



Budgetary Processes
in the States
(a tabular display)

July 1981

NATIONAL ASSOCIATION OF
STATE BUDGET OFFICERS

NATIONAL ASSOCIATION OF STATE BUDGET OFFICERS was founded in 1945 to encourage study and research in state budgeting, the exchange of information and cooperation to foster greater efficiency and economy of programs through improved techniques of allocating and managing available resources. Its members are chief budget officers of the states, their deputies, and heads of finance or administration departments in which the budget office is located. The National Association of State Budget Officers membership is organized into five standing committees: Commerce, Physical Resources, and Transportation; Education and Human Resources; Intergovernmental Relations; Management, Systems, Data, and Reporting; and Personnel Development.

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July 1981

**National Association of State Budget Officers
Washington, D.C.**

Price: \$7.00

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Printed in the United States of America

ACKNOWLEDGEMENT

This report of Budgetary Processes in the States is the 1980-81 revision of tabular data on state budgeting. The survey and report was initiated by the Management, Systems, Data, and Reporting Committee of the National Association of State Budget Officers and reflects the status of budgeting processes in Fall 1980. It does not include legislative or administrative changes after that time.

The single table on Budget Request and Preparation Instructions was divided into Budget Format and Budget Request Guidelines. The table on the Legislature and the Budget was consolidated into Budget Authority and Preparation and Budget Format to better display related data. A glossary of terms used in this publication and a list of state contact addresses and telephone numbers has been added.

The project was jointly directed by James Mallory, Deputy Director, and Raymond Long, Executive Director. Shirley Nycum, Administrative Staff Associate, prepared and conducted the survey for current data, verified responses when necessary, analyzed and tabulated the data. The tables and typing were done by Dotty Esher of Information Management Services, State Services Organization. Printing and Reproduction Services, State Services Organization produced the report. Special thanks are given to the staff members of state budget offices who contributed their time and expertise to this report.

Raymong S. Long
Executive Director
National Associaiton of State
Budget Officers

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Table I
BUDGET AUTHORITY AND FISCAL YEAR

State or Other Jurisdiction	Preparation Authority		Legal Authority		Power of Legislature to Change Budget		Fiscal Year		
	Governor	Agency Under Governor	Constitutional	Statutory	Unlimited	Limited	Begins*	Annual	Biennial
Alabama	X	A	...	X	X	...	Sept. 1	X	...
Alaska	N/R								
American Samoa	N/R								
Arizona	X	...	...	X	X	Exec. Veto	July 1	X	...
Arkansas . . . . .	...	X	...	X	X	...	July 1	X	...
California	X	...	X	...	X	...	July 1	X	...
Colorado . . . . .	...	X	...	X	X	...	July 1	X	...
Connecticut	X	...	...	X	X	...	July 1	X	...
Delaware	N/R								
District of Columbia	N/R								
Florida . . . . .	...	X	...	X	X	...	July 1	X	...
Georgia	X	...	X	...	X	...	July 1	X	...
Guam	N/R								
Hawaii ⁽¹⁾	X	...	X	...	...	X	July 1	...	X
Idaho	X	...	...	X	X	...	July 1	X	...
Illinois	X	X	...	X	X	...	July 1	...	X
Indiana . . . . .	...	X	...	X	X	...	July 1	...	X
Iowa . . . . .	...	X	...	X	X	...	July 1	X	...
Kansas	X	...	...	X	X	...	July 1	...	X
Kentucky	X	...	...	X	X	...	July 1	X	...
Louisiana . . . . .	...	X	X	...	X	...	July 1	...	X
Maine	X	X	...	X	X	...	July 1	X	...
Maryland ⁽²⁾	X	...	X	...	...	X	July 1	X	...
Massachusetts	X	A	X	X	X	...	Oct. 1	X	...
Michigan	X	X	X	X	X	...	July 1	...	X
Minnesota	X	X	...	X	X	...	July 1	...	X
Mississippi	N/R								
Missouri . . . . .	...	X	...	X	X	...	July 1	X	...
Montana	X	...	X	X	X	...	July 1	X	...
Nebraska ⁽³⁾	X	X	X	...	...	X	July 1	X	...
Nevada	X	...	...	X	X	...	July 1	...	X
New Hampshire	N/R								
New Jersey	X	X	X	...	X	...	July 1	X	...
New Mexico	N/R								
New York	X	...	X	X	X	...	April 1	X	...
North Carolina ⁽⁴⁾	X	...	...	X	X	...	July 1	...	X
North Dakota . . . . .	...	X	...	X	X	...	July 1	...	X
Northern Marianas	N/R								
Ohio . . . . .	...	X	...	X	X	...	July 1	X	...
Oklahoma	X	X	X	X	X	...	July 1	X	...
Oregon	X	...	X	...	X	...	July 1	X	...
Pennsylvania	X	...	X	...	X	...	July 1	X	...
Puerto Rico	N/R								
Rhode Island . . . . .	...	X	X	...	X	...	July 1	X	...
South Carolina ⁽⁵⁾	X	X	...	July 1	X	...
South Dakota . . . . .	...	X	...	X	X	...	July 1	X	...
Tennessee	X	...	X	...	X	...	Sept. 1	...	X
Texas ⁽⁴⁾	X	...	X	X	X	...	July 1	X	...
Utah	X	X	X	X	X	...	July 1	X	...
Vermont	X	...	...	X	X	...	July 1	X	...
Virgin Islands	X	A	...	X	X	...	July 1	...	X
Virginia ⁽⁶⁾	X	...	...	X	X	...	July 1	...	X
Washington ⁽⁷⁾	X	...	X	X	...	July 1	X	...
West Virginia	X	A	X	X	...	X	July 1	...	X
Wisconsin ⁽⁷⁾	X	...	...	X	X	...	July 1	...	X
Wyoming ⁽⁷⁾	X	...	X	X	...	July 1	...	X

Code

- X - Yes
- A - Advisory or Secondary Authority
- N/R - No Response

*Source: The Book of the States, 1980-81, The Council of State Governments, Lexington, Kentucky

Table 1
BUDGET AUTHORITY AND FISCAL YEAR
(Footnotes)

- (1) **Hawaii:** 2/3 vote of Legislature is required to increase general fund expenditure ceiling.
- (2) **Maryland:** may only reduce Executive branch items; may reduce or increase Judicial and Legislative branch items.
- (3) **Nebraska:** 3/5 vote of Legislature is required to increase Governor's recommendations.
- (4) **North Carolina and Texas:** legislative boards or commissions as an advisory authority.
- (5) **South Carolina:** legislative boards or commissions as prime authority.
- (6) **Virginia:** amendments made in odd number years – no formal annual review of biennial appropriations.
- (7) **Washington, Wisconsin and Wyoming:** biennial appropriation with annual review.

Table 2
BUDGET AGENCY ORGANIZATION

State or Other Jurisdiction	Agency	Organizational Location	Organizational Status		
			Executive Office	Department	Division (Sub-Dept.)
Alabama	Division of the Budget	Finance Department	...	...	X
Alaska	N/R				
American Samoa	N/R				
Arizona	Finance Division - Budget Office	Department of Administration	...	...	X
Arkansas	Office of Budgets	Dept. of Finance & Administration	...	...	X
California	Department of Finance	Directly under Governor	...	X	...
Colorado	Budget Division	Ofc of State Planning & Budgeting	...	X	...
Connecticut	Budget & Financial Mgmt. Div.	Office of Policy & Management	...	...	X
Delaware	N/R				
District of Columbia	N/R				
Florida	Office of Planning & Budgeting	Exec. Office of the Governor	X	...	...
Georgia	Office of Planning & Budget	Directly under Governor	X	...	...
Guam	N/R				
Hawaii	Department of Budget & Finance	Directly under Governor	...	X	...
Idaho	Div. of Financial Management	Directly under Governor	X	...	...
Illinois	Bureau of the Budget	Directly under Governor	...	X	...
Indiana	State Budget Agency	Directly under Governor	...	X	...
Iowa	State Comptroller's Office	Directly under Governor	...	...	X
Kansas	Division of the Budget	Department of Administration	...	...	X
Kentucky	Ofc for Policy & Management	Department of Finance	...	...	X
Louisiana	Div. of Admin. - Budget Office	Directly under Governor	X	...	...
Maine	Bureau of the Budget	Dept. of Finance & Admin.	...	X	...
Maryland	Dept. of Budget & Fiscal Planning	Directly under Governor	...	...	X
Massachusetts	Budget Bureau	Division of Fiscal Affairs	...	...	X
Michigan	Dept. of Management & Budget	Directly under Governor	...	X	...
Minnesota	Budget Division	Department of Finance	...	...	X
Mississippi	N/R				
Missouri	Division of Budget & Planning	Office of Administration	...	...	X
Montana	Ofc of Budget & Program Planning	Directly under Governor	X	...	...
Nebraska	Budget Division	Dept. of Admin. Services	...	...	X
Nevada	Budget Division	Department of Administration	...	...	X
New Hampshire	N/R				
New Jersey	Bureau of the Budget	Department of Treasury	...	...	X
New Mexico	N/R				
New York	Division of the Budget	Directly under Governor	X	...	...
North Carolina	Ofc of State Budget & Mgmt.	Governor's Office	X	...	...
North Dakota	Office of the Executive Budget	Dept. of Accounts & Purchases	...	...	X
Northern Marianas	N/R				
Ohio	Office of Budget & Management	Directly under Governor	...	X	...
Oklahoma	Dept. of State Finance	Directly under Governor	...	...	X
Oregon	Budget & Management Division	Executive Department	...	...	X
Pennsylvania	Ofc of Budget & Administration	Directly under Governor	X	...	...
Puerto Rico	N/R				
Rhode Island	Division of Budget	Department of Administration	...	...	X
South Carolina (1)	Budget & Control Board - Finance Division	Finance Division	...	...	...
South Dakota	Bureau of Finance & Mgmt.	Directly under Governor	X	...	...
Tennessee	Budget Division	Dept. of Finance & Admin.	...	...	X
Texas	Budget & Planning Office	Directly under Governor	X	...	...
Utah	State Budget Office	Directly under Governor	X	...	...
Vermont	Dept. of Budget & Management	Agency of Administration	...	X	...
Virgin Islands	Ofc of the Director of the Budget	Directly under Governor	X	...	...
Virginia	Dept. of Planning & Budget	Office of Admin. & Finance	...	X	...
Washington	Office of Financial Management	Directly under Governor	X	...	...
West Virginia	Dept. of Finance & Admin.	Directly under Governor	...	X	...
Wisconsin	Div. of St. Exec. Budget & Planning	Department of Administration	...	...	X
Wyoming	Budget Division	Dept. of Admin. & Fiscal Control	...	...	X

Code

- X - Yes
- N/R - No Response

(1) South Carolina: budget agency organizational status is under a legislative committee.

Table 3
BUDGET AGENCY FUNCTIONS* - Part A

State or Other Jurisdiction	Revenue Estimating, Primary	Revenue Estimating, Secondary	Fiscal Research	Fiscal Notes	Organization & Mgmt. Analysis	Accounting, Primary	Accounting, Secondary	Pre-audit	Legislative Review
Alabama	X	...	X	...	X	...	X	X	X
Alaska	N/R	...	...	...	...	...	...	...	...
American Samoa	N/R	...	...	...	...	...	...	...	X
Arizona	X	...	X	X	...	...	...	...	...
Arkansas	X	...	X	X	...	...	X	...	X
California	X	...	X	X	...	...	...	...	X
Colorado	X	...	X	X	...	...	X	X	X
Connecticut	X	...	X	X	...	...	...	...	...
Delaware	N/R	...	...	...	...	...	...	...	...
District of Columbia	N/R	...	...	...	...	...	...	...	X
Florida	c	...	X	d	X	...	...	f	X
Georgia	X	...	X	e	X	...	...	...	...
Guam	N/R	...	X	...	X	...	...	...	X
Hawaii	g	...	X	X	...	...	...	...	X
Idaho	X	...	X	X	X	...	...	...	X
Illinois	X	...	X	X	X	...	...	...	X
Indiana	X	...	X	X	...	X	...	X	X
Iowa	X	...	X	X	X	...	...	...	X
Kansas	X	...	X	X	X	...	...	...	X
Kentucky . . . . .	...	k	X	...	X	X	X	...	...
Louisiana	X	...	X	X	X	...	...	...	X
Maine . . . . .	...	...	X	...	X	...	...	...	...
Maryland . . . . .	...	m	X	...	X	...	...	...	X
Massachusetts	o	...	X	...	...	...	...	...	...
Michigan	N/R	...	...	...	...	...	...	...	...
Minnesota	p	...	p	X	...	p	...	p	p
Mississippi	N/R	...	...	...	X	...	...	...	X
Missouri	X	...	X	X	X	...	...	...	X
Montana	q	k	X	X	X	...	...	...	X
Nebraska . . . . .	...	r	X	X	X	...	...	X	X
Nevada	X	...	X	...	X	...	...	...	...
New Hampshire	X	...	X	...	X	...	...	...	...
New Jersey	X	s	X	X	X	X	X	X	...
New Mexico	X	...	X	...	X	...	...	...	X
New York	X	...	X	...	X	X	X	X	X
North Carolina . . . . .	...	t	X	...	X	X	X	X	...
North Dakota	X	...	X	...	...	...	...	...	...
Northern Marianas	N/R	...	X	...	X	...	...	...	X
Ohio	X	...	...	...	...	...	...	...	...
Oklahoma	N/R	...	...	...	...	...	...	...	X
Oregon	X	...	X	X	...	...	...	...	X
Pennsylvania . . . . .	...	X	...	...	...	...	...	...	...
Puerto Rico	N/R	...	...	...	...	...	...	...	X
Rhode Island	X	...	X	X	...	...	X	...	...
South Carolina	X	X	X	...	X	X	...	...	w
South Dakota	X	...	X	v	X	...	...	X	X
Tennessee	X	...	...	...	...	...	...	...	X
Texas . . . . .	...	yy	X	...	...	...	X	X	X
Utah	X	...	X	...	...	...	...	...	X
Vermont	X	...	X	X	X	...	...	...	X
Virgin Islands . . . . .	...	X	...	ac	...	...	...	...	X
Virginia . . . . .	...	...	X	X	X	X	X	...	X
Washington . . . . .	...	y	X	X	X	...	X	...	X
West Virginia	X	...	X	X	X	X	...	X	X
Wisconsin	z	z	X	...	X	...	X	...	...
Wyoming . . . . .	...	aa	X	...	X	...	...	...	...

