaii	X						X	X	
Idaho	X					X		X	
Illinois	X	A				X			X
Indiana		X					X		X
Iowa	X						X		X
Kansas	X					X			X
Kentucky	X						X		X
Louisiana		X				X		X	
Maine		X					X		X
Maryland		X				X		N/R	N/R
Massachusetts	X	A				X		X	X
Michigan	X					X		X	
Minnesota	X	X					X		X
Mississippi					X	X		X	
Missouri		X				X			X
Montana	X						X	X	X
Nebraska	X	X				X		X	
Nevada	X						X		X
New Hampshire	X						X		X
New Jersey	X	X				X		X	
New Mexico	X	A				X			X
New York	X					X		X	X
North Carolina	X						X		X
North Dakota									
Ohio		X					X		X
Oklahoma		X				X			X
Oregon	X						X		X
Pacific Trust *	X					X			X
Pennsylvania	X					X		X	
Puerto Rico	X					X		X	
Rhode Island		X				X		X	
South Carolina				X		X			X
South Dakota		X				X			X
Tennessee	X					X		X	
Texas	X				A		X	X	X
Utah	X	A				X		X	
Vermont	X						X		
Virginia	X						X		X
Virgin Islands		X					X	X	
Washington		X					X		X
West Virginia									
Wisconsin	X						X		X
Wyoming		X					X(1)		

Code: X stands for prime authority — A stands for secondary or advisory authority — N/R no reply

Notes: 1. Biennial Appropriation with annual review

\*Pacific Trust = Trust Territory of the Pacific Islands

TABLE II  
BUDGET AGENCY ORGANIZATION

	Agency	Location	ORGANIZATIONAL STATUS			
			Executive Office	Department	Division (Sub-Dept.)	Executive &/ or Legislative Committee
Alabama						
Alaska	Division of Budget & Mgt.	Dept. of Administration			X	
American Samoa						
Arizona	Finance Division	Dept. of Administration			X	
Arkansas	Office of Budgets	Dept. of Finance & Admn.			X	
California	Budget Division	Dept. of Finance			X	
Colorado						
Connecticut	Planning & Budgeting Div.	Dept. of Finance & Control			X	
Delaware	Office of the Budget	Directly under Governor	X			
District of Columbia	Off. of Bud./Mgt. Systems	Directly under Mayor	X			
Florida	Division of Budget	Dept. of Administration			X	
Georgia	Office of Planning & Budget	Directly under Governor	X			
Guam						
Hawaii	Budget Division	Dept. of Budget & Finance			X	
Idaho	Division of Budget	Directly under Governor	X			
Illinois	Bureau of the Budget	Directly under Governor	X			
Indiana	State Budget Office			X		
Iowa	State Comptroller's Office			X		
Kansas	Division of the Budget	Dept. of Administration			X	
Kentucky	Office for Policy & Mgt.	Dept. for Finance & Admn.			X	
Louisiana	Div. of Admn. - Budget Office	Directly under Governor	X			
Maine	Bureau of the Budget	Dept. of Finance & Admn.			X	
Maryland	Dept. of Budget & Fiscal Plng.		X			
Massachusetts	Div. of Fiscal Affairs	Dept. of Finance & Admn.			X	
Michigan	Bureau of the Budget	Dept. of Mgt. and Budget			X	
Minnesota	Bureau of Prog. Mgt. & Bud. Coord.	Dept. of Admn.			X	
Mississippi	Budget Office	Commission of Budget Accounting				X
Missouri	Division of Budget	Dept. of Administration			X	
Montana	Office of Budget & Prog. Plng.	Directly under Governor	X			
Nebraska	Budget Division	Dept. of Administrative Services			X	
Nevada	Budget Division	Dept. of Administration			X	
New Hampshire	Division of Budget & Control	Dept. of Admn. and Control			X	
New Jersey	Bureau of Budget	Dept. of Treasury			X	
New Mexico	State Budget Division	Dept. of Finance & Admn.			X	
New York	Division of the Budget	Directly under Governor			X	
North Carolina	Office of State Bud. & Mgt.	Dept. of Administration			X	
North Dakota						
Ohio	Office of Budget & Mgt.			X		
Oklahoma	State Budget Office	Directly under Governor	X			
Oregon	Budget Division	Executive Department			X	
Pacific Trust*	Program & Budget Office	Directly under High Comm. (Gov.)	X			
Pennsylvania	Office of the Budget	Directly under Governor	X			
Puerto Rico	Bureau of Budget	Directly under Gov.	X			
Rhode Island	Division of Budget	Dept. of Administration			X	
South Carolina	Budget & Control Board					X
South Dakota	Bureau of Finance & Mgt.	Directly under Governor	X			
Tennessee	Budget Division	Dept. of Finance & Admn.			X	
Texas	Budget Office	Directly under Governor	X			
Utah		Directly under Governor	X			
Vermont	Dept. Budget & Management	Agency of Administration		X		
Virginia	Division of the Budget	Office of Admin.	X			
Virgin Island	Office of the Budget	Directly under Governor	X			
Washington	Office of Plng. & Fiscal Mgt.	Directly under Governor	X			
West Virginia						
Wisconsin	Bureau of Plng. and Budget	Department of Administration			X	
Wyoming	Budget Division	Dept. of Admn. & Fiscal Control			X	

\*Pacific Trust = Trust Territory of the Pacific Islands

**TABLE III  
BUDGETING AGENCY FUNCTIONS IN ADDITION TO BUDGET PREPARATION AND EXECUTION**

	Revenue Estimating	Fiscal Research	Organization & Mgt. Analysis	Accounting	Pre-Audit	Data Processing	Legislative Review	Performance Evaluation
Alabama								
Alaska	X		X					X
American Samoa								
Arizona	X	X						
Arkansas	X	X	X					
California (1)	X	X		X				X
Colorado								
Connecticut (2)	X	X	X	X			X	X
Delaware		X	X				X	
District of Columbia		X	X	X	X	X		X
Florida (3)	X	X	X					
Georgia	X	X	X		X		X	X
Guam								
Hawaii	X	X	X		X			X
Idaho	X	X	X					X
Illinois (4)	X	X	X				X	X
Indiana	X	X			X			X
Iowa	X	X	X	X	X	X	X	X
Kansas	X	X	X				X	X
Kentucky (5)			X					X
Louisiana	X	X	X			X	X	X
Maine	X	X	X					
Maryland (6)	X		X			X		X
Massachusetts	X	X				X		X
Michigan (7)			X				X	X
Minnesota (8)	X		X				X	X
Mississippi	X	X		X			X	
Missouri	X	X					X	X
Montana	X	X	X					
Nebraska (9)		X	X				X	X
Nevada	X	X	X		X		X	
New Hampshire (10)	X	X	X			X		
New Jersey (11)		X	X	X	X			X
New Mexico	X	X						X
New York (12)	X	X	X			X	X	X
North Carolina	X		X	X	X			X
North Dakota								
Ohio			X					X
Oklahoma	X	X		X	X	X		
Oregon	X	X	X					X
Pacific Trust *		X	X				X	X
Pennsylvania (13)		X					X	X
Puerto Rico			X	X	X		X	X
Rhode Island (14)	X	X	X				X	
South Carolina	X	X				X		
South Dakota	X	X	X	X			X	
Tennessee	X	X	X				X	
Texas	X	X	X			X		X
Utah	X	X	X	X				
Vermont	X	X	X			X	X	X
Virginia (15)			X					
Virgin Islands	X	X	X	X			X	X
Washington (16)	X	X	X	X				
West Virginia								
Wisconsin (17)	X	X	X					X
Wyoming	X	X	X	X	X			

Footnotes on next page

\*Pacific Trust = Trust Territory of the Pacific Islands

TABLE III (Footnotes)

1. California—Development of statewide data processing centers; post audit
2. Connecticut—State Planning, Federal/State Relations
3. Florida—Cost of Living Studies
4. Illinois—Planning
5. Kentucky—Statewide Planning Review and Investment Management
6. Maryland—Collection of Delinquent Accounts Receivable
7. Michigan—Planning and Policy Analysis
8. Minnesota—Revenue Estimates shared with Department of Finance
9. Nebraska—Administration of appropriations
10. New Hampshire—Business Management
11. New Jersey—State Comptroller
12. New York—Monitoring intergovernmental transfer payments
13. Pennsylvania—Five-year planning, program evaluation
14. Rhode Island—Negotiations of hospital rates; engineering review of capital projects; cash analysis and investments
15. Virginia—Management analysis
16. Washington—Program analysis
17. Wisconsin—Policy analysis

