

BUDGETARY
PROCESSES
in the States
December
1989

National Association of State Budget Officers

B
U
D
G
E
T
C
Y
C
L

T
R
A
F

R E V E N U E E S T I M A T E S

S
D
F
E
R

M
A C A S E L O A D

N
F

R A I N Y D A Y U

A
N

B U D G E T C A L E N D A R

E
D
S

S
V

I

F I S C A L N O T E S

O

R

S

Budgetary Processes in the States

December 1989

Prepared by

Marcia A. Howard and Laura L. Shaw

National Association of State Budget Officers

THE NATIONAL ASSOCIATION OF STATE BUDGET OFFICERS, founded in 1945, is the principal organization for the professional development of its members; for improving the capabilities of staff and information available to state budget officers; and for development of the national fiscal and executive management policies of the National Governors' Association. It is a self-governing affiliate of the National Governors' Association. The National Association of State Budget Officers is composed of the heads of state finance departments, the states' chief budget officers, and their deputies. All other state budget office staff are associate members. Association membership is organized into four standing committees: Health, Human Services, and Justice; Financial Management, Systems, and Data Reporting; Tax, Commerce, and Physical Resources; and Education, Training, and Human Resources Management.

1989-90 Executive Committee

Jon Yunker, Oregon, President
Paul Timmreck, Virginia, President-Elect
Stephen L. Richman, New York, Past President
Preston Cantrell, South Carolina, Member-at-Large
Clark Stevens, Georgia, Member-at-Large
Donald Hill, New Hampshire, Eastern Regional Director
Sheila Beckett, Texas, Southern Regional Director
Patrick Cavanaugh, Iowa, Midwestern Regional Director
Larry Schlicht, Idaho, Western Regional Director
Garland Ferrell, Indiana, Education, Training, and Human Resources Management
Russell Gould, California, Health, Human Services, and Justice
Dale Hatch, Utah, Financial Management, Systems, and Data Reporting
Patricia Walton, Vermont, Tax, Commerce, Physical Resources
Stephen Golding, Delaware, Research Committee
Gerald H. Miller, Executive Director

December 1989

Copyright 1989 by the National Association of State Budget Officers. All rights reserved.

National Association of State Budget Officers
400 North Capitol Street, Suite 295
Washington, D.C. 20001-1572
(202) 624-5382

Price: \$15.00

Permission to quote from or reproduce materials in this publication is granted when due acknowledgment is made.

INDEX

	Page
LIST OF TABLES	
A. Budget Calendar	1
B. Revenue Estimates in the Governor's Budget	3
C. Executive Budget Preparation	5
D. Gubernatorial Budget Authority and Responsibility	7
E. Budget Agency Functions--Part 1	10
E2. Budget Agency Functions--Part 2	11
F. The Budget Director	13
G. Budget Agency Personnel	15
H. State-Federal Relations	17
I. Budget Formats	19
J. Budget Document Content	20
K. Economic Advisors	22
L. The Capital Budget	23
M. Operating Expenditure Forecasts	25
N. Balanced Budget Requirement	27
O. Transfer of Appropriations	29
P. Allotments and Expenditure Monitoring	31
Q. Intergovernmental Mandates	33
R. Contingency/Emergency Funds	35
S. Budget Stabilization or "Rainy Day" Funds	37
T. Legislative Budget Authority	39
Glossary	41

Table A
Budget Calendar

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

Codes: **A....Annual**
 B....Biennial

NOTES TO TABLE A

Colorado	Governor submits approved department budgets to legislature November 1. Final statewide budget is submitted in January.
Connecticut	Legislature adopts budget during June of odd years, May of even years.
Florida	Biennial budget submission but annual appropriation.
Hawaii	Budget document due to legislature at end of December. Appropriations bill due in January.
North Carolina	With annual updates.
Ohio	1) Budget is submitted in January except in year when Governor is inaugurated. Then it is submitted in March. 2) Appropriations are annual.
Pennsylvania	Budget is submitted in March when Governor has been elected for first full term.
Virginia	1) These dates are for the operating expense budget. For the capital budget, guidelines are sent to agencies in December, with requests due by March 1. 2) Virginia adopts a biennial budget in the even-numbered year. It is amended by the General Assembly in the odd-numbered year.
Washington	There are annual updates of the budget.

