

**National Association
of State
Budget Officers**

**Budgetary Processes
in the States
(A Tabular Display)**

December 1977

BUDGETARY PROCESSES
IN THE STATES
(A Tabular Display)

The National Association of State Budget Officers
Hall of the States
444 North Capitol Street
Washington, D. C. 20001

FOREWORD

This issue of *Budgetary Processes in the States* is the third biennial update of tabular data on state budgeting. The survey and report was initiated by the Systems, Techniques, and Data Committee of the National Association of State Budget Officers and reflects the status of state budgetary processes in spring 1977.

The Systems, Techniques, and Data Committee and the NASBO staff express appreciation to the state budget officers who responded so well. This report should be a significant reference for state budget officers and other people interested in the organization of state government.

I wish to express appreciation to J. Donald Judy, Deputy Director, and Shirley Nycum, Administrative Secretary, for their excellent work in collecting the information and compiling this report.

November 1977
Washington, D. C.

Raymond S. Long
Executive Director
The National Association of State
Budget Officers

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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								
Alaska	X	X				X			X
American Samoa									
Arizona	X					X			X
Arkansas		X					X		X
California	X					X		X	
Colorado		X				X			X
Connecticut									
Delaware		X				X			X
District of Columbia									
Florida		X				X			X
Georgia	X					X		X	
Guam		X				X			X
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		X
Maryland	X					X		X	
Massachusetts	X	A				X		X	X
Michigan									
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			A			X		X
North Dakota		X							
Ohio		X					X		X
Oklahoma									
Oregon	X						X		X
Pennsylvania	X					X		X	
Puerto Rico	X					X		X	
Rhode Island		X				X		X	
South Carolina						X			X
South Dakota		X				X			X
Tennessee	X					X		X	
Texas	X				A		X(1)	X	X
TIPI									
Utah	X	A				X		X	
Vermont	X						X		
Virginia	X						X(2)		X
Virgin Islands	X	A				X			X
Washington		X					X(3)		X
West Virginia									
Wisconsin	X						X(3)		X
Wyoming		X					X(3)		

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

- (1) Texas - Biennial appropriation with no annual review
- (2) Virginia - Amendments have been made in odd number years, but there is no formal provision for annual review of entire biennial appropriations.
- (3) Washington, Wisconsin, Wyoming - Biennial appropriation with annual review.

Table 10.202
TABLE II

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BUDGET AGENCY ORGANIZATION

State or other jurisdiction	Agency	Location	ORGANIZATION STATUS			
			Executive Office	Department	Division (Sub-Dept.)	Executive &/ or Legislative Committee
Alabama						
Alaska	Division of Budget & Management	Governors Office				
American Samoa						
Arizona	Finance Division	Dept. of Administration			X	
Arkansas	Office of Budgets	Dept. of Finance & Administration			X	
California	Department of Finance			X		
Colorado	Budget Division	Office of State Plng. & Budget		X		
Connecticut						
Delaware	Office of the Budget	Directly under Governor	X			
District of Columbia						
Florida	Division of Budget	Department of Administration			X	
Georgia	Office of Plng. & Budget	Directly under Governor	X			
Guam	Bureau of Budget & Mgt. Research	Same		X		
Hawaii	Dept. of Budget & Finance			X		
Idaho	Bureau of Budget	Directly under Governor	X			
Illinois	Div. of Budget, Policy Plng. & Coord	Directly under Governor	X			
Indiana	State Budget Office			X		
Iowa	State Comptroller's Office	Directly under Governor		X		
Kansas	Division of the Budget	Dept. of Administration			X	
Kentucky	Office for Policy & Management	Dept. for Finance & Admn.			X	
Louisiana	Div. of Admn.-Budget Office	Directly under Governor	X			
Maine	Bureau of Budget	Dept. of Finance & Administration			X	
Maryland	Dept. of Budget & Fiscal Plng.			X		
Massachusetts	Budget Bureau	Division of Fiscal Affairs			X	
Michigan						
Minnesota	Budget Division	Dept. of Finance			X	
Mississippi	Comm. of Budget & Accounting					X
Missouri	Division of Budget & Planning	Office of Administration			X	
Montana	Office of Budget & Program 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 Administration & Control			X	
New Jersey	Bureau of the 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	Division of State Budget & Mgt.	Dept. of Administration			X	
North Dakota	Budget Office	Dept. of Accounts & Purchases			X	
Ohio	Office of Budget & Mgt.	Directly under Governor		X		
Oklahoma						
Oregon	Budget & Management Division	Executive Department			X	
Pennsylvania	Office of Budget	Directly under Governor	X			
Puerto Rico	Bureau of the Budget	Directly under Governor	X			
Rhode Island	Division of Budget	Dept. of Administration			X	
South Carolina	Budget & Control Board					X
South Dakota	Bureau of Finance & Management	Directly under Governor	X			
Tennessee	Budget Division	Dept. of Finance & Admn.			X	
Texas	Budget & Planning Office	Directly under Governor	X			
TTPI						
Utah	State Budget Office	Directly under Governor	X			
Vermont	Dept. of Budget & Management	Agency of Administration		X		
Virginia	Dept. of Planning & Budget	Secy. of Admn. & Finance		X		
Virgin Islands	Off. of the Dir. of the Budget	Directly under Governor	X			
Washington	Office of Program Plng. & Fiscal Mgt.	Directly under Governor	X			
West Virginia						
Wisconsin	Div. of Executive Services	Dept. of Administration			X	
Wyoming	Budget Division	Dept. of Admn. & Fiscal Control			X	

TABLE III
BUDGET AGENCY FUNCTIONS

State or other jurisdiction	Revenue Estimating Primary	Revenue Estimating Secondary	Fiscal Research	Fiscal Notes	Organization & Management Analysis	Accounting Primary	Accounting Secondary	Pre-Audit	Data Processing Primary	Data Processing Secondary	Legislative Review	Planning*	Program Policy/ Issue Analysis	Program Evaluation	Federal/ State Relations**	Debt Management	Cash Management*	Economic Analysis	Other
Alabama																			
Alaska			X	X	X						X	X	X						
American Samoa					X														
Arizona	X		X								X		X		CDE			X	X
Arkansas	X		X	X								C			ABCDE				
California	X		X	X			X			X			X	X	A		X(1)	X	
Colorado	X		X	X							X	CP	X	X	ABCDE			X	X(2)
Connecticut																			
Delaware			X		X		X								B				
Dist. of Cola																			
Florida	X(3)		X	X(4)	X						X	P	X	X					X
Georgia	X		X	X(5)	X			X(6)			X	P	X	X	ABC				X
Guam		X(7)	X	X	X						X	P	X	X	ABC E				
Hawaii	X	X(9)	X	X	X						X	P	X	X	D	X	FG	X	X(8)
Idaho	X		X	X	X						X		X	X	ABC				X
Illinois	X		X	X	X						X	FCP	X	X	BCDE	X	X	X	
Indiana	X		X	X							X	P			AC				
Iowa	X		X		X	X		X	X		X		X		ABD				X
Kansas	X		X	X	X						X	P	X	X	A(10)				X
Kentucky		X(11)	X	X	X						X	P	X	X	ACD	X	G		
Louisiana	X		X		X	X	X						X	X	AC		F	X	
Maine		X(12)	X		X						X				AD				
Maryland		X(13)	X		X				X(14)	X		P	X	X					
Massachusetts	X(15)		X								X		X	X	A	X			
Michigan																			
Minnesota	M		M	X		M		M					M		X	AB M	M	C M	M
Mississippi	X	X	X	X		X								X	A				
Missouri	X		X		X						X	LCP	X	X	CDE				X
Montana	X(16)	X(17)	X	X	X					X	X	FP	X	X	AC				X
Nebraska		X(18)	X	X	X						X		X		Review only				
Nevada	X		X	X				X			X					X			
New Hampshire	X		X		X							P	X						X(19)
New Jersey	X	X(20)	X	X	X	X	X	X	X			P	X	X	CD		FG		X(21)
New Mexico	X		X								X	P						X	X(22)
New York	X		X	X	X					X	X	P	X	X	BCDE			X	X(23)
North Carolina		X(24)	X		X	X	X	X			X	P	X	X					
North Dakota	X		X			X	X	X	X			LP			CE				
Ohio	X		X		X						X			X	C	X	X	X	
Oklahoma																			
Oregon	X		X	X	X						X		X						X
Pennsylvania		X(25)	X	X							X	C		X		X	G	X	
Puerto Rico			X		X	X					X	P	X	X					X
Rhode Island	X		X	X	X						X				AC	X(26)	G	X	X(27)
South Carolina	X	X	X	X			X		X	X		CP			A				X
South Dakota	X		X	X(28)	X	X					X(29)		X	X					X
Tennessee	X		X					X			X				A				
Texas		X(30)	X								X	LCP	X	X	ABC				X
TIPI																			
Utah	X		X		X			X											
Vermont	X		X	X	X				X		X		X	X					X
Virginia			X								X	CP	X	X	A			X	X(31)
Virgin Islands		X		X(32)							X	CP	X	X	C				X(33)
Washington		X(34)	X	X	X	X	X				X	CP	X	X	ABCD				
West Virginia																			
Wisconsin	X	X(35)	X	X	X	X		X		X	X	CP	X	X	ABCD		F	X	
Wyoming		X(36)	X		X		X								C				

Codes: *L - Local
F - Functional
C - Comprehensive State
P - Policy Planning
M - Performed by Dept. of Finance (Minnesota) by a unit other than the Budget Division

***A - Approval of agency grant applications
B - Planning assistance for and monitoring of grant applications
C - A-95
D - Information on grant awards: 1082 reports, etc.
E - Assistance to agencies and local government on obtaining grants, or information on grant program

*F - Receipt and disbursement of cash on a continuing basis
G - Determining, on a continuing basis, amounts to be kept in demand or time deposits, invested in short or long term securities

TABLE III (Footnotes)

1. California - Maintaining a central warning system.
2. Colorado - Approval of fund transfers.
3. Florida - Executed through Revenue Estimating Committee comprised of representatives from Division of Budget, Legislature, Comptroller, Depts. of Revenue, Business Regulation and Motor Vehicle and Highway Safety.
4. Florida - Upon request of Governor, Legislature or other.
5. Georgia - Responsibility is joint with the State Auditor's office and Office of Planning and Budget.
6. Georgia - Agency requests equipment purchases, certain contracts and certain personnel actions (have impact on agency's personnel cost).
7. Guam - Dept. of Revenue and Taxation and Dept. of Commerce.
8. Guam - Local auditing of territorial programs within the Executive Branch.
9. Hawaii - Dept. of Taxation is responsible for tax revenue estimates working in conjunction with the Governor's Advisory Committee on Tax Revenue Estimates.
10. Kansas - Recommendations on agency grant applications.
11. Kentucky - Department of Revenue.
12. Maine - Agency Collecting Revenue.
13. Maryland - Board of Revenue Estimates.
14. Maryland - One of six large centers.
15. Massachusetts - Responsibility of the Budget Bureau with the aid and counsel of the Department of Corporation and Taxation.
16. Montana - General Fund only.
17. Montana - Dept. of Revenue.
18. Nebraska - Revenue Dept. makes projections with only review function served by Budget Division.
19. New Hampshire - Management supervision; all state agencies
20. New Jersey - Division of Taxation.
21. New Jersey - Program objective monitoring - monitor programs and their objectives to determine progress in reaching objectives.
22. New Mexico - Review contracts for professional services; review out-of-state travel requests; propose and administer salary plans for exempt employees (political appointments); serve as revenue sharing liaison; draft general appropriations act; prepare capital budgets and plans; budget adjustments.
23. New York - Management assistance and coordination - conducts management surveys; studies specific interdepartmental and intergovernmental problem areas; and develops statewide information systems, organization models and methods, and cost-reduction/productivity-increase plans; State-local relations--monitors the fiscal affairs of New York City and other major urban centers; Employee relations and compensation--works closely with state office of Employee Relations to recommend and evaluate policy on matters affecting the State's relationships with its employees and their representatives and participates in collective negotiations; reviews and recommends policy on public employees retirement plans of the State and its subdivisions; analyzes the provisions and impact of negotiated agreements and other policies affecting terms and conditions of State employment; and administers statewide functions relating to employee compensation.
24. North Carolina - Governor - Advisory Budget Commission - General Assembly.
25. Pennsylvania - Dept. of Revenue.
26. Rhode Island - Recommend bond sale including amount by project and term.
27. Rhode Island - Negotiations of hospital rates. Engineering review of capital projects.
28. South Dakota - Only at the request of legislators.
29. South Dakota - All departments review bills introduced which apply to them.
30. Texas - Comptroller of Public Accounts.
31. Virginia - Development, storage, retrieval and dissemination of data on the social, economic, physical and governmental aspects of the State to provide relevant and reliable information for use in State government and by other governmental bodies.
32. Virgin Islands - Approval of personnel action, approval of fund transfers.
33. Virgin Islands - Coordination of State energy policy.
34. Washington - Dept. of Revenue is responsible for primary revenue estimating for most major taxes, however, this agency has responsibility for all the estimates used for the budget.
35. Wisconsin - By statute, we are responsible for revenue estimating; however, the Dept. of Revenue provides assistance.
36. Wyoming - State Auditor.