TABLE IV  
THE BUDGET DIRECTOR

	Title	Appointed By	Term of Office	Salary	Qualifications	Governor Is Ex-Officio Budget Officer	Code:
Alabama							
Alaska	Div. of Bud. & Mgt.	D	P	\$30,036 - 36,096	NFR	X	
American Samoa							
Arizona	Budget Manager	D	NS	23,108 - 31,348	8 yrs. experience & MA or BA and 10 yrs. experience		
Arkansas	Director of Budget	DG	P	25,920	BA degree plus experience in field		
California	Director of Finance	G	PG	43,404	NFR		
Colorado							
Connecticut	Managing Director	D	CS	24,469 - 29,779	Degree plus 10 yrs. budgeting, mgmt., or planning experience		
Delaware	Budget Director	G	PG	22,880	NFR	X	
District of Columbia	Budget Director	Mayor	NS	36,000	6 yrs. exp. (ed. credits)	NA	
Florida	State Bud. Director	D	P	33,000	NFR	X	
Georgia	Budget Director	G	PG	31,500	NFR	X	
Guam							
Hawaii	Director of Finance	G	CA	30,250	NR		
Idaho	Administrator	G	PG	21,540	NFR	X	
Illinois	Budget Director	G	PG	34,750	NFR	X	
Indiana	Budget Director	G	PG	29,000	NFR		
Iowa	State Comptroller	G	PG	28,400	Financial Expertise	X	
Kansas	Dir. of the Budget	D	CS	24,864 - 31,728	8 yrs. experience and MA Degree		
Kentucky	Executive Director	DG	PD	25,000	NFR		
Louisiana	Director of Budget and Management	D	CS	22,100	BA degree and 5 years experience	X	
Maine	State Budget Officer	DG	PD	22,500	NFR		
Maryland	Secretary	G	PG	41,000	NFR		
Massachusetts	Budget Director	D	P	33,560	NR		
Michigan	Director of Budget	D	CS	26,559 - 32,098	MA & 7 yrs. experience		
Minnesota	Asst. Commissioner	D	CS	23,100-30,396*	NFR		
Mississippi	Budget Director	BC	P	24,156	NFR	X	
Missouri	Budget Director	G	PG	23,400	NFR		
Montana	Budget Director	G	PG	24,500	NFR	X	
Nebraska	State Bud. Admstr.	DG	P	20,712	BA & 7 yrs. experience		
Nevada	Budget Director	G	PG	25,550	NR		
New Hampshire	Comptroller	GC	6 years	25,633 - 28,409	NFR		
New Jersey	Dir., Div. of Bud. & Act.	G	4 years	37,770 - 42,500	NFR		
New Mexico	Chief, State Bud. Div.	DG	NR	18,000	Knowledge of accounting		
New York	Budget Director	G	P	47,800	NFR		
North Carolina	State Budget Officer	DG	PG	32,333	NFR	X	
North Dakota							
Ohio	Dir., Office of Bud. and Management	GS	PG	31,450	NR		
Oklahoma	Dir. of State Finance	G	PG	24,500	NFR	X	
Oregon	Budget Admstr.	DG	P	20,652 - 26,376	NFR	X	
Pacific Trust**	Prog. & Bud. Officer	GS	NS	30,000	NFR		
Pennsylvania	Budget Secretary	G	PG	33,017	NFR	X	
Puerto Rico	Budget Director	G	PG	26,000	NFR		
Rhode Island	Budget Officer	DG	I	25,272 - 29,094	MA degree & experience	X	
South Carolina	State Auditor	D	I	31,586	NFR	X	
South Dakota	Commissioner	G	PG	24,000	BA degree	X	
Tennessee	Dir. of the Budget	G	PG	34,188	Exper. & Training in Accounting or Fiscal Control		
Texas	Budget Director	G	PG	25,000 - 30,000	NFR	X	
Utah	State Budget Director	DG	P	27,000	NFR		
Vermont	Commissioner	G	2 years	25,000	NFR		
Virginia	Director of the Budget	G	PG	31,800	NFR	X	
Virgin Islands	Budget Director	G	I	27,000	NR		
Washington	Budget Director	GS	PG	35,500	NR		
West Virginia							
Wisconsin	Asst. Dir. for Budget	CS	Perman.	22,848 - 29,748	2 yrs. of experience	X	
Wyoming	Budget Admstr.	DG	I	19,000	MA & 7 yrs. experience	X	

Not Specified  
 Change of Administration  
 No Response  
 Serves at the pleasure of appointing officer  
 No formal requirements  
 Indefinite  
 Governor  
 Budget Commissioner  
 Department Head  
 Civil Service or Merit System  
 Department Head with approval of Governor  
 Governor with advice and consent of Senate

\*The person in the position may be eligible for the Career Executive Compensation schedule. The maximum salary is \$32,000.

\*\*Pacific Trust = Trust Territory of the Pacific Islands.

TABLE V  
BUDGET AGENCY PERSONNEL

	Total Positions In Agency	Professional	Non-Profess	Total Positions in Budget Function	Professional	Non-Profess	SALARY RANGE		Civil Service &/or Merit Appointment
							Top-Grade Professional	Lowest-Grade Professional	
Alabama									
Alaska	18	15	3	18	15	3	23,208-27,900	12,876-15,480	yes
American Somoa									
Arizona	15	13	2	15	13	2	19,220-26,101	10,562-13,907	yes
Arkansas	13	10	3	13	10	3	20,670	8,476	no
California	271	215	56	144	102	42	37,200	9,720-12,948	yes
Colorado									
Connecticut	106	86	20	39	31	8	22,504-27,544	10,440-12,852	yes
Delaware	9	7	2	9	7	2	12,000-18,366	10,000-15,216	yes
District of Columbia	274	98	176	35	23	12	36,000	10,520-13,679	yes
Florida	64	48	16	38	29	9	19,356-26,952	9,324-12,636	yes
Georgia	95	68	27	16	13	3	15,408-22,392	11,700-16,908	yes
Guam									
Hawaii	258	123	135	40	33	7	21,288-29,952	7,284-11,280	yes
Idaho	73	58	15	11	8	3	16,940	12,246	yes
Illinois	81	62	19	49	39	10	32,084	12,728	no
Indiana	20	12	8	20	12	8	29,000	12,000	no
Iowa	47	27	20	20	18	2	18,048-25,392	9,336-12,864	yes
Kansas	22	18	4	22	18	4	19,476-24,864	11,376-14,544	yes
Kentucky	33	21	12	28	10	18	24,888	8,112	yes
Louisiana	32	32		26	26		12,280-17,340	8,100-11,904	yes
Maine	16	13	3	16	13	3	12,360-15,000	9,000-11,000	yes
Maryland	194	81	113	22	17	5	32,300	8,346-10,965	yes
Massachusetts	20	17	3	19	14	5	25,000	10,000-12,000	yes
Michigan							26,559-32,698	10,105-12,820	yes
Minnesota	24	22	2	24	22	2	20,532-28,116	9,756-12,336	yes
Mississippi	15	9	6	9	6	3	24,156	10,032	no
Missouri	380	110	270	9	7	2	12,000-16,752	8,628-10,920	yes
Montana	19	15	4	10	8	2	18,472	13,800	yes
Nebraska	16	14	2	12	10	2	15,768-22,068	10,260-14,316	yes
Nevada	15½	9	6½	15½	9	6½	14,845-18,754	8,992-11,263	yes
New Hampshire	9	7	2	9	7	2	21,615	17,272	N/R
New Jersey	76	52	24	58	40	18	20,030-27,044	10,115-13,657	yes
New Mexico	14	10	4	14	10	4	12,000-15,000	9,000-11,000	yes
New York	293	210	83	127	101	26	33,701	10,118	yes
North Carolina	63	32	31	45	28	17	22,752-28,992	9,276-12,816	yes
North Dakota									
Ohio	47	35	12	22	19	3	31,450	11,066	yes
Oklahoma	52	20	32	8	6	2	16,920-22,860	12,540-16,920	yes
Oregon	22	13	9	22	13	9	17,844-22,776	10,428-13,284	yes
Pacific Trust*	14	9	5	8	6	2	18,200-26,416**	15,585-22,532**	yes
Pennsylvania	68	57	11	68	57	11	21,457-27,247	9,682-12,166	yes
Puerto Rico	122	52	70	56	32	24	26,000	5,940	yes
Rhode Island	41	30	11	19	14	5	25,272-29,094	11,111-13,213	yes
South Carolina	728	243	485	9	7	2	31,586	14,602-20,760	yes, except (1)
South Dakota	21	16	5	7	6	1	12,650-16,690	8,760-11,340	yes
Tennessee	12	10	2	10	10		16,080-22,644	8,472-11,724	no
Texas	14	10	4	14	10	4	23,220	11,232	yes
Utah	11	9	2	9	9		14,676-21,432	11,784-16,608	yes
Vermont	95	65	30	16	13	3	25,000	10,000	yes, except (1)
Virginia	29	16	13	24	11	13	22,400-28,000	12,528-17,150	yes
Virgin Islands	39	7	32	14	2	12	23,628	14,143	yes
Washington	102	84	18	36	31	5	16,908-21,504	8,664-10,752	yes
West Virginia									
Wisconsin	29	26	3	29	26	3	22,968	11,616	yes
Wyoming	14	7	7	10	6	4	14,916-23,916	8,364-13,308	yes

\*Pacific Trust = Trust Territory of the Pacific Islands

\*\*U.S. citizen contract employee scale. Trust Territory citizens approximately 55% of U.S.