Table B

Revenue Estimates in the Governor's Budget

State	Who Prepares Estimate (B, R, C)	Estimate Revised At Budget Enactment (Y, N)	Who Revises (G, L, C)	Statutory Requirement to Publish Revenue Estimates (Y, N)	How Often (M, Q, S, A, BA)
Alabama	B,R	Y	G,L	Y	A
Alaska	R	N	-	Y	A*
Arizona	B	Y	L	*	-
Arkansas	B	N	G	Y	A
California	B	Y	G	Y	S
Colorado	B	N	G	Y	Q
Connecticut	B	Y	L	Y	M
Delaware	C	Y	L	Y	Q, M*
Florida	C	Y	L	Y	A
Georgia	G	N	G	Y	A
Hawaii	C	N	-	Y	Q
Idaho	B	Y	L	Y	A
Illinois	B	Y	G	Y	A
Indiana	C	Y	L	N	-
Iowa	C	Y	C	Y	S
Kansas	C	N	C	N	S
Kentucky	R	N	-	Y	A
Louisiana	C	Y	C	Y	Q
Maine	B	Y	G	N	-
Maryland	C	N	C	Y	A
Massachusetts	R,C	Y	G,L	Y	*
Michigan	B	Y	G,L	Y	M
Minnesota	B	Y	G	Y	A
Mississippi	B,R	Y		Y	A
Missouri	B	Y	G	Y	A
Montana	B,R,C	Y	L	Y	BA
Nebraska	C	N	C	Y	S
Nevada	B	Y	G,L	Y	BA
New Hampshire	B	Y	G,L	Y	A
New Jersey	B,R	Y	G	Y	A
New Mexico	B,R	N	-	Y	A
New York	B	Y	L*	Y	Q
North Carolina	G,C	Y	L	Y	A
North Dakota	B,R	Y	G	Y	BA
Ohio	B	Y	L	Y	BA*
Oklahoma	B,R,C	N*	B,R,C	Y	S
Oregon	B	Y	L	Y	Q
Pennsylvania	B,R	Y	G	Y*	A**
Rhode Island	B	Y	G,L	N	M
South Carolina	C	N	-	Y	Nov./Jan./Feb.
South Dakota	B	Y	L	Y	A
Tennessee	B	Y	G	Y	A
Texas	R	N	R	Y	BA
Utah	B,R	Y	G,L	N	Q
Vermont	B	N*	B	N	-
Virginia	B,R,C*	Y	L	Y	A
Washington	B,C*	N	-	Y	Q
West Virginia	B,R*	N	-	Y*	M*
Wisconsin	R	N	G,L*	Y	A
Wyoming	C	Y	C	N	S

Codes: B....Budget Agency Y....Yes Q....Quarterly L....Legislature
R....Revenue Agency N....No S....Semi-annually A....Annually
C....Board or Commission M....Monthly G....Governor BA....Biennially

NOTES TO TABLE B

Alaska	Revenue estimates must be published annually but are traditionally published semi-annually.
Arizona	Statutory requirement to publish original revenue estimate but not revisions.
Delaware	Revenue estimates are published quarterly in September, December, and March and monthly in April, May, and June.
Massachusetts	Revenue agency publishes estimate semiannually and the commission publishes estimate three times per year.
New York	Revenue estimate revision is generally done with the cooperation and agreement of the Governor and Division of the Budget.
Ohio	Annual revenue estimates are published monthly although the requirement is for the Governor to publish estimates biennially.
Oklahoma	Estimates are revised if legislation passed that will change them.
Pennsylvania	Revenue estimates are sent to four appropriations committees. Revenue estimates are published annually upon enactment of budget and, as needed, upon enactment of tax changes.
Vermont	Estimates are revised at beginning of fiscal year and when budget is presented to legislature.
Virginia	Two advisory boards, the Advisory Council on Revenue Estimates and the Advisory Board of Economists, assist in the development of the revenue estimates.
Washington	The Forecast Council estimates the general fund and the budget agency estimates all other funds.
West Virginia	The official revenue estimate is determined by the Governor. Annual estimates by source and month are published annually. Actual versus estimated revenues are prepared monthly.
Wisconsin	The Governor reestimates in November of even years. The Legislature reestimates in the following January when it receives Governor's budget.