Code

*The Book of the States, 1980-81, Council of State Governments, Lexington, Kentucky

N/R - No Response

X - Yes

Table 3
BUDGET AGENCY FUNCTIONS* - Part B

State or Other Jurisdiction	Data Processing Primary	Data Processing Secondary	Planning	Program Policy/ Issue Analysis	Program Evaluation	Federal/ State Relations	Debt Manage- ment	Cash Manage- ment	Economic Analysis
Alabama . . . . .	...	X	F,C,P	X	X	...	X	X	X
Alaska	N/R								
American Samoa	N/R								
Arizona . . . . .	...	...	...	X	...	A,Y,Z	...	...	...
Arkansas . . . . .	...	...	C	...	...	V,W,A,Y,Z	...	...	X
California . . . . .	...	X	...	X	X	V	...	b	X
Colorado . . . . .	...	...	C,P	X	X	V,W,A,Y,Z	...	...	X
Connecticut . . . . .	...	X	...	X	...	...	...	...	X
Delaware	N/R								
District of Columbia	N/R								
Florida . . . . .	...	...	P	X	X	...	...	...	X
Georgia . . . . .	...	...	P	X	X	V,W,A	...	...	X
Guam	N/R								
Hawaii	X	...	P	X	X	Y	X	h, i	...
Idaho . . . . .	...	...	...	X	X	V,W,A	...	...	X
Illinois . . . . .	...	...	F,C,P	X	X	W,A,Y,Z	X	X	X
Indiana . . . . .	...	...	P	...	...	V,A	...	...	...
Iowa	X	...	...	X	...	V,W,Y	...	...	X
Kansas . . . . .	...	...	P	X	X	V,j	...	...	X
Kentucky . . . . .	...	...	P	X	X	V,A,Y	X	i	...
Louisiana . . . . .	...	...	...	...	X	V,A	...	h	X
Maine . . . . .	...	...	...	...	...	V,Y	...	...	...
Maryland	n	X	P	X	X	...	...	...	...
Massachusetts . . . . .	...	...	...	X	X	V	X	...	...
Michigan	N/R								
Minnesota . . . . .	...	...	...	...	X	V,W p	p	i, p	p
Mississippi . . . . .	...	X	...	X	X	...	...	...	X
Missouri . . . . .	...	...	L,C,P	X	X	A,Y,Z	...	...	X
Montana . . . . .	...	X	F,P	X	X	V,A	...	...	X
Nebraska . . . . .	...	...	...	X	...	review only	...	...	...
Nevada . . . . .	...	...	...	...	...	...	X	...	...
New Hampshire . . . . .	...	...	P	X	...	...	...	...	...
New Jersey	X	...	P	X	X	A,Y	...	h, i	...
New Mexico . . . . .	...	...	P	...	...	...	...	...	X
New York . . . . .	...	X	P	X	X	W,A,Y,Z	...	...	X
North Carolina . . . . .	...	...	P	X	X	W,A,Y,Z	...	...	X
North Dakota	X	...	...	...	...	...	...	...	...
Northern Marianas	N/R	...	...	X	X	A	X	X	X
Ohio . . . . .	...	...	...	...	...	...	...	...	...
Oklahoma	N/R								
Oregon . . . . .	...	...	...	X	...	...	...	...	X
Pennsylvania . . . . .	...	...	C	...	X	...	X	i	X
Puerto Rico	N/R								
Rhode Island . . . . .	...	...	...	...	...	V,A	u	i	X
South Carolina	X	X	C,P	X	X	V	...	...	X
South Dakota . . . . .	...	...	...	X	X	...	...	...	X
Tennessee	X	...	...	...	...	V	...	...	...
Texas . . . . .	...	...	L,C,P	X	X	V,W,A	...	...	X
Utah . . . . .	...	...	...	X	X	...	...	...	...
Vermont	X	...	...	X	X	...	...	...	X
Virgin Islands . . . . .	...	...	C,P	X	X	A	...	...	...
Virginia . . . . .	...	...	C,P	X	X	V	...	...	X
Washington . . . . .	...	...	C,P	X	X	V,W,A,Y	...	...	X
West Virginia	X	X	...	X	X	...	X	...	X
Wisconsin	X	X	C,P	X	X	V,W,A,Z	...	b	X
Wyoming . . . . .	...	...	...	...	...	X	...	...	...

Code

X - Yes

N/R - No Response

*The Book of the States, 1980-81, Council of State Governments, Lexington, Kentucky

Table 3
BUDGET AGENCY FUNCTIONS
(Footnotes)

- (L) Local
- (F) Functional
- (C) Comprehensive state
- (P) Policy
- (V) Approval of agency grant applications
- (W) Planning assistance for and monitoring of grant applications
- (A) A-95
- (Y) Information on grant awards: 1082 reports, etc.
- (Z) Assistance to agencies and local government on obtaining grants or information on grant programs
- (b) Maintains a central warning system
- (c) Executed through Revenue Estimating Committee comprised of representatives from Division of Budget, legislature, comptroller, Departments of Revenue, Business Regulation, and Motor Vehicle and Highway Safety
- (d) Upon request of governor, legislature, or other
- (e) Joint responsibility with state auditor's office and Office of Planning and Budget
- (f) Agency requests equipment purchases, certain contracts, and certain personnel actions which have an impact on agency's personnel cost
- (g) Council on Revenues (constitutional requirement)
- (h) Receipt and disbursement of cash on a continuing basis
- (i) Determining, on a continuing basis, amounts to be kept in demand or time deposits and amounts to be invested in short- or long-term securities
- (j) Recommendations on agency grant applications
- (k) Department of Revenue
- (l) Agency collecting revenue
- (m) Board of Revenue Estimates

Table 3
BUDGET AGENCY FUNCTIONS
(Footnotes - cont'd)

- (n) One of six large centers
- (o) Responsibility of Budget Bureau with aid and counsel of Department of Corporation and Taxation
- (p) Performed in Department of Finance by a unit other than the Budget Division
- (q) General Fund only
- (r) Revenue Department makes projections with only review function served by Budget Division
- (s) Division of Taxation
- (t) Governor; Advisory Budget Commission; legislature
- (u) Recommend bond sale, including amount by project and term
- (v) Only at the request of legislators
- (w) All departments review bills introduced which apply to them
- (yy) Comptroller of Public Accounts
- (y) Department of Revenue is responsible for primary revenue estimating for most major taxes; however, budget agency has responsibility for all the estimates used for the budget
- (z) By statute, budget agency responsible for revenue estimating; however, Department of Revenue provides assistance
- (ac) Approval of personnel action and fund transfers

Table 4
THE BUDGET DIRECTOR

State or Other Jurisdiction	Title	Appointed By	Term of Office	1981 Salary	Qualifications	Governor is Ex-Officio Budget Officer
Alabama	State Budget Officer	CS	T	\$29,965-39,702	BA + Fin. Expertise	X
Alaska	N/R					
American Samoa	N/R					
Arizona	Budget Manager	D	NS	\$33,378-45,279	MA + 8 yrs; BA + 10 yrs exp.	...
Arkansas	Administrator of Budget	DG	P	\$20,540-31,538	BA + exp. in field	...
California	Director of Finance	G	PG	\$60,026	NFR	...
Colorado	Budget Director	DG/CS	...	\$34,188-45,816	MA + 6 yrs exp.	...
Connecticut	Undersecy, Bud./Fin Mgmt.	D	P	\$39,300-48,100	NFR	...
Delaware	N/R					
District of Columbia	N/R					X
Florida	Planning & Budget Dir.	G	P	\$46,880	NFR	X
Georgia	Budget Director	G	PG	\$45,000	NFR	
Guam	N/R					...
Hawaii	Director of Finance	G	PG	\$42,500	NFR	X
Idaho	Administrator	G	PG	\$33,000	NFR	...
Illinois	Budget Director	G	PG	\$52,000-55,000	NFR	...
Indiana	Budget Director	G	PG	\$47,632	NFR	X
Iowa	State Comptroller	G	PG	\$35,000-45,000	Financial Expertise	...
Kansas	Director of the Budget	D	CS	\$33,768-56,004	NFR	...
Kentucky	Executive Director	DG	PD	\$43,500	NFR	...
Louisiana	Dir. of Budget & Mgmt.	D	CS	\$34,692-48,984	BA + 10 yrs exp.	X
Maine	State Budget Officer	DG	PD	\$31,928-42,578	NFR	...
Maryland	Secretary	G	PG	\$55,200	NFR	...
Massachusetts	Budget Director	D	PG	\$29,835-37,239	NFR	...
Michigan	Director	GS	P	\$54,100	NFR	...
Minnesota	Assistant Commissioner	D	P	\$31,153-49,385	NFR	...
Mississippi	N/R					...
Missouri	Budget Director	DG	P	\$34,000	NFR	...
Montana	Budget Director	G	PG	\$39,000	NFR	X
Nebraska	State Budget Admin.	DG	P	\$36,168	BA + 7 yrs exp.	...
Nevada	Budget Director	G	PG	\$39,035	4 yrs pub. admin. exp.	...
New Hampshire	N/R					...
New Jersey	Budget Director	G	4 yrs.	\$54,500	NFR	...
New Mexico	N/R					...
New York	Budget Director	G	P	\$57,500	NFR	...
North Carolina	St. Bud. Ofc./Exec. Ast. to G.	G	PG	\$48,892	NFR	X
North Dakota	State Budget Officer	G	4 yrs.	\$31,044-45,864	NFR	...
Northern Marianas	N/R					...
Ohio	Dir., Ofc. of Budget & Mgmt.	GS	PG	\$33,779-46,634	NFR	...
Oklahoma	Director, State Finance	G	P	\$37,296	NFR	...
Oregon	Budget & Mgmt. Admin.	DG	P	\$34,452-43,956	NFR	X
Pennsylvania	Secy. of Budget/Admin.	G	PG	\$44,000	NFR	X
Puerto Rico	N/R					...
Rhode Island	Budget Officer	DG	I	\$37,958-43,104	MA + exp.	X
South Carolina	State Auditor	BC	I	\$28,314-40,132	NFR	X
South Dakota	Commissioner	G	PG	\$34,200	BA degree	X
Tennessee	Director of Budget	G	PG	\$51,504	Acct./Fis. Ctrl. exp.	...
Texas	Budget & Planning Dir.	G	PG	\$44,000-46,000	NFR	X
Utah	State Budget Director	G	P	\$35,000-51,000	Adv. degree & exp.	...
Vermont	Commissioner	G	PG	\$23,200-34,800	NFR	...
Virgin Islands	Director of Budget	G	P	\$33,600	NFR	...
Virginia	Dir., Dept. of Plng. & Bud.	G	PG	\$36,500-50,400	NFR	X
Washington	Director	GS	PG	\$62,300	NFR	...
West Virginia	Commissioner	G	PG	\$37,500-43,000	NFR	...
Wisconsin	Adm./D. of St. Ex. Bud.&Plng.	DG	P	\$46,800	NFR	X
Wyoming	Budget Administrator	DG	I	\$36,336-56,388	BA + 7 yrs exp.	X

Code

X - Yes
N/R - No Response

G - Governor
D - Department Head
DG - Department Head with Governor Approval
NS - Not Specified
P - Serves at the Pleasure of Appointing Officer
T - Tenure

BC - Budget Commissioner
CS - Civil Service or Merit System
GS - Governor with advice & consent of Senate
BC - Budget and Control Board
I - Indefinite
NFR - No formal requirements

Table 5
BUDGET AGENCY PERSONNEL

State or Other Jurisdiction	Total Positions in Agency	Professional	Non-Professional	Total Positions In Budget Function	Professional	Non-Professional	Top-Grade Professional	Lowest-Grade Professional	Civil Service &/or Merit Appointment
Alabama	18	14	4	18	14	4	\$39,702	\$15,171	Yes
Alaska	N/R								
American Samoa	N/R								
Arizona	17	14	3	17	14	3	\$25,328-34,394	\$15,406-20,284	Yes
Arkansas	21	18	3	21	18	3	\$17,680-27,144	\$ 8,710-13,338	No
California	357	272	85	168	137	31	\$38,640-49,980	\$14,904-23,472	Yes
Colorado	28	23	5	17	14	3	\$27,528-36,876	\$15,324-20,544	Yes
Connecticut	42	35	7	42	35	7	\$31,000-38,000	\$15,000-18,000	Yes
Delaware	N/R								
District of Columbia	N/R								
Florida	87	59	28	87	59	28	\$28,710-39,901	\$15,284	No
Georgia	115	85	30	48	39	9	\$22,320-34,620	\$13,386-20,436	Yes
Guam	N/R								
Hawaii	430	221	209	51	42	9	\$21,936-33,252	\$10,860-16,032	Yes
Idaho	25	18	7	13	11	2	\$24,108-32,304	\$12,168-16,320	Yes
Illinois	89	69	20	65	53	12	\$33,000-39,500	\$15,300	Yes
Indiana	24	17	7	24	17	7	\$37,258	\$15,886	No
Iowa	53	31	22	17	15	2	\$30,014-40,248	\$13,395-17,430	Yes
Kansas	28	22	6	23	18	5	\$27,744-44,508	\$17,856-24,660	Yes
Kentucky	40	24	16	28	19	9	\$22,584	\$9,384	Yes
Louisiana	41	31	10	24	24	0	\$37,740	\$13,572	Yes
Maine	12	9	3	12	9	3	\$16,744-22,194	\$13,354-17,306	Yes
Maryland	114	58	56	23	17	6	\$38,800-42,800	\$22,054	Yes
Massachusetts	42	34	8	30	26	4	\$24,367-30,317	\$12,260-14,466	Yes
Michigan (1)	1440	654	786	59	46	13	\$48,065	\$14,657-19,961	Yes
Minnesota	132	77	55	31	28	3	\$27,144-43,372	\$13,885-17,038	Yes
Mississippi	N/R								
Missouri	39.75	31	8.75	20	16	4	\$26,652	\$15,528	Yes
Montana	33	27	6	10	8	2	\$28,000	\$14,000	Yes
Nebraska	13	11	2	13	11	2	\$21,255-30,494	\$14,032-19,836	Yes
Nevada	18	9	9	12	9	3	\$29,267	\$12,841	Yes
New Hampshire	N/R								
New Jersey	81	55	26	65	44	21	\$24,082-32,511	\$13,408-18,099	Yes
New Mexico	N/R								
New York	331	234	97	196	151	45	\$45,821-53,821	\$12,834-15,231	Yes
North Carolina	80	48	32	48	30	18	\$25,908-37,860	\$18,612-27,312	Yes
North Dakota	11.75	7	4.75	5.50	5	.50	\$40,440	\$12,300	No
Northern Marianas	N/R								
Ohio	43	29	14	24	19	5	\$20,717-28,995	\$14,165-18,845	Yes
Oklahoma	62	22	40	10	8	2	\$33,336	\$11,952	Yes
Oregon	34	20	14	26	13	13	\$28,344-36,180	\$19,152-24,444	Lower Grades
Pennsylvania	381	N/A	N/A	54	44	10	\$25,819-33,198	\$14,142-18,328	Yes
Puerto Rico	N/R								
Rhode Island	28	22	6	22	22	0	\$28,860-32,815	\$13,706-15,948	Yes
South Carolina	21	15	6	12	9	3	\$28,000-40,000	\$22,376-31,716	No
South Dakota	24	18	6	11	8	3	\$23,000	\$14,700	No
Tennessee	15	13	2	15	13	2	\$20,916-30,144	\$11,940-16,716	Yes
Texas	49	35	14	14	11	3	\$30,000	\$20,000	No
Utah	12.5	11	1.5	12.5	11	1.5	\$25,000-37,000	\$16,400	Yes
Vermont	99	77	22	12	10	2	\$23,200-34,800	\$17,100-27,900	Yes
Virgin Islands	26	11	15	26	11	15	\$33,600	\$15,845	Yes
Virginia	99	80	19	60	56	4	\$29,930-40,890	\$13,120-18,340	Yes
Washington	119	97	22	29	25	4	\$28,248-36,156	\$13,140-16,812	Yes
West Virginia	550	50	500	20	8	12	\$15,000-35,000	\$ 9,000-12,000	Yes
Wisconsin	54	49	5	33	29	4	\$26,600-42,600	\$17,400-23,300	Yes
Wyoming	13	11	2	13	11	2	\$27,036-41,952	\$14,220-22,056	No