TABLE IV
THE BUDGET DIRECTOR

State	Title	Appointed By	Term of Office	Salary	Qualifications	Governor is Ex-Officio Budget Officer	Code:
Alabama							
Alaska	Div. of Bud. & Mgt.	G	P	26,000-39,228	NFR	X	
American Samoa							
Arizona	Budget Manager	D	NS	26,204-35,548	8 yrs. experience & MA or BA & 10 Yrs. exper.		
Arkansas	Director of Budget	DG	P	18,668-27,196	BA degree plus experi. in field		
California	Director of Finance	G	PG	44,232	NFR		
Colorado	Budget Director	DG/CS		28,908-38,724			
Connecticut							
Delaware	Budget Director	G	PG	28,080			
District of Columbia							
Florida	State Bud. Director	D	P	34,500	NFR	X	
Georgia	Budget Director	G	PG	35,700	NFR	X	
Hawaii	Budget Director	G	GS	19,000	NFR	X	
Hawaii	Director of Finance	G	CA	42,500	NR		
Idaho	Administrator	G	PG	24,360	NFR	X	
Illinois	Budget Director	G	PG	39,000	NFR	X	
Indiana	Budget Director	G	PG	33,384	NFR		
Iowa	State Comptroller	G	PG	32,900	Financial Expertise	X	
Kansas	Dir. of the Budget	D	CS	27,336-34,728	8 yrs. experience and MA Degree		
Kentucky	Executive Director	DG	PD	30,200	NFR		
Louisiana	Dir. of Bud. & Mgt.	D	CS	36,442	BA degree & 5yrs. exper.	X	
Maine (1)	State Budget Officer	DG	PD	23,625	NFR		
Maryland	Secretary	G	PG	42,300	NFR		
Massachusetts	Budget Director	D	T	33,560	NR		
Michigan							
Minnesota	Asst. Commissioner	D	P	25,884-34,056	NFR		
Mississippi	Budget Director	DG	P	28,812	NFR		
Missouri	Budget Director	DG	P	27,924	NFR		
Montana	Budget Director	G	PG	30,725	NFR	X	
Nebraska	State Bud. Admstr.	DG	P	25,700	BA & 7 yrs. experience		
Nevada	Budget Director	G	PG	30,558	NR		
New Hampshire	Comptroller	GC	6 years	25,893-28,664	NFR		
New Jersey (3)	Dir., Div. of Bud. & Act.	G	4 years	40,390-54,530	NFR		
New Mexico	Chief, State Bud. Div.	DG	P	26,088	Knowledge of acct., budgets and finance		
New York	Budget Director	G	P	47,800	NFR		
North Carolina	State Budget Officer	DG	PG	33,905	NFR	X	
North Dakota	State Bud. Officer	G	4 years	30,000	None		
Ohio	Dir., Office of Bud & Mgt.	GS	PG	33,779-45,282	NR		
Oklahoma							
Oregon	Bud. & Mgt. Admn.	DG	P	25,680-32,796	NFR	X	
Pennsylvania	Budget Secretary	G	PG	37,500	NFR	X	
Puerto Rico	Budget Director	G	PG	26,000	NFR		
Rhode Island	Budget Officer	DG	I	26,536-30,549	MA degree & experience	X	
South Carolina	State Auditor	G	I	36,143	NFR	X	
South Dakota	Commissioner	G	PG	26,500	BA degree	X	
Tennessee	Dir. of the Budget	G	PG	45,708	Exper. & Training in Acct. or Fiscal Control		
Texas	Budget & Planning Dir.	G	PG	35,000	NFR	X	
TTPI							
Utah	State Budget Director	DG	P	33,000	NFR		
Vermont	Commissioner	G	2 years	26,364	NFR		
Virginia	Dir., Dept. of Plng & Bud	G	PG	35,650	NFR	X	
Virgin Islands	Dir. of Budget	G	P	27,000	NFR		
Washington	Budget Director	GS	PG	47,700	NR		
West Virginia							
Wisconsin	Admn. Div. of Exec. Serv.	CS	Perman.	30,000-40,000	2 yrs. of experience	X	
Wyoming	Budget Admstr.	DG	I	27,500	MA & 7 yrs. experience	X	

NS - Not Specified
 CA - Change of Administration
 NR - No Response
 P - Serves at the pleasure of appointing officer
 NFR - No formal requirements
 I - Indefinite Tenure
 BC - Budget Commissioner
 D - Department Head
 CS - Civil Service or Merit System
 DG - Department Head with approval of Governor
 GS - Governor with advice and consent of Senate

- (1) Maine - Merit Steps to \$31,660
- (2) Mississippi - Budget Commission
- (3) New Jersey - Maximum salary limited to \$42,500 until further notice
- (4) South Carolina - Budget and Control Board

TABLE V
BUDGET AGENCY PERSONNEL

State or Jurisdiction	Total Positions In Agency	Professional		Total Positions In Budget Function	Non-Profess.		Top-Grade Professional	Lowest-Grade Professional	Civil Service &/or Merit Appt.
		Professional	Non-Profess.		Professional	Non-Profess.			
Alabama									
Alaska	19	16	3	19	16	3	24,000-32,000	16,500-20,500	No
American Samoa									
Arizona	15	13	2	15	13	2	21,796-29,598	11,977-15,770	Yes
Arkansas	18	15	3	14	11	3	25,766	11,414	No
California ¹	351.4	268	83.4	187.4	127	60.4	36,408	11,028-14,435	Yes
Colorado	43	32	11	12	10	2	28,904-38,724	12,600-16,896	Yes
Connecticut									
Delaware	11	8	3	11	8	3	28,080	9,600-14,700	Yes
Dist. of Columbia									
Florida	62	47	15	38	29	9	20,128-28,063	9,835-13,321	Yes
Georgia	130	70	28	16	14	2	20,268-26,682	13,992-18,468	Yes
Guam	23	19	4	14	11	3	18,000	9,200-14,820	Yes ²
Hawaii	309	129	180	42	35	7	24,864-34,664	9,048-13,572	Yes
Idaho	11	9	2	11	9	2	20,508	12,877	Yes
Illinois	87	66	21	64	49	15	27,000-32,100	14,280	No
Indiana	20	12	8	20	12	8	26,338	16,276	No
Iowa	53	33	10	18	17	1	15,886-22,360	10,686-14,716	Yes
Kansas	20	16	4	20	16	4	21,504-27,336	12,768-16,188	Yes
Kentucky	37	23	14	28	21	7	22,584	8,520	Yes
Louisiana	34	32		26	26		18,000-23,000	9,000-15,000	Yes
Maine	16	13	3	16	13	3	12,360-15,000	9,000-11,000	Yes
Maryland	226	97	129	23	18	5	33,300	8,846-11,558	Both
Massachusetts	34	27	7	27	27	7	27,000	10,000-12,000	Yes
Michigan									
Minnesota	124	77	47	31	29	2	22,632-30,960	11,184-14,136	Yes
Mississippi	32	17	15	20	14	6	28,812	9,840	No
Missouri	41	33	8	31	26	5	16,740-22,092	9,324-12,180	Yes
Montana	33	27	6	10	8	2	17,912	15,722	Yes
Nebraska	12	10	2	12	10	2	17,028-23,844	11,244-15,540	Yes
Nevada	15-1/2	9	6-1/2	15-1/2	9	6-1/2	15,744-21,806	10,030-13,730	Yes
New Hampshire	10	7	2	9	7	2	21,875	17,272	N/R
New Jersey	71	48	23	57	37	20	21,419-28,911	10,819-14,606	Yes
New Mexico	15	11	4	15	11	4	14,808-20,832	10,020	Yes
New York	288	199	89	133	103	30	33,701-40,928	10,118-13,404	Yes
North Carolina	63	32	31	45	28	17	23,964-30,456	9,276-12,816	Yes
North Dakota	30	5		4	2	2	30,000	21,500	No
Ohio	39	23	12	22	17	5	18,803-23,982	11,544-14,040	Yes
Oklahoma									
Oregon	32	23	9	22	14	8	23,292-29,736	15,756-20,112	Yes
Pennsylvania	64	55	9	64	55	9	20,264-26,641	11,325-14,787	Yes
Puerto Rico	147	60	87	60	32	28	26,000	5,940	Yes
Rhode Island	29	23	6	21	19	2	22,513-25,598	14,187-16,298	Yes
South Carolina	76	46	30	7	8	3	36,143	16,740-23,803	Yes
South Dakota	17	12	5	8	6	2	17,281-25,971	12,253-17,925	Yes
Tennessee	13	11	2	11	11		17,208-23,940	9,408-12,744	Yes
Texas	60	45	15	40	30	10	26,285	12,800	Yes
TTPI									
Utah	9	7	2	7	7		19,728-28,788	14,436-21,060	Yes
Vermont	95	65	30	12	9	3	26,000	8,000	Yes except 1
Virginia	68	45	23	45	29	16	20,500-25,600	10,992-13,728	Yes
Virgin Islands	22	14	8	22	14	8	27,000	14,400	Yes
Washington	105	89	16	31	28	3	21,492-27,432	10,104-12,888	Yes
West Virginia									
Wisconsin	162	113	49	25	25	0	23,000-30,000	10,800-14,000	Yes
Wyoming	15	11	4	15	11	4	15,060-21,192	13,008	No

1 - In California, there is no separate budget function. These figures are representative only as many individuals perform more than one function.
2 - In Guam, 9 people work in the Internal Audit Section, so there is only 14 people actually involved with budget functions.

TABLE VI
BUDGET REQUEST AND PREPARATION INSTRUCTIONS

State or other jurisdiction

forms - federal notes - in 2011 this number don't with budget forms while?

Financial Guidelines					Policy Guidelines (Written)		Other	Agency Budget Estimates Prepared By: <i>Preparation</i>				
State or other jurisdiction	Forms to Agency	Estimates Submitted	Policy Statement	Agency Totals	Agencies/Programs	Specific Programs	Price/Cost Increase	Object Class	Lump Sum Approp.	Organizational Unit	Program	Other
Alabama												
Alaska	(1) July	Sept.-Oct.	x	x	x	x	x	x		x	x	
American Samoa												
Arizona	(2) June 1	Sept. 1	x		x			x	x	x	x	x
Arkansas	July	Aug.-Sept.	x		x	x	x	x		x	x	
California	(3) July	Sept.-Nov.	x		x		x	x	x	x	x	x
Colorado	June	Sept.-Oct.	x	x	x	x	x	x	x	x	x	x
Connecticut												
Delaware	(4) July	Sept.	x					x	x			
District of Columbia												
Florida	(5) July	Oct.-Nov.					x	x	x	x	x	Appropri. Catgy
Georgia	(6) June	Sept. 1				x		x		x	x	
Guam			x	x	x		x	x		x	x	
Hawaii	May	July	x		x		x	x		x	x	
Idaho	July 15	Aug. 15	x		x		x	x		x	x	
Illinois	(7) July	Nov.-Dec.	x		x		x	x		x	x	Decision Unit
Indiana	Aug.	Sept.	x		x		x	x		x	x	
Iowa	June	Sept. 1	x		x		x	x		x	x	
Kansas	July	Oct.-Sept. 15	x		x		x	x	x	x	x	Cost Centers
Kentucky	(8) July	Sept. 15	x		x		x	x		x	x	Source of Fin
Louisiana	Oct.	Dec. 20						x		x	x	
Maine	(9) July	Sept. 1	x		x		x	x	x	x	x	
Maryland	July	Sept. 1	x	x			x	x	x	x	x	
Massachusetts	Aug.	Oct.		x	x		x	x	x	x	x	
Michigan								x	x	x	x	
Minnesota	Ju-Jl	Oct.	x									
Mississippi	June	Aug.	x		x		x	x		x	x	
Missouri	Ju-Jl	Oct. 1				x		x			x	
Montana	(10) April	July-Sept.	x		x		x	x	x	x	x	
Nebraska	(11) July	Sept. 15	x		x		x	x		x	x	
Nevada	July	Sept. 1	x			x	x	x		x	x	
New Hampshire	July	Oct. 1	x				x					Line Item
New Jersey	(12) May-June	Oct. 1						x	x	x		
New Mexico	(13) July	Sept. 1	x				x	x		x	x	
New York	(14) Ju-Jl	Sept.	x		x		x	x		x	x	
North Carolina	(15) June	Sept.	x		x		x	x	x	x	x	
North Dakota	June	Sept.	x		x		x	x		x	x	
Ohio	(16) July	Sept.	x		x		x	x		x	x	
Oklahoma												
Oregon	(17) April	Sept. 1	x				x	x		x	x	
Pennsylvania	July	Nov. 1	x		x		x	x		x	x	
Puerto Rico	Aug-Sept 15	Oct. 15	x					x	x	x	x	
Rhode Island	June	Oct. 1	x			x		x		x	x	
South Carolina	(18) July	Sept. 15		x			x	x	x	x	x	
South Dakota	Aug.	Sept.	x		x		x	x	x	x	x	
Tennessee	Sept. 1	Oct. 1	x		x		x	x		x	x	
Texas	(19) Mar-Apr.	Ju-Jl	x					x	x	x	x	
TTPI								x			x	
Utah	(20) May-June	Sept. 25	x		x			x		x	x	
Vermont	June	Jl-Aug. 16	x	x	x		x	x	x	x	x	
Virginia	(21) April	Aug. 16				x	x	x		x	x	
Virgin Islands	Aug.	Oct.	x		x		x	x	x	x	x	
Washington	April	Aug.-Sept.	x		x		x	x		x	x	Activity Unit
West Virginia												
Wisconsin	(22) April	Sept.	x	x	x			x	x	x	x	Sub-program
Wyoming	(23) July	Aug. 15	x	x	x		x	x		x	x	

Note: Check states with footnotes for additional information.