Table C

Executive Budget Preparation

State	Agencies Are Given Funding Level Request Targets (Y, N)	Agency Requests Contained in Executive Budget (Y, N)	Budget Approach (Z, P, I)	State has Non-appropriated Non-federal funds (Y, N)	Budget Reflects GAAP^ (Y, N)
Alabama	N	Y	P	Y	N*
Alaska	N	Y	I	N	N
Arizona	N	Y	I	Y	N
Arkansas	N	Y	P,I	N	Y
California	Y	N	I	N	Y
Colorado	N	Y	I*	Y	Y
Connecticut	N	Y	P,I	Y	N
Delaware	Y	Y	Z,P*	Y	N
Florida	Y*	Y	I	N	N
Georgia	N	Y	Z	Y	Y
Hawaii	N	Y	P	Y	N
Idaho	N	Y	P	Y	N
Illinois	Y	N	P,I	Y	N
Indiana	N	Y	I	Y	N
Iowa	N	Y	Modified Z,P	Y	N
Kansas	Y	Y	P	Y	N
Kentucky	Y*	Y	P	Y	N
Louisiana	Y	N	P,I	Y	N
Maine	N	Y	P	N	N
Maryland	Y	N	P	Y	N
Massachusetts	Y	Y	Z,P	Y	N
Michigan	Y	N	P,I	Y	Y
Minnesota	N	Y	P,I	Y	N
Mississippi	N	Y	P,I	N	N
Missouri	N	Y	I	N	N
Montana	N	N*	I	Y	Y
Nebraska	N	Y	Z,P,I	N	N
Nevada	N	Y	I	Y	N
New Hampshire	Y	N	I	N	N
New Jersey	Y	Y	P*	Y	Y
New Mexico	N	N	P,I	N	N
New York	N	N	I	N	Y
North Carolina	N	Y	P,I	N	N
North Dakota	N	Y	P,I	Y	N
Ohio	Y	N	Modified Z	Y	N*
Oklahoma	Y	Y	I	Y	N
Oregon	N	Y	Modified Z	Y	N
Pennsylvania	Y	N*	P	Y	N**
Rhode Island	Y	N	P,I	Y	Y
South Carolina	N	N	P,I	N	N
South Dakota	N	Y	P,I	N	N
Tennessee	Y	N	P,I	Y	Y
Texas	Y	Y	Z	Y	Y
Utah	Y	N*	P,I	Y	Y
Vermont	Y	Y	I	N	N
Virginia	Y	Y	P,I	N	N
Washington	N	N	I	Y	Y
West Virginia	Y	Y	P,I	Y	N
Wisconsin	Y	Y	P	N	N
Wyoming	N	Y	P,I	N	N

Codes: Y....Yes Z....Zero-based I....Incremental
 N....No P....Program
 ^Generally Accepted Accounting Principles

NOTES TO TABLE C

Alabama	Budget will reflect GAAP in 1990-91.
Colorado	Program budgeting being implemented.
Delaware	In process of converting to program approach.
Florida	Effective 7/1/89 Governor may ask agencies to submit budget plan with established targets.
Kentucky	Applies to current services only.
Montana	Legislative budget requests are contained in executive budget.
New Jersey	Budgeting includes long range and strategic planning goals; target-based analysis. All revenues and expenditures are included in the budget.
Ohio	Separate GAAP financial statement is prepared.
Pennsylvania	1) Agency budget requests are provided separately to appropriations committee at the same time the Governor's recommended budget is released. 2) Separate GAAP financial statements are published annually.
Utah	The only agency requests contained in Executive budget are for courts, elected officials, and the legislature.