TABLE VI  
BUDGET REQUEST AND PREPARATION

	Forms to Agency	Estimates Submitted	Financial Guidelines			Program Policy Guidelines	Other (Specify)	BUDGET ESTIMATES PREPARED BY					
			for Agency	for prog.	for org. units			Object Class	Lump Sum Approp.	Organizational Unit	Program	Other (Specify)	
Alabama													
Alaska	July	Sep.-Oct.	X	X	X	X		X		X	X		
American Samoa													
Arizona	June 1	Sep. 1					overall price increase guidelines.	X	X	X	X		90% of collect for licensing board
Arkansas	July	Aug.-Sep.	X				Gov. makes specific recom. on selected programs	X		X	X		
California (1)	July	Sep.-Nov.	X						X				
Colorado													
Connecticut (2)	June	Sep. 1				X							minor object by functional activity
Delaware	July	Sep.					by object for on-going programs by no. of submission for new.	X					
District of Columbia	July	Oct.	X			yes		X		X			
Florida (3)	July	Oct. 1-Nov. 1					demographic & price indexes		X	X	X	X	Appropriation categories
Georgia (4)	June	Sept. 1	X		X	X		X		X	X		
Guam													
Hawaii	May	Aug.				X		X		X	X		
Idaho	July	Aug. 15					inflationary guidelines on operating expen.	X			X		Decision Units
Illinois (5)	July	Nov.-Dec.	X	X	X	X	some on categor. of expenditure	X		X			
Indiana	Aug.	Sep.					cost indexes & personnel policy guide.	X		X	X		
Iowa	June	Sep. 1				X	guidelines by item of expen.	X	X	X	X		cost centers
Kansas	July	Oct. 1-Sep. 15						X			X		source of financing
Kentucky	Aug.	Oct.				X	allowable % increase for certain items of expenditure				X		major program area, may be coterminous with org. units
Louisiana	Oct.	Jan. 15						X			X		
Maine (6)	July	Sep. 1				Under devel. by State Plng. Office	Budget Instructions	X	X	X	X		
Maryland	July 1	Sep. 1	X			X		X	X	X	X		
Massachusetts	Aug.	Oct.	X					X		X	X		
Michigan (7)	June	Sept.				X	targets by dept.	X			X		
Minnesota	June-July	Oct.			X	X		X		X	X		
Mississippi (8)	June	Aug.	X	X	X			X					
Missouri	June or July	Oct. 1	X			X		X		X	X		
Montana (9)	June	Aug. 15-Sept. 1				X	Gen. Guidelines furnished on % basis	X		X	X		
Nebraska (10)	July	Sept. 15	X	X		X	Wage & benefit guidelines, inflationary factors	X		X	X		
Nevada	July	Sept. 1		X		X							Line item
New Hampshire	July	Oct. 1					% increase limitations requested	X	X	X			
New Jersey	May-June	Oct. 1					Gen. policy statement	X		X	X		
New Mexico	July	Sept. 1					on specific statutory & regula. matters.	X		X			
New York	June-July	Sept.	X	X	X	X		X	X	X	X		
North Carolina (11)	June	Sept.				X		X			X		
North Dakota													
Ohio	July	Sept.				X	inflation guide.			X	X		
Oklahoma (12)	July 1	Sept. 1				X		X		X	X		
Oregon	April	Sept. 1				X		X		X	X		
Pacific Trust *	May	June	X	X		X		X		X	X		
Pennsylvania	July	Nov. 1				X			X		X		
Puerto Rico	Aug.-Sept. 15		X	X	X	X	Budget Inst. Inflation				X		
Rhode Island	June	Oct. 1	X				Aggregate level by department	X	X	X	X		
South Carolina (13)	July	Sept. 15						X	X	X			
South Dakota (14)	Aug.	Sept.					general fin. guidelines				X		
Tennessee	Sept. 1	Oct. 1				X		X	X	X	X		
Texas	Mar.-Apr.	Mid June-Mid July						X			X		
Utah	May/June	Sept. 25					3 budgets; standard work load increase, & expansion	X		X	X		
Vermont	June	July 1/Aug. 16	X	X		X		X	X	X	X		
Virginia	April	Aug. 16						X		X			activities related to program
Virgin Islands	July	Oct. 1	X					X	X	X			
Washington	April	Aug.-Sep.				X	specific guide. for sub-program	X			X		
West Virginia													
Wisconsin (15)	April	Sept.	X	X		X	general State policies	X	X	X	X		sub-program
Wyoming	July 15	Oct. 1				X	expected normal increase	X			X		

**TABLE VI (Footnotes)**

**Exceptions--(Budget Estimates Prepared by)**

- 1. California--some programs and/or departments will be zero based, requiring complete justification**
- 2. Connecticut--lump sum appropriations to cover costs in all agencies for minor capital repairs and salary increases and fringe benefits**
- 3. Florida--lump sum used only when distributed by appropriation**
- 4. Georgia--legislative, judiciary estimates not required, lump sum appropriations are required**
- 5. Illinois--occasional lump sum appropriations (first year of new agency, for example)**
- 6. Maine--line appropriations apply to general fund only**
- 7. Michigan--legislative and judicial agencies submit a lump sum request by sub-organizational units**
- 8. Mississippi--appropriations to junior colleges and institutions of higher learning are appropriated lump sum**
- 9. Montana--"U" units to some degree**
- 10. Nebraska--University, community-technical colleges**
- 11. North Carolina--higher education by institution for continuing present levels; lump sums by purpose for expansion and new programs and capital outlay**
- 12. Oklahoma--Regents for higher education**
- 13. South Carolina--lump sum appropriation covers only a few items**
- 14. South Dakota--Department of Transportation**
- 15. Wisconsin--also by expenditure type: state operations, local assistance and aids to individuals and organizations**

TABLE VII

	CAPITAL OUTLAY PROJECTIONS				OPERATING EXPENSE PROJECTIONS			
	for how many years?	Agencies make estimates	Analyzed & revised by budget staff?	Published? (Name Document)	for how many years?	Agencies make estimates	Analyzed & revised by budget staff?	Published? (Name Document)
Alabama								
Alaska	6	Yes	Yes	Capital Budget & 6-year improve. prog.	5	Yes	Yes	N/R
American Samoa								
Arizona	5	Yes	Yes	Executive Budget	N/R	N/R	N/R	N/R
Arkansas	2	Yes	No	Request for Cap. Out.	2	Yes	Yes	Yes
California	4	Yes	No	Governor's Budget	1	Yes	Yes	Gov.'s Budget
Colorado								
Connecticut	1	Yes	Yes	Governor's Budget	2	Yes	Yes	No
Delaware	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R
District of Columbia	6	Yes	Yes	6-Yr. Cap. Imprv. Prog.	4	Yes	Yes	Multi-Yr. Plan
Florida		No	No	No		No	No	No
Georgia	4	Yes	Yes	Budget Rpt. vol. III Cap. Bud., Bud. Rpt. vol. II Program Display	4			Budget Report vol II Program Display
Guam								
Hawaii	4	Yes	Yes	Multi-year program & Financial Plan	4	Yes	Yes	Yes
Idaho	variable	Yes	No	No		No	No	No
Illinois		No	Yes	No		No	Yes	No
Indiana		No	No	No		No	No	No
Iowa		No	No	No		No	No	No
Kansas	2	Yes	Yes	Budget Message	N/R	N/R	N/R	N/R
Kentucky	2	Yes	Yes	Executive Budget	2	Yes	Yes	Yes
Louisiana	5	Yes	Yes	Capital Outlay Budget	2	Yes	Yes	Yes
Maine		No	No	No		No	No	No
Maryland	10	Yes	Yes	N/R	5	Yes	Yes	N/R
Massachusetts		No	No	No		No	No	No
Michigan	5	Yes	Yes	Yes	5	Yes	Yes	No
Minnesota	2	Yes	No	Capital Budget	2	Yes	Yes	Detailed Budget
Mississippi		No	No	No		No	No	No
Missouri	4	Yes	Yes	Yes		No	No	No
Montana	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R
Nebraska	5	Yes	Yes	Budget Document	2	Yes	Yes	N/R
Nevada	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R
New Hampshire	4	Yes	No	No		No	No	No
New Jersey	5	Yes	Yes	Budget Message	5	No	Yes	No
New Mexico	N/R	No	Yes	No	N/R	No	Yes	No
New York	5	Yes	Yes	Five-year projection of income & expenditures	5	Yes	Yes	Same as capital outlay
North Carolina		No	No	No		No	No	No
North Dakota								
Ohio	6	Yes	Yes	State of Ohio Capital Plan	N/R	N/R	N/R	N/R
Oklahoma		No	No	No		No	No	No
Oregon	4	Yes	Yes	Governor's Recommend. Budget	N/R	N/R	N/R	N/R
Pacific Trust *	5	Yes	Yes	Budget Document	5	Yes	Yes	Same as cap. outlay
Pennsylvania	4	Yes	Yes	Governor's Budget	4	Yes	Yes	Same as capital outlay
Puerto Rico	N/R	No	No	No	1	Yes	Yes	Yes
Rhode Island	12	Yes	Yes	Capital Development Program 1975-1986	N/R	No	No	No
South Carolina	2	Yes	No	No		No	No	No
South Dakota		No	No	No		No	No	No
Tennessee	not every yr.							
Texas	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R
Utah	10	Yes	Yes	Building Board	5	Yes	Yes	Same as capital outlay
Vermont	6	Yes	Yes	Executive Budget	6	Yes	Yes	Same as capital outlay
Virginia	6	Yes	No	No	No	No	No	No
Virgin Island	6	Yes	Yes	Annual Governor's Budget	1	Yes	Yes	Same as capital outlay
Washington	4	Yes	Yes	Governor's Budget	N/R	N/R	N/R	N/R
West Virginia								
Wisconsin	6	Yes	Yes	Capital Budget	2	Yes	Yes	Executive Budget
Wyoming		No	No	No		No	No	No