TABLE VI (Footnotes)

1. Alaska - Financial guidelines vary by program and agency. Specific totals for programs and organizational units vary within agencies.
2. Arizona - Other - 90% of collections for licensing board.
3. California - Some programs and/or activities will be zero based, requiring complete justification; other specific estimates of requirements for items to be appropriated; written guidelines for specific groups of programs (in Education, etc.); demographic estimates.
4. Delaware - Program policy guidelines select new or expanded programs.
5. Florida - Lump sum used only when distributed by appropriation; other specify-demographic tables.
6. Georgia - Legislative, judiciary estimates not required, lump sum appropriations are required.
7. Illinois - Occasional lump sum appropriations (first year of new agency, for example); agencies requested to submit budget estimates at 90% of base, issue letters sent to agencies under the Governor.
8. Kentucky - General guidelines were established for requests by program service levels; essential service, supplemental service, expansion service and new service, capital construction guidelines.
9. Maine - Line appropriations apply to general fund only.
10. Montana - "U" units to some degree; inflationary guidelines.
11. Nebraska - University, community-technical colleges are lump sum. The general guidelines; both general and specific; the general guidelines cover most agencies while some specific are required for higher education, etc.
12. New Jersey - Utilizes zero-based budgeting requiring complete program justifications.
13. New Mexico - Budget estimates prepared by, varies with governor.
14. New York - Written guidelines applicable to many categories of expenditure (e.g., cars, air conditioning, telephones).
15. North Carolina - Higher education by institution for continuing present levels; lump sums by purpose for expansion and new programs and capital outlay.
16. Ohio - Cost of continuing existing programs, with inflation factors, in proposed budget period by major expense category, e.g. personal service maintenance, etc.
17. Oregon - Variable methods and specificity in prescribing policy guidelines.
18. South Carolina - Lump sum appropriation covers only a few items.
19. Texas - Speech given to all state agencies and institutions at the Governor's Budget Conference.
20. Utah - Categories applicable in financial guidelines and program policy guidelines - standard, workload increase and expansion.
21. Virginia - Revised statute provides for target to be prescribed for each agency and permits agency to request additional amount as "addendum"; revised statute application being developed.
22. Wisconsin - Also by expenditure type: state operations, local assistance and aids to individuals and organizations; We identify and transmit required policy issues for agencies to analyze. Agencies submit "base year" budget by object class.
23. Wyoming - Specific totals for programs within agencies.

REVIEW

TABLE VII

CAPITAL OUTLAY AND OPERATING EXPENSE PROJECTIONS

Budget
Period

CAPITAL OUTLAY PROJECTIONS

OPERATING EXPENSE PROJECTIONS

<i>State or other jurisdiction</i>	beyond Bud. period how many yrs?	Agencies make estimates	Analyzed & revised by budget staff?	Published? (name Document)	If beyond Bud. period how many yrs?	Agencies make estimates	Analyzed & revised by budget staff?	Published? (name Document)
Alabama								
Alaska	6	yes	yes	Capital Budget & 6-year improvement program	5	yes	yes	N/R
American Samoa								
Arizona	5	yes	yes	Executive Budget	N/R	N/R	N/R	N/R
Arkansas	2	yes	yes	Request for Capital Outlay	2	yes	yes	Yes, Budget Manual
California				Nothing beyond budget year				
Colorado	5	yes	yes	Governors' Budget	N/A	N/A	N/A	N/A
Connecticut								
Delaware	N/R			N/R				N/R
District of Columbia								
Florida	5	yes		Governor's Budget	5	yes	no	no
Georgia	4	yes	yes	Budget Rpt. vol. III Cap. Bud.	4			Budget Report Vol. II Program Display
Guam			yes		1	yes	yes	Executive Budget
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	4	yes	yes	Budget Message	4-5	no	yes	Budget Message
Kentucky		yes	yes	Executive Budget		yes	yes	Executive Budget
Louisiana	5	yes	yes	Capital Outlay Budget	2	yes	yes	yes
Maine	6	no	no	Governor's Budget		no	no	no
Maryland	5	yes	yes (5)	Cap. Proj. Fiscal Year	5	yes	yes (5)	Cap. Proj. Fiscal Yr.
Massachusetts		no	no	Capital Outlay Budget	1	no	no	no
Michigan								
Minnesota		yes	yes	Capital Budget	8 (6)	yes	yes	Detailed Budget
Mississippi	Varies	yes	yes		N/A	N/A	N/A	N/A
Missouri	4	yes	yes	no		no	no	no
Montana	N/R		N/R		N/R		N/R	N/R
Nebraska	x	yes	yes	Budget Document		yes	yes	Budget Document
Nevada	N/R			N/R				N/R
New Hampshire	6	yes	no	no		no	no	no
New Jersey	6	yes	yes	Budget Message	6	yes	yes	no (9)
New Mexico	4	yes	yes	no	no	no	no	no
New York	5	yes	yes	5-Yr. projection of income and expenditures	5	yes	yes	Same as capital outlay
North Carolina		no	no	no		no	no	no
North Dakota	N/R	yes	yes	no	2	yes	yes	
Ohio	6	yes	yes	St. of Ohio Capital Plan	1	yes	yes	no
Oklahoma								
Oregon	4	yes	yes	Governor's Recommend. Bud.	no	no	no	no
Pennsylvania	4	yes	yes	Governor's Budget	4	yes	yes	Same as cap. outlay
Puerto Rico	4	yes	yes	Yes, 4-Yr. Financial Plan	1	yes	yes	Yes, Budget
Rhode Island	12	yes	yes	Capital Development Prog.	N/R	no	no	no
South Carolina	2	yes	no	no		no	no	no
South Dakota	3	no	no	Governor's Budget Repre.		yes	yes	Governor's Budget Rep
Tennessee	Not every yr.	yes	yes	Executive Budget		yes	yes	no
Texas	N/R	yes	yes	Executive Bud. Document	1	no	no	Oper. Budget
TTPI								
Utah	10	yes	yes	Building Board	5	yes	yes	Same as cap. outlay
Vermont	4	yes	yes		2	yes	yes	Executive Budget
Virginia	4	yes	no	no	4	yes	no	no
Virgin Island	N/R	yes	yes	Executive Budget		yes	yes	Executive Budget
Washington	4	yes	yes	Governor's Budget	N/R	N/R	N/R	N/R
West Virginia								
Wisconsin	3	yes	yes	Capital Budget	2	yes	yes	Executive Budget
Wyoming		yes	yes	Executive Budget		yes	yes	Executive Budget

Code: N/R - No Reply

Official Agency
Preparing Capital
Budget

TABLE VII (Continued)
CAPITAL OUTLAY AND OPERATING EXPENSE PROJECTIONS

CAPITAL OUTLAY PROJECTIONS							OPERATING EXPENSE PROJECTIONS							
Agency respon. for compiling and analyzing capital budget requests			Publication of capital outlay budget				Beyond the Budget Period							
Budget Agency	Unit/Staff	Other (Name & Location)	Exec. Budget Document	Separate Publication	Separate section	Intermixed with Oper. budget	Executive Budget	Not prt. of Exec. Budget	Other	capital projects	number years	total budget	number years	
													Alabama	
x							x			x	5	x (1)	5	Alaska
														American Samoa
x			x							x	5			Arizona
x							x			x	2	x	2	Arkansas
x		Office of St. Architect (2)				x								California
x		St. Bldg. Div., SP6B	x							x	5			Colorado
		State Planning (Gov)												Connecticut
														Delaware
														District of Columbia
	x		x							x	5			Florida
	x													Georgia
x														Guam
x			x											Hawaii
		Permanent Building Fund Advisory Council	x											
		Capital Dev. Board	x							x	variable			Idaho
x			x											Illinois
x														Indiana
x						x								Iowa
x							x							Kansas
x			x											Kentucky
x														Louisiana
		x (4)				x				x	1	x	1	Maine
		Dept. of Planning								x	6			Massachusetts
		Div. of Central Service				x				x	5			Michigan
														Minnesota
x		Building Commission	x											Mississippi
x		x (7)	x							x	1	x	1	Missouri
	x	Bud. Staff & Dept. of Adm.					x				4			Montana
		x (8)	x											Nebraska
		Public Works Bd.	x				x							Nevada
x										x	Ini. cost only			New Hampshire
	x		x							x	6			New Jersey
x			x											New Mexico
	x		x											New York
x														North Carolina
x										x				North Dakota
x														Ohio
														Oklahoma
x										x	4			Oregon
x			x							x (10)				Pennsylvania
x										x	4			Puerto Rico
x										x	1			Rhode Island
	x													South Carolina
x			x											South Dakota
x			x											Tennessee
x		St. Bldg. Comm. Chrmn. Gov				x								Texas
														TTPI
x (13)		St. Bldg. Bd. Constr. of Bldg.				x								Utah
x														Utah
														Vermont
x			x							x (15)	4	x	4	Virginia
x			x											Virgin Islands
	x		x							x	4	no		Washington
														West Virginia
		x (16)					x							Wisconsin
x														Wyoming

TABLE VII (Footnotes)

1. Alaska - total budgets - major adjustments only.
2. California - Department of General Services.
3. Guam - Capital Project Budget Request.
4. Maine - Bureau of Public Improvements with Dept. of Finance/Administration. Publishes complete plan budget includes biennium under consideration.
5. Maryland - analyzed and recommendations made but revisions not BFP responsibility.
6. Minnesota - Statutory requirement to make 10 year expenditure estimates. Process to meet requirement in development stages.
7. Missouri - Joint review with Division of Design and Construction/Office of Administration.
8. Nebraska - Budget request done jointly between Budget Division & Building Division of Department of Administrative Services; usually project is requested in total and appropriated over a specific number of years; operating expense cost is requested for year of completion and continued cost thereafter on an annual basis.
9. New Jersey - Annual capital improvement plan published by the Commission on Capital Planning and Budgeting with staff assistance from the Bureau of the Budget.
10. Pennsylvania - Specific capital projects are shown in separate sections of Governor's Budget while principal and interest costs supporting those projects are shown under appropriate agency program presentations in the Governor's Budget.
11. Rhode Island - Capital Development Program 1977-1988 is not part of the executive budget.
12. South Carolina - Executive budget is separate to General Assembly.
13. Utah - State of Utah/Ten Year Building Program for State Institutions and Agencies and Space Utilization Report - January 1975.
14. Vermont - Six year projection of capital requirements.
15. Virginia - Division of Engineering and Buildings, under Secretary of Administration and Finance. Operating Expense Projections beyond the budget period for which budget is submitted for action. Projections available for 1978-80, 1980-82, 1982-84 when budget for 1978-80 is reviewed for submission to legislature.
16. Wisconsin - Bureau of Facilities Management; General Services Division, Dept. of Administration.