Table D

Gubernatorial Budget Authority and Responsibility

State	Must Present Balanced Budget (Y, N)	Must Sign Balanced Budget (Y, N)	Line Item Veto (Y, N)	Reorganize Departments w/o Leg. Approval (Y, N)	Spend Unanticipated Federal Funds w/o Leg. Approval (Y, N)	Reduce Budget without Leg. Approval (Y, N)	Restrictions on Budget Reductions (N, ATB, MR, Y)
Alabama	Y	Y	Y	N	Y	Y	ATB
Alaska	Y	Y	Y	Y*	Y*	Y	N
Arizona	Y	Y	Y	Y*	Y	Y	N*
Arkansas	Y	Y	Y	Y*	Y	N	ATB,MR
California	Y	N	Y	N	N	N	Y
Colorado	N	Y	Y	Y	Y	Y	N
Connecticut	Y	N	Y	N	Y	Y	MR
Delaware	Y	Y	Y	N	Y	Y*	Y
Florida	Y	Y	Y	N	N	Y*	N
Georgia	Y	Y	Y	Y	Y	Y	ATB
Hawaii	Y	Y	Y	Y*	Y	Y	N
Idaho	Y	N	Y	Y	Y	Y	N
Illinois	Y	N	Y	Y	N	N	N
Indiana	Y	Y	N	Y	Y	Y	N
Iowa	Y	N	Y	N	Y	Y	ATB
Kansas	Y	Y	Y	Y	Y	Y	MR*
Kentucky	Y	Y	Y	Y	Y	N	Y
Louisiana	Y	Y	Y	N	N	Y	MR
Maine	Y	Y	N	N	Y*	N	ATB*
Maryland	Y	N*	N	Y*	Y	Y	N
Massachusetts	Y	Y	Y	N	Y	Y	N
Michigan	Y	Y	Y	N	N	N	N
Minnesota	Y	Y	Y	Y	N	Y	MR
Mississippi	Y	Y	Y	N	Y	Y	MR
Missouri	Y	Y	Y	N	Y/N	Y	N
Montana	Y	N	Y	Y	Y	Y	MR
Nebraska	Y	N	Y	*	Y	N	N
Nevada	Y	N	N	Y	Y/N	Y	N
New Hampshire	Y	N	N	N	Y	N	Y
New Jersey	Y	Y	Y	N	N	Y*	N
New Mexico	Y	Y	Y	N	Y	Y*	N
New York	Y	N	Y	N	Y*	Y*	N*
North Carolina	Y	N*	N	Y	Y	Y	N
North Dakota	Y	Y	Y	Y*	N**	Y	ATB
Ohio	N	N	Y	N	N	Y	N
Oklahoma	Y	Y	Y	Y	Y	Y	ATB
Oregon	Y	Y	N	Y*	N	Y	N*
Pennsylvania	Y	Y	Y	N	N*	Y	N
Rhode Island	Y	Y	N	Y	Y	Y	N
South Carolina	Y	Y	Y	N	N	Y	ATB
South Dakota	Y	Y	Y	N	N	Y	N
Tennessee	Y	Y	Y	Y	N	Y	N
Texas	N	Y	Y	N	N	Y	N
Utah	Y	Y	Y	N	Y	Y	ATB
Vermont	N	N	N	Y	Y*	Y	N**
Virginia	Y	N	Y	N	Y	Y	MR*
Washington	Y	N	Y	N	Y	Y	ATB
West Virginia	N	Y	Y	N*	Y**	Y***	ATB***
Wisconsin	Y	Y	Y	Y	Y	N	N
Wyoming	Y	Y	Y	Y	Y	Y	N