Code

N/A - Not Available
N/R - No Response

(1) Michigan: The Department is responsible for general administrative and services functions including purchasing, accounting, retirement administration, facilities management, motor transportation, management consulting, printing, etc. Agency totals are not comparable to those reported for other states included in this table. Total Positions In Budget Function includes 8 positions for revenue estimating and economic forecasting.

Table 6
BUDGET REQUEST GUIDELINES

State or Other Jurisdiction	Forms to Agency	Financial Guidelines			Written Policy Guidelines			Budget Preparation Procedural Manual Central Budget Office
		Estimates Submitted	Policy Statement	Agency Totals	Agencies/Programs	Specific Programs	Price/Cost Increase	
Alabama	July	Oct.-Nov.	...	X	...	X	X	(1)
Alaska	N/R							
American Samoa	N/R							
Arizona	June	September	X	...	X	...	X	X
Arkansas	July	Aug.-Sept.	X	...	X	...	X	X
California (2)	July	Sept.-Nov.	X	...	X	...	X	X
Colorado	June	Sept.-Oct.	X	X	X	X	X	X
Connecticut	July	September	X	...	X	...	X	(3)
Delaware	N/R							
District of Columbia	N/R							
Florida	July	Oct.-Nov.	X	...	X	...	X	X
Georgia	June	September	...	...	...	X	...	(4)
Guam	N/R							
Hawaii	May	August	X	...	X	...	X	X
Idaho	July	August	X	...	X	...	X	X
Illinois	July	Nov.-Dec.	X	(5a)	(5b)	...	...	...
Indiana	August	September	X	...	X	...	X	...
Iowa	June	September	X	...	X	(6)	X	X
Kansas	July	Sept.-Oct.	X	...	X	...	X	...
Kentucky	July	September	X	(7)	X	...	...	...
Louisiana	October	December	...	...	...	...	X	X
Maine	July	September	X	...	X	...	X	...
Maryland	July	September	X	X	...	...	X	...
Massachusetts	July	September	...	X	X	...	X	X
Michigan	May	Sept.-Oct.	X	...	X	...	X	X
Minnesota	June-July	October	X	...	X	...	X	X
Mississippi	N/R							
Missouri	June-July	October	...	...	X	...	X	X
Montana	April	July-Sept.	X	...	X	...	X	...
Nebraska	July	September	X	...	X	X	X	X
Nevada	July	September	X	...	...	...	X	X
New Hampshire	N/R							
New Jersey (8)	May-June	October	...	X	...	...	X	X
New Mexico	N/R							
New York	June-July	September	X	...	X	...	X	(9)
North Carolina	June	September	X	...	X	...	X	X
North Dakota	March	July	X	...	X	...	X	X
Northern Marianas	N/R							
Ohio	July	September	X	...	X	...	(10)	...
Oklahoma	July	September	...	...	X	...	X	X
Oregon	April	September	X	...	X	...	...	X
Pennsylvania	July	November	X	...	X	...	...	...
Puerto Rico	N/R							
Rhode Island	June	October	X	...	...	...	X	...
South Carolina	July	October	...	X	...	...	X	X
South Dakota	August	September	X	...	X	...	X	...
Tennessee	September	October	X	...	X	...	...	X
Texas (11)	Mar.-Apr.	June-July	X	...	X	X	...	...
Utah	May	September	X	X	X	X	X	X
Vermont	June	September	...	...	...	...	...	X
Virgin Islands	November	December	X	...	X	...	X	X
Virginia (12)	April	August	X	X	X	X	X	X
Washington	April	Aug.-Sept.	X	X	X	...	X	X
West Virginia	July	August	X	...	X	X	X	X
Wisconsin	April	September	X	X	X	...	X	X
Wyoming	August	September	X	X	X	...	X	X

Code
X - Yes
N/R - No Response

Table 6
BUDGET REQUEST GUIDELINES

(Footnotes)

- (1) **Alabama** – Budget Preparation Procedure Manuals are available for both central budget office and agencies.
- (2) **California** – Beginning with 1982-83, requests for program expansions will be considered only if a base analysis is submitted. By 1984-85 all programs will have undergone a base review.
By 1982-83 four of largest departments' budget appropriations will be scheduled by program. By 1983-84 remaining departments' budget appropriations will be based on a program basis rather than by category.
- (3) **Connecticut** – Budget Preparation Procedure Manual is the same for both the central budget office and the agencies.
- (4) **Georgia** – Budget office and program agencies use the same budget preparation manual.
- (5) **Illinois** – (a) Agencies requested to submit budget estimates at 90% of base; (b) Issue letters sent to agencies under the Governor.
- (6) **Kansas** – Specific program instructions from Governor to Cabinet agencies.
- (7) **Kentucky** – General guidelines are established for requests by program service levels, i.e. essential service, supplemental service, new service, and capital construction.
- (8) **New Jersey** – Utilizes zero-based budgeting requiring complete program justifications.
- (9) **New York** – Budget office and program agencies use the same budget preparation manual.
- (10) **Ohio** – Cost of continuing existing programs, with inflation factors, in proposed budget period by major expense category (e.g. personal service, maintenance). Base set at 90% of continuation cost. Requests may exceed base.
- (11) **Texas** – Months noted are for even numbered years. A second budget estimate is required in October.
- (12) **Virginia** – Statute provides for target to be prescribed for each agency and permits agency to request additional amount as "addendum".

Table 7
BUDGET FORMATS

State or Other Jurisdiction	Format of Agency Budget Request					Format of Appropriations to Agencies			
	Object Class	Lump Sum	Organizational Unit	Program	Other	Object Class	Lump Sum	Organizational Unit	Program
Alabama	X	X	...	X	Element	...	X	...	X
Alaska	N/R								
American Samoa	N/R								
Arizona	X	X	X	X	(1)	X	X	X	X
Arkansas	X	...	X	X	...	X	...	X	X
California(2)	X	X	X	X	X	...	...	...	...
Colorado	X	X	X	X	...	X	X	X	X
Connecticut	X	...	X	...	...	X	...	...	...
Delaware	N/R								
District of Columbia	N/R								
Florida(3)	X	X	X	X	Appro. Category	...	X	X	...
Georgia	X	(4a)	X	X	...	X	...	(4b)	...
Guam	N/R								
Hawaii	X	...	X	X	...	...	...	X	X
Idaho	X	...	...	...	Decision Unit	X	X	...	X
Illinois	X	(5)	X	X	...	X	X	X	X
Indiana	X	...	X	X	...	...	X	X	X
Iowa	X	X	X	X	Cost Centers	...	X	X	...
Kansas(6)	X	...	...	...	By Fund	...	...	...	X
Kentucky	X	...	X	X	...	...	X	X	...
Louisiana	X	...	...	...	...	X	X	X	X
Maine	X	X	X	X	(7)	X	...	...	...
Maryland	X	X	X	X	...	...	X	...	...
Massachusetts	X	...	X	X	...	X	...	X	...
Michigan	X	...	...	...	...	...	...	...	X
Minnesota	X	...	X	X	...	...	X	...	X
Mississippi	N/R								
Missouri	X	X	X	X	...	X	X	X	X
Montana	X	...	X	X	...	...	X	...	X
Nebraska	X	(8)	X	X	...	X	X	...	X
Nevada . . . . .	...	...	...	...	Line Item	...	X	...	X
New Hampshire	N/R								
New Jersey	X	...	X	X	...	...	X	X	X
New Mexico	N/R								
New York	X	X	X	X	...	X	X	X	X
North Carolina	X	(9a)	(9b)	X	Line Item	...	X	...	...
North Dakota	X	...	X	X	...	X	(10)	...	...
Northern Marianas	N/R								
Ohio	X	X	X	X	...	X	X	...	X
Oklahoma	X	...	X	X	...	X	X	X	X
Oregon	X	...	X	X	(11)	X	X	X	X
Pennsylvania	X	X	X	X	...	...	X	X	X
Puerto Rico	N/R								
Rhode Island	X	X	X	X	...	...	X	X	...
South Carolina	X	X	...	X	...	X	...	...	X
South Dakota	X	...	...	X	...	...	...	...	X
Tennessee	X	X	X	X	...	...	X	X	X
Texas	X	...	...	...	...	...	...	...	X
Utah	X	...	X	X	...	...	X	X	X
Vermont(12)	X	X	X	X	...	...	...	...	X
Virgin Islands(13)	X	X	X	...	Activity Unit	...	X	X	X
Virginia	X	...	X	X	Service Level	...	...	X	X
Washington	X	...	...	X	...	...	(14)	...	X
West Virginia	X	...	X	X	By Fund	X	...	...	X
Wisconsin	X	X	X	X	(15)	X	...	...	X
Wyoming	X	...	...	X	...	X	...	...	X

Code

X - Yes

N/R - No Response

Table 7
BUDGET FORMATS
(Footnotes)

- (1) **Arizona** – 90% of collections for licensing boards.
- (2) **California** – 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. (By 1983-84 departmental budget appropriation will be based on a program basis rather than by category.)
- (3) **Florida** – Appropriations are by organizational categories: salaries, other personal services, operating capital outlay, expense. Projects for fixed capital outlays are appropriated by project title but surpluses in one project can be spent on other projects in some agencies.
- (4) **Georgia** – a) Legislative and judiciary branch estimates not required; lump sum appropriations are presented for these branches; b) Organization Unit or Activity, which is an accumulation of programs.
- (5) **Illinois** – Occasional lump sum appropriation (e.g. first year of new agency).
- (6) **Kansas** – Salaries & Wages are broken out.
- (7) **Maine** – Line item appropriations for general fund agencies only.
- (8) **Nebraska** – Lump sum appropriations are used for university and community technical colleges.
- (9) **North Carolina** – a) Lump sum by institution used to continue present levels in higher education programs; b) Lump sum by purpose for expansions, new programs, and capital outlays.
- (10) **North Dakota** – Lump sum to legislative and judicial branches.
- (11) **Oregon** – Implementing Alternative Program Levels Budget System (APLS), utilizing program decision units.
- (12) **Vermont** – Personal service, operating expense, and grants are broken out.
- (13) **Virgin Island** – Activity Unit and Line Item.
- (14) **Washington** – Lump sums by agency with provisions for specific activities or programs.
- (15) **Wisconsin** – Requests also made by expenditures type (e.g. state operations, local assistance and aids to individuals and organizations).