TABLE VIII

AUTHORITY TO PREPARE REVENUE ESTIMATE

State <i>State Follow Jurisdiction</i>	Governor	Budget Agency	Board Commission	Statute	Custom	Other (Specify)	Does Governor or Budget Office have authority to change revenue estimates?	Does Legislature have authority to change revenue estimates?	Types of Unappropriated Funds
	Alabama								
Alaska	X			X			Yes	No	
American Samoa									Federal
Arizona	X	X		X				Yes	
Arkansas		X		X			Yes	Make separate est.	Certain Bond Sinking Fds.
California		X		X				No	Non-Gov. cost funds (1)
Colorado		X		X				Yes	Non-approp. funds
Connecticut									
Delaware	X			X			Yes	Yes	Fed-State non G.F.
Dist. of Col.									
Florida	X	X	X	X				Yes	(2)
Georgia	X					Const.		Yes	
Guam	X	X		X				Yes	Fed grant in aid 100% fund
Hawaii	X			X					(3)
Idaho			X		X	Legis.	Yes	Yes	Fed. funds local funds
Illinois	X			X				Can make own est.	
Indiana		X		X					
Iowa	X	X		X				Yes	Highway Const.
Kansas		X		X				(4)	
Kentucky	X			X			Yes	No	
Louisiana		X			X			Yes	
Maine		X		X			Yes	Yes	Fed other spec. rev. funds
Maryland			X	X			Yes	No	(5)
Massachusetts	X	X		X				Yes	Federal grants
Michigan									
Minnesota	X			X			(6)	Yes	Federal
Mississippi			X	X			Yes	No	
Missouri		X		X			Yes	Implicitly	None
Montana	X	X		X			Yes	Yes	Agen. Funds-clear.accts.
Nebraska	X			X			No	No	N/R
Nevada		X		X				Yes	Fed. Fish&Game-highway
New Hampshire	X			X				Yes	Federal
New Jersey	X			X			N/A	Gov. has power to certify est. rev.	Federal funds not budgeted. Revenue funds not budgeted. (7)
New Mexico		X		X				No explicit auth. could if wanted to.	Federal Fund (8)
New York	X					Const.	N/A	(9)	Federal Government
North Carolina	X		X	X				Yes	
North Dakota		X						Yes	
Ohio		X		X			N/A	Yes	(10)
Oklahoma									
Oregon		X		X				Yes	(11)
Pennsylvania			X	X			No	No	Employment security Vocational Rehabilitation
Puerto Rico	X			X		Const.	No	No (12)	Federal Funds
Rhode Island		X		X				Yes	
South Carolina		X		X					Student fees-some dept. Revenues
South Dakota		X		X				Yes	Fed funds colleges & Univ
Tennessee		X		X				Yes	
Texas			X	X			No	No	
Utah (13)	X	X		X	X			Yes. Legis. makes independent proj.	
Vermont		X		X					
Virginia **	X			X				Yes	Grants/Contracts
Washington **			X	X			Yes	Yes	College Tuition Fund College Grant Fund
West Virginia									
Wisconsin		X		X				Yes	
Wyoming				X			Yes	No	N/R

Code: N/R - No reply

** - Biennial

TABLE VIII (Footnotes)

1. California - Non-Governmental cost funds include such funds as Public Service Enterprise; some working capital and revolving; retirement; some bond; some debt service; and trust and agency funds.
2. Florida - Unappropriated Funds - All funds leaving the state treasury are appropriated either by General Appropriations Act, Special Acts; or by continuing appropriations in General Laws. The following are major sources of funds which are continuing appropriations in General Laws: Motor Fuel Taxes, Cigarette Taxes, Racing Taxes. See also Footnote 3, Table III.
3. Hawaii - Unappropriated Funds - Federal support for Hawaii National Guard and University of Hawaii research contracts and grants.
4. Kansas - Legislature may use any estimate it wishes to; estimates are not established or adopted by law.
5. Maryland - Unappropriated Funds include Capital funds, Trans. Authority, Wholesale Fd. Mkt. Authority, Community Development, Adm. Revenue Bds. issued on as needed basis.
6. Minnesota - Governor and Dept. of Finance has authority to change revenue estimates.
7. New Jersey - Unappropriated Funds - Made available for expenditure as "Appropriated Receipts."
8. New Mexico - Unappropriated Funds - fees for noninstructional activities of Universities, restricted gifts, debt payments.
9. New York - Although the Legislature does not have specific authority to change revenue estimates, it does use its own estimates as a basis for financing expenditures from appropriations (i.e., it uses its estimates to determine funds available for appropriation).
10. Ohio - Unappropriated Funds - Shared revenue and local tax relief.
11. Oregon - All expenditures are appropriated but most nongeneral fund expenditures are authorized by continuing appropriation that are controlled by specific biennial expenditure limitations.
12. Puerto Rico - Treasury Department has authority to change revenue estimates.
13. Utah - Only unappropriated surplus of the General Fund which as always been ultimately appropriated for building projects, land acquisitions and other nonrecurring expenditures.

TABLE IX
ECONOMIC ADVISORY AGENCIES

<i>State or Territory Jurisdiction</i>	Does the State have a Council of Economic Advisors?	Source of Authority	Does the State employ a full-time Economic Advisor? By which Agency?	Does the State utilize econometric models in revenue estimating? By which Agency?
Alabama				
Alaska	No	N/R	No	Yes, Department of Revenue
American Samoa				
Arizona	Yes	N/R	Yes, Joint Legislative Budget Committee	Yes, Joint Legislative Budget Committee
Arkansas	Yes, Informal, No Title	N/R	Yes, Budget	Yes, Budget
California	Yes, Informal, No Title	N/R	Yes, Finance	Yes, Finance
Colorado	Yes	Exec. Order	Yes, Off. of State Planning & Budget	Yes, Office of State Planning & Budget
Connecticut				
Delaware	Yes	Exec. Order	Yes, Department of Finance	
District of Columbia				
Florida	Yes, Gov. Econ. Advis. Bd.	Exec. Order	Yes, Department of Administration	Yes, Department of Administration
Georgia	No	N/R	Yes, Office of Planning & Budget	Yes, Office of Planning & Budget
Guam	Yes		No	No
Hawaii	No	N/R	No	No
Idaho	No	N/R	Yes, State Planning	No
Illinois	Yes, Council of Econ. Adv.	Exec. Order	Yes, Bureau of the Budget	Yes, Center for Business & Economic Res.
Indiana	Yes	Exec. Order	No	Yes, Bureau of the Budget
Iowa	Yes	Ad Hoc	Yes, Office of Planning & Programming	No
Kansas	No	N/R	Yes, Division of the Budget	Yes
Kentucky	Yes, Council of Econ. Adv.	Statute	Yes, Dept. for Finance & Administration	Yes, Division of the Budget
Louisiana	Yes*		No	No
Maine	No	N/R	Yes, Executive	Div. of Admin. & Leg. Fiscal Office
Maryland	Yes, Council of Econ. Adv.	Exec. Order	Yes, Dept. of Budget & Fiscal Planning	Yes, Executive
Massachusetts	No			Yes, Dept. of Budget & Fiscal Planning
Michigan				
Minnesota	Yes	Ad Hoc	Yes, Department of Finance	No, Under Consideration
Mississippi	No		No	Yes, Research and Development Center
Missouri	No	N/R	Yes, Budget and Planning	No, Under Development
Montana	No	N/R	Governor's Office	Yes, Budget Office, Dept. of Revenue
Nebraska	Yes, Gov. Council of Econ. Adv.	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, Economic Policy Council	No
New Mexico	Yes	Exec. Order	No	No
New York	Yes, Economic Development Board	Exec. Order	Yes, Economic Development Board	No
North Carolina	No	N/R	Yes, Office of State Budget	Yes, Division of State Planning
North Dakota	No		No	No, Being Developed
Ohio	No	N/R	No, Subscription to Services	Yes, Office of Budget Management
Oklahoma				
Oregon	No	N/R	No	No
Pennsylvania	Yes, Council of Economic Adv.	Exec. Order	Yes, Office of State Planning & Dev.	Yes, Department of Revenue
Puerto Rico	Yes, Finance Council	Exec. Order	No	No
Rhode Island	Yes, Council of Economic Advice	Statute	Yes, Governor's Office	Yes, Division of Budget
South Carolina	Yes, Board of Economic Advice	Exec. Order	Yes, Budget & Control Board	Yes, Budget & 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 & Plan., Legis. Bud. Dir.	Yes, Gov. & Legislative Budget Directors
TTP1				
Utah	No	N/R	No	No
Vermont	Yes, Council of Economic Adv.	Exec. Order	No	No
Virginia	Yes*	None Formal	Yes, Department of Taxation	Yes, Department of Taxation
Virgin Island	Yes, Econ. Policy Council	Exec. Order	Yes, Department of Commerce	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

* Informal Governor's Advisory Board on revenue estimates

TABLE X
BUDGET DOCUMENT CONTENT

State	Governors Message	Expend. & Budget Summ.		Revenue Summary		Balance Sheet		Gov. Mess.	Eco. Anal.	Narrative Revenue Estimate	Prog. Descr.	Justif.	Stat. non Bud. Data		No. Effec. Meas.	Pers. Pos.	Bud. Summ.	Cap. Const.	Separate Publications			Other	
		GF	NA	GF	NA	GF	NA						GF	NA					Enacted	Prop.	Other		
Alabama		X	X	X	X								X	X	(1b)			X	X				Alabama
Alaska		X	X	X	X								X	X	(1b)			X	X				Alaska
American Samoa		X	X	X	X								X	X	(1b)			X	X				American Samoa
Arizona		X	X	X	X								X	X	(1b)			X	X				Arizona
Arkansas		X	X	X	X								X	X	(1b)			X	X				Arkansas
California		X	X	X	X								X	X	(1b)			X	X				California
Colorado		X	X	X	X								X	X	(1b)			X	X				Colorado
Connecticut		X	X	X	X								X	X	(1b)			X	X				Connecticut
Delaware		X	X	X	X								X	X	(1b)			X	X				Delaware
District of Columbia		X	X	X	X								X	X	(1b)			X	X				Dist. of Col.
Florida		X	X	X	X								X	X	(1b)			X	X				Florida
Georgia		X	X	X	X								X	X	(1b)			X	X				Georgia
Guam		X	X	X	X								X	X	(1b)			X	X				Guam
Hawaii		X	X	X	X								X	X	(1b)			X	X				Hawaii
Idaho		X	X	X	X								X	X	(1b)			X	X				Idaho
Illinois		X	X	X	X								X	X	(1b)			X	X				Illinois
Indiana		X	X	X	X								X	X	(1b)			X	X				Indiana
Iowa		X	X	X	X								X	X	(1b)			X	X				Iowa
Kansas		X	X	X	X								X	X	(1b)			X	X				Kansas
Kentucky		X	X	X	X								X	X	(1b)			X	X				Kentucky
Louisiana		X	X	X	X								X	X	(1b)			X	X				Louisiana
Maine		X	X	X	X								X	X	(1b)			X	X				Maine
Maryland		X	X	X	X								X	X	(1b)			X	X				Maryland
Massachusetts		X	X	X	X								X	X	(1b)			X	X				Massachusetts
Michigan		X	X	X	X								X	X	(1b)			X	X				Michigan
Minnesota		X	X	X	X								X	X	(1b)			X	X				Minnesota
Mississippi		X	X	X	X								X	X	(1b)			X	X				Mississippi
Missouri		X	X	X	X								X	X	(1b)			X	X				Missouri
Montana		X	X	X	X								X	X	(1b)			X	X				Montana
Nebraska		X	X	X	X								X	X	(1b)			X	X				Nebraska
Nevada		X	X	X	X								X	X	(1b)			X	X				Nevada
New Hampshire		X	X	X	X								X	X	(1b)			X	X				New Hampshire
New Jersey		X	X	X	X								X	X	(1b)			X	X				New Jersey
New Mexico		X	X	X	X								X	X	(1b)			X	X				New Mexico
New York		X	X	X	X								X	X	(1b)			X	X				New York
North Carolina		X	X	X	X								X	X	(1b)			X	X				North Carolina
North Dakota		X	X	X	X								X	X	(1b)			X	X				North Dakota
Ohio		X	X	X	X								X	X	(1b)			X	X				Ohio
Oklahoma		X	X	X	X								X	X	(1b)			X	X				Oklahoma
Oregon		X	X	X	X								X	X	(1b)			X	X				Oregon
Pennsylvania		X	X	X	X								X	X	(1b)			X	X				Pennsylvania
Puerto Rico		X	X	X	X								X	X	(1b)			X	X				Puerto Rico
Rhode Island		X	X	X	X								X	X	(1b)			X	X				Rhode Island
South Carolina		X	X	X	X								X	X	(1b)			X	X				South Carolina
South Dakota		X	X	X	X								X	X	(1b)			X	X				South Dakota
Tennessee		X	X	X	X								X	X	(1b)			X	X				Tennessee
Texas		X	X	X	X								X	X	(1b)			X	X				Texas
Texas TIPI		X	X	X	X								X	X	(1b)			X	X				Texas TIPI
Utah		X	X	X	X								X	X	(1b)			X	X				Utah
Vermont		X	X	X	X								X	X	(1b)			X	X				Vermont
Virginia		X	X	X	X								X	X	(1b)			X	X				Virginia
Virgin Islands		X	X	X	X								X	X	(1b)			X	X				Virgin Islands
Washington		X	X	X	X								X	X	(1b)			X	X				Washington
West Virginia		X	X	X	X								X	X	(1b)			X	X				West Virginia
Wisconsin		X	X	X	X								X	X	(1b)			X	X				Wisconsin
Wyoming		X	X	X	X								X	X	(1b)			X	X				Wyoming

KEY: GF - General Fund
 0 - Other State Appropriated Funds
 NA - Non-appropriated State Funds
 A - Appropriated Federal Funds
 NA - Non-Appropriated Federal Funds

TABLE X (Footnotes)

Alaska - Almost all funds appropriated.