TABLE VIII  
AUTHORITY TO PREPARE THE REVENUE ESTIMATE

	Governor	Budget Agency	Board Commission	Adjustments?	By Whom?	Statute	Custom	Other (Specify)	Earmarked State Tax Revenues for Special Programs (List)	State Funds Fiscal Year 1974
Alabama	X			Yes	Governor	X			Tobacco Tax, Highway Fuel Tax	570,209,000
American Samoa										
Arizona	X	X		Yes	Gov., Bud. Agency	X			Education excise tax, education property tax	776,738,223
Arkansas		X		Yes	Budget Dir.	X			Highway, Game and Fish certain regulatory	861,200,000
California		X		Yes	Gov. Legis.	X			Transportation	9,600,000,000
Colorado										1,609,000,000
Connecticut		X		Yes	Comm. of Finance	X			Gasoline and Special Fuel Tax	1,609,939,008
Delaware	X			Yes	Governor	X			None	N/R
District of Columbia	Mayor					X				841,371,200
Florida	X	X	X	Yes	Governor	X			Cigarette Tax, Motor Fuel Tax & Racing Tax	2,119,527,440
Georgia	X			Yes	Gen. Assem.			Ga. Constitu.	Motor Fuel Tax Revenues	1,674,249,636
Guam										
Hawaii		X		Yes	N/R	X			Fuel Tax and Unemployment Tax	723,300,000
Idaho			X	Yes	Bud. Gov.		X	Legis.	Fuels, Inheritance	246,709,923
Illinois	X			Yes	Governor	X			Motor Fuel Tax	5,300,000,000
Indiana		X		Yes	Bud. Agency		X		Highway Taxes	N/R
Iowa	X	X		Yes	Comptroller	X			Road Taxes and Liquor Profits	823,325,114
Kansas		X		No		X			Unemployment Compensation Tax	890,100,000
Kentucky	X			Yes	Governor	X			Motor Fuel Tax	1,261,600,626
Louisiana		X		Yes	Governor		X		Gasoline Tax	1,651,741,590
Maine		X		Yes	Budget Off.	X			Fuel Tax	296,241,410
Maryland			X	Yes	Bd. of Rev.	X			N/R	N/R
Massachusetts	X	X		Yes	Governor	X			Gasoline & Cigarette Taxes	2,752,350,172
Michigan	X			Yes	Governor			Constitu.	Highway Tax	3,895,000,000
Minnesota	X(1)			Yes	Governor	X			Highway Tax	2,593,027,624
Mississippi			X	Yes	Commis. of Budget	X			Gasoline Severance & Tobacco Taxes	581,004,281
Missouri		X		Yes	Budget Agency	X			Highway Tax	973,000,000
Montana	X	X		Yes	Governor	X			Highway and Gasoline Tax	230,634,176
Nebraska	X			Yes	N/R	X			Gasoline and Cigarette Tax	294,397,324
Nevada		X		Yes	Legislature	X			Gas Tax and Fish and Game Fees	139,393,944
New Hampshire	X			Yes	N/R	X			Highway, Fish and Game Taxes	112,800,000
New Jersey	X			No		X			Lottery net proceeds	2,402,139,692
New Mexico		X		Yes	State Bud. Division	X			Highway and Gasoline Tax	480,000,000
New York	X			Yes	Budget			Constitu.	None	9,722,183,000
North Carolina	X		X	Yes	Gen. Assem.	X			Gasoline, Bus, and Franchise Tax	2,431,896,717
North Dakota										
Ohio		X		Yes	Legislature	X			Gasoline & personal property tax	3,600,000,000
Oklahoma			X	Yes	N/R			Constitu.	Highway, Gasoline, Welfare & Sales Tax	424,813,701
Oregon		X		Yes	Budget Agency	X			Motor Fuel & Weight-mile Tax	1,048,347,849
Pacific Trust*	N/R									
Pennsylvania			X	No	Rev. Dept.	X			Game, Fish and Racing Tax, Motor License, Lottery	4,543,000,000
Puerto Rico					Treas. Dept.	X		Constitu.	Gasoline for Highways	982,023,827
Rhode Island		X		Yes	Governor	X			None	384,856,525
South Carolina		X		Yes	Bud. Brd.	X			Sales, Liquor, & Soft Drink Tax	985,778,979
South Dakota		X		Yes	N/R	X			Motor Fuel & Use Tax	111,880,200
Tennessee		X		Yes	Budget Agency	X			Sales, gasoline, & Tobacco Tax	1,375,000,000
Texas			X	No		X			None	4,763,955,649
Utah	X	X		Yes	Governor	X	X		Motor Fuels and Income Tax	701,510,400
Vermont		X		Yes	Budget Agency	X			Fish and Game	216,000,000
Virginia	X			Yes	Governor	X			Highway Tax (2)	4,065,635,020
Virgin Islands		X		Yes	Bud. Dir.	X			N/R	116,774,009
Washington			X	Yes	Governor	X			Gasoline and Property Tax	3,998,277,596
West Virginia										
Wisconsin		X		Yes	Dept. of Admin.	X			N/R	3,065,785,500
Wyoming	X	X					X		N/R	N/R

Code: N/R -- No Reply

1. Shared with Dept. of Finance

2. Gasoline, Beer, Fuels, Game & Fish Fees, Liquor, Unemployment comp., Bookings & Lease Fees, Higher Education Fees

TABLE IX  
ECONOMIC ADVICE

	Does the State have a council of economic advisors?	Source of Authority	Does the State employ a full-time economic Advisor? By what agency?	Does the State utilize econometric models in revenue estimating? by what agency?
Alabama				
Alaska	No	N/R	No	No
American Samoa				
Arizona	Yes	N/R	Yes, Joint legislature budget committee	Yes, Joint legislative budget committee
Arkansas	No	N/R	Yes, Budget	Yes, Some -- Budget
California	Yes, informal, no title	N/R	Yes, Finance	Yes, Finance
Colorado				
Connecticut	Yes, Council of Econ. Adv.	Statute	Yes, Commerce Department	No
Delaware	Yes	Exec. Order	Yes, Dept. of Finance	Yes, Department of Finance
District of Columbia	No	NA	No	Yes, Department of Finance and Revenue
Florida	Yes, Gov. Econ. Advis. Bd.	Exec. Order	Yes, Department of Administration	Yes, Department of Administration
Georgia	No	N/R	Yes, Office of Planning and Budget	Yes, Office of Planning and Budget
Guam				
Hawaii	No	N/R	No	No
Idaho	No	N/R	No	Yes, Center for Business & Economic Research
Illinois	Yes, Council of Econ. Adv.	Exec. Order	Yes, Bureau of the Budget	Yes, Bureau of the Budget
Indiana	No	N/R	No	No
Iowa	No	N/R	Yes, Office of Planning and Programming	No, in process of development
Kansas	No	N/R	Yes, Division of the Budget	Yes, Division of the Budget
Kentucky	Yes, Council of Econ. Adv.	Statute	No	No
Louisiana	No	N/R	No	Yes, (occasionally) Univ. of New Orleans
Maine	No	N/R	Yes, Department of Commerce & Industry	No
Maryland	Yes, Council of Econ. Adv.	Exec. Order	Yes, Department of Budget & Fiscal Planning	Yes, Department of Budget & Fiscal Planning
Massachusetts	Yes, Board of Econ. Adv.	Statute	Yes, Econ. Development Staff	Yes, Budget and Policy Analysis Staffs
Michigan	No	N/R	Yes, Department of Management & Budget	Yes, Department of Management & Budget
Minnesota	No		No	No
Mississippi	No	N/R	Yes, Research and Development Center	Yes, Research and Development Center
Missouri	No	N/R	No	No
Montana	No	N/R	No	Yes, Budget Office
Nebraska	Yes, Gov. Council of Economic Advisors	Exec. Order	No	Yes, Department of Revenue
Nevada	No	N/R	No	No
New Hampshire	No	N/R	No	No
New Jersey	Yes, Econ. Policy Council	Statute	Yes, Econ. Policy Council	No
New Mexico	No	N/R	No	No
New York	Yes, N.Y. State Council of Economic Advisors	Exec. Order	Yes, N.Y. St. Coun. of Econ. Advisers	No
North Carolina	No	N/R	Yes, Office of State Budget	No, currently being developed
North Dakota				
Ohio	No	N/R	No	Yes, Department of Taxation
Oklahoma	No	N/R	No	No
Oregon	No	N/R	No	No
Pacific Trust*	No	N/R	No	No
Pennsylvania	Yes, Coun. of Econ. Adv.	Exec. Order	Yes, Office of State Planning & Dev.	No
Puerto Rico	Yes, Fin. Council	Exec. Order	No	Yes, Treasury Department
Rhode Island	Yes, Coun. of Econ. Adv.	Statute	Yes, Economic Research	Yes, Division of Budget
South Carolina	Yes, Board of Econ. Adv.	Exec. Order	Yes, Budget and Control Board	Yes, Budget and Control Board
South Dakota	No	N/R	No	Yes, Bureau of Finance & Management
Tennessee	No	N/R	Yes, Revenue & Univ. of Tennessee	Yes, Revenue & Univ. of Tennessee
Texas	No	N/R	Yes, Gov. Budget Dir., Legis. Budget Director	Yes, Gov. & Legislative Budget Directors
Utah	No	N/R	No	No
Vermont	Yes, Coun. of Econ. Adv.	Exec. Order	Yes, Budget & Mgmt. Dept.	Yes, Budget & Mgmt. Dept.
Virginia	Yes**	None Formal	Yes, Dept. of Taxation	Yes, Department of Taxation
Virgin Islands	No	N/R	No	No
Washington	Yes, Gov. Econ. Advisory	Statute	No	Yes, Department of Revenue
West Virginia				
Wisconsin	No	N/R	No	No
Wyoming	No	N/R	No	No

Code: N/R -- No Reply

\*Pacific Trust = Trust Territory of the Pacific Islands

\*\*Informal Governor's Advisory Board on revenue estimates

TABLE X  
BUDGET DOCUMENT

	Are both agency and Governor's recommendations included in the Budget Document?	Does the Governor deliver a budget address to the legislature?	Does the Governor do this in person?	Is it contained in the budget document?	Published separately?
Alabama					
Alaska	no	yes	yes	no	yes
American Samoa					
Arizona	yes	yes	yes	no	yes
Arkansas	yes	yes	yes	no	yes
California	no	yes	no	yes	yes
Colorado					
Connecticut	yes	yes	yes	yes	yes
Delaware	yes	yes	yes	no	yes
District of Columbia	no (Mayor)	yes (Mayor)	yes	no	yes
Florida	yes	yes	yes	no	yes
Georgia	yes	yes	yes	no	yes
Guam					
Hawaii	no	yes	yes	yes	yes
Idaho	no	yes	yes	no	yes
Illinois	no	yes	yes	no	yes
Indiana	yes	yes	yes	no	yes
Iowa	yes	yes	yes	no	yes
Kansas	yes	yes	yes	no	yes
Kentucky	yes	yes	yes	yes	no
Louisiana	yes	yes	yes	yes	N/R
Maine	yes	yes	yes	yes	yes
Maryland	N/R	yes	yes	yes	yes
Massachusetts	yes	yes	no	yes	N/R
Michigan	yes	yes	no	yes	yes
Minnesota	yes	yes	yes	no	yes
Mississippi	yes	yes	yes	N/R	N/R
Missouri	yes	yes	yes	yes	no
Montana	no	yes	yes	no	yes
Nebraska	yes	yes	yes	no	yes
Nevada	yes	yes	yes	N/R	yes
New Hampshire	yes	yes	yes	yes	no
New Jersey	yes	yes	yes	yes	N/R
New Mexico	no	yes	yes	no	yes
New York	no	yes	no	yes	yes
North Carolina	no	yes	yes	no	yes
North Dakota					
Ohio	no	yes	yes	no	no
Oklahoma	yes	yes	yes	no	yes
Oregon	yes	yes	yes	yes	N/R
Pacific Trust *	no	yes	yes	yes	
Pennsylvania	no	yes	yes, usually	yes	no
Puerto Rico	no	yes	yes	yes	no
Rhode Island	no	yes	rarely	yes	no
South Carolina	yes	yes	yes	no	no
South Dakota	yes	yes	yes	yes	N/R
Tennessee	no	yes	yes	no	yes
Texas	yes	yes	yes	no	yes
Utah	yes	yes	yes	no	yes
Vermont	yes	yes	yes	no	yes
Virginia	yes	General message includes reference	yes	no, brief transmittal	yes, general message
Virgin Islands	yes	yes	no	yes	no
Washington	no	yes	yes	yes	N/R
West Virginia					
Wisconsin	yes	yes	yes	no	yes
Wyoming	yes	yes	yes	yes	yes