Table 8 - Part A
BUDGET DOCUMENT CONTENT

State or Other Jurisdiction	Gov.'s Message	Executive and Budget Summary				Revenue Summary				Balance Sheet			
		Gen. Fund	Other State Funds	Non-Appro. State Funds	Fed. Funds	Gen. Funds	Other State Funds	Non-Appro. State Funds	Fed. Funds	Gen. Funds	Other State Funds	Non-Appro. State Funds	Fed. Funds
Alabama	X	X	X	X	A	X	X	X	A	...	...	...	...
Alaska	N/R												
American Samoa	N/R												
Arizona	...	X	X	X	NA	X	X	X	NA	X	X	X	NA
Arkansas	X	X	X	...	A	X	X	X	A	X	X	...	A
California	X	X	X	X	A/NA	X	X	(2a)	A	X	...	...	...
Colorado	X	X	X	X	A/NA	X	X	X	A	X	X	X	A/NA
Connecticut	X	X	X	X	A	X	X	X	NA	...	...	...	...
Delaware	N/R												
District of Columbia	N/R												
Florida	X	X	X	...	A/NA	X	X	...	A/NA	X	X	...	A/NA
Georgia	...	X	X	X	A	X	X	X	...	X	X	X	...
Guam	N/R												
Hawaii	X	X	X	...	A	X	X	...	A	X	X	...	...
Idaho	X	X	X	X	A/NA	X	...	...	...	X	...	...	A
Illinois	...	X	X	...	A	X	X	...	A	X	...	...	...
Indiana	...	X	X	...	A	X	X	X	NA	X	X	X	NA
Iowa	...	X	X	X	NA	X	X	X	A/NA	X	X	X	A/NA
Kansas	...	X	X	X	A/NA	X	X	X	A	X	...	...	...
Kentucky	X	X	X	X	A	X	X	X	A	X	...	...	A
Louisiana	X	X	X	...	A	X	X	...	A	X	X	X	NA
Maine	X	X	X	X	NA	X	X	X	NA	X	X	X	A
Maryland	X	X	X	...	A	X	X	...	A	X	...	...	NA
Massachusetts	X	X	X	...	NA	X	X	...	NA	X	X	...	A/NA
Michigan	X	X	X	...	A	X	X	...	A/NA	X	X	...	...
Minnesota	X	X	X	X	A/NA	X	X	...	...	X	X	...	...
Mississippi	N/R												
Missouri	X	X	X	...	A	X	X	...	A	X	X	...	A
Montana	X	X	X	...	A	...	...	...	A	...	...	...	...
Nebraska	...	X	...	...	...	X	...	...	...	...	...	...	...
Nevada	...	X	...	...	...	...	...	...	...	...	...	...	...
New Hampshire	N/R												
New Jersey	X	X	X	X	A/NA	X	X	X	A/NA	X	X	X	A
New Mexico	N/R												
New York	X	X	X	X	NA	X	X	...	...	X	...	...	...
North Carolina	...	X	X	X	A	X	X	...	A	...	...	...	...
North Dakota	X	X	X	...	A	X	X	...	A	...	...	...	...
Northern Marianas	N/R												
Ohio	...	X	X	X	A	X	X	X	A	...	...	...	...
Oklahoma	X	X	X	...	...	X	X	...	...	X	X	X	A
Oregon	X	X	X	X	A	X	X	X	A	X	X	...	...
Pennsylvania	X	X	X	X	A/NA	X	X	X	A/NA	X	X	...	...
Puerto Rico	N/R												
Rhode Island	X	X	X	...	A/NA	X	X	...	A/NA	X	X	...	A/NA
South Carolina	...	X	...	X	NA	X	...	X	NA	X	...	X	NA
South Dakota	X	X	X	...	A	X	X	...	A	X	X	...	A
Tennessee	...	X	X	...	A	...	...	...	...	X	X	...	A
Texas	X	X	X	...	A	...	...	...	A	X	X	X	A
Utah	X	X	X	X	A	X	X	X	A	...	...	...	...
Vermont	X	X	X	...	A	X	X	...	A	...	...	...	...
Virgin Islands	X	X	X	X	NA	X	X	X	NA	X	X	X	...
Virginia	X	X	X	X	A	X	X	...	A	X	X	...	A
Washington	X	X	X	X	A/NA	X	X	X	A/NA	X	X	...	...
West Virginia	X	X	X	X	A/NA	X	X	...	A/NA	...	...	...	...
Wisconsin	...	X	X	...	A	X	X	...	A	X	X	...	...
Wyoming	X	X	X	...	A	X	...	...	...	X	...	...	...

Code

- X - Yes
- A - Appropriated Federal Funds Only
- NA - Nonappropriated Federal Funds Only
- N/R - No Response

Table 8 - Part B
BUDGET DOCUMENT CONTENT

State or Other Jurisdiction	Narrative			Statistical Non-Budget Data			Separate Publications						
	Econ. Analysis	Revenue Estimate	Prog. Desc.	Justification	Work-load	No. of Emp.	Effect. Measures	Personnel Position	Budget Summary	Capital Constr.	Enacted Bud.	Appro.	Other
Alabama . . . . .	...	...	X	X	...	...	...	...	...	...	...	...	...
Alaska	N/R												
American Samoa	N/R												
Arizona . . . . .	...	...	X	X	...	X	...	...	...	...	...	X	(1)
Arkansas . . . . .	...	X	X	X	X	X	X	X	X	X	X	X	...
California	X	X	X	X	X	X	...	X	X	...	X	X	(2b)
Colorado	X	X	X	X	X	X	X	...	X	...	X	X	(3)
Connecticut	X	X	X	...	X	X	X	...	X	X	...	X	(4)
Delaware	N/R												
District of Columbia	N/R												
Florida	X	X	X	X	X	X	X	X	X	X	X	X	...
Georgia . . . . .	...	...	X	X	X	X	X	...	X	X	X	...	...
Guam	N/R												
Hawaii	X	X	X	X	X	X	X	...	...	...	...	...	(5)
Idaho	X	X	X	X	X	X	X	...	...	...	...	...	(6)
Illinois	X	X	X	...	X	...	X	X	...	X	X	...	...
Indiana . . . . .	...	...	X	...	...	...	...	...	X	...	...	...	(7)
Iowa . . . . .	...	...	X	...	...	...	...	...	X	X	X	...	...
Kansas	X	X	X	X	X	X	...	...	X	X	X	...	...
Kentucky . . . . .	...	X	X	...	...	...	...	...	...	X	X	X	...
Louisiana . . . . .	...	...	X	X	...	...	...	X	X	X	X	X	...
Maine . . . . .	...	...	X	...	...	...	...	X	X	...	...	...	...
Maryland . . . . .	...	X	X	...	X	X	...	...	X	X	...	X	...
Massachusetts . . . . .	...	X	X	...	X	X	...	...	X	...	...	...	...
Michigan	X	X	X	X	X	X	X	...	X	...	...	...	...
Minnesota	X	X	X	X	...	X	...	...	...	X	...	...	...
Mississippi	N/R												
Missouri	X	...	X	X	X	X	X	...	...	...	...	...	...
Montana . . . . .	...	...	X	X	X	X	...	...	X	...	...	...	...
Nebraska . . . . .	...	X	...	...	...	...	...	...	X	...	...	...	...
Nevada . . . . .	...	X	X	X	X	X	X	X	X	X	...	X	...
New Hampshire	N/R												
New Jersey . . . . .	...	...	X	...	...	X	X	X	X	X	...	X	(8)
New Mexico	N/R												
New York	X	X	X	...	X	X	X	...	X	...	...	...	...
North Carolina	X	X	X	...	...	...	...	...	X	...	...	X	...
North Dakota . . . . .	...	X	X	X	...	...	...	...	...	...	...	...	...
Northern Marianas	N/R												
Ohio	X	X	X	...	X	X	X	...	X	X	...	...	(9)
Oklahoma . . . . .	...	X	X	...	X	X	...	...	...	X	...	...	...
Oregon	X	X	X	X	X	X	X	...	X	X	...	...	...
Pennsylvania . . . . .	...	X	X	X	X	...	X	...	X	...	...	...	...
Puerto Rico	N/R												
Rhode Island	X	X	X	...	X	X	X	X	X	...	...	X	...
South Carolina	X	X	X	X	X	X	...	...	...	X	X	...	...
South Dakota . . . . .	...	X	X	...	...	...	...	...	X	X	...	...	...
Tennessee . . . . .	...	...	X	...	...	...	...	...	X	...	X	...	...
Texas . . . . .	...	...	X	...	X	X	X	X	X	X	X	X	(10)
Utah	X	X	X	X	X	X	X	X	X	X	X	X	...
Vermont . . . . .	...	...	X	...	...	...	...	...	X	...	...	X	...
Virgin Islands . . . . .	...	...	X	X	X	X	X	...	...	...	...	X	(11)
Virginia	X	X	X	X	X	X	...	X	X	X	X	X	...
Washington	X	X	X	X	X	X	...	...	X	X	X	X	...
West Virginia . . . . .	...	...	X	X	X	X	...	...	X	X	X	X	(12)
Wisconsin	X	X	X	X	X	X	...	...	X	X	X	X	...
Wyoming . . . . .	...	X	...	...	...	...	...	...	...	...	...	...	...

Code
N/R - No Response

Table 8
BUDGET DOCUMENT CONTENT
(Footnotes)

- (1) **Arizona** – Program Information Book, Federal Grant-In-Aid Book.
- (2) **California** – (a) Governmental cost funds; (b) Weekly Budget Change Book; Final Budget Summary.
- (3) **Colorado** – Current services projections (annually with projections for next five years).
- (4) **Connecticut** – Federal Funds Report; Economic Report of the Governor.
- (5) **Hawaii** – Variance Report; Program Memoranda.
- (6) **Idaho** – General Fund Revenue estimates and economic analysis.
- (7) **Iowa** – General fund statement October of each year.
- (8) **New Jersey** – Taxpayer's Guide to the Budget.
- (9) **Oklahoma** – Total Expenditures for Prior Fiscal Year; Total Tevenue Receipts for Prior Fiscal Year (both related to State Treasury funds).
- (10) **Utah** – Budget-in-Brief contains Budget Message, Summaries, Special Analysis; Legislature publishes appropriation report; supplemental wartime and performance memoranda available to appropriate committees.
- (11) **Virginia** – Workload data and evaluation aids where practicable.
- (12) **Wisconsin** – Executive Policy Issue Papers; Tax Exemption Study (required by statue).

Table 9, Part A
SELECTED BUDGET EXECUTION METHODS
 (Alabama to Missouri)

State or Other Jurisdiction	Position Control	Approval of Expenditures	
		Travel	Equipment
Alabama	Cannot exceed authorization	In-State: Agency Head Out-of-State: Governor	Agency head within appropriation
Alaska	N/R		
American Samoa	N/R		
Arizona	Maintained by Dept. of Admin.	In-State: Agency Head Out-of-State: Governor	Central Purchasing Office Bidding/Purchasing Procedures
Arkansas	Governor (rarely used)	In-State: Agency Head Out-of-State: Agency Head	Agency heads
California	Perm: Legislature; Temp: Dept of Fin; Classif: St. Personnel Bd	In-State: Agency Head Out-of-State: Dept of Fin/Gov	Agencies limited to bud. levels; Increases: Dept of Finance
Colorado	Authorized by Legislature; Ofc. of Plng. & Bud. implements	In-State: Agency Head Out-of-State: Agency Head	Agency Head
Connecticut	Approval of Executive Branch Positions by Ofc. of Pol. & Mngt.	In-State: Agency Head Out-of-State: Comptroller	Agency Head
Delaware	N/R		
District of Columbia	N/R		
Florida	Authorized by Legislature or Administration Commission	In-State: Program Director Out-of-State: Program Director	Agencies limited to budget authority
Georgia	Quar. work programs approved by Ofc. of Planning & Budget	In-State: Agency Head Out-of-State: Agency Head	Agency Head unless controls implemented by OPB
Guam	N/R		
Hawaii	Ceilings set by Governor for Executive branch agencies	In-State: Agency Head Out-of-State: Agency Head	Agency Head
Idaho	Div. of Fin. Mgt. reviews all personnel actions	In-State: Agency Head Out-of-State: Agency Head	Dept. of Administration, State Purchasing Office
Illinois	Ceilings set by Governor for Executive branch agencies	In-State: Agency Head Out-of-State: Agency Head	Agency Head
Indiana	Budget Director authorizes new and reclassifications	In-State: Agency Head; Out-of-State: Gov. and Budget Director	Bud. Dir. approves equipment leases & data proc. purchases
Iowa	Appr. by Exec. Council on recommendation of Pers. and Bud. Agencies	In-State: Agency Head Out-of-State: Executive Council	Dept. of General Service, Centralized Purchasing
Kansas	Permanent positions in approp. act; Increases: State Finance Council	Out-of-State: Gov. for Executive branch agencies	Special motor vehicles and communications equipment
Kentucky	Dept. of Personnel and Management	In-State: Agency Head Out-of-State: Dept. of Finance	Office of Policy and Management
Louisiana	Budget Office approves increases over table of organization	In-State: Agency Head Out-of-State: Agency Head	Budget Office: major items Agency Heads: minor items
Maine	Joint control by Governor and Legislature	In-State: Agency Head Out-of-State: Budget office	Agency head within appropriation
Maryland	Budget office or Board of Public Works approval required	Out-of-country: Board of Public Works	Dept. of Budget & State Planning
Massachusetts	Authorized by Legislature; Admin. & Fin. implement	In-State: Department Head Out-of-State: Dept Hd w/Gov. app.	Legislature and budget agency
Michigan	Author. by Legislature; Dept. Mgmt/Budget approves overruns	In-State: Agency Head Out-of-State: Agency Head	Approp. is sep. line item; allot. bal. tested for each expend.
Minnesota	Complement set by law, add. appv. by Com. of Fin. & Leg. Adv. Com.	In-State: Agency Head Out-of-State: Agency Head	Dept of Admin, procurement Division
Mississippi	N/R		
Missouri	Full-time equivalent's auth. by legislature	In-State: Agency Head Out-of-State: Ofc. of Admin.	Automobiles and contracts: Office of Administration

Code

N/R - No Response

Table 9, Part B
SELECTED BUDGET EXECUTION METHODS
(Montana to Wyoming)

State or Other Jurisdiction	Position Control	Approval of Expenditures	
		Travel	Equipment
Montana	Number and Classification: Budget Office	In-State: Agency Head Out-of-State: Agency Head	Purchasing Bureau
Nebraska	Dept. of Pers. & Bud. Div approves all positions	In-State: Agency Head Out-of-State: Agency Head/Gov. app.	Agency head and State Purch. Director for equipment over \$35
Nevada	Budget office approves new positions	In-State: Agency Head Out-of-State: Agency Head/Bud. Dir.	Budget office
New Hampshire	N/R		
New Jersey	Computerized system managed by Budget Bureau	In-State: Agency Head Out-of-State: Agency Head	Purchasing Bureau
New Mexico	N/R		
New York	Position Control ceilings set by Bud. Dir. for each agency	In-State: Agency Head Out-of-State: Agency Head	Agency Head
North Carolina	Budget office approves all authorized position class.	Out-of-Country: Director of Budget	Agency Head through purchasing procedures
North Dakota	Budget Office	In-State: Agency Head Out-of-State: Budget Director	Agency head with approval of Dept. of Accounts & Purch.
Northern Marianas	N/R		
Ohio	Position Class: Dept. Admin. Serv.; New Pos.: Ofc Bud./Mgmt.	In-State: Agency Head Out-of-State: Emergency Board	Non competitive bid equipment over \$3,000; Controlling Board
Oklahoma	Authorized by Legislature	In-State: Agency Head Out-of-State: Agency Head	Purchases over \$750 competitively bid—St. Central Purchasing Act
Oregon	Bud. & Mgmt. monitors emp. levels; Inc. app. by Legis. or Emer. Board	In-State: Agency Head Out-of-State: Executive Dept.	Data Processing Equip.; Exec. Dept. Other Pur.: Dept. of Gen. Serv.
Pennsylvania	Complement size: Budget Secretary	In-State: Agency Head & Comptroller Out-of-State: Agency Head & Comp.	Leases: Office of Budget and Administration
Puerto Rico	N/R		
Rhode Island	New positions: Budget Office	In-State: Agency Head Out-of-State: Agency Hd. & Bud. Ofc.	Budget Office
South Carolina	Perm. positions in approp. act; Inc.: Budget & Control Board	Out-of-Country: Budget Control Board	Data Processing Equip: Budget and Control Board
South Dakota	Full-time equivalents: Legis. Review Comm. & Auditor General	Out-of-Country: Budget Department	State Auditor
Tennessee	Division of Budget within approved levels	In-State: Agency Head Out-of-State: Dept. of Fin. & Adm.	Equipment over \$300: Division of Budget
Texas	State classification officer and Governor	In-State: Agency Head Out-of-State: Agency Head	Comptroller
Utah	Personnel Management	Agency with Finance Dept. approval	Agency through regular purchasing procedures
Vermont	Author. Positions: Dept. of Personnel; New Positions & realloc: Legis	In-State: Agency Out-of-State: Sec. of Admin.	Dept. of Budget and Management
Virgin Islands	New Positions: Legislature and Governor	In-State: Agency Head Out-of-State: Gov. or Lt. Gov.	Dept of Prop./Procurements w/ approval of budget office
Virginia	Employment Levels: Governor	In-State: Agency Head Out-of-State: Agency Head	Data Proc. Equip.: D. of Mgt. Anal. Telecom.: Va. Pub. Telecom. Cncl
Washington	Office of Fin. Mgmt control employment levels	In-State: Agency Head Out-of-State: Agency Head	Dept. of General Admin. Div. of Purchasing Guidelines
West Virginia	Dept of Fin/Admin approves all positions	In-State: Comr of Fin/Admin Out-of-State: Comr of Fin/Admin	Selected items of equipment require approval of Fin/Admin
Wisconsin	Additional Pos.: Bud. office with report to legislature	In-State: Agency Head Out-of-State: Agency Head	Review waivers to sealed bidding procedures & personal ser. contracts
Wyoming	Budget Div. in conjunction with Per. Div. of Dept. of Adm.	In-State: Agency Head Out-of-State: Governor	Agency Head

Code

N/R — No Response

(1) Oregon — Statute limits state work force to no more than 1.6% of state population.