Codes: Y...Yes
N....No

ATB....Across-the-board cuts only
MR....Maximum reduction dictated

NOTES TO TABLE D

Alaska	Executive order to reorganize is subject to legislative disapproval. Legislative committee reviews unanticipated federal funding decisions.
Arizona	Governor may reorganize if it does violate statutory scheme. Governor may reduce budgets of administration-appointed agencies only.
Arkansas	Governor may reorganize without approval if federal dollars become available.
Delaware	Budget reductions are limited to executive branch only.
Florida	The Governor and elected cabinet may reduce the budget. The reductions must be reported to the legislature and advice as to proposed reductions may be offered.
Hawaii	May reorganize within a department.
Kansas	Reductions allowed only to get back to a balanced budget.
Maine	Governor may expend funds up to one year. Certain restrictions apply to ATB reductions.
Maryland	1) Governor does not sign budget bill. However, the legislature must enact a balanced budget. 2) Governor may reorganize departments provided it does not conflict with existing law.
Nebraska	Can make minor reorganizations within agencies but cannot merge agencies or functions.
New Jersey	May not reduce debt service.
New Mexico	May reduce budget of agencies under Governor's control only.
New York	May reorganize departments while legislature is not in session. May reduce budget without approval only for state operations; only restriction on reductions is that reductions in aid to localities cannot be made without legislative approval.
North Carolina	The Governor does not sign the budget bill. The legislature must enact a balanced budget and the Governor must maintain a balanced budget.
North Dakota	1) The Governor has some flexibility to reorganize within or among departments that have directors appointed by the Governor. Must act within statutory authority, however. 2) The Emergency Commission (composed of the Governor, Secretary of State, Agriculture Commissioner and expanded to include the Chairman of House and Senate Appropriations committees on expenditures exceeding \$10,000), can authorize spending of unanticipated federal funds without legislative approval.
Oregon	1) Any reorganization requiring a statute change is subject to legislative approval. 2) Governor recommends a biennial budget that is subject to legislative approval.
Pennsylvania	Primarily General Fund.
Vermont	1) May spend excess funds only. New grants require legislative approval. 2) May not change legislative intent when reducing budget.
Virginia	The Governor has power to withhold allotments of appropriations, but cannot reduce legislative appropriations.
West Virginia	1) Reorganization requires legislative approval if state code is revised. 2) May spend unanticipated funds for existing programs only. 3) May reduce spending authority.

Table E

Budget Agency Functions--Part 1

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

Codes: Y...Yes
N...No

Table E

Budget Agency Functions--Part 2

State	Data Processing (Y, N)	Planning (Y, N)	Program Evaluation (Y, N)	Tax Expenditure Report Preparation (Y, N)	Debt Management (Y, N)	Cash Management (Y, N)	Economic Analysis (Y, N)	Demographic Analysis (Y, N)
Alabama	N	Y	Y	N	Y	Y	Y	N
Alaska*	N	N	N	N	N	N	N	N
Arizona	N	N	N	N	N	N	Y	Y
Arkansas	N	N	N	N	N	N	N	N
California	Y	Y	Y	Y	Y	Y	Y	Y
Colorado	N	Y	Y	N	Y	N	Y	Y
Connecticut	Y	Y	Y	N	N	N	Y	Y
Delaware	Y	Y	Y	N	N	N	N	N
Florida	Y	Y	Y	N	N	N	Y	Y
Georgia	N	Y	Y	N	Y	Y	Y	Y
Hawaii	Y	Y	Y	N	Y	Y	Y	N
Idaho	N	Y	Y	Y	N	N	Y	N
Illinois	N	N	Y	N	Y	Y	Y	Y
Indiana	Y	Y	N	N	N	Y	Y	N
Iowa	N	Y	Y	N	N	N	Y	Y
Kansas	Y	Y	Y	N	Y	Y	Y	N
Kentucky	N	N	N	N	N	N	N	N
Louisiana	Y	Y	N	N	N	Y	Y	Y
Maine	N	N	Y	N	N	N	N	N
Maryland	Y*	Y	Y	Y	N	N	N	N
Massachusetts	Y	Y	Y	N	N	N	N	N
Michigan	N	Y	Y	Y	N	N	Y	Y
Minnesota	Y	Y	Y	N	Y	Y	Y	N
Mississippi	N	N	N	Y	N	N	Y	Y
Missouri	N	Y	Y	Y	N*	N*	Y	Y
Montana	N	Y	Y	N	N	N	Y	Y
Nebraska	N	N	Y	N	N	N	N	N
Nevada	N	Y	Y	N	Y	N	Y	N
New Hampshire	Y	N	Y	N/A	N	N	Y	N
New Jersey	Y	Y	Y	N	N	N	N	N
New Mexico	N	Y	Y	Y	N	N	Y	N
New York	Y	Y	Y	N	Y	N	Y	Y
North Carolina	N	Y	Y	N	N	N	Y	Y
North Dakota	Y	Y	N	N	N	N	Y	N
Ohio	Y	Y	N	N	Y	Y	Y	N
Oklahoma	Y	Y	Y	Y	N	N	Y	N
Oregon	Y	N	Y	N	N	N	Y	Y
Pennsylvania	N	Y	Y	N*	Y	Y	N	N
Rhode Island	Y	N	Y	N	Y	Y	Y	N
South Carolina	N	Y	Y	N	N	N	N	N
South Dakota	N	N	N	N	N	N	Y	N
Tennessee	N	N	Y	Y	N	N	N	N
Texas	Y	Y	Y	N	Y	N	Y	Y
Utah	Y	Y	Y	Y	Y	N	Y	Y
Vermont	N	Y	Y	N	Y	Y	Y	N
Virginia	N	Y	Y	N	N	N	N	N
Washington	Y	Y	Y	N	N	Y	Y	Y
West Virginia	Y	Y	Y	N	N	Y	N	N
Wisconsin	Y	Y	Y	N	Y	Y	Y	Y
Wyoming	Y	Y	Y	N	N	N	N	N