Alaska - Performance measures.

Arizona - Program Information Book, Federal Grant-In-Aid Book.

California - Governmental cost funds and selected bond funds. Revenue sharing fund only.

California - Output data, personnel data, summary by objective, reconciliation with appropriations.

California - List of changes to Governor's budget. Budget act as amended by Governor's vetoes.

Florida - Comparison reports - various.

Hawaii - Projected revenues.

Idaho - General Fund Revenue estimates.

Illinois - Key agency objectives and performance data.

Illinois - Comptroller prepares.

Iowa - General fund statement October of each year.

Kansas - But detailed recommendations are contained in the program information about each agency.

Kansas - From tax sources only.

Kansas - Property tax funds for construction.

Kentucky - Program objectives, program output measures.

Minnesota - Program Budget Detail.

Montana - Pilot program on workload and effectiveness measures.

Nebraska - Summary of budget recommendations only with some data presented in the narrative pertaining to workload of specific areas.

New Hampshire - Definition - Analytic statement Analysis of Maintenance and change - Explanations program measures - Statutory Basis.

New Jersey - Personnel data, performance measures, need, effectiveness, efficiency, and output measures.

New Jersey - Annual Capital Improvement Plan

New Jersey - Taxpayer's Guide to the Budget

New Mexico - Road fund

New York - Workload, personnel, enrollment, caseloads, and cost trends.

Ohio - Performance indicators.

Pennsylvania - Impact indicators. Output measures, need or demand estimates workload measures.

South Dakota - Size indicators; benefit, effectiveness; efficiency indicator; caseloads.

Utah - Budget Supplement; Building Board; Comparative Analysis; schedule of Work programs.

Vermont - Accomplishment indicators.

Virginia - Workload data and evaluation aids, "where practicable"

Virgin Islands - Agency objectives and output measures.

Washington - Included with operating budget.

Wisconsin - Varies among agencies - no standard requirement; Executive Policy Issue Papers tax exemption study (required by statute) Budget papers.

The 1981-82 year was a budget year. Power of signature to change budget.

TABLE XI
THE LEGISLATURE AND THE BUDGET

Appropriation Distribution

State or other jurisdiction	Does the legislature have the power to revise the budget recommendations?		How are appropriations made to State Agencies?				Other (Specify)
	Unlimited	Limited (Explain)	Object	Lump Sum	Organizational Unit	Program	
Alabama							
Alaska	X			X	X	X	
American Samoa							
Arizona	X		X	X	X	X	90% of collec
Arkansas	X	Except Exec. Veto	X		X	X	
California	X						X (1)
Colorado	X		X	X	X		
Connecticut							
Delaware	X		X		X		
District of Columbia							
Florida	X				X		X (2)
Georgia	X		X		X (3)		
Guam	X		X		X	X	
Hawaii	X				X	X	
Idaho	X		X	Some		X	
Illinois	X		X		X		
Indiana	X			X	X		
Iowa	X			X	X		
Kansas	X						X (4)
Kentucky	X			X	X		
Louisiana	X		X	X (5)	X	X (5)	
Maine	X						X (6)
Maryland		(7)		X		X	
Massachusetts	N/R	N/R	X		X		
Michigan							
Minnesota	X			X	X (8)		
Mississippi							
Missouri	X		X	X	X	X	
Montana	X			X		X	
Nebraska		(9)				X	
Nevada	X			X		X	
New Hampshire	X				X		Class
New Jersey	X			X	X	X	
New Mexico	X			X			
New York	X		X	X	X	X	
North Carolina	X						X (10)
North Dakota	X		X				
Ohio	X				X	X	X (11)
Oklahoma							
Oregon	X		X	X	X	X	X (12)
Pennsylvania	X			X	X		X (13)
Puerto Rico	X		X			X	
Rhode Island	X			X	X		
South Carolina	X		X		X		
South Dakota	X					X	
Tennessee	X			X	X	X	
Texas	X					X	
TTPI							
Utah	X			X	X	X	
Vermont	X				X	X (14)	
Virginia	X				X	X	
Virgin Islands	X			X	X	X	X (15)
Washington	X			X			X (16)
West Virginia							
Wisconsin	X		X (17)			X	X (17)
Wyoming	X		X			X	

*Limitations listed in this column relate to legislative power to increase or decrease budget items generally. Specific limitations, such as constitutionally earmarked funds or requirement to enact revenue measures to cover new expenditure items, are not included.

Table XI (Footnotes)

1. California - Other - as scheduled or unscheduled appropriations as approved by the Legislature. They may be scheduled in any manner the Legislature designates. In order of frequency: 1) Lump sum (unscheduled); 2) Category (personal services, operating expenses and equipment, minor capital outlay, etc.). Most support appropriations are scheduled accordingly; 3) Program. All appropriations must be to a legal entity.
2. Florida - Other - appropriation category for operations, except for several agencies where appropriations are made on a lump sum basis. Appropriation categories are: Salaries, other personal services, expense, etc. Projects for fixed capital outlays.
3. Georgia - Organization Unit - via activity, which can be accumulated to equate to a program which may or may not cross organizational lines.
4. Kansas - Other - Salaries and wages; other operating expenditures; Specific programs.
5. Louisiana - lump sum - for colleges and universities; program - when sufficient data exists.
6. Maine - Other - General fund by line.
7. Maryland - Legislature can only reduce budget except for General Assembly and judiciary.
8. Minnesota - Organization Unit - however anticipate change to program in 1977.
9. Nebraska - Limited - 2/3 vote of legislature is required to exceed executive recommendation.
10. North Carolina - Other - appropriation act is lump sum, funds certified to departments by purpose and object.
11. Ohio - Other - in some instances, appropriations are made by program within organization unit. Appropriations to legislative, judicial and elected officials agencies are made in lump sum. Appropriations for operating expenses are made by object within organization unit. Non-operating appropriations are made by program.
12. Oregon - All appropriation types are used - Legislature decides type and degree of appropriation detail to impose.
13. Pennsylvania - Appropriations are generally made in lump sum to each department with separate appropriations to groups of functionally similar state institutions, to specific grant programs, to non-state institutions and organizations and to some extent but with increasing frequency to programs within departments.
14. Vermont - Program - Within Organization Unit as follows: Personal Service, Operating expenses, Grants, Total.
15. Virgin Islands - Activity Unit.
16. Washington - Other - Usually lump sums by agency with provisions for specific activities or programs.
17. Wisconsin - Budget office has authority to move funding between object class.

TABLE XII
TRANSFER OF APPROPRIATIONS

State or District	TRANSFER OF APPROPRIATIONS			LIMITATION ON AMOUNTS OF TRANSFERS OF APPROPRIATIONS		
	Between Departments or programs in separate depts.	Between programs or organizational units within a department?	Between object classes within a program or organizational unit?	Between departments of programs in separate depts?	Between programs or organizational units within a dept?	Between object class within a program or organizational unit?
Alabama						
Alaska	No	No	Yes, Division of Budget Management	(1)	(1)	(1)
American Samoa						
Arizona	No	Yes Dept. of Admin.	Yes, Same	No Statutory limitation on transfer amount		
Arkansas	Yes, data processing charges	Yes, legislative authority	Yes, Legislative authority	Varies with specific authority		
California	Yes, Fin. under restr. conditions	Yes, Dept. of Finance	Yes, Fin., some legal restrictions	(2)	(2)	(2)
Colorado	Yes, but restricted	Yes, but restricted		Not restricted	Not restricted	Yes, except personnel service
Connecticut						
Delaware	No	Yes, Budget Director	Yes, Budget Director	N/R	N/R	No Limit
Dist. of Columbia						
Florida	Yes, when authorized by statutes	Yes, Dept. of Admin.	N/R		5%	5%
Georgia	Yes, statutory Gov. approval	Yes, statutory Bud. Off.	Yes, statutory Fiscal affairs Sub-Committee	No Dollar Limit(3)	No Dollar Limit (3)	No Dollar Limit (3)
Guam	No	No	No	N/A	No Limit	N/A
Hawaii	No	Yes, Governor	Yes, Dir. of Finance	-0-	-0-	-0-
Idaho	No	Yes	Yes, Board of Examiners	Not permitted	10% cumulative changes	Yes, Board of Examiners (4)
Illinois (5)	No	Yes, Governor	Yes, 2% so: & exceptions on approval of Governor	-0-	(5)	(5)
Indiana	St. Board of Fin. Yes, Governor and Comptroller	Yes, Bud. Director	Yes, Bud. Director	Unlimited	Unlimited	Unlimited
Iowa		Yes, Governor and Comptroller	Yes, Governor and Comptroller	Unlimited	Unlimited	Unlimited
Kansas	No	Yes, Governor (6)	Yes, Governor (6)	N/A	None	None
Kentucky	No	Yes, Exec. Director of OPM	Yes, Exec. Director of OPM	None, except by reorganization	No Limit	No Limit
Louisiana	Yes, Budget Officer	Yes, Budget Officer	Yes, Budget Officer		10% Social Services budget only.	Unlimited (7)
Maine	No	Yes, Governor Budget Officer	Budget Officer		None	None
Maryland (8)		Yes, Budget Dept. and Governor	Yes, Budget Dept.	(8)	(8)	(8)
Massachusetts	No	No	Yes, Secretary	Not allowed	Not allowed	Between major objects only
Michigan						
Minnesota	No	Yes, Dept. of Finance	Yes, Dept. of Finance	N/A	No limit	No limit
Mississippi	No	Yes	Yes	Not allowed	15%	15%
Missouri	No	No	No			
Montana	No	Yes, Governor	Yes, Agen. Admin.	(9)	No limit	No limit
Nebraska	No	No	Yes, Agency Discretion	-0-	-0-	Unlimited within PROG. total
Nevada	No	No	No	No transfer allowed	No transfer allowed	Any amt. upon approval of Budget Director
New Hampshire	No	Yes, Governor and Council	Yes, Governor and Council	-0-	Unlimited	Unlimited
New Jersey	No	Yes, Director	Yes, Agency Head	Not allowed	No limit (10)	No limit
New Mexico	No	Yes, State Budget Director	Yes, State Budget Director	Not allowed	No limit	No limit
New York	Yes, Budget Director	Yes, Budget Director	Yes, Budget Director	5% (11)	5% (11)	
North Carolina	No	Yes, Budget Director	Yes, Head of Department		Unlimited if approved by Board	Unlimited if approved by Board
North Dakota	No	Yes, Agency	Yes, Energy Commission	No	No	None
Ohio	Yes, Controlling Board	Yes, OPM	Yes, OBM	None	None	None
Oklahoma						
Oregon	No	Yes, Emergency Board	Yes, Emergency Board	-0-	No limit	No limit
Pennsylvania	No	Yes	Yes	Not permitted	No limit	No limit CBO approval
Puerto Rico	Yes	Yes	Yes	Unlimited	Unlimited	Unlimited
Rhode Island	No	Yes, Governor, Dir. of Admin., Bud. Officer	Yes, Budget Officer	Prohibited	No limit	No limit
South Carolina	Yes, Bud. and Control Board	Yes, Bud. and Control Board	Yes, Bud. and Control Board	N/A	N/A	N/A
South Dakota	Yes, Bur. of Fin. and Management	Yes, Bur. of Fin. and Management	Yes, Bur. of Fin. and Management	Approp. Amount	Approp. Authority	Approp. Authority
Tennessee	Yes, Legis. & Exec. Order	Yes, Budget Director	Yes, Budget Director	No Limit	Approval of Speaker of Leg. & Comptroller	Approval Comm. of F. & A.
Texas	No	Limited Agency	Yes, Agency	N/A (12)	N/A (12)	N/A (12)
Utah	Yes, Emerg. Board (limited)	Yes, Governor	Yes, Governor			
Vermont	Yes, Emerg. Board (limited)	Yes, Emergency Board	Yes, Sec. of Administration	Emergency Board (limited)	Gov. 25,000, emergency Board, unlimited	Unlimited/Governor
Virginia	Yes, Governor	Yes, Governor	Yes, Agency	No dollar limit		
Virgin Islands	No	Yes, Legislative Auth	Yes, Agency			None
Washington	No	Yes, Governor	Yes, Governor	-0-	(13)	Unlimited app/Gov.
West Virginia						
Wisconsin (14)	Yes, Joint Committee on Finance	Yes, Budget Office	Yes, Budget Office	(14)	(14)	(14)
Wyoming	No	No	Yes, Governor through Budget Div.	Not allowed	Not allowed	No Limit