Table 10
SELECTED BUDGET ADMINISTRATION RESPONSIBILITIES

State or Other Jurisdiction	Official or Agency Authorized to Approve Contracts	Official or Agency Authorized to Monitor Rate of Expenditures	Official or Agency Authorized to Monitor Purpose of Expenditures	Official or Agency Authorized to Make Program Decision Requiring Additional Appropriations
Alabama	Department of Finance	Department of Finance	Agency Head	Department of Finance
Alaska	N/R			
American Samoa	N/R			
Arizona	Division of Finance	Division of Finance	Division of Finance	Division of Finance
Arkansas	(1)	Office of Budgets	State Auditor	Appropriation required
California	Dept. of General Services	Department of Finance	Department of Finance	Department of Finance
Colorado	Contr. & Ofc. of Plng/Bud.	Contr. & Ofc. of Plng/Bud.	Contr. & Ofc. of Plng/Bud.	Ofc. of St. Plng/Bud.
Connecticut	Ofc. of Policy & Mgmt.	Ofc. of Policy & Mgmt.	Ofc. of Policy & Mgmt.	Ofc. of Policy & Mgmt.
Delaware	N/R			
District of Columbia	N/R			
Florida	Dept. of Gen. Services	Controller	Controller	Office of Plng/Bud
Georgia	Ofc. of St. Plng/Bud.	Ofc. of St. Plng/Bud.	Ofc. of St. Plng/Bud.	Ofc. of St. Plng/Bud.
Guam	N/R			
Hawaii	(2)	Department of Finance	Dept. of Actng. & Gen. Ser.	Department of Finance
Idaho	Agency Head	State Auditor	State Auditor	Dept of Financial Mgmt
Illinois	Bureau of the Budget	Bureau of the Budget	Office of Comptroller	Bureau of the Budget
Indiana	Budget Agency	Budget Agency	Budget Agency	Budget Agency
Iowa	Dept. Gen. Serv./Cent.Purch	Ofc. of State Comptroller	Ofc. of State Comptroller	Ofc. of State Comptroller
Kansas	D. of Accts./Reports/Purch.	Div. of Accts., Reports	Div. of Accts., Reports	Governor
Kentucky	Dept. of Purchases	Department of Finance	Department of Finance	Department of Finance
Louisiana	D. of Bud. & Fiscal Mgmt.	D. of Bud. & Fiscal Mgmt.	D. of Bud. & Fiscal Mgmt.	D. of Bud. & Fiscal Mgmt.
Maine	Bureau of the Budget	Bureau of the Budget	Bureau of the Budget	Bureau of the Budget
Maryland	Dept. of Bud. & Fiscal Plng.	Dept. of Bud. & Fiscal Plng.	Comptroller	Dept. of Bud. & Fis. Plng.
Massachusetts	Ofc. of Admin. & Fin.	Ofc. of Admin. & Fin.	Ofc. of Admin. & Fin.	Ofc. of Admin. & Fin.
Michigan	Dept. of Mgmt & Budget	Dept of Mgmt & Budget	DMB, Leg Auditor Gen	DMB, Governor, Legis
Minnesota	Department of Finance	Department of Finance	Department of Finance	Dept. Fin; Leg Advis Com
Mississippi	N/R			
Missouri	D. of Purch., Ofc. of Admin.	Div. of Budget & Planning	Div. of Actng., Ofc. of Adm.	Governor, Legislature
Montana	Dept. of Admin, Cent. Pur.	Legislative Auditor	Legislative Auditor	Ofc Bud & Prog. Planning
Nebraska	Div. of Purchasing	Division of Budget	Div. of Accounting	Governor
Nevada	Board of Examiners	Dept. of Administration	Dept. of Administration	Dept. of Administration
New Hampshire	N/R			
New Jersey	Div of Purch/Property	Div of Budget & Actng	Div of Bud & Actng	Div of Bud & Actng
New Mexico	N/R			
New York	Division of the Budget	Div. of the Budget (3)	Div. of the Budget (3)	Division of the Budget
North Carolina	Purchasing Division	State Budget & Mgmt.	State Budget & Mgmt.	State Bud & Mgmt
North Dakota	Dept. of Accts. & Purch.	Dept. of Accts. & Purch.	Dept. of Accts. & Purch.	Dept. of Accts. & Purch.
Northern Marianas	N/R			
Ohio	(4)	Ofc. of Budget & Mgmt.	Ofc. of Budget & Mgmt.	Ofc. of Budget & Mgmt.
Oklahoma	St. Bd of Public Affairs	Controller; St. Bud Ofc	State Budget Office	State Budget Office
Oregon	Executive Department	Executive Department	Executive Department	Executive Department
Pennsylvania	Dept. of Comptrollers	Ofc. of Budget & Admin.	Ofc of Bud & Admin	Ofc. of Budget & Admin.
Puerto Rico	N/R			
Rhode Island	Dept. of Administration	Dept. of Administration	Dept. of Administration	Dept. of Administration
South Carolina	Office of Budget	Office of Budget	Office of Budget	Office of Budget
South Dakota	Agency Head	Bureau of Fin. & Mgmt.	State Auditor	Bureau of Fin & Mgmt
Tennessee	Division of Budget	Division of Budget	Division of Budget	Division of Budget
Texas	Comptroller	Comptroller	Comptroller	Governor
Utah	Department of Finance	Department of Finance	Department of Finance	Governor
Vermont	Dept. of Budget & Mgmt.	Dept. of Budget & Mgmt.	Dept. of Budget & Mgmt.	Governor
Virgin Islands	Dept of Property/Procure.	Budget Office	Budget Office	Budget Office
Virginia	Dept. of Planning & Bud.	Dept. of Planning & Bud.	Comptroller	Dept. of Planning & Bud.
Washington	Agency Head	Ofc. of Financial Mgmt.	Ofc. of Financial Mgmt.	Governor
West Virginia	Dept. of Fin/Admin	Dept. of Fin/Admin	State Auditor	Dept. of Fin/Admin.
Wisconsin	Dept. of Admin. or Gov.	Div. of St. Bud. & Plng.	Div. of St. Bud. & Plng.	Div. of St. Bud. & Plng.
Wyoming	Purchasing Division	Adm. & Fiscal Control Dept.	Adm. & Fiscal Control Dept.	Adm. & Fis. Control Dept.

Code

N/R - No Response

- (1) Arkansas: Building Contracts - State Building Services; Professional Services - Legislative Committee
- (2) Hawaii: Attorney General, Department of Accounting and General Services, and Department of Personnel Services
- (3) New York: Utilizing reports from Department of Audit and Control
- (4) Ohio: Office of Budget and Management except Controlling Board approves non-bid contracts over \$10,000

Table II
AUTHORITY TO PREPARE REVENUE ESTIMATE

State or Other Jurisdiction	Authority to Prepare Original Estimate					Authority to Revise Estimate	
	Governor	Budget Agency	Board/ Commission	Statute	Other (Specify)	Governor or Budget Agency	Legislature
Alabama . . . . .	...	X	...	X	...	X	...
Alaska	N/R	...	...	...	...	...	...
American Samoa	N/R	...	...	...	...	...	...
Arizona	X	X	...	X	...	...	X
Arkansas . . . . .	...	X	(1)	X	...	X	Separate Estimate
California . . . . .	...	X	(1)	X	...	X	Separate Estimate
Colorado . . . . .	...	X	...	X	...	...	X
Connecticut . . . . .	...	X	...	X	...	X	X
Delaware	N/R	...	...	...	...	...	...
District of Columbia	N/R	...	...	...	...	...	...
Florida	X	X	...	X	...	X	X
Georgia	X	...	...	...	Const.	...	...
Guam	N/R	...	...	...	...	...	...
Hawaii . . . . .	...	...	X	X	...	X	X
Idaho . . . . .	...	...	X	...	Legis.	X	X
Illinois	X	X	...	X	...	X	Separate Estimate
Indiana . . . . .	...	X	...	X	...	...	X
Iowa	X	X	...	X	...	...	X
Kansas . . . . .	...	X	...	X	...	X	Separate Estimate
Kentucky	X	...	...	X	...	X	...
Louisiana . . . . .	...	X	...	...	...	...	X
Maine . . . . .	...	X	...	X	...	X	X
Maryland . . . . .	...	...	X	X	...	X	...
Massachusetts	X	X	...	X	...	X	X
Michigan	X	X	...	X	Const.	X	X
Minnesota	X	...	...	X	...	X	X
Mississippi	N/R	...	...	...	...	...	...
Missouri . . . . .	...	X	...	X	...	X	Implicitly
Montana	X	X	...	X	...	X	X
Nebraska	X	...	...	X	(2)	...	...
Nevada . . . . .	...	X	...	X	...	...	X
New Hampshire	N/R	...	...	...	...	...	...
New Jersey	X	...	...	X	...	X	X
New Mexico	N/R	...	...	...	...	...	...
New York	X	...	...	...	Const.	...	(3)
North Carolina	X	...	X	X	...	...	X
North Dakota . . . . .	...	X	...	...	...	X	X
Northern Marianas	N/R	...	...	...	...	...	...
Ohio . . . . .	...	X	...	X	...	...	X
Oklahoma	X	...	...	...	Const.	...	...
Oregon . . . . .	...	X	...	X	...	X	X
Pennsylvania . . . . .	...	X	X	X	(4)	...	...
Puerto Rico	N/R	...	...	...	...	...	...
Rhode Island . . . . .	...	X	...	X	...	X	X
South Carolina . . . . .	...	X	...	X	...	...	...
South Dakota . . . . .	...	X	...	X	...	...	X
Tennessee . . . . .	...	X	...	X	...	...	X
Texas . . . . .	...	...	X	X	...	...	...
Utah	X	X	...	X	...	X	X
Vermont . . . . .	...	X	...	X	...	X	X
Virgin Islands	X	X	...	X	...	X	...
Virginia	X	...	...	X	...	...	X
Washington . . . . .	...	X	X	X	...	X	X
West Virginia	X	X	...	X	...	X	(5)
Wisconsin . . . . .	...	X	...	X	...	X	X
Wyoming . . . . .	...	...	...	X	...	X	X

Code

X - Yes
N/R - No Response

- (1) California: The Commission on State Finance makes independent revenue projections. The Governor and Legislature, however, are not required to use these projections as the basis for their expenditures. The Commission is composed of the Director of Finance, State Treasurer, State Controller, and four members of the Legislature.
- (2) Nebraska: Although the Governor is responsible for revenue projections, the Department of Revenue does the actual projections and they are not changed.
- (3) New York: Although the Legislature does not have specific authority to change revenue estimates, it does use its own estimates to determine funds available for appropriation.
- (4) Pennsylvania: Department of Revenue in conjunction with the Secretary of Budget shall make revenue estimates.
- (5) West Virginia: Not without increasing taxes.