\*Pacific Trust = Trust Territory of the Pacific Islands

TABLE XI  
BUDGET DOCUMENT

	TO WHOM ARE COPIES OF THE BUDGET DOCUMENT DISTRIBUTED?					
	Budget Agency Staff	Members of Legislature (Specify)	State Agencies		Members of the News Media	Other (Specify)
			All	Some		
Alabama						
Alaska	X	all	X		X	State Librarians, Political Subdivisions
American Samoa						
Arizona	X	all		X	X	Other State Budget Offices
Arkansas	X	all	X		X	Upon Request
California	X	all	X		X	All Interested persons may purchase at cost
Colorado						
Connecticut	X	all	X		X	As Requested within available supply
Delaware	X	all	X		X	Other States, Libraries, Financial Institutions, Colleges
District of Columbia	X	all	X		X	Public, Libraries, Members of U.S. Congress
Florida	X	all	X		X	To each State, State Library, State University, others on request
Georgia	X	all	X		X	Education Institutions
Guam						
Hawaii	X	all	X		X	
Idaho	X	all	X		X	Upon Request
Illinois	X	all	X		X	Anyone who requests, major-interest groups
Indiana	X	all	X		X	Any Interested Person
Iowa	X	all	X		X	All Other States
Kansas	X	all	X		X	Libraries, Budget Agencies of Other States
Kentucky	X	all	X		X	Interested Citizens and Groups on Request
Louisiana	X	all		X	X	Other States
Maine	X	all		X	X	As Requested within available supply
Maryland	X	all	X		X	Libraries
Massachusetts	X	all	X		X	Other States
Michigan	X	all	X		X	State Library - 75 copies
Minnesota	X	all	X		X	Depository Libraries
Mississippi	X	all	X		X	
Missouri	X	all	X		X	Public - as requested
Montana	X	all	X			State and National Libraries
Nebraska	X	all	X		X	State Publications Clearinghouse, Anyone upon request
Nevada	X	all		X	X	Libraries, Other States
New Hampshire	X	all	X		X	Anyone requesting as long as supply lasts
New Jersey	X	all	X		X	Public and College (Univ.) Libraries
New Mexico	X	all		X	X	Libraries, Other States, Budget Agencies, etc.
New York	X	all	X		X	Libraries, Some Other States
North Carolina	X	all	X		X	Libraries, Certain Ass. Representatives, County Commissioners, etc.
North Dakota						
Ohio	X	all	X		X	The Public upon request
Oklahoma	X	all		X	X	Anyone who desires a copy
Oregon	X	all	X		X	State Budget Officers of Other States
Pacific Trust *	X	all	X		Upon Request	The Public upon request
Pennsylvania	X	all	X		X	Other States, Private agencies, and others who request a copy
Puerto Rico	X	all	X		X	The Public upon request
Rhode Island	X	all	X		X	Libraries, Chambers of Commerce, other state budget officers, etc.
South Carolina	X	all	X		X	Libraries, Other States, on an exchange basis
South Dakota	X	all	X		X	College Libraries and all 50 states.
Tennessee	X	all	X		X	Other State Governments and Selected Libraries
Texas	X	all	X		X	
Utah	X	all	X		X	Libraries, Research agencies, other States upon request
Vermont	X	all	X		X	Major Universities, State libraries, other State Governments
Virginia	X	all	X		X	Some Libraries, interested persons & organizations upon request
Virgin Islands	X	all	X		X	
Washington	X	all	X			State Library and Other Libraries
West Virginia						
Wisconsin	X	all	X		X	Others at Budget Sections
Wyoming	X	all		X	X	Other States and Libraries in Wyoming

\*Pacific Trust = Trust Territory of the Pacific Islands

TABLE XII  
THE LEGISLATURE AND THE BUDGET

	Does the legislature have the power to revise the budget recommendations?		Is legislature allowed a Budget Deficit?	Can legislature pass supplemental approp. bills for current period? when?	How are appropriations made to State Agencies?			
	Unlimited	Limited (Explain)			Object Class	Lump Sum	Organizational Unit	Program or Other (Specify)
Alabama								
Alaska	X		Yes, may use current surplus amounts	Yes, anytime legis. is in session				X
American Samoa								
Arizona	X			Yes, during legis. session	X	X	X	X 90% of receipts
Arkansas	X		No	Yes, anytime	X		X	X generally by program
California	X			Yes, after budget bill or earlier	X		X	
Colorado								
Connecticut	X		Yes, legislature	Yes, anytime (Deficit approp. -Feb.)	X			
Delaware	X			Yes, anytime during session	X			
District of Columbia	X		No	Yes, anytime	X		X	
Florida	X			Yes, anytime		X	X	Appr. category, fixed capital for projects.
Georgia	X			Yes, legis. sessions or special sessions	X		X	X activities
Guam								
Hawaii	X		Yes, in reg. sessions	Yes, in regular sessions			X	X
Idaho	X			Yes, when in session	X	X		X Fund
Illinois	X			Yes, when considered	X		X	
Indiana	X			Yes, when in session		X	X	X
Iowa	X			Yes, each legis. session		X	X	X
Kansas	X			Yes, no limitation	X	X	X	X
Kentucky	X			Yes, with the Gov. proposed budget				Major program areas
Louisiana	X		Yes, legis. can but Gov. can veto			X	X	
Maine	X			Yes, at anytime				X
Maryland		Legis. can only reduce budget except for Gen. Assm. & Judiciary		Yes, special sessions only	X		X	X
Massachusetts	N/R	N/R	Yes, legis. is under no restrictions	Yes, at any time	X		X	Indiv. budget accounts within organiza. units
Michigan	X			Yes, anytime during the fiscal year	X			X
Minnesota	X			Yes, anytime	X	X	X	X
Mississippi	X			Yes, at anytime	X	X		
Missouri	X		Yes, if there are sufficient balances to fund deficit	Yes, anytime	X	X	X	X
Montana	X			Yes, anytime			X	X
Nebraska		2/3 vote of legis. is required to exceed executive recomm.		Yes, anytime				X
Nevada	X			Yes, anytime		X	X	X
New Hampshire	X		N/R	Yes, special sessions	X			
New Jersey	X			Yes, anytime				X
New Mexico	X			Yes, whenever legis. is in session		X		
New York	X		Yes, legislature	Yes, after passage of Exec. Budget	X	X	X	X
North Carolina	X			Yes, upon declaration by the Governor	X			X
North Dakota								
Ohio	X			Yes, anytime		X		
Oklahoma	X			Yes, anytime	X	X	X	X
Oregon	X			Yes, anytime	X	X	X	X
Pacific Trust *					X	X	X	
Pennsylvania	X			Yes, anytime		X		
Puerto Rico		to cut, but not increase	No	Yes, anytime				X
Rhode Island	X			Yes, anytime within 60-day legis. session		X	X	X
South Carolina	X			Yes, anytime	X	X	X	
South Dakota	X			Yes, at least 3 times a year				X
Tennessee	X			Yes, anytime during legislative session		X	X	X
Texas	X			Yes, only special sections by Gov.				
Utah	X		Yes, legislature	Yes, in special session or regular ones			X	X
Vermont	X		Yes, legislature	Yes, January				X
Virginia	X		No	Yes, when in session		X	X	X Indiv. prog. activities within agcy.
Virgin Islands	X			Yes, during course of regular session	X	X	X	
Washington	X			Yes, Gov. or legis. may call special session		X		
West Virginia								
Wisconsin	X		Yes, legislature	Yes, anytime during legislative session				X sub-program
Wyoming	X			Yes, during budget review session in Jan.	X			X