Codes: N/R - No Reply
N/A - Not Applicable

TABLE XII (Footnotes)

1. Alaska - General transfers between appropriations are not allowed but reallocations of funds within an appropriation between organizational or object codes are with approval of the Division of Budget and Management.
2. California - Such transfers may not cross appropriation lines (some departments have several or many appropriations) except as authorized by the Legislature. The general rule is that the amount appropriated for Personal Services or Operating Expenses and Equipment may not be augmented more than 20% by transfers from other categories/programs within the appropriation item in the Budget Act.
3. Georgia - No dollar limit conditioned upon transfer of function. No dollar limit transfer limited between common objects between budget activities. No dollar limit subject to Governor's recommendation and Legislative Fiscal Affairs Sub-Committee approval.
4. Idaho - Transfers not permitted into Personnel costs or out of Capital Outlay.
5. Illinois - Max 2% between object class except Personal Services--Personal Services transfer-in permitted no transfer-out.
6. Kansas - As a result of a 1976 Kansas Supreme Court decision, statutory authority of the State Finance Council to approve transfers was ruled unconstitutional. By action of the 1976 Legislature the authority to approve transfers is the Governor's.
7. Louisiana - By approval, of division of Administration and Legislative Budget Committee.
8. Maryland - Other than \$2.5 million emergency/contingency fund there are no inter-departmental transfers unless specifically authorized by budget.
9. Montana - Between institutions and community programs money follows clients - this is the only exception.
10. New Jersey - When a cumulative total of \$200,000 in any account is reached approval by the Legislature's Office of Fiscal Affairs is required.
11. New York - Unless appropriation language is more permissive.
12. 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.
13. Washington - Unlimited with approval of Governor unless otherwise specified in appropriation bill.
14. Wisconsin - There is no limit specified. Only the Joint Committee on Finance can transfer between appropriations; Budget Office can authorize transfers within an appropriation.

1/10/76
 Budget
 Contingency

1/10/76
 Budget
 Contingency

TABLE XIV
 CONTINGENCY AND EMERGENCY FUNDS

State or other jurisdiction	Contingency Fund	Amount Appropriated 1976	Authorization to Allocated Contingency Funds	Emergency Fund	Amount Appropriated 1976	Authorization to Allocate Emergency Funds	May unexpended appropriations be applied to the next year without being appropriated?
Alabama							
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 (2a)	Dir. of Finance	No
Colorado				x	100,000	G	Yes with Controller Approval
Connecticut							
Delaware	x	200,000	Budget Commission				No
Dist. of Col.							
Florida	x	400,000	Admin. Commission	x	250,000	Admin. Commission	No
Georgia				x	2,000,000	G	No
Guam				x	250,000	Statute	No
Hawaii	x	100	G				No
Idaho				x	185,000	G	No
Illinois	x		G	x	1,000,000	G	Yes
Indiana	x	6,000,000	Budget Director	x	5,000,000	Budget Director	Yes, if biennial appropriation
Iowa	x			x	unlimited	Execu. Cou. recommen.	No
Kansas				x	1,000,000	St. Fin. Council	No
Kentucky	x	2,000,000	G				No
Louisiana				x	2,600,000	Legislature	No
Maine	x	350,000	G (after Jan. '77)				Encumbered approp. language may cont.
Maryland	(5)			(5)	2,500,000	St. Bd. Public Works	No
Massachusetts				x	2,500,000	G (with approval of Legislature)	No
Michigan							
Minnesota	x	8,695,000	Governor & Legis. Adv. Comm.	x	2,000,000	Executive Council	No
Mississippi	NA	NA	NA	NA	NA	NA	No
Missouri				(6)	150,000	G (Comm. of Admin. & 4 Legislators)	No
Montana				x	375,000	G	No
Nebraska				x	300,000	G	No
Nevada	x	2,500,000	Legis. interim Finance Committee	x	100,000	G (Attny. General, Secy. State)	Yes
New Hampshire	x	100,000	Gov. & Council	x	50,000	Gov. & Council	No
New Jersey	x	2,000,000	Director	x	550,000	G	No
New Mexico				x	to 200,000 per disaster	G	No
New York				x	4,500,000	G (with approval of 5 Legislators)	No
North Carolina	x	1,500,000 per year	Council of State	x	from Contingency fund	Council of State	No
North Dakota		500,000	Emergency Comm.				
Ohio				x	18,864,175	Controlling Board	Yes, with approval Controlling Bd. (9)
Oklahoma							
Oregon	x		Emergency Bd. (10)	x		Emergency Bd. (10)	No
Pacific Trust							
Pennsylvania				x	to 1,000,000	G	No
Puerto Rico	x	2,000,000	Governor	x	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 Governor
South Carolina	x	150,000	Bud. & Control Bd.				No
South Dakota	x	750,000	Interim Commission on Appropriations				Yes, if they are encumbered by purchase order or contract.
Tennessee	x	N/R	G	x	500,000	G	No
Texas				x	500,000	G	Yes
Utah				x	200,000	G (12)	No
Vermont	x	50,000	Emergency Board	x	300,000	Emergency Board (13)	Yes, if auth. by statute to carry fwd.
Virginia	x	175,000	G	x	Unlimited	G	Yes, within a biennium only and Governor's approval
Virgin Islands	x		Gov./Lt. Gov.				Yes, if authorized by statute
Washington	x	-0-	G	x	1,130,000	G	No
West Virginia							
Wisconsin				x	760,000	Jt. Comm. on Finance	Yes, in limited cases
Wyoming	x		G	x	750,000 (16)	G	No

Codes: X - Yes
 G - Governor
 NR - No reply
 NA - Not applicable

TABLE XIV (continued)
CONTINGENCY AND EMERGENCY FUNDS

CONTINGENCY FUNDS AVAILABLE FOR:			EMERGENCY FUNDS AVAILABLE FOR:		
Covering Deficiencies	Unexpected Expenditures	Authorized Programs	Natural Disasters	Military/Police Purposes	
x	x	x	x		Alabama
					Alaska
					American Samoa
(1)	(1)	(1)	x	x	Arizona
(2)	(2)	(2)	x	x	Arkansas
			x	x	California
					Colorado
	x				Connecticut
					Delaware
					Dist. of Cola.
x	x	x	x	x	Florida
x	x		x	x	Georgia
					Guam
	x				Hawaii
N/R	N/R	N/R	x(3)	x(3)	Idaho
x	x	x	N/R	N/R	Illinois
			x	x	Indiana
			x	x	Iowa
			x	x	Kansas
(4)					Kentucky
	x		x	x	Louisiana
x	x	No	x	x	Maine
x	x	x	x	x	Maryland
x	x	x	x	x	Massachusetts
					Michigan
x	x		x	x	Minnesota
NA	NA	NA	NA	NA	Mississippi
	x		x	x	Missouri
					Montana
			x	x	Nebraska
x	x	No	x	x	Nevada
x	x	x	x	x	New Hampshire
x	x		x	x	New Jersey
		(7)	x		New Mexico
			(8)	(8)	New York
					North Carolina
	x				North Dakota
x	x	x	x(9)	x	Ohio
					Oklahoma
x	x	x	x	x	Oregon
					Pacific Trust
			x	x	Pennsylvania
x			x		Puerto Rico
x(12)	x(12)	(12)			Rhode Island
x	x			x	South Carolina
x	x	x	(11)	(11)	South Dakota
x	x		x	x	Tennessee
x	x		x		Texas
N/A	N/A	N/A	N/A	N/A	Utah
x	x	No	x(13)	x	Vermont
			x(14)	x(14)	Virginia
x	x	x			Virgin Islands
			(15)	(15)	Washington
					West Virginia
NA	NA	NA	x	x(16)	Wisconsin
x	x		x	x	Wyoming

TABLE XIV (Footnotes)

1. Arkansas - An account of unfunded appropriation exists for the following purposes:
 - 1 - Deficiencies in Social Security & Retirement matching appropriation;
 - 2 - Deficiencies in Group Health Insurance appropriation; and
 - 3 - Deficiencies or authorized changes in cash fund appropriations.
 - 4 - Unanticipated Federal programs.
2. California - Contingencies for which no appropriation, or insufficient appropriation has been made by law and which in the judgment of the Director of Finance constitutes cases of actual necessity, but these shall be limited to purposes which have been specifically approved by the Legislature in budget acts or other legislation, except that not more than \$200,000 of this item may be expended for emergencies for which no such prior authorization exists. An augmentation in excess of 10 percent of amount authorized for expenditure does not become effective until 30 days after Legislature is notified unless it is an urgency situation.
- 2a. In addition \$1,500,000 for loans from the Emergency Fund.
3. Idaho - Chapter 16 - Governor's Emergency Fund, Section 57-1601, Creation of Governor's emergency fund - Use - Disposition. Emergency fund may be used for unanticipated expenditures.
4. Kentucky - The Contingency Fund is used for meeting emergency, contingent, or other unanticipated requirements of state government. Contingency Fund fiscal year 1977 - \$2,000,000.
5. Maryland - The State has one fund which may be used for any of purposes checked. Its title is "General Emergency Fund." Appropriation - \$2,500,000. Authority State Board of Public Works (Governor, Comptroller, Treasurer).
6. Missouri - Amount available for contingencies and emergencies.
7. New Mexico - Authorized programs - has no general contingency fund but contingency appropriations are sometimes made to cover possible loss of federal funds for specified programs.
8. New York - State Finance Law (section 94 establishes the Governmental Emergency Fund). Copies available.
9. Ohio - has a combined fund which, although called "Emergency Fund" is also used for contingencies. Appropriation name is "All Purposes Fund."
10. Oregon - All moneys appropriated to Emergency Board are available for either specific purposes or are available for any of the above purposes - total moneys appropriated for general or specific purposes - other than salary adjustments - in 1977-79 biennium were \$37,957,426.
11. South Dakota - Emergency appropriations are special appropriations measures passed during the legislative session that become effective immediately after the Governor's signature instead of the next fiscal year.
12. Rhode Island - Contingency fund may be used for the payment of bills incurred due to emergencies or to any offense against public peace and property.
13. Vermont - Emergency fund used recently when fire destroyed office supplies, records, equipment and personal belongings.
14. Virginia - Contingency funds are available for use by the Governor: unrestricted (\$175,000/year).
 In addition, there are categorical appropriations which the Governor may transfer to agencies for: Compensation Plan changes, unemployment compensation (State employees), local service charges levied against State agencies, economic condition changes (revenue shortfall, price escalation).
 Also, for emergency expenditures not subject to reasonable anticipation by General Assembly, the Governor may authorize appropriation deficits (only in programs for which appropriations were made). The dollar limit is approximately \$55 million for 1976-78.
15. Washington - Contingency fund - none in this category at this time.
 Emergency fund - is available to agencies experiencing operational demands not supported completely from normal appropriations. "Surveys and Installations" - is available to support Selected Studies or consultant services requirements.
16. Wisconsin - A special appropriation in the Department of Military Affairs also is available.