Table 12
ECONOMIC ADVISORY AGENCIES

State or Other Jurisdiction	Council of Economic Advisors	Source of Authority	Official or Agency Employing Full-time Economic Advisor	Official or Agency Using Econometric Models in Revenue Estimating
Alabama . . . . .	...	...	...	...
Alaska	N/R			
American Samoa	N/R			
Arizona	(1)	Informal	Joint Leg. Budget Committee	Joint Legislative Budget Comm.
Arkansas	X	Informal	Dept. of Finance and Admin.	Council of Economic Advisors
California	X	Informal	Department of Finance	Department of Finance
Colorado	X	Exec. Order	Ofc of State Planning & Budgeting	Ofc. of State Planning & Budgeting
Connecticut	X	Statute	...	Dept. of Budget & Financial Mgmt.
Delaware	N/R			
District of Columbia	N/R			
Florida	X	Exec. Order	Ofc. of Planning & Budgeting	Ofc. of Planning & Budgeting
Georgia . . . . .	...	...	Office of Planning & Budget	Office of Planning & Budget
Guam	N/R			
Hawaii . . . . .	...	...	Dept. of Planning & Economic Dev.	...
Idaho . . . . .	...	...	Division of Financial Management	Division of Financial Management
Illinois . . . . .	...	...	...	Bureau of the Budget
Indiana . . . . .	...	...	...	State Budget Committee
Iowa	X	Informal	State Comptroller	State Comptroller & Univ. of Iowa
Kansas . . . . .	...	...	Division of the Budget	Division of the Budget
Kentucky	X	Statute	Department of Revenue	Department of Revenue
Louisiana	X	Informal	...	Div. of Admin. & Legis. Fiscal Ofc
Maine . . . . .	...	...	Executive Department	Executive Department
Maryland . . . . .	...	...	...	Comptroller & Dept of Bud/Fiscal Plng
Massachusetts	X	Exec. Order	...	Department of Revenue
Michigan . . . . .	...	...	Office of Revenue/Tax Analysis	Office of Revenue/Tax Analysis
Minnesota	X	Informal	Department of Finance	Under Consideration
Mississippi	N/R			
Missouri . . . . .	...	...	Division of Budget & Planning	Division of Budget & Planning
Montana . . . . .	...	...	Governor's Office	Budget Office/Dept. of Revenue
Nebraska . . . . .	...	...	Department of Revenue	Department of Revenue
Nevada . . . . .	...	...	...	...
New Hampshire	N/R			
New Jersey	X	Statute	Economic Policy Council	...
New Mexico	N/R			
New York . . . . .	...	...	...	Under Development
North Carolina . . . . .	...	...	Office of State Budget	Division of State Planning
North Dakota	X	Exec. Order	Federal Aid Coordinator Office	Tax Dept. & Office of the Budget
Northern Marianas	N/R			
Ohio . . . . .	...	...	Consultant	Office of Budget and Management
Oklahoma . . . . .	...	...	Tax Commission	Tax Commission
Oregon . . . . .	...	...	...	Under Development
Pennsylvania . . . . .	...	...	...	Dept. of Revenue & Ofc of Bud./Admin.
Puerto Rico	N/R			
Rhode Island	X	Statute	Governor's Office	Division of Budget
South Carolina	X	Exec. Order	Budget & Control Board	Budget & Control Board
South Dakota . . . . .	...	...	...	Bureau of Finance & Management
Tennessee . . . . .	...	...	Dept. of Revenue & Univ. of Tenn.	Dept. of Revenue & Univ. of Tenn.
Texas . . . . .	...	...	Gov's Bud & Plng Ofc; Leg. Bud Dir	Comptroller
Utah	X	Informal	Tax Commissioner	Governor, Tax Comm., + Legislature
Vermont	X	Exec. Order	...	Dept. of Budget & Management
Virgin Islands	X	Exec. Order	Department of Commerce	...
Virginia	X	Informal	Dept. of Tax. & Dept. of Planning/Bud.	Dept. of Tax. & Dept. of Planning/Bud.
Washington	X	Statute	Office of Financial Management	Department of Revenue
West Virginia	X	Statute	Gov's Ofc. of Econ. & Comm. Dev.	Tax Department
Wisconsin . . . . .	...	...	...	Dept. of Revenue & Budget Office
Wyoming . . . . .	...	...	...	Dept. of Admin. & Fiscal Control

Code

X - Yes

N/R - No Response

(1) Arizona: University and private sector groups used for all economic advisory and econometric functions.

Table 13
CAPITAL OUTLAY PROJECTIONS

State or Other Jurisdiction	Years Beyond Budget*	Estimates Originated by Agencies	Executive Budget Agency	Capital Budget Analysis		Capital Outlay Budget Document
					Other	
Alabama . . . . .	...	X	X	...	...	Executive Budget
Alaska	N/R					
American Samoa	N/R					Executive Budget
Arizona	5	X	X	...	...	Requests for Capital Outlay
Arkansas	2	X	X	Dept. General Servs./Offc. of St. Architect	...	Executive Budget
California . . . . .	...	...	X	...	...	Governor's Budget
Colorado	5	X	X	...	...	Governor's Budget
Connecticut . . . . .	...	X	X	...	...	Governor's Budget
Delaware	N/R					
District of Columbia	N/R					
Florida	4	X	X	Dept. of General Services	...	Governor's Budget
Georgia	3	X	X	...	...	Bud. Report Vol. III, Capital Bud.
Guam	N/R					Multi-year Program/Financial Plan
Hawaii	4	X	X	...	...	Executive Budget
Idaho	Variable	X	X	Permanet Bldg. Fund Advisory Council	...	Executive Budget
Illinois	2	X	X	...	...	Executive Budget
Indiana . . . . .	...	...	...	...	...	Executive Budget
Iowa . . . . .	...	...	...	...	...	Executive Budget
Kansas	4	X	X	State Building Advisory Commission	...	Executive Budget
Kentucky . . . . .	...	X	X	...	...	Executive Budget
Louisiana	5	X	X	...	...	Capital Outlay Budget
Maine	6	...	X	Bureau of Public Improvements	...	Governor's Budget
Maryland	5	X	X	Department of State Planning	...	Executive Budget
Massachusetts	Variable	X	X	Division of Central Service	...	Capital Outlay Budget
Michigan	5	...	X	Bureau of Facilities	...	Executive Budget
Minnesota	4	X	X	...	...	Capital Budget
Mississippi	N/R					
Missouri	4	X	X	Ofc. of Admin., Div. of Design & Const.	...	Executive Budget
Montana	2	X	X	...	...	Executive Budget
Nebraska	6	X	X	Bldg. Division, Dept. of Admin. Services	...	Executive Budget
Nevada . . . . .	...	...	...	Public Works Board	...	Executive Budget
New Hampshire	N/R					
New Jersey	6	X	X	...	...	Budget Message
New Mexico	N/R					
New York	5	X	X	...	...	Executive Budget
North Carolina . . . . .	...	...	X	...	...	Executive Budget
North Dakota . . . . .	...	X	X	...	...	Executive Budget
Northern Marianas	N/R					
Ohio	6	X	X	...	...	Capital Plan
Oklahoma	5	X	X	...	...	Executive Budget
Oregon	4	X	X	...	...	Executive Budget
Pennsylvania	4	X	X	...	...	Governor's Budget
Puerto Rico	N/R					
Rhode Island	12	X	X	...	...	Capital Development Program
South Carolina	2	X	X	...	...	Executive Budget
South Dakota	3	...	X	...	...	Governor's Budget
Tennessee	4	X	X	Planning Office	...	Executive Budget - 5 Yr. Capital
Texas	1	X	X	...	...	Executive Budget
Utah	10	X	X	State Building Board	...	Executive Budget (1)
Vermont	10	X	...	State Planning Office	...	Policy Statement on Capital Debt
Virgin Islands . . . . .	...	X	X	...	...	Executive Budget
Virginia	4	X	X	...	...	Executive Budget
Washington	4	X	X	...	...	Governor's Budget
West Virginia	Varies	X	X	...	...	...
Wisconsin	3	X	X	Div. of St. Facilities Management	...	Capital Budget
Wyoming . . . . .	...	X	X	Capital Building Commission	...	Executive Budget

Code

X - Yes

N/R - No Response

(1) Utah: Also published separately as, Ten Year Building Program for State Institutions and Agencies and Space Utilization Report.

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

Table 14
OPERATING EXPENSE PROJECTIONS

State or Other Jurisdiction	Years Beyond Budget*	Estimates Originated by Agencies	Agency Analysis Executive Budget	Operating Expense Budget Document
Alabama . . . . .	...	X	X	Budget Document
Alaska	N/R			
American Samoa	N/R			
Arizona	5	...	X	Executive Budget
Arkansas	2	X	X	Budget Manual
California . . . . .	...	...	X	Executive Budget
Colorado	5	...	X	Governor's Budget
Connecticut . . . . .	...	X	X	Governor's Budget
Delaware	N/R			
District of Columbia	N/R			
Florida	5	X	...	...
Georgia . . . . .	...	...	...	...
Guam	N/R			
Hawaii	4	X	X	Multi-year Program & Financial Plan
Idaho . . . . .	...	...	...	...
Illinois . . . . .	...	...	X	...
Indiana . . . . .	...	...	...	...
Iowa . . . . .	...	...	...	...
Kansas	4-5	X	X	Executive Budget
Kentucky . . . . .	...	X	X	Executive Budget
Louisiana	5	X	X	...
Maine . . . . .	...	...	...	...
Maryland	5	X	X	Executive Budget
Massachusetts	1	X	X	Executive Budget Recommendations
Michigan	1	X	X	...
Minnesota	4	X	X	...
Mississippi	N/R			
Missouri . . . . .	...	...	...	...
Montana . . . . .	...	X	X	Executive Budget
Nebraska . . . . .	...	X	X	Executive Budget
Nevada . . . . .	...	...	...	...
New Hampshire	N/R			
New Jersey	6	X	X	Annual Capital Improvement Plan
New Mexico	N/R			
New York	5	X	X	Executive Budget
North Carolina . . . . .	...	...	...	...
North Dakota	2	X	X	...
Northern Marianas	N/R			
Ohio	1	X	X	...
Oklahoma	5	X	X	Executive Budget
Oregon . . . . .	...	...	...	...
Pennsylvania	4	X	X	Governor's Budget
Puerto Rico	N/R			
Rhode Island . . . . .	...	...	...	...
South Carolina . . . . .	...	...	...	...
South Dakota . . . . .	...	X	X	Governor's Budget
Tennessee	1	X	X	Executive Budget
Texas	1	X	X	Operating Budget
Utah	1	X	...	...
Vermont	1	X	X	Executive Budget
Virgin Islands . . . . .	...	X	X	Executive Budget
Virginia	4	X	...	Executive Budget
Washington . . . . .	...	...	...	...
West Virginia	varies	X	X	...
Wisconsin	2	X	X	Executive Budget
Wyoming . . . . .	...	X	X	Executive Budget

Code

- N/R - No Response
- X - Yes

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

Table 15
CONTINGENCY/EMERGENCY FUNDS

State or Other Jurisdiction	1981 Appro.	Official or Agency Authorized to Allocate Funds	Funds Available For					Unexpended Funds May Be Carried Forward To New Fiscal Year
			Deficiencies	Unexpended Expend.	Authorized Programs	Natural Disaster	Public Safety	
Alabama	\$ 745,480	Governor	X	X	X	X	X	...
Alaska	N/R							
American Samoa	N/R							
Arizona	\$ 2,500,000	Governor	...	...	...	X	X	...
Arkansas	\$ 500,000	Governor	(1)	...	...	X	X	...
California (2)	\$ 4,500,000	Dept. of Finance	X	X	X	X	X	(3)
Colorado	\$ 200,000	Governor	...	...	...	X	X	(3)
Connecticut	\$ 100,000	Governor	...	X	...	...	...	...
Delaware	N/R							
District of Columbia	N/R							
Florida	\$ 500,000	Admin. Commission	X	X	X	X	X	...
Georgia	\$ 2,000,000	Governor	X	X	...	X	X	...
Guam	N/R							
Hawaii	\$ 2,350,000	Governor	...	X	...	X	...	...
Idaho	\$ 250,000	Governor	...	X	...	X	X	X
Illinois	\$ 425,000	Governor	...	...	...	X	X	...
Indiana	(4)	Budget Agency	X	X	X	X	X	Within biennium
Iowa	Unlimited	Exec. Council	...	...	...	X	X	...
Kansas	\$ 1,000,000	St. Finan. Council	...	...	...	X	X	...
Kentucky . . . . .	...	...	...	...	...	...	...	...
Louisiana	\$ 4,500,000	Legislature	...	X	...	X	X	...
Maine	\$ 350,000	Governor	X	X	...	X	X	...
Maryland	\$ 2,000,000	(5)	X	X	X	X	X	...
Massachusetts	\$ 2,800,000	Governor (w/Leg. app.)	X	X	X	X	X	...
Michigan	(6)	Governor	...	...	...	X	X	...
Minnesota	\$12,000,000	(7)	X	X	...	X	X	Within biennium
Mississippi	N/R							
Missouri	\$ 150,000	Gov./Com. of Adm.	...	...	...	X	X	...
Montana	\$ 375,000	Governor	...	...	...	X	X	...
Nebraska	\$ 1,000,000	Governor	...	X	...	X	...	...
Nevada	\$ 5,000,000	Leg. Fin. Com./Gov.	X	X	X	X	X	Within biennium
New Hampshire	N/R							
New Jersey	\$ 2,100,000	Director/Governor	X	X	...	X	X	...
New Mexico	N/R							
New York	\$ 4,500,000	Gov. & 5 legislators	...	...	...	X	X	...
North Carolina	\$ 2,000,000	Council of State	X	X	...	X	X	...
North Dakota	\$ 500,000	Emergency Commission	...	...	X	...	X	...
Northern Marianas	N/R							
Ohio	(8a)	Controlling Board	X	X	X	X	X	(8b)
Oklahoma	\$ 300,000	Gov./Controlling Bd.	...	...	...	X	X	X
Oregon	\$49,847,665	Emergency Board	X	X	X	X	X	...
Pennsylvania	\$ 5,000,000	Governor	...	...	...	X	X	...
Puerto Rico	N/R							
Rhode Island	\$ 350,000	Gov./Dir. of Admin.	X	X	X	...	X	W/Gov. approval
South Carolina	\$ 150,000	Budget & Control Bd.	X	X	...	...	X	...
South Dakota	\$ 500,000	Com. on Appro.	X	X	X	X	X	X
Tennessee	\$ 1,000,000	Governor	X	X	...	X	X	...
Texas	\$ 6,000,000	Governor	X	X	...	X	X	...
Utah	\$ 250,000	Governor	(9)	...	...	X	X	...
Vermont	\$ 550,000	Emergency Board	X	X	X	X	X	(10)
Virgin Islands	\$ 75,000	Governor/Lt. Gov.	X	X	X	X	...	(11)
Virginia (12)	\$ 175,000	Governor	X	X	X	X	X	Within biennium
Washington	\$ 1,800,000	Governor	...	...	...	(13)	(13)	...
West Virginia	\$ 1,000,000	Governor/Legislature	X	X	...	X	...	...
Wisconsin	\$ 760,000	St. Com. on Fin.	...	...	...	X	X	In limited cases
Wyoming	\$ 870,000	Governor	X	X	...	X	X	...

Code

X - Yes
N/R - No Response

Table 15
CONTINGENCY/EMERGENCY FUNDS
(Footnotes)

- (1) **Arkansas** – An account for unfunded authorization 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** – In addition \$2,500,000 is available for loans from the "Reserve for Contingencies or Emergencies." Loans cannot be made if they would require a future legislative appropriation for repayment.
- (3) **Colorado** – Yes, with approval of Comptroller and State Planning and Budgeting Office.
- (4) **Indiana** – Lease Rental Contingency Fund, \$400,000; Salary Adjustment Contingency Fund, \$30,600,000; Departmental and Institutional Emergency Fund, \$8,000,000; Emergency Reclassification Contingency Fund, \$400,000; Travel Contingency Fund, \$600,000 for the 1979-81 biennium.
- (5) **Maryland** – State Board of Public Works is composed of the Governor, Comptroller, and Treasurer.
- (6) **Michigan** – A portion of an appropriation of \$506,000 may be used for compensation of National Guard members for State emergency duty as determined by the Governor.
- (7) **Minnesota** – Governor, Legislature, and Executive Council.
- (8) **Ohio** – (a) \$9,195,830 is a biennium total; (b) Yes, with approval of Controlling Board.
- (9) **Utah** – Restricted to emergency cost overrun.
- (10) **Vermont** – Yes, if statutorily authorized.
- (11) **Virgin Islands** – Yes, if statutorily authorized.
- (12) **Virginia** – Contingency funds are available for unrestricted use by the Governor. For emergency expenditures not subject to reasonable anticipation by General Assembly, the Governor may authorize appropriation deficits only in programs for which some appropriation has been made.
- (13) **Washington** – Funds are 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.
- (14) **Wisconsin** – A special appropriation in the Department of Military Affairs also is available.