TABLE XIII

T R A N S F E R O F A P P R O P R I A T I O N S :					
	between departments?	between organizational units within a dept.?	between programs in separate depts.?	between programs within a department?	between object classes within a program or organizational unit?
Alabama					
Alaska	No	Yes, Governor	No	Yes, Governor	Yes, Div. of Budget Mgt.
American Samoa					
Arizona	No	Yes, Dept. of Admn.	No	Yes, Dept. of Admin.	Yes, same
Arkansas	Yes, data processing charges	Yes, legis. authority	Yes, legis. authority	Yes, legis. authority	Yes, legislative authority
California	Yes, Finance under restrictive conditions	Yes, by dept. or finance	No	Yes, Finance	Yes, Finance
Colorado					
Connecticut	Yes, Legislative Act	N/R	N/R	N/R	Yes, Adv. Comm.
Delaware	No	Yes, Budget Director	No	No	Yes, Budget Director
District of Columbia					
Florida	Yes, when authorized by statutes	Yes, Dept. of Admn.	N/R	N/R	N/R
Georgia	Yes, statutory Gov. approv.	Yes, Statutory-Bud. Off.	Yes, Statutory-Gov.	Yes, Statutory-Bud. Off.	Yes, Statutory-Fiscal Affairs Sub-Committee
Guam					
Hawaii	N/R	N/R	Yes, Governor	Yes, Governor	Yes, Director of Finance
Idaho	No	Yes	No	Yes, 10% limit	Yes, Board of Examiners
Illinois	No	Yes, Governor's	No	No	Yes, 2% with some exceptions on approval of Governor
Indiana	Yes, Budget Director	Yes, Budget Director	Yes, Budget Director	Yes, Budget Director	Yes, Budget Director
Iowa	Yes, Gov. & Comptroller	Yes, Gov. & Comptroller	Yes, Gov. & Comptrol.	Yes, Gov. & Comptroller	Yes, Gov. & Comptroller
Kansas	No	Yes, State Fin. Council	No	Yes, State Fin. Council	Yes, State Finance Council
Kentucky	Yes, Exec. Dir. of OPM	Yes, Exec. Dir. of OPM	Yes, Exec. Dir. of OPM	Yes, Exec. Dir. of OPM	No
Louisiana	Yes, Budget Office	Yes, Budget Office	Yes, Budget Office	Yes, Budget Office	Yes, Budget Office
Maine	No	Yes, State Budget Officer	No	Yes, State Bud. Officer	Yes, State Budget Officer
Maryland	Yes, Bud. Dept. & Gov.	Yes, Bud. Dept. & Gov.	Yes, Bud. Dept. & Gov.	Yes, Bud. Dept. & Gov.	Yes, Budget Dept. & Gov.
Massachusetts	No	No	No	No	Yes, Secretary
Michigan	Yes, Legislature	Yes, Exec. & Legislative	Yes, Legislative	Yes, Exec. & Legislative	Yes, Exec. & Legislative
Minnesota	No	Yes, Dept. of Admin.	No	Yes, Dept. of Admin.	Yes, Dept. of Finance
Mississippi	No	Yes, Comm. of Bud. & Accounting	No	Yes, same	Yes, same
Missouri	No	No	No	No	No
Montana	No	Yes, Governor	No	Yes, Governor	Yes, Agency Adminis.
Nebraska	No	Yes, Agency Discretion	No	No	Yes, Agency Discretion
Nevada	No	No	No	No	No
New Hampshire	No	Yes, Gov. & Council	No	Yes, Gov. & Council	Yes, Gov. & Council
New Jersey	No	Yes, Director	No	Yes, Director	Yes, Agency Head
New Mexico	No	Yes, State Bud. Div.	No	Yes, State Bud. Div.	Yes, State Budget Division
New York	Yes, Budget Director	Yes, Budget Director	No	Yes, Budget Director	Yes, Budget Director
North Carolina	No	Yes, Budget Director	No	Yes, Budget Director	Yes, Head of Department
North Dakota					
Ohio	Yes, Controlling Board	Yes, OPM	Yes, Controlling Bd.	Yes, OBM	Yes, OBM
Oklahoma	No	Yes, Budget Office	No	Yes, Budget Office	N/R
Oregon	No	Yes, Emergency Board	No	Yes, Emergency Board	Yes, Emergency Board
Pacific Trust *	Yes, under some conditions	Yes	No	Yes, High Commissioner	Yes, Budget Officer
Pennsylvania	No	No	No	Yes	Yes
Puerto Rico	No	Yes	No	Yes	Yes
Rhode Island	No	Yes, Gov., Dir. of Admn., Budget Officer	No	Yes, Gov., Dir. of Admn., Budget Officer	Yes, Budget Officer
South Carolina	Yes, Bud. & Control Board	Yes, Bud. & Con. Board	No	No	Yes, Bud. & Control Board
South Dakota	Yes, Bureau of Fin. & Mgt.	Yes, Bur. of Fin. & Mgt.	Yes, Bur. of Fin. & Management	Yes, Bureau of Finance and Management	Yes, Bur. of Fin. & Mgt.
Tennessee	Yes, Leg. & Exec. Order	Yes, Bud. Director	Yes, Specific Author.	Yes, Bud. Dir. & Gov.	Yes, Budget Director
Texas	No	Yes, Agency	Yes, Agency	Yes, Agency	Yes, Agency
Utah	No	Yes, Governor	No	Yes, Governor	Yes, Governor
Vermont	Yes, Emerg. Board (limited)	Yes, Emerg. Board	Yes, Emerg. Board	Yes, Sec. of Admin.	Yes, Sec. of Admin.
Virginia	Yes, Governor	Yes, Governor	Yes, Gov. (related prog.)	Yes, Gov. (related prog.)	Yes, Agency
Virgin Islands	No	Yes, Gov., Bud. Dir. and Comm.	No	N/R	Yes, Governor, Budget Director
Washington	No	Yes, Governor	No	Yes, Governor	Yes, Governor
West Virginia					
Wisconsin	Yes, Board on Gov. operations	Yes, Budget Office	Yes, Bd. on Gov. operations	Yes, Board on Gov. operations	Yes, Budget Section
Wyoming	No	No	No	No	Yes, Gov. through Bud. Div.

TABLE XIV  
ALLOTMENTS

	Are allotments for budget control authorized by statute?	Who authorizes the allotments?	Quar-terly	Monthly	Other	Are allotments applied to—		How often are allotment requests made?		Are agencies permitted to overrun their allotments for a given period? Who approves?
						1. all agencies	2. all funds	Annually	Biennially	
Alabama	Yes									
Alaska (1)	Yes	Div. of Budget & Management			Any	No	No	N/R	N/R	N/R
American Samoa										
Arizona	Yes	Asst. Director for Finance	X			No	Yes	X		Yes, Asst. Dir. of Finance
Arkansas (2)	Yes	Office of Budgets	X			No	No	X		Yes, Budget Director
California	No	Budget Department	X			Yes	Yes	N/R	N/R	Yes, Budget Department
Colorado										
Connecticut (3)	Yes	Governor	X			Yes	Yes	X		Yes, Governor
Delaware		N/R								
District of Columbia	Yes	Budget Director	X			Yes	Yes	X		No
Florida (4)	Yes	Dept. of Administration	X			Yes	No	N/R	N/R	No
Georgia	Yes	Governor as Budget Officer	X		and as needed	Yes	Yes	Quarterly		Yes, Budget Director
Guam										
Hawaii (5)	N/R	Director of Finance	X			No	No	X		No
Idaho (6)	N/R	Bureau of Budget			semi-annually	Yes	Yes	X		No
Illinois (7)	No	Bureau of Budget	X			No	Yes	X		No
Indiana (8)	Yes	Budget Director	X			Yes	No	Quarterly		Yes, Budget Director
Iowa (9)	Yes	Comptroller	X			Yes	Yes	N/R	N/R	Yes, Comptroller
Kansas	Yes	N/R	N/R	N/R				N/R	N/R	N/R
Kentucky	Yes	Exec. Dir. of OPM	X			Yes	Yes	X		No
Louisiana	Yes	Budget Office	X			Yes	Yes	Monthly		Yes, Budget Office
Maine	N/R	Gov. & Exec. Council	X			Yes	Yes	X		No
Maryland	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	Yes, Comptroller & Budget
Massachusetts (10)	Yes	Sec. of Administration			Every 4 months	No	No	N/R	N/R	No
Michigan	Yes	State Administration Board	X			Yes	Yes	X		Yes, State Admn. Bd.
Minnesota	Yes	Admin./Finance			Annual	Yes	Yes	X		Yes
Mississippi (11)	Yes	Comm. of Budget & Acct.			semi-annually	Yes	Yes	X		
Missouri	N/R	Budget Director	X			Yes	Yes	X		No
Montana	No	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R	N/R
Nebraska	Yes	Budget Division		X		Yes	Yes	N/R	N/R	Yes, Budget Division
Nevada (12)	Yes	Budget Director	N/R	N/R	N/R	No	No	As needed		Yes
New Hampshire	No	N/R								N/R
New Jersey (13)	Yes	Director	X			Yes	No	X		Yes, Director
New Mexico (14)	Yes	Financial Control Div.		X		No	No	N/R	N/R	Yes, Financial Con. Div.
New York	Yes	Budget Director			no fixed time table	Yes	Yes	no fixed time table		No
North Carolina	Yes	Budget Director	X			Yes	Yes	N/R	N/R	Yes, Budget Director
North Dakota										
Ohio (15)	Yes	Office of Budget & Mgt.	X			Yes	No	X		Yes, Office of Bud. & Mgt.
Oklahoma	Yes	Budget Division	X			Yes	Yes	X		Yes, Budget Division
Oregon (16)	N/R	Budget Agency	X			No	No	X		No
Pacific Trust *	Yes	Budget Agency	X			Yes	Yes	X		Yes
Pennsylvania	Yes	No longer used centrally								N/R
Puerto Rico	Yes	Legislature			Annual	Yes	Yes	X		No
Rhode Island	Yes	Budget Officer	X			Yes	Yes	Quarterly		Yes, Budget Officer
South Carolina	No	N/R								N/R
South Dakota	Yes	Governor	X			Yes	Yes	N/R	N/R	N/R
Tennessee	Yes	Budget Director	X			No	No	X		Yes, Budget Director
Texas (17)	N/R	Comptroller	N/R	N/R	N/R	No	No	N/R	N/R	N/R
Utah	Yes	Governor	X			Yes	Yes	Quarterly		Yes, Governor
Vermont	not used									N/R
Virginia (18)	Yes	Director of Budget	X			No	Yes	Quarterly		No
Virgin Islands	Yes	Budget Director	X			Yes	Yes	N/R	N/R	No
Washington (19)	Yes	Governor			annually	Yes	No	N/R	N/R	No
West Virginia										
Wisconsin	N/R	Budget Section			annually	Yes	Yes	N/R	N/R	Yes, Budget Section
Wyoming	No	N/R						N/R		N/R

Footnotes on next page  
Code: N/R - No Reply

\*Pacific Trust = Trust Territory of the Pacific Islands

**TABLE XIV (Footnotes)**

**Exceptions—(Are allotments applied to all agencies, all funds?)**

1. Alaska—system is not used, it can be required for selected agencies and has been in past
2. Arkansas—constitutional offices, Highway Department, Game and Fish Commission, colleges and universities
3. Connecticut—yes, with minor exceptions
4. Florida—trust funds are released in total
5. Hawaii—agencies: courts, legis.; funds: trust revolving
6. Idaho—junior college support
7. Illinois—independently elected officials use allotments only if they so desire
8. Indiana—federal funds
9. Iowa—nonbudgeted funds are not allocated
10. Massachusetts—legislature, judiciary, higher education
11. Mississippi—funds appropriated to junior colleges
12. Nevada—highway employment security
13. New Jersey—trust funds excepted
14. New Mexico—Highway Department, Employment Security Commission
15. Ohio—some departmental rotary funds, debt service funds, capital improvement funds
16. Oregon—statute exempts the legislative branch, judicial, Secretary of State and State Treasurer from allotment control; trust funds and basic school support funds are exempt
17. Texas—otherwise provided by statute—construction, food, etc.
18. Virginia—excludes legislative branch
19. Washington—only budgeted funds are allotted; nonbudgeted funds include retirement, industrial insurance, unemployment compensation