TABLE XV

PRE AUDIT AND POST AUDIT FUNCTIONS

Many performing financial post audits

<i>late & other</i> <i>institutions</i>	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	Yes, Dept. of Admn., Div. of Finance	Yes, Legislative Audit
American Samoa		
Arizona	Yes, Dept. of Admn.-Finance Div., Accounting Office	Yes, Auditor General-Appointed by Joint Legis. Budget Committee
Arkansas	Yes, Dept. of Fin. & Admn.-Acct. Pre-Audit	Yes, Legis. Joint Auditing Committee
California	Yes, State Controller-independently elected official	Yes, Dept. of Fin. (Fiscal Mgt. Aud.), Legislative Auditor, State Controller
Colorado	Yes, Division of Accounts and Control	Yes, State Controller & Legis. Audit Committee
Connecticut		
Delaware	Yes, Div. of Acct., Dept. of Finance	Yes, Auditors of Accounts -an elected official
D.C. of Col.		
Florida	Yes, the State Comptroller	No, performed by Legislative Auditor
Georgia	Yes, the office of Planning & Budget/Exec.	Yes, Dept. of Audits, State Aud. Office/Legislature
Hawaii	Yes, Bureau of Bud. & Mgt. Research	Yes, Internal Audit, territorial Auditors Office
Idaho	Yes, Dept. of Acct. & Gen. Services, Acct. Div., Pre-Audit Branch	Yes, Dept. of Accounting & General Services, Audit Division
Illinois	Yes, State Auditor's Office	Yes, Joint Fin. Appro. Cmte., Post Audit (Legis. Aud.)
Indiana	Yes, Comptroller	Yes, Auditor General
Iowa	Yes, Budget Agency and State Auditor	Yes, State Board of Accounts
Kansas	Yes, Comptroller	Yes, State Auditor
Kentucky	Yes, Div. of Accts & Reports, Dept. of Admn.	Yes, Div. of Post Audit, Legis. Dept.
Louisiana	Yes, Div. of Accounts, Executive Dept. of Finance	Yes, Auditor of Public Accounts
Maine	Yes, Div. of Admin. Audit Section	Yes, Legislative Auditors
Maryland	Yes, Bureau of Accounts & Control	Yes, Dept. of Audit, State Auditor
Massachusetts	Yes, Budget & Fiscal Planning	Yes, Div. of Post-Audits
Michigan	Yes, Comptroller Div., Admn. of Finance	Yes, Legis. Cmte. on Post-Audit -State Auditor
Minnesota		
Mississippi	Yes, Dept. of Finance	Yes, Legis. Audit Cmte.
Missouri	Yes, Auditor of Public Accounts	Yes, State Auditor and Legislative Audit
Montana	Yes, Div. of Accts., Office of Administration	Yes, State Auditor
Nebraska	Yes, Dept. of Administration	Yes, Legislative Audit
Nevada	Yes, Acct. Div., Dept. of Administration	Yes, State Auditor
New Hampshire	Yes, Budget Office	Yes, Legislative Cmte.
New Jersey	Yes, Admin. & Control, Div. of Accounts	Yes, Legis. Budget Assistant
New Mexico	Yes, Document Review Section, Acct. Bureau	Yes, Legis. Office of Fiscal Affairs, State Auditor
New York	Yes, Finance Control Div.	Yes, State Auditor
North Carolina	Yes, Dept. of Audit & Control	Yes, Dept. of Audit & Control, Legis. Cmte on Expenditure Review
North Dakota	No, State Disbursing Office	Yes, Dept. of State Auditor
Ohio (1)	Yes, Dept. of Accts. & Purchasing	Yes, State Auditor
Oklahoma	Yes, Auditor of State, Dept. of Admn. Service	Yes, Auditor of State
Oregon		
Pennsylvania	Yes, Exec. Dept. of Acct. Division	Yes, Secretary or State, Audits Division
Porto Rico	Yes, Treasurer	Yes, Independently elected Auditor General
Rhode Island	Yes, Treasury Dept.	Yes, Controller-Legislative function
South Carolina	Yes, Division of Accts.; Control Dept. of Admn.	Yes, Auditor General (Legis. Dept.)
South Dakota	Yes, Comptroller Gen., Colleges & certain inst. excluded	Yes, Bud. & Control Bd., Auditing Section
Tennessee	Yes, State Auditor	Yes, Dept. of Legis. Audits
Texas	Yes, Div. of Accts., Dept. of Fin. & Admn.	Yes, Div. of State Audits, Office of Comptroller
Utah	Yes, Comptroller of Public Accounts	Yes, State Auditor's Office
Vermont	Yes, Dept. of Fin., Div. of Accts & Control	Yes, State Auditor, Legis. Auditor General
Virginia	Yes, Fin. Dept., Agency of Administration	Yes, State Auditor
Washington	Yes, Dept. of Accts., Sec. of Admn. & Fin.	Yes, Auditor of Public Accounts
West Virginia	Yes, Department of Finance	Yes, Legislative Audit
Wisconsin	No	Yes, State Auditor
Wyoming	Yes, Bur. of Fin. Operations, Div. of Exec. Serv. Dept. of Admn.	Yes, Legislative Audit Bureau
Zoning	Yes, State Auditor	Yes, State Examiner, Legis. Auditor

- Auditor of State for Legality; Dept. of Admin. Services for availability of unexpended and unencumbered balances.

TABLE XVI
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 and/or generate agency request from detail to summary level
California (1)	Yes	Develop statewide expend. schedules; monitor decision changes and impact; monitor
Colorado	Under development	Summary analysis and tracking during preparation and execution
Connecticut		
Delaware	Yes	Assembling historical data
District of Columbia		
Florida	Yes	In analysis and recommendation process at executive and legislative levels
Georgia	No	
Guam	No	
Hawaii	Yes	Computer processing & production of Program & Financial Plan. Exe. Bud., and the Variance Report; computerized printing of Approp. Bill
Idaho	Indirectly	Agcn. use ADP generated expenditure & position control reports in documenting and estimating expenditures
Illinois	Yes	Manipulate, calculate, summarize, produce bud. detail for print; perform cks; provide baseline for tracking through approp. process. Rev. est., Cash bal.
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 & automated personnel budget forms
Massachusetts	Yes	
Michigan		
Minnesota (2)	Yes	
Mississippi	Yes	Accumulation of request, Recommendations, Appropriations and Allocations
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	Computer salary projections, fringe benefits, bal. print. Historical Costs
New Hampshire	Yes	Summarizes, Budget Bill. Reports Generator
New Jersey	Yes	Compilation of budget document updating changes during budget preparation
New Mexico	Not much	Projections of personal services costs
New York	Yes	Many requests & amendments computerized; appropriations computerized
North Carolina	No	
North Dakota	Yes	
Ohio (3)	Yes	Analysis and changes Tabulating & making changes in the budget preparations.
Oklahoma		
Oregon	Yes	Supplementing position control & devel. a proposal for a comprehen. automated bud. information system.
Pacific Trust		
Pennsylvania	Yes	Collection of detail budget est., history & future projections, 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 fund; continuous, 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	Entire budgetary process is computerized including expenditure history, budgeted year appropriations, staffing levels (FTE's), agency requests, Governor's recommendations, inflationary and salary policy computations, goals, objectives, budget office comments and performance indicators; budget book is printed in part by the computer.
Tennessee	Yes	As data bank for salary and other expenditure projects
Texas	Yes	Legis. Budget Board utilized EDP in their draft. Pilot proposed 1972-79
Utah	Yes	Wherever practical with existing programs
Vermont	No	
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; prelist historical information, analysis of details of requests and recommendations, printing of document.
Virgin Islands	No	
Washington	Yes	To accumulate budget requests and print details and summary tables
West Virginia		
Wisconsin	Yes	Preparation of Budget Request sheets; historical information prior years, request data comparatively integrated with current funding; proposed fund; continuous, e.g., daily report system for budgetary management, throughout year. Statewide position control and accounting interface.
Wyoming	Yes	Generation of all historical expenditures and listing of personnel. Also prepares all summary budget forms.

(1) California - changes to budget bill recommended to the Legislature; compile final list of changes to the budget as made by the Legislature and by veto action.

(2) Minnesota - Expenditure history, agency request, Governor recommendation, print amount, not narrative.

(3) Ohio - Actual for prior years; salary projections; maintenance projections.

TABLE XVII

SELECTED BUDGET EXECUTION METHODS

State & Other Divisions	Position Control	Approval of Expenditures	
		Travel	Equipment
Alabama			
Alaska	Not able to establish new permanent position without Governor's approval		
American Samoa	N/R		
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 of Finance & Governor's Office.	Expenditures limited to budgeted levels plus increases authorized by Finance.
Colorado	So as not to exceed authorization	No	No
Connecticut			
Delaware	Informal system		
Dist. of Colo.			
Florida	Must be authorized and established. Div. of Budget & Div. of Personnel	Per diem in excess of 30 days	
Georgia	Yes, on quarterly work programs		
Hawaii	Position number control	Approved by Governor	Biddings and related control Dept. of Admin.
Idaho	No control within position ceiling approved by Governor.		
Illinois	Review for sufficiency of funds, over all personnel changes. Div. of Budget, Policy Planning & Coordination		Review of all contracts
Indiana	Head count limits set for agencies responsible to Governor		
Indiana	Budget Director authorizes all new positions	Budget Director - travel cars lease rentals	
Iowa	Approved by Exec. Council on recommendation of Personnel & Budget Agencies	Out-of-state - approved by Executive Council	
Kansas	Applied to No. of full-time & regular part-time pos. excluding seasonal & temp. positions & unclassified positions of colleges & universities. Estab. by approp. act. State Finance Council may increase limitations.	Out-of-state - executive agencies subject to approval of Governor, other elected appointing authority, or Board of Regents.	
Kentucky	No	No	No
Louisiana	Permission to exceed I/O on approval of Budget Office	Only travel out of the country, Commissioner must approve.	
Maine	No. Personnel status reviewed for legis. intent; report contrary expenditures to Gov., Council and Legislature	Yes	Yes - dollar control
Maryland	Yes. New positions may only be established by the Budget or with approval of Board of Public Works.	Board of Public Works - out of country Convention & travel associated with training assignments exceeding 1 wk.	Yes. 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 agency. Equip. schedules may be amended without Legis. approvals, pers. schedules may not.
Michigan			
Minnesota			
Mississippi	(1)	(2)	(3)
Missouri	No.	Out-of-state. Require approval of Office of Administration.	Autos. & all contracts approved by Office of Administration.
Montana	No. classification changes must be approved by Budget Office.	Post audit and review.	Purchasing Bureau, authority to require all S&M equip. items over \$100 to be processed via bid process
Nebraska	All positions must be approved by Dept. of Personnel & Budget Division		
Nevada	Budget Office must approve all new pos.		Budget Office approval
New Hampshire	Legislature authorizes all new pos.	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.	

(1) Mississippi - Legislature sets number of positions in agencies.

(2) Mississippi - Out-of-county travel approved by Governor and Budget Director.

(3) Mississippi - Autos and all contracts approved by Budget Commission.

SELECTED BUDGET EXECUTION METHODS

Position Control	Travel	Approval of Expenditures	Equipment
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 Mexico
Variable. Expenditure ceilings set by Budget Director for each agency. Office of State Budget maintains position control on all authorized position classification & salary levels. Must be approved by Budget Office. Department of Administrative Services position classification.	Director of Budget must approve all travel reimbursement in excess of the standard allowances. No. Emergency Board approves out-of-state travel	Controlling Board approves all non-competitively bid equipment purchases greater than \$2,000	New York
Statute provides that changes in position specifically not provided for in the agency's budget be approved by the Legislative Ways & Means Committee or the Emergency Board. Budget & Management Division maintains a control by specified position.	Executive Department approval of professional and personal services contracts and out-of-state travel required by statute.	Executive Dept. policy requires approval of capital outlay items in excess of \$1,500. Dept. of Gen. Services handles most purchasing for the state under statutes controlling procurement procedures.	North Carolina North Dakota Ohio Oklahoma Oregon
Complement size approved by Budget Secretary.	Yes	Leases and major service contracts by Office of the Budget	Pacific Trust Pennsylvania
Requests for all new positions must be approved by Budget Officer (by statute)	Budget analyst approves all requests for out-of-state travel, capital items, equip. replacement & Contractual service for conformance to original program Foreign only.	Yes	Puerto Rico Rhode Island
Appropriation Act for 1977-78 provides authorized positions. No change without approval of Budget and Control Board.		Office of Comptroller Gen. by normal accounting control. Data Processing equipment acquisition requires Budget and Control Board approval.	South Carolina
LRC & Auditor General monitor FIE levels		State Auditor checks for legality and availability of funds.	South Dakota
Division of Budget determines if positions have been budgeted and necessary funds are available. State Classification officer and Governor.	Division of Budget approves all out-of-state travel requests. Comptroller.	Division of Budget approves equipment purchases over \$50	Tennessee Texas
Through annual work program approved by Governor. Department of Planning & Budget must approve new position	Through annual work program approved by Governor. No.	Through annual work program approved by Governor. No.	Utah Vermont Virginia
Office of Program Planning & Fiscal Management has power to fix number & classes of positions or authorized staff years of employment for most agencies.	(2)	Data processing equipment - Department of Management Analysis & Systems Development; Tele-communications - Va. Public Telecommunications Council	Virgin Islands Washington
Budget Office approves additional authorization with report to Legislature.	Budget section approves transfers from one expenditure class to support another within appropriations.	Review waivers to sealed bidding procedures and personal services contracts.	West Virginia Wisconsin
Exercised by Budget Division in conjunction with the Personnel Division of the Department of Administration			Wyoming

(1) Virgin Islands - New positions must be approved by Legislature and Governor.

(2) Virgin Islands - Out-of-state travel must be approved by Governor.