Table 16
TRANSFER OF APPROPRIATIONS

State or Other Jurisdiction	Official or Agency Authorized to Transfer Appropriations Between:			Maximum Amount of Appropriation Transfer Between:		
	Departments or Programs in Separate Department	Program or Organizational Unit Within a Department	Object Class Within a Program or Organizational Unit	Departments or Programs in Separate Department	Programs or Organizational Unit Within a Department	Object Class Within a Program or Organizational Unit
Alabama	not allowed	Governor	Agency Head	-0-	unlimited	unlimited
Alaska	N/R					
American Samoa	N/R					
Arizona	not allowed	Dept. of Admin.	Dept. of Admin.	unlimited	unlimited	unlimited
Arkansas	not allowed	(1a)	Leg. Council	-0-	(1b)	unlimited
California	not allowed	Dept. of Fin.	Dept. of Fin.	-0-	20% of item	20% of it.
Colorado	Governor	(2a)	Governor	unlimited	unlimited	(2b)
Connecticut	not allowed	(3)	Agency Head	-0-	(3)	unlimited
Delaware	N/R					
District of Columbia	N/R					
Florida	special statute	PI/Bud Ofc	Governor	Statute	5%	5%
Georgia	not allowed	Ofc PI/Bud (4)	Gov & Leg Cmte	-0-	unlimited	unlimited
Guam	N/R					
Hawaii	not allowed	Governor	Dept. of Finance	-0-	unlimited	unlimited
Idaho	not allowed	Div. Fin/Mgmt	Div. Fin. & Mgmt.	-0-	10%	(5)
Illinois	not allowed	Governor	Governor	-0-	10%	(6)
Indiana	St Board of Finance	Budget Agency	Budget Agency	unlimited	unlimited	unlimited
Iowa	Gov. & Comptroller	Gov/Comptroller	Gov. & Comptroller	unlimited	unlimited	unlimited
Kansas	not allowed	Governor	Governor	-0-	unlimited	unlimited
Kentucky	not allowed	Ofc. Pcly/Mgmt	Ofc. Policy/Mgmt.	-0-	unlimited	unlimited
Louisiana	Budget & Fiscal Mgmt.	Bud/Fiscal Mgmt.	Bud/Fiscal Mgmt.	\$20,000	10% Social Services	(7)
Maine	not allowed	Gov. & Bud. Dept.	Budget Dept.	-0-	unlimited	unlimited
Maryland	(8)	Gov. & Bud. Dept.	Budget Dept.	(8)	(8)	(8)
Massachusetts	not allowed	not allowed	Secy. of Admin.	-0-	-0-	unlimited
Michigan	not allowed	(9)	(9)	(9)	(9)	(9)
Minnesota	not allowed	Dept. of Finance	Agency	-0-	unlimited	unlimited
Mississippi	N/R					
Missouri	not allowed	not allowed	not allowed	-0-	-0-	-0-
Montana	not allowed	Governor	Agency	-0-	unlimited	unlimited
Nebraska	not allowed	not allowed	Agency	-0-	-0-	unlimited
Nevada	not allowed	not allowed	Adm/Leg Fin. Cmte.	-0-	-0-	unlimited
New Hampshire	N/R					
New Jersey	(10a)	Budget Dir.	Agency Head	unlimited	(10b)	unlimited
New Mexico	N/R					
New York	not allowed	Division of Budget	Division of Budget	-0-	(11)	unlimited
North Carolina	not allowed	Ofc. St Bud/Mgmt	Agency	-0-	unlimited	unlimited
North Dakota	not allowed	Agency	Emergency Comm.	-0-	unlimited	unlimited
Northern Marianas	N/R					
Ohio	Controlling Board	Controlling Board	Controlling Board	unlimited	unlimited	unlimited
Oklahoma	(12)	(12)	(12)	(12)	(12)	(12)
Oregon	not allowed	Emergency Board	Emergency Board	-0-	unlimited	unlimited
Pennsylvania	not allowed	Agency	Budget Office	-0-	unlimited	unlimited
Puerto Rico	N/R					
Rhode Island	not allowed	Gov. Dept. Adm.	Dept. of Admin.	-0-	unlimited	unlimited
South Carolina	Budget & Control Bd	Bud. & Contrl Bd	Budget & Control Bd	unlimited	unlimited	unlimited
South Dakota	Bur. of Fin & Mgmt	Bur. of Fin/Mgmt	Bur. of Fin & Mgmt	Aprp. Amnt	Aprp. Athrty	Aprp. Athrty
Tennessee	Gov. & Legislature	Fin/Admin & Leg.	Dept. of Fin./Admin	unlimited	unlimited	unlimited
Texas	not allowed	Agency Head	Agency Head	-0-	unlimited	unlimited
Utah	not allowed	Governor	Governor	(13)	(13)	(13)
Vermont	not allowed	Sec Adm/Emgy Bd	Sec. of Admin.	-0-	\$25,000; over/25,000	unlimited
Virgin Islands	not allowed	Legislature	Agency	-0-	unlimited	unlimited
Virginia	Governor	Governor	Agency	unlimited	unlimited	unlimited
Washington	not allowed	Governor	Governor	-0-	(14)	unlimited
West Virginia	not allowed	Agency Head	not allowed	-0-	unlimited	-0-
Wisconsin	Jt. Finance Cmte.	Budget Office	Budget Office	unlimited	unlimited	unlimited
Wyoming	not allowed	not allowed	Governor	-0-	-0-	unlimited

Code

N/R - No Response

Table 16
TRANSFER OF APPROPRIATIONS
(Footnotes)

- (1) **Arkansa** – (a) Allowed only for Department of Human Services and a few isolated agencies; (b) unlimited if allowed.
- (2) **Colorado** – (a) Governor limited to instances by Executive Order; (b) Not allowed for personnel service.
- (3) **Connecticut** – Governor may approve transfer items of \$10,000 or less; Finance Advisory Committee (Gov., Lt. Gov., Treas., Compt., 2 Sen. 3. Rep.) must approve transfers greater than \$10,000.
- (4) **Georgia** – Must be within a single budget unit.
- (5) **Idaho** – 10% between object classes except personnel costs. Transfers not permitted into Personnel costs.
- (6) **Illinois** – Max 2% between object classes except Personal Services—Personal Services transfer—in permitted no transfer—out with approval of the Governor.
- (7) **Louisiana** – Unlimited with approval of Division of Administration and Legislative Budget Committee.
- (8) **Maryland** – Other than \$2 million emergency/contingency fund there are no inter-departmental transfers unless specifically authorized by budget.
- (9) **Michigan** – Transfer between object (line item) appropriation require approval by Senate and House appropriations Committees and the State Administrative Board. Legislative approval is waived if the transfer is to pay employee fringe benefits and is not more than 3% or \$30,000 whichever is greater. The maximum allowed under this provision is \$50,000.
- (10) **New Jersey** – (a) If function or program is transferred, by Executive Order or Legislation, then transfers of appropriations are permitted for the transferred program; (b) when a cumulative total of \$200,000 in any account is reached approval by the Legislature's Office of Legislative Services is required.
- (11) **New York** – 5% unless appropriation language is more permissive.
- (12) **Oklahoma** – Within an agency transfers can be made between line item of appropriation, appropriation allotments, work programs, or work program allotments. The Director of State Finance can approve up 10% of the line item. A board composed of the Governor, President Pro Temp of the Senate, and the Speaker of the House can approve up to 25% of line item.
- (13) **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.
- (14) **Washington** – Unless otherwise specified in appropriation bill.

Table 17
ALLOTMENTS

State or Other Jurisdiction	Statute Authori- zation of Allotment for Budget Control	Agency or Official with Allotment Authority	Frequency of Allotments			Allotments Applied to:		Frequency of Allotment Requests	Agency or Official Approving Allotment Overrun
			Quar- terly	Monthly	Other	All Agencies	All Funds		
Alabama	X	State Budget Office	X	...	X	X	X	Quarterly	Budget Officer
Alaska	N/R								
American Samoa	N/R								
Arizona	X	Dept. of Finance	X	...	...	X	...	Annually	Department of Finance
Arkansas	X	Office of Budgets	X	...	...	X	(1)	Annually	Office of Budgets
California . . . . .	...	Dept. of Finance	X	...	...	X	X	Annually	Department of Finance
Colorado	X	Div. of Budget	...	...	...	X	X	Annually	Division of Budget
Connecticut	X	Governor	X	...	...	X	X	Annually	...
Delaware	N/R								
District of Columbia	N/R								
Florida	X	Ofc. Png & Bud	X	...	...	X	...	Quarterly	...
Georgia	X	Governor	X	...	Need	X	X	Quarterly	Ofc. of State Png./Bud.
Guam	N/R								
Hawaii	X	Dept. of Finance	X	...	...	(2)	(2)	Annually	...
Idaho	X	Div. of Fin. Mgmt.	...	...	S/A	X	X	Annually	...
Illinois	(3)	(3)	X	...	...	...	X	Annually	...
Indiana	X	Budget Agency	X	...	...	X	...	Quarterly	Budget Agency
Iowa	X	Comptroller	X	...	...	X	X	...	Comptroller
Kansas ⁽⁴⁾
Kentucky	X	Ofc. for Pol./Mgmt.	X	...	...	X	...	Annually	...
Louisiana	X	Budget Office	X	...	...	X	X	Monthly	Budget Office
Maine	X	Governor	X	...	...	X	X	Annually	...
Maryland	X	D. of Bud/Fiscal Png	...	...	...	...	...	Never used	Comptroller/Budget Ofc
Massachusetts	X	Secy/Admin/Fin	X	...	...	...	...	Quarterly	...
Michigan	X	Budget Director	X	...	...	X	X	Annually	...
Minnesota	X	Dept. of Finance	...	...	Anly	X	X	Annually	...
Mississippi	N/R								
Missouri	X	Governor	X	...	...	X	X	Annually	Division of Budget
Montana . . . . .	...	...	...	...	...	...	...	...	...
Nebraska	X	Budget Division	X	...	...	X	X	...	Budget Division
Nevada	X	Dept. of Admin.	...	...	...	(5)	...	As needed	Dept. of Administration
New Hampshire	N/R								
New Jersey	X	Budget Director	X	...	...	X	...	Annually	Budget Director
New Mexico	N/R								
New York	X	Div. of Budget	...	...	Need	X	X	No fixed time	...
North Carolina	X	Ofc. of State Bud.	X	...	...	X	X	...	Office of State Budget
North Dakota	X	Dept. of Acts/Purch.	X	...	...	...	...	As needed	(6)
Northern Marianas	N/R								
Ohio	X	Ofc. of Bud./Mgmt.	X	...	...	X	(7)	Annually	Ofc. of Budget & Mgmt.
Oklahoma	X	Dept. of St Fin	X	...	...	X	...	Quarterly	...
Oregon . . . . .	...	Budget Agency	X	...	...	(8)	...	Annually	...
Pennsylvania	X	Not used centrally	...	...	...	...	...	...	...
Puerto Rico	N/R								
Rhode Island	X	Dept. of Admin.	X	...	...	X	X	Quarterly	Dept. of Administration
South Carolina . . . . .	...	...	...	...	...	...	...	...	...
South Dakota	(9)	Governor	...	...	Need	X	X	...	...
Tennessee	X	Dept. of Fin./Admin.	X	...	...	...	...	Annually	Dept. of Finance/Admin.
Texas	X	Comptroller	...	...	Need	...	...	As needed	...
Utah	X	Governor	X	X	...	X	X	Annually	Department of Finance
Vermont	X	Agency of Admin.	...	...	Need	X	X	As needed	...
Virgin Islands	X	Dir. of Budget	X	...	...	X	(10)	Quarterly	...
Virginia	X	Dept. of Png./Bud.	...	...	(11)	X	X	(11)	...
Washington	X	Governor	...	...	Anly	X	(12)	As needed	...
West Virginia	X	Com/Fin/Admin	X	X	...	...	...	Quarterly	Com. of Fin/Admin.
Wisconsin	X	State Exec Bud/Png	...	...	Anly	X	X	Q'ly, S/A, Anly	Div. of St. Exec. Bud/Png
Wyoming . . . . .	...	...	...	...	...	...	...	...	...

Code

- X - Yes
- N/R - No Response
- S/A - Semi-Annually

Table 17
ALLOTMENTS
(Footnotes)

- (1) **Arkansas** – General Fund only.
- (2) **Hawaii** – Agencies: courts, legis; Funds: trust revolving.
- (3) **Illinois** – Bureau of the Budget and also independently elected officials if they desire.
- (4) **Kansas** – An allotment system is applied by statute only in cases where an agency is exceeding its expenditure authority or if the State General Fund lacks sufficient resources, allotment system shall be imposed upon all agencies, except the Legislature, to reduce expenditure authority. Historically, allotment system has been imposed on very few individual agencies, never to all General Fund.
- (5) **Nevada** – Highway, employment security.
- (6) **North Dakota** – Executive branch agencies may expend only 75% of their appropriation for salaries, fees and services, and supplies and materials during first 18 months of biennium.
- (7) **Ohio** – Some departmental rotary funds, debt service funds, capital improvement funds.
- (8) **Oregon** – Statute exempts the legislative branch, judicial, Secretary of State and State Treasurer from allotment control, trust funds and basic school support funds are exempt.
- (9) **South Dakota** – Should it appear to the Commissioner of Finance and Management at any time in the course of a fiscal year that state revenues will be significantly less than the projections used by the Legislature when the budget act was finalized and adopted, a rate of expenditures within all or any budget units can be established so as to ensure deficit spending does not occur.
- (10) **Virgin Islands** – Applied to all funds appropriated by the Legislature.
- (11) **Virginia** – Annual allotments with supplemental allotments as necessary.
- (12) **Washington** – Only budgeted funds are allotted; nonbudgeted funds include retirement industrial insurance, unemployment compensation.