TABLE XV  
CONTINGENCY AND EMERGENCY FUNDS

	Contingency Fund	Amount Appropriated 1975	Authorization to Allocate Contingency Fund	Emerg. Fund	Amount Appropriated 1975	Authorization to Allocate Emergency Funds	May unexpended appropriations be applied to the next fiscal year without being appropriated?
Alabama	X	250,000	G	X	N/R	G	No
Alaska	X	250,000	G	X	N/R	G	No
American Samoa							
Arizona				X	750,000	G	No
Arkansas				X	500,000	G	No
California				X	1,500,000	Director of Fin.	No
Colorado							
Connecticut	X	100,000	G				No
Delaware	X	200,000	Bud. Comm.				No
District of Columbia	No	None	None	No	None	No	No
Florida	X	400,000	Admn. Comm.	X	250,000	Admn. Comm.	No
Georgia				X	2,000,000	G	No
Guam							
Hawaii	X	100	G				No
Idaho				X	185,000	G	No
Illinois	X		G	X	700,000	G	No
Indiana	X	2,000,000	Bud. Dir.	X	3,000,000	Bud. Dir.	No
Iowa	X	100,000	Exec. Cou. recom. by budgets	X	unlimited	Exec. Cou. recomm.	No
Kansas				X	1,000,000	State Fin. Coun.	No
Kentucky	X	1,000,000	G				Yes, if specific provision is made in the appropriation act
Louisiana				X	1,000,000	Legislature	No
Maine	X	800,000	G. & Exec. Council				No
Maryland				X	2,500,000	State Board of Public Works	No
Massachusetts				X	2,500,000	G. with approval of legislature	No
Michigan							only project type may be carried over
Minnesota	X	975,000	Gov. & legis. Adv. Comm.	X	2,000,000	Exec. Council	No
Mississippi							Yes
Missouri				X	150,000	G. Commissioner of Admn. 84 legislature	No
Montana				X	375,000	G	No
Nebraska				X	1,850,000	G	No
Nevada	X	2,500,000	legislative interim fin. committee	X	100,000	G	No
New Hampshire	X	100,000	Gov. & cou.	X	50,000	Gov. & Council	No
New Jersey	X	2,100,000	Director	X	400,000	G	No
New Mexico				X	up to 200,000	G	No
New York				X	4,500,000	G. with the approval of 5 legislative leaders	No
North Carolina	X	2,000,000	Coun. of State	X	From Conting. Fund	Council of State	No
North Dakota							
Ohio				X	3,840,000	Controlling Board	Yes, with approval of Controlling Board
Oklahoma				X	313,433	State Emer. Fund Brd.	No
Oregon				X	10,500,000	Emergency Board	No
Pacific Trust *							No
Pennsylvania				X	up to 1,000,000	G	No
Puerto Rico				X	up to 20,000,000	G	No
Rhode Island	X	350,000	G., Dir. of Adm. Budget Office				Yes, if for same purpose and approval by the Governor
South Carolina	X	150,000	Bud. & Control Board				No
South Dakota	X	1,135,000	G				Yes, if they are encumbered by purchase order or contract
Tennessee	X	N/R	G	X	N/R	G	No
Texas				X	500,000	G	Yes
Utah				X	200,000	G	No
Vermont	X	50,000	Emerg. Brd.	X	300,000	Emergency Board	No
Virginia	X	175,000	G	X	unlimited	G	Yes, within a biennium only & with Gov. approval
Virgin Islands	X	111,500	G				No
Washington	X	-0-	G	X	1,130,000	G	No
West Virginia							
Wisconsin				X	1,331,950	Board on Government operations	Yes, in limited cases
Wyoming	X	100,000	G	X	-0-	G	No

Codes: X - Yes

... of the Pacific Islands

TABLE XVI  
PRE-AUDIT AND POST-AUDIT FUNCTIONS

	Is there a central agency which pre-audits expenditures for such purposes as legality, availability of unexpended and unencumbered balances?	Are financial post-audits performed by any State department?
Alabama		
Alaska	Yes, Dept. of Admn., Div. of Finance	Yes, Legislative Audit
American Samoa		
Arizona	Yes, Dept. of Admn.—Finance Div. —Acct. Office	Yes, Auditor General — appointed by Joint Legislature Budget Committee
Arkansas	Yes, Dept. of Fin. & Admn. — Accounting Pre-Audit	Yes, Legislative Joint Auditing Committee
California	Yes, State Controller—Independently elected official	Yes, Dept. of Fin., Audits Div., Legislative Auditor, State Controller
Colorado		
Connecticut	Yes, State Comptroller within Exec. Branch, payroll pre-audit by State Auditors — Legislative	Yes, Auditors of Public Accounts; Legislative
Delaware	Yes, Div. of Acct.—Dept. of Finance	Yes, Auditors of Accounts — an elected official
District of Columbia	Yes, Acctg. Div., Office of Budget/Mgmt. Systems	Yes, Div. of Munic. Audit & Inspc., Off. Bud./Mgmt.—Auditor; U.S. Compt. Gen.
Florida	Yes, the State Comptroller	No, Performed by Legislative Auditor
Georgia	Yes, the Office of Planning & Budget/Exec.	Yes, Dept. of Audits—State Auditors's Office/Legislature
Guam		
Hawaii	Yes, Dept. of Acct. & Gen. Services, Acct. Div., Pre-Audit Branch	Yes, Dept. of Accounting and General Services, Audit Division
Idaho	Yes, State Auditor's Office	Yes, Joint Finance Appropriation Committee Post Audit (Legis. Auditor)
Illinois	Yes, Dept. of Finance	Yes, Auditor General
Indiana	Yes, Budget Agency	Yes, State Board of Accounts
Iowa	Yes, Comptroller	Yes, State Auditor
Kansas	Yes, Div. of Accounts & Reports, Dept. of Admn.	Yes, Div. of Post Audit, Legislative Dept.
Kentucky	Yes, Div. of Accounts, Executive Department	Yes, Auditor of Public Accounts
Louisiana	Yes, Div. of Admn., Audit Section	Yes, Legislative Auditors
Maine	Yes, Bureau of Accounts and Control	Yes, Dept. of Audit — State Auditor
Maryland	Yes, Budget and Fiscal Planning	Yes, Division of Post-Audits
Massachusetts	Yes, Comptroller Division, Admn. of Finance	Yes, Legislative Committee on Post-Audit
Michigan	No	No
Minnesota	Yes, Dept. of Finance	Yes, Legis. Audit Comm.
Mississippi	Yes, Legislative Audit Committee—Dept. of Audit	Yes, Legislative Audit Committee—Department of Audits
Missouri	Yes, Division of Accts., Office of Administration	Yes, State Auditor
Montana	Yes, Department of Administration	Yes, Legislative Audit
Nebraska	Yes, Accounting Div.—Dept. of Administration	Yes, State Auditor
Nevada	Yes, Budget Office	Yes, Legislative Committee
New Hampshire	Yes, Administration & Control, Div. of Accounts	Yes, Legislative Budget Assistant
New Jersey	Yes, Document Review Section, Accounting Bureau	Yes, Legislative Office of Fiscal Affairs, State Auditor
New Mexico	Yes, Finance Control Division	Yes, State Auditor
New York	Yes, Dept. of Audit & Control + Legis. Comm. on Expend. Review	Yes, Dept. of Audit and Control + Legis. Comm. on Expenditure Review
North Carolina	No, State Disbursing Office	Yes, Department of State Auditor
North Dakota		
Ohio	Yes, Auditor of State	Yes, Auditor of State
Oklahoma	Yes, Accounting Division of the Budget Office	Yes, Legislative Council
Oregon	Yes, Executive Dept. Accounting Division	Yes, Secretary of State, Audits Division
Pacific Trust *	Yes, Dept. of Finance	Yes, outside Auditor
Pennsylvania	Yes, Treasurer	Yes, Independently elected Auditor General
Puerto Rico	Yes, Treasury Dept.	Yes, Controller—Legislative function
Rhode Island	Yes, Division of Accts. & Control, Dept. of Admn.	Yes, Outside Auditing Firm
South Carolina	No	Yes, Budget and Control Board, Auditing Section
South Dakota	Yes, State Auditor	Yes, Dept. of Legislative Audits
Tennessee	Yes, Division of Accts., Dept. of Fin. & Admn.	Yes, Div. of State Audit, Office of Comptroller
Texas	N/R	Yes, State Auditor's Office
Utah	Yes, Dept. of Fin., Div. of Accounts & Control	Yes, State Auditor
Vermont	Yes, Fin. Dept., Agency of Administration	Yes, State Auditor
Virginia	Yes, Dept. of Accts., Office of Administration	Yes, Auditor of Public Accounts
Virgin Islands	Yes, Department of Finance	Yes, Comptroller
Washington	No	Yes, State Auditor
West Virginia		
Wisconsin	Yes, Bureau of Fin. Operations, Dept. of Admn.	Yes, Legislative Audit Bureau
Wyoming	Yes, Budget Div., Dept. of Admn. & Fiscal Control	Yes, State Examiner Legislative Auditor