(3) Virgin Islands - Equipment purchasing is centralized.

TABLE XVIII

SELECTED BUDGET ADMINISTRATION RESPONSIBILITIES

State	Contract approval	Monitor rate expenditures	Monitor purpose Expen.	Approval of program decisions	Contract approval	Monitor rate of expenditures	Monitor purpose expenditures	Approval of program decisions
Alabama	No		Yes	Yes	Dept. of Admin.			
American Samoa								
Arizona	Yes	Yes	Yes	Yes	State Bldg. Services	Yes	State Auditor	No
Arkansas (1)	Bud. review Only	Yes	No (a)	Yes	Dept. Gen. Services			
California	Yes	Yes	Yes	Yes	Controller	Controller	Controller	
Colorado								
Connecticut						Div. of Accounting		
Delaware								
District of Columbia	No	Yes	No	Yes				
Florida (2)	Yes	Yes	Yes	Yes				
Georgia	Yes	Yes	Yes	Yes				
Guam (3)	Yes	Yes	Yes	Yes				
Hawaii	No	Yes	Yes	Yes	Att. Gen. Acct. & Gen. Serv., Personnel Serv.		Dept. Acct. & Gen. Serv. Acct., Pre-Audit	
Idaho (4)	Yes	Yes	Yes	Yes				
Illinois (5)	Yes	Yes	No	No				Governor
Indiana	Yes	Yes	Yes	Yes				
Iowa	No	Yes	Yes	Yes				
Kansas	No	Yes	Informally	No	No Div. Accts., Reports, Purchases	Div. Accts. & Reports	Div. Accts. & Reports	None except Governor
Kentucky (6)	No	Yes	Yes	Yes				
Louisiana	Yes	Yes	Yes	Yes				
Maine	Yes	Yes	Yes	Yes				
Maryland (7); (b)	Yes	Yes	Yes	Yes				
Massachusetts					Adm/Finance		Comptroller	Adm/Finance
Minnesota (8)	Yes	Yes	Yes	No	Dept. Adm.			
Mississippi	No	Yes	No	No	Div. Purchasing/Office of Admin.		Div. of Acct./Office of Admin.	
Missouri	No	Yes	Yes	Yes				
Montana (9)	No	Yes	No	Yes				
Nebraska	No	Yes	Selected	Selected				
Nevada	Yes	Yes	Yes	Yes				
New Hampshire	No	Yes	Yes	Yes	Bd. of Examiners			
New Jersey (10)	Yes	Yes	Yes	Yes	Att. General			
New Mexico (11)	Yes	Yes	No	Yes	Div. of Pur. & Property			
New York (12)	Yes	Yes	Yes*	Yes*		Fin. Control		
North Carolina	*also see	Budget Bulletins B-1031, 1032, 1034, 1036, 1037	Yes	Yes				
North Dakota	Yes	Yes	Yes	Yes	Purchasing			
Ohio	Yes	Yes	Yes	Yes	Purchasing			
Oklahoma	Yes	Yes	Yes	Yes	Controlling Board if not over \$10,000 and not competitively bid.			
Oregon	Yes	Yes	Yes	Yes			Off. of Admin.	
Pennsylvania (14)	Yes	Yes	No	Yes				
Puerto Rico	Yes	Yes	Yes	Yes				
Rhode Island	Yes	Yes	Yes	Yes				
South Carolina	Yes*	Yes	Yes	Yes				
South Dakota	*Data processing and consultants	Yes	Yes	Yes			Bur. of Fin. & Mgmt.	State Auditor
Tennessee	Yes	Yes	Yes	Yes				
Texas	No	No	No	No				
Utah	Yes	Yes	Yes	Yes	Comptroller	Comptroller	Comptroller	
Vermont	Yes	Yes	Yes	Yes				
Virginia (15)	No	Yes	Yes	Yes				
Washington	No	Yes	Yes	Yes				
West Virginia	Review	Yes	Yes	Yes	Gov. or Dept. Adm. depending on Amt. Purchasing Div.		Yes	Yes
Wisconsin	Only	Yes	Yes	Yes				
Wyoming	No	Yes	Yes	Yes				

(a) - California - 1. EDP transactions reviewed by State Data Processing Officer, Department of Finance
2. Pre-audit by State Controller.

(b) Maryland - Except transportation related some of which require Board of Public Works approval.

TABLE XVIII (Footnotes)

Duties and responsibilities of the Office of Budget:

- . Arkansas - Compile, analyze, make recommendations and publish the State's Biennial Budget Request; draft legislation as requested - appropriation and substantive; regulate General Revenue Appropriation Allocations to coincide with General Revenue funding; provide necessary assistance to state agencies as requested; maintain high level of knowledge of state agency operations and programs; provide necessary input for approval of Methods of Finance for construction projects; provide necessary input to assist state agencies in maintaining sound fiscal programs; carry out Federal Disaster Relief audits; administer program of Federal Grants Management; coordinate compilation of State Agency Annual Operations Plans; coordinate compilation of Quarterly Progress Reports of Annual Operations Plans of state agencies; perform numerous other duties and projects as requested by the Director, Governor, and Legislative Committees.
- . Florida - Establish positions fixed by Legislature.
- . Guam - Responding to inquiries for Governor, conducting of briefing and related studies - staff functions for Governor's office.
- . Idaho - Position control; encumbrance review; program structures; federal grants; indirect cost allocation.
- . Illinois - Monitor and review agency management by objectives plans; monitor and review agency Federal Funding Plans; monitor and review five-year Social Services Plans.
- . Kentucky - Staff support State Planning Committee; review of statewide plans; state A-95 Clearinghouse function; management/special analysis.
- . Maryland - Budget and fiscal planning reviews exceptions determined by comptroller.
- . Minnesota - Position control - Limited to authorized compliment on direct appropriation accounts. Finance can approve positions on open and standing appropriations including Federal accounts.
- . Montana - Review and approval of Budget amendments. Approval of new positions and changes in staffing patterns.
- . New Jersey - Personnel actions - establishing, re-classifying, appointments to confidential and unclassified positions.
- 1. New Mexico - Evaluates budget adjustment requests from agencies receiving funds available beyond amounts stipulated in general appropriations act Expenditure of funds requiring budget adjustment for use of revenues beyond amounts in appropriations acts.
- 2. New York - Monitors revenues, sets expenditure ceilings and adjusts as necessary, works with Department of Audit and Control on cash flow projections, adjusts certificates of allocation, and ensures the orderly closeout of the fiscal year.
- 3. Ohio - Approval of personnel actions.
- 4. Pennsylvania - Complement control; coordination of bonded indebtedness; review of legislation for fiscal impact.
- 5. Virginia - Recommendations for grant solicitation and acceptance; recommendations for appropriation transfers and increases (special revenues); recommendations for motion picture film, television production, operation of television/radio transmission facilities; recommendations for ADP equipment and services; recommendations for office equipment maintenance, service contracts; recommendations for restoration of certain reverted funds; establishment of charges for meals/housing provided employees in state facilities; recommendations for compensation plan amendments; recommendations for over-expenditure of appropriations. recommendations for loan in anticipation of special revenues.

* Contract approval - Award of construction contract awards are subject to budget office approval for funding.

TABLE XIX
LIMITATIONS ON STATE DEFICITS: STATE CHECKLIST

State or other jurisdiction	Debt Restriction		Balance budget-appropriations		Execution		Prohibitory provisions: At least one is
	Constitutional debt limit	Exceed limit by popular vote	Budget must balance expense with revenue	Leg. approp. must balance expense with revenue	Reduce expense if revenue shortfall	Must tax to cover deficit	
Alabama	\$ 300,000	...	...	...	...	...	constitutional
Alaska	V	...	C(1)	...	...	...	constitutional
Arizona	\$ 350,000	...	...	...	...	...	constitutional
Arkansas	No	Yes(2)	Yes	Yes	S(2)	...	statutory
California	\$ 300,000	Yes	C	...	(3)	(3)	constitutional
Colorado	...	...	...	C	C	...	constitutional
Connecticut	...	...	...	...	...	...	(none)
Delaware	...	...	...	S	...	...	statutory
Florida	...	...	...	C	S	...	constitutional
Georgia	...	...	...	C	...	...	constitutional
Hawaii	(4)	No	C,S	...	S	...	statutory
Idaho	\$2,000,000	Yes	...	C	...	...	constitutional
Illinois	...	...	C	C	...	...	constitutional
Indiana	(5)	...	...	...	...	...	constitutional
Iowa	\$ 250,000	...	S	...	S	...	constitutional
Kansas	\$1,000,000	Yes	S(6)	C(6)	S	...	constitutional
Kentucky	\$ 500,000	Yes	S	...	...	...	constitutional
Louisiana	...	...	...	C	...	...	constitutional
Maine	\$2,000,000	Yes	C	C	S	...	constitutional
Maryland	...	...	C	C	...	...	constitutional
Massachusetts	...	...	C	...	...	...	...
Michigan	...	...	C	...	C	...	constitutional
Minnesota	P	...	...	...	S	...	constitutional
Mississippi	S	...	...	...	S	...	...
Missouri	\$1,000,000	Yes	...	...	C(8)	...	constitutional
Montana	...	...	...	C	...	...	constitutional
Nebraska	\$ 100,000	...	...	...	...	...	constitutional
Nevada	AV	No	S	C,S(9)	...	C	constitutional
New Hampshire	...	...	S	...	S(10)	...	...
New Jersey	1% of approp.	Yes	C	C	S	C	constitutional
New Mexico	\$ 200,000	Yes(11)	...	...	...	...	constitutional
New York	...	...	C	C	...	...	constitutional
North Carolina	...	...	S	...	S	...	statutory
North Dakota	(12)	...	...	...	...	...	...
Ohio	\$ 750,000	...	...	...	...	...	constitutional
Oklahoma	...	...	...	C(13)	C	...	constitutional
Oregon	\$50,000+AV(P)	...	S	C	S	C	constitutional
Pennsylvania	(14)	Yes	C	C	...	...	constitutional
Rhode Island	\$ 50,000	Yes	...	...	...	...	constitutional
South Carolina	...	...	...	C,R	S	C	constitutional
South Dakota	\$ 100,000	...	S	S	S	...	constitutional
Tennessee	...	...	...	...	...	...	(none)
Texas	\$ 200,000	...	...	...	...	...	constitutional
Utah	AV	...	S	C	S	...	constitutional
Vermont	...	...	...	...	...	...	(none)
Virginia	T(15) T(P.V)	...	...	...	S	...	constitutional
Washington	...	...	S(16)	...	S	...	statutory
West Virginia	No debt allowed	...	...	C	...	...	constitutional
Wisconsin	AV.P.(17)	...	...	C	...	C	constitutional
Wyoming	AV.T.	...	...	...	...	...	constitutional
Dist. of Columbia	...	...	...	C(18)	...	...	charter
Puerto Rico	Yes	...	...	C	...	C	...

TABLE XIX (Footnotes)

Symbols

- AV - Percentage of property value
- C - Constitution
- P - Specified purposes only
- R - Rule of House
- S - Statute
- T - Percentage of taxes
- V - Popular vote required for any debt

1. Alaska - Implicit: Governor shall submit bills for budget and revenue recommendations.
2. Arkansas - Debt Restrictions: All bond issues which are supported by full faith and credit must be approved by vote of people; Execution: Responsibility of each agency and Chief Fiscal Officer of state.
3. California - Deficits are covered by a reduction of expenditures and/or tax increase. The General Fund may not be in a deficit position at June 30 for two years in a row.
4. Hawaii - Three and one-half times the net average actual general fund revenue collections for the preceding three years.
5. Indiana - No debt except "to meet casual deficits in the revenue" payment of interest and defense. A deficit budget or appropriation is not considered a casual deficit.
6. Kansas - Statute implies budget must balance expenses with revenues; Constitution states that Legislature shall raise sufficient revenue to defray current expenses of the State.
7. Mississippi - One and one-half times the current revenue.
8. Missouri - Permissive, not mandatory.
9. Nevada - Statute covers supplemental appropriations only.
10. New Hampshire - Permissive; not mandatory.
11. New Mexico - In no case over 1 percent of assessed valuation.
12. North Dakota - Limit on basis of value of state property.
13. Oklahoma - Constitution limits appropriation ceiling to 5-year average revenue increase.
14. Pennsylvania - Amounts to surpress insurrection, rehabilitate disaster areas plus 1.75 times average of last 5 years revenue.
15. Virginia - Limit for "casual deficits" is 30 percent of 1.15 times previous year's income and sales tax collections, and must be paid off in 12 months.
16. Washington - Recommendation can include increased debt.
17. Wisconsin - \$100,000 limit on casual deficits.
18. District of Columbia - District charter.