Table 18
PRE-AUDIT AND POST-AUDIT FUNCTIONS

State or Other Jurisdiction	Official or Agency Performing Financial Pre-Audit	Official or Agency Performing Financial Post-Audit
Alabama	Dept. of Finance, Div. of Control & Accounts	Examiners of Public Accounts
Alaska	N/R	
American Samoa	N/R	
Arizona	Department of Administration, Finance Division	Auditor General
Arkansas	Department of Finance & Administration	Legislative Joint Auditing Committee
California	State Controller	Dept. of Fin.; Auditor General; State Controller
Colorado	Division of Accounts and Controls	State Controller; Legislative Audit Committee
Connecticut	Comptroller	State Auditors
Delaware	N/R	
District of Columbia	N/R	
Florida	Comptroller	Legislative Auditor
Georgia	Office of Planning and Budget ⁽¹⁾	State Auditor, Legislature
Guam	N/R	
Hawaii	Department of Accounting & General Services	Department of Accounting & General Services
Idaho	State Auditor's Office	Joint Finance Appropriations Committee
Illinois	Comptroller	Auditor General
Indiana	Budget Agency; State Auditor	State Board of Accounts
Iowa	Comptroller	State Auditor
Kansas	Dept. of Admin., Div. of Accounts & Reports	Division of Post Audit, Legislative Department
Kentucky	Department of Finance, Division of Accounts	Auditor of Public Accounts
Louisiana	Division of Administration, Audit Section	Legislative Auditors
Maine	Bureau of Accounts & Controls	Department of Audit, State Auditor
Maryland	Comptroller of Treasury	Division of Audits
Massachusetts	Comptroller Div., Admin of Finance	Legislative Cmte on Post-Audit; State Auditor
Michigan	Dept. of Mgmt. & Budget, Accounting Div.	Legislative Auditor General
Minnesota	Department of Finance	Legislative Audit Committee
Mississippi	N/R	
Missouri	Division of Accounts, Office of Administration	State Auditor
Montana	Department of Administration	Legislative Audit
Nebraska	Dept. of Administration, Accounting Division	State Auditor
Nevada	Budget Office	Legislative Committee
New Hampshire	N/R	
New Jersey	Document Review Section, Accounting Bureau	Legis. Ofc. of Fiscal Affairs, State Auditor
New Mexico	N/R	
New York	Department of Audit and Control	D. of Audit/Control; Legis. Cmte. on Expenditure Review
North Carolina	State Disbursing Office	Department of State Auditor
North Dakota	Department of Accounts and Purchasing	State Auditor
Northern Marianas	N/R	
Ohio	Auditor of State; Dept. of Administrative Services	Auditor of State
Oklahoma	Department of State Finance	Legislative Council; State Auditor; Inspector
Oregon	Executive Department, Accounting Division	Secretary of State, Audits Division
Pennsylvania	Treasurer	Auditor General
Puerto Rico	N/R	
Rhode Island	Division of Accounts, Dept. of Administration	Auditor General (Legislative Department)
South Carolina	Comptroller General	Budget and Control Board
South Dakota	State Auditor	Department of Legislative Audits
Tennessee	Dept. of Finance & Adm., Div. of Accounts	Office of Comptroller, Division of State Audits
Texas	Comptroller of Public Accounts	State Auditor's Office
Utah	Dept. of Finance, Division of Accounts & Controls	State Auditor; Legislative Auditor General
Vermont	Finance Department, Agency of Administration	State Auditor
Virgin Islands	Department of Finance	Legislative Audit
Virginia	Department of Accounts	Auditor of Public Accounts
Washington . . . . .	...	State Auditor
West Virginia	Dept. of Finance & Admin; State Auditor	Legislative Auditor
Wisconsin	Dept. of Admin., Bureau of Financial Operations	Legislative Audit Bureau
Wyoming	State Auditor	State Examiner; Legislative Auditor

Code
N/R – No Response
(1) Georgia: Limited to pre-approval through allotment process and approval of specific items such as contracts that exceed \$5,000 equipment.

Table 19
ELECTRONIC DATA PROCESSING IN BUDGET PROCESS

State or Other Jurisdiction	Budget Request	Budget Variance	Historical Costs	Budget Doc.	Salary/ Benefits	Staff Levels
Alabama . . . . .	...	X	X	...	X	...
Alaska	N/R					
American Samoa	N/R					
Arizona . . . . .	...	...	...	...	X	X
Arkansas	X	X	X	X	X	X
California	X	...	X	X	(1)	X
Colorado	X	...	X	...	...	...
Connecticut . . . . .	...	...	X	X	X	...
Delaware	N/R					
District of Columbia	N/R					
Florida	X	X	X	X	(2)	(2)
Georgia . . . . .	...	...	X	...	X	X
Guam	N/R					
Hawaii	X	X	X	X	X	...
Idaho . . . . .	...	...	X	X	X	...
Illinois	X	X	X	X	X	X
Indiana	X	...	X	X	X	X
Iowa	X	X	...	X	...	X
Iowa	X	X	X	...	X	X
Kansas . . . . .	...	...	...	X	X	...
Kentucky . . . . .	...	...	...	X	X	...
Louisiana . . . . .	...	...	...	X	X	...
Maine	X	(3)	X	X	X	X
Maryland . . . . .	...	X	X	X	X	X
Massachusetts	X	...	X	...	...	...
Michigan . . . . .	...	X	X	X	X	X
Minnesota	X	X	X	X	X	X
Mississippi	N/R					
Missouri	X	...	X	X	(4)	...
Montana	X	X	X	X	X	X
Nebraska	X	...	X	X	...	...
Nevada	X	X	...	X	X	...
New Hampshire	N/R					
New Jersey	X	...	...	...	X	X
New Mexico	N/R					
New York ⁽⁵⁾	X	...	...	X	...	...
North Carolina	X	...	X	X	X	...
North Dakota	X	...	X	X	X	X
Northern Marianas	N/R					
Ohio	X	X	X	X	X	X
Oklahoma . . . . .	...	X	X	...	X	X
Oregon	X	X	X	X	X	X
Pennsylvania ⁽⁶⁾	X	...	...	...	...	...
Puerto Rico	N/R					
Rhode Island	X	...	X	...	X	...
South Carolina	X	X	X	X	X	X
South Dakota	X	X	X	X	X	X
Tennessee	X	X	X	...	X	...
Texas	X	X	X	X	X	X
Utah	X	X	...	...	X	X
Vermont . . . . .	...	...	X	...	X	X
Virgin Islands	X	X	X	X	X	X
Virginia	X	X	X	X	X	X
Washington	X	X	X	X	X	X
West Virginia . . . . .	...	...	X	...	X	X
Wisconsin	X	X	X	X	X	X
Wyoming	X	...	X	X	X	...

Code

X - Yes

N/R - No Response

(1) California: Salaries only.

(2) Florida: State Personnel Information System under development.

(3) Maine: Under development.

(4) Missouri: Personnel budget system under development.

(5) New York: A completely integrated system is under development which will assist staff throughout budget planning, preparation, execution, and evaluation.

(6) Pennsylvania: Also use EDP for crosswalk between departmental appropriation structure and program structure.

Table 20
LIMITATIONS ON STATE DEBT AND DEFICITS

State or Other Jurisdiction	Debt Restriction		Operating Deficit Restrictions			
	Constitutional Debt Limit	May Exceed Limit By Popular Vote	Enactment Phase		Execution Phase	
			Budget Must Balance Expense and Revenue	Legislative Appropriation Must Balance Expense and Revenue	Must Reduce Expense if Revenue Shortfall	Must Tax to Cover Deficit
Alabama	\$300,000	...	Constitution	...	...	...
Alaska	N/R	...	...	...	...	...
American Samoa	N/R	...	...	...	...	...
Arizona	\$350,000	...	Statute	Statute	Statute	...
Arkansas	(1a)	X	C, S	X	(1b)	...
California	\$300,000	X	Constitution	...	(2)	(2)
Colorado . . . . .	...	...	...	Constitution	Constitution	...
Connecticut . . . . .	...	...	Statute	Statute	...	...
Delaware	N/R	...	...	...	...	...
District of Columbia	N/R	...	...	...	...	...
Florida	V	...	C, S	Constitution	Statute	...
Georgia	(3)	...	C, S	Constitution	Statute	...
Guam	N/R	...	...	...	Statute	...
Hawaii	(4)	...	C, S	...	Statute	...
Idaho	\$2,000,000	X	Constitution	Constitution	...	...
Illinois . . . . .	...	...	Constitution	Constitution	...	...
Indiana	(5)	...	Constitution	Constitution	...	...
Iowa	\$250,000	...	Statute	...	Statute	...
Kansas	\$1,000,000	X	Statute	Constitution	Statute	...
Kentucky	\$500,000	X	Statute	...	...	...
Louisiana . . . . .	...	...	Constitution	Constitution	Statute	...
Maine	\$2,000,000	X	Constitution	Constitution	Statute	...
Maryland . . . . .	...	...	Constitution	Constitution	...	...
Massachusetts . . . . .	...	...	Constitution	...	...	...
Michigan	(6)	(6)	Constitution	Constitution	Constitution	...
Minnesota	P	...	Statute	...	Statute	...
Mississippi	N/R	...	...	...	...	...
Missouri	\$1,000,000	X	Constitution	...	(7)	...
Montana . . . . .	...	...	...	Constitution	...	...
Nebraska	\$100,000	...	Statute	Statute	(8)	(8)
Nevada	AV	...	Statute	C, S	...	Constitution
New Hampshire	N/R	...	...	...	...	...
New Jersey	1% of approp.	X	Constitution	Constitution	Statute	Constitution
New Mexico	N/R	...	...	...	...	...
New York	V	...	Constitution	...	Statute	...
North Carolina . . . . .	...	...	Constitution	...	...	...
North Dakota	AV	...	Constitution	Constitution	...	...
Northern Marianas	N/R	...	...	...	...	...
Ohio	\$750,000	...	C, S	C, S	Statute	...
Oklahoma . . . . .	...	...	Constitution	(9)	Constitution	...
Oregon	\$50,000; AV (P)	...	Statute	Constitution	Statute	Constitution
Pennsylvania	(10)	X	Constitution	Constitution	...	...
Puerto Rico	N/R	...	...	...	...	...
Rhode Island	\$50,000	X	C, S	...	...	...
South Carolina . . . . .	...	...	...	C, R	Statute	Constitution
South Dakota	\$100,000	...	Statute	Statute	Statute	...
Tennessee . . . . .	...	...	Constitution	...	...	...
Texas . . . . .	...	...	Constitution	Constitution	Constitution	...
Utah	AV	...	Statute	Constitution	Statute	...
Vermont . . . . .	...	...	...	...	...	...
Virgin Islands	X	...	Statute	...	Statute	Statute
Virginia	T (V for P)	...	Statute	...	Statute	...
Washington . . . . .	...	...	Statute	...	Statute	...
West Virginia	P	P	Constitution	Constitution	Statute	...
Wisconsin	AU for P; (11)	...	...	Constitution	...	Constitution
Wyoming	AV, T	...	Constitution	Constitution	...	...

Code

- | | | | |
|-----|--------------------------------------|---|---------------------------|
| X | - Yes | R | - Rule of House |
| N/R | - No Response | S | - Statute |
| AV | - Percentage of property value | C | - Constitution |
| T | - Percentage of Taxes | P | - Specified purposes only |
| V | - Popular vote required for any debt | | |

Table 20

LIMITATION ON STATE DEBT AND DEFICITS

(Footnotes)

- (1) **Arkansas** – (a) All bond issues which are supported by full faith and credit must be approved by vote of people; (b) Responsibility of each agency and Chief Fiscal Officer of State.
- (2) **California** – Deficits are covered by a reduction of expenditures and/or tax increase.
- (3) **Georgia** – Present and proposed debt service on bonded indebtedness may not exceed 15% of net revenue collections of previous fiscal year.
- (4) **Hawaii** – Twenty percent of the average of the general fund revenues of the State in the three fiscal years immediately preceding such issuance until June 30, 1982; and thereafter, a sum equal to eighteen and one-half percent of the average of the general fund revenues of the State in the three fiscal years immediately preceding such issuance.
- (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) **Michigan** – Short term (repay same FY) limit is 15% of undedicated revenue received in previous fiscal year. Long-term borrowing is by acts of the legislature adopted by 2/3 members serving in each house and approval by a majority voting on the issue at a general election.
- (7) **Missouri** – Constitution: Permissive, not mandatory.
- (8) **Nebraska** In case of revenue shortfall statutory provisions allow for tax increase or Government may call special session to reduce appropriations.
- (9) **Oklahoma** – Constitution limits appropriation ceiling to 5-year average revenue increase.
- (10) **Pennsylvania** – Amounts to surpress insurrection, rehabilitate disaster areas; for capital projects not to exceed 1.75 times average of last 5 years revenue.
- (11) **Wisconsin** – \$100,000 limit on casual debts.

GLOSSARY

A-95: A process established by the Intergovernmental Cooperation Act of 1968 aimed at improving the administration of federal grant-in-aid programs.

Accounting - Primary: Maintain the central accounting records of state agency disbursements against appropriations, encumbrances, etc.

Accounting - Secondary: Provide direction, supervision and guidance to state agencies in accounting for disbursements against appropriations (normally applies to a state with no central accounting).

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

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

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

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

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

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

Data Processing - Primary: Operation of a central data processing (DP) system for use by other state agencies.

Data Processing - Secondary: Direction, supervision, guidance in other state agencies regarding the establishment and operation of a DP system, and purchase of DP equipment.

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

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

Federal-State Relations: Coordinating and monitoring of federal grant-in-aid programs.

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

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

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

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

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

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

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

Pre-audit: A review of vouchers covering requests for payment such as purchase orders for legality, accuracy, and sufficiency of funds.

Program Evaluation: Preparation of reports with detailed analytical back-up to determine to what degree programs are effective and are accomplishing their objectives. Emphasis is on evaluating existing activities.

Program Policy or Issue Analysis: Preparation of reports with detailed analytical back-up on the problems, goals, objectives, and program alternatives to assist the Governor in making decisions on programs, program levels, and method of accomplishment. Emphasis is on analyzing proposed activities.

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

Revenue Estimating – Primary: Agency is responsible for making the estimates which are used as the basis of the executive budget.

Revenue Estimating – Secondary: Agency performs revenue estimating analysis, but is not responsible for the estimates used for the executive budget.

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

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

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