Code: N/R — No Reply

\*Pacific Trust = Trust Territory of the Pacific Islands

**TABLE XVII  
ELECTRONIC DATA PROCESSING IN BUDGET PROCESS**

	Is electronic data processing used?	How used?
Alabama		
Alaska	Yes	Accumulation of request, & recommendations
American Samoa		
Arizona	No	
Arkansas	Yes	Compile request from detail to agen. level. Instruction book attached
California	Yes	Develop statewide expend. schedules; monitor decision changes and impact
Colorado		
Connecticut	Yes	In budget formulation & execution
Delaware	Yes	Assembling historical data
District of Columbia	Yes	
Florida	Yes	In analysis & recommendation process at executive and legislative levels
Georgia	No	
Guam		
Hawaii	Yes	Computer processing & production of Program & Financial Plan, Executive Budget, and the Variance Report; computerized printing of the Appropriations Bill
Idaho	Indirectly	Agen. use ADP-generated expenditure & position control reports in documenting and estimating expenditures
Illinois	Process of converting	Manipulate, calculate, summarize, produce budget detail for printing; perform checks; provide baseline for tracking through appropriation process
Indiana	Yes	History
Iowa	Yes	Estimates, formula, printing, revenue estimates
Kansas	Yes	Furnishing expend. & receipts information for two historical years
Kentucky	Yes	Daily tabulation of all categories in projected budget
Louisiana	Yes	Data collection of expend. by object for each program
Maine	Under development	
Maryland	Yes	Automated expend. & revenue summary & partially automated personnel budget forms
Massachusetts	Yes	Computerized accounting system has now expend. totals; these will be supplemented by Governor's recomm. and legis. action in a single computer role
Michigan	No	
Minnesota	Yes	
Mississippi	Yes	Beginning Jan. 1975 implementation of computerized appropriations & budget process will begin
Missouri	No	
Montana	Yes	Analysis by Budget Office; Executive Budget Preparation
Nebraska	Yes	All information is submitted to Data Processing. All reports are updated and printed by computer
Nevada	Yes	Compute salary projections, fringe benefits, bal. print.
New Hampshire	Yes	Summarizes, Budget Bill, Reports Generator
New Jersey	Yes	Compilation of budget document
New Mexico	Not much	Projections of personal services costs
New York	Yes	Many requests & amendments computerized; appropriations to be computerized shortly
North Carolina	No	
North Dakota		
Ohio	Yes	Tabulating & making changes in the budget during budget preparation
Oklahoma	Some	Actual expend. for prior year, salaries by job code, receipts & disbursements & comparison of revenue reports, other statistical data
Oregon	Yes	Salaries & wages are put on data processing to compute estimated requirements to finance proposed changes in the salary plan
Pacific Trust *	No	
Pennsylvania	Yes	Collection of detail budget est., history & future projections, prog. measure information; manipulation of recomm. by central budget office staff; preparation of budget format & summaries
Puerto Rico	No	
Rhode Island	Yes	Preparation of Budget Request sheets; historical info. prior yrs., request data comparatively integrated with current funding & proposed funding; continuous resource, e.g., daily report system, for budgetary mgmt. throughout year
South Carolina	Yes	Entire budget as submitted by agencies is entered on data processing equip.; used for working papers, accuracy check, and printing process
South Dakota	Yes	Compiling historical data, computing inflation factors, totaling dept. requests
Tennessee	Yes	As data bank for salary & other expenditure projections
Texas	Yes	Legis. Budget Board utilizes EDP in their draft
Utah	No	
Vermont	Yes	Control totals; expenditure tables; charts
Virginia	Yes	Summarize and total requests and recommendations by major programs, funds, agencies; compute faculty staffing and salaries; list and summarize established (filled and vacant) positions and costs; work under way for prelisting historical information, analysis of details of requests and recommendations, and ultimate printing of complete document
Virgin Islands	No	
Washington	Yes	To accumulate budget requests & print details & summary tables
West Virginia		
Wisconsin	Yes	The Budget accounts are maintained on computer
Wyoming	Yes	Generation of all historical expend. & listing of personnel. Also prepares all summary budget forms

TABLE XVIII  
OTHER BUDGET EXECUTION METHODS

	Position Control	Approval of Expenditures		
		Travel	Equipment	Other
Alabama				
Alaska	Not able to establish new permanent position without legislative approval			
American Samoa				
Arizona				
Arkansas	Authorized but rarely used		Authorized—rarely used on equipment purchases	
California	Limited to authorized numbers & classification. Finance can authorize temporary increases in numbers. The State Personnel Board controls classifications	Out-of-state requires approval from from Finance and Governor's office	Expenditures limited to budgeted levels plus increases authorized by Finance	
Colorado				
Connecticut	Can't be established or filled without approval of the Commissioner of Finance and Control	Need Commissioner of Finance and Control	Dollar control—Commissioner of Finance and Control	
Delaware	Informal system	Budget Director		(1)
District of Columbia				
Florida	Must be authorized & established. Div. of Bud. & Div. of Personnel	Per diem in excess of 30 days		(2)
Georgia	Yes, on quarterly work programs			
Guam				
Hawaii	Position ceiling control—establishment of new authorized permanent position; establishment of temporary pos.; & transfer of pos. between prog. areas—Director of Finance	Out-of-state—when more than one person is planned for a particular trip or when person traveling has been absent from State on official business on two or more occasions within the past 12-month period—Executive appr.	When fund transfers between quarters are required to have sufficient funds for equipment purchase—Director of Finance	
Idaho	Review for sufficiency of funds, overall personnel changes. Div. of Bud., Policy Planning & Coordination		Review of all contracts	
Illinois	No			(3)
Indiana	Budget Dir. authorizes all new positions	Budget Dir.—travel cars, lease rentals	Budget Dir.—equipment	
Iowa	Approval by Exec. Council on recomm. of personnel agency & budget agency	Out-of-state—approved by Exec. Coun.		
Kansas	Applied to number of full-time & regular part-time pos., excluding seasonal & temp. pos. & unclassified pos. of colleges & univ. Established by approp. act. State Fin. Council may increase limitations	Out-of-state—executive agencies subject to approval of Gov. or other elected appointing authority		
Kentucky	No	No	No	
Louisiana	Permission to exceed T/O on approval of Bud. Office	Only travel out of the county; Commissioner must approve		
Maine	No. Personnel status reviewed for legislative intent; report contrary expenditures to Gov., Council and Legislature	No	No	
Maryland	Dept. of Budget & Fiscal Planning, Board of Public Works	Board of Public Works—out-of-county travel	Dept. of Budget & Fiscal Planning—Budget Analysts	
Massachusetts	As scheduled by the Legislature, with Admin. & Fin. (Bureau of Personnel) control over requisitions to fill vacancies		Equip. rentals of space, & personnel are to be obtained according to specific schedules, approved by Legislature & budget agen. Equip. schedules may be amended without Legislature approvals, personnel schedules may not	
Michigan	Not regularly	Not regularly		
Minnesota				
Mississippi	No	Performed outside of continental limits of U.S. must be approved by Gov. and Budget Director		
Missouri	No	Out-of-state, automobiles, all contracts require approval of Off. of Admin.		
Montana	Dept. of Admin. in cooperation with Bud. Off. Personnel. Number & classification		Purchasing Bureau, authority to require all S&M equipment items over \$100 to be processed via bid process	
Nebraska	All pos. must be approved by Dept. of Personnel & the Budget Division			
Nevada	Budget Office must approve all new pos.	Budget Office approval	Budget Office approval	
New Hampshire	Legislature authorizes all new positions	Agency head	Agency head	
New Jersey	Computerized system managed by Budget Bureau	Out-of-state—approval of Budget Dir. required on case-by-case basis for conferences, conventions		

TABLE XVIII (Continued)

	Position Control	Approval of Expenditures		Other
		Travel	Equipment	
New Mexico	Any agency request for a change in its authorized position total or components must be approved by State Budget Div.	Out-of-state—prior approval required by State Budget Division	Contracts (professional & technical) approval required by State Budget Division	
New York	Variable. Expenditure ceilings set by Budget Director for each agen.	No		
North Carolina	Off. of State Budget maintains pos. control on all authorized pos. classification & salary level	Dir. of Budget must approve all travel reimbursement in excess of the standard allowances		
North Dakota				
Ohio	Dept. of Admin. Serv., position classification	Emergency Board approves out-of-state travel	Controlling Board approves all non-competitively bid equip. purchases greater than \$2,000	
Oklahoma	Statutory positions—Budget Off.		Special instances of line item appropriation—Budget Office	
Oregon	Statute provides that changes in pos. specifically not provided for in the agency's bud. be approved by the Legislative Ways & Means Comm. or the Emergency Bd. Bud. Div. maintains a control by specified position	Executive Dept. approval of professional & personal services contracts & out-of-state travel required by statute	Executive Dept. policy requires approval of capital outlay items in excess of \$1,500. Dept. of Gen. Serv. handles most purchasing for the State under statutes controlling procurement procedures	
Pacific Trust *				
Pennsylvania	Complement size approved by Budget Secretary		Service contracts & leases by Office of Budget	
Puerto Rico				
Rhode Island	Requests for all new pos. must be approved by Budget Officer (by statute)	Budget analyst approves all requests for out-of-state travel, capital items, equip. replacement & contractual serv. for conformance to original program		
South Carolina	No		Office of Comptroller Gen. by normal accounting control	
South Dakota	LRC & Auditor General monitor FTE levels		State Auditor checks for legality & availability of funds	
Tennessee	Div. of Budget determines if positions have been budgeted & necessary funds are available	Div. of Budget approves all out-of-state travel requests	Div. of Budget approves equipment purchases over \$50	
Texas	State classification, Officer & Governor	Comptroller	Comptroller	
Utah	Through annual work program approved by Governor	Through annual work program approved by Governor		
Vermont	Budget approval required for filling positions		Budget approval required for un-budgeted purchases of supplies/equipment	
Virginia	Div. of Budget must approve new pos.		Data processing equip.—Div. of Automated Data Processing; Telecommunications equipment—Virginia Public Telecommunications Council	
Virgin Islands				
Washington	Office of Program Planning & Fiscal Management has power to fix number & classes of pos. or authorized man-yrs. of employment for most agencies			
West Virginia				
Wisconsin	Budget section keeps track, BOGO approves additional authorization	Budget section approves transfers from one expenditure class to support another within appropriations		
Wyoming	Exercised by Budget Div. in conjunction with the Personnel Div. of the Dept. of Administration	Budget Div. pre-audits all vouchers submitted for payment to assure budgetary compliance, conformance to state laws & policies, proper classification of expenditures		

1. Hiring—Personnel Director  
2. Membership dues in organizations  
3. Capital release for capital projects—Governor

\*Pacific Trust—Trust Territory of the Pacific Islands