Codes: Y....Yes
N....No

NOTES TO TABLE E

Alaska	Sister agencies within OMB perform some of the functions listed.
Connecticut	Fiscal notes for internal use only. Contract approval for some contracts that are specified by statute.
Maine	Contract approval function is shared with other agencies.
Maryland	The budget agency reviews and approves the data processing plans of executive branch agencies.
Missouri	The budget agency assists in these activities.
New Mexico	Some of the listed functions are performed in other divisions of the Department of Finance and Administration.
North Dakota	Not responsible for all fiscal notes but just those directly related to the budget recommendation and OMB functions.
Oregon	Audits of historical information and inter-agency transfers occur as a part of routine processing in the Automated Budget Information System (ABIS).
Pennsylvania	Department of Revenue has primarily responsibility for revenue estimating; the Department of Revenue estimates tax expenditures. The Office of Budget publishes them in the annual budget.
Utah	Budget agency approves lease contracts only.
Virginia	Budget agency estimates revenues for nongeneral funds only. General fund estimates are prepared by revenue agency.

Table F
The Budget Director

State	Title	Appointed by: (D, G, DG, GS, BC)	Term of Office (P, I, NS)	1990 Salary Range	Director is Cabinet Member (Y, N)
Alabama	State Budget Officer	DG	P	\$58,058-88,504	N
Alaska	Division Director	G	P	71,880	N
Arizona	Assistant Director, Dept. of Admin.	D,G	P	70,000	Y
Arkansas	Administrator of Budget	D	NS	49,200	N
California	Director of Finance	G	I	91,054	Y
Colorado	Deputy Director, Ofc. of Bdgt. & Plng.	D	P	57,000-67,000	N
Connecticut	Secretary, Ofc. of Policy & Mgmt.	G	I	82,700-99,900	Y
Delaware	Budget Director	GS	P	76,100	Y
Florida	Planning & Budgeting Director	G	P	61,435-107,143	N
Georgia	Budget Director	G	P	75,000	N
Hawaii	Director of Finance	GS	P	81,629	Y
Idaho	Div. of Financial Mgmt. Administrator	G	I	44,000-65,000	N
Illinois	Budget Director	G	NS	80,000	Y
Indiana	Budget Director	G	P	63,000	Y
Iowa	Director, Dept. of Management	G	P	56,400-75,100	Y
Kansas	Director of the Budget	G	P	66,911	N
Kentucky	State Budget Director	G	P	65,000	Y
Louisiana	State Dir. of Budget & Fiscal Plng.	D	I	54,804-82,212	N
Maine	State Budget Officer	D	P	50,000-59,999	N
Maryland	Secretary of Budget & Fiscal Plng.	G	P	95,360-117,201	Y
Massachusetts	Director, Fiscal Affairs Division	DG	P	61,256-77,532	N
Michigan	Director, Dept. of Mgmt. & Budget	GS	I	83,100	Y
Minnesota	Assistant Commissioner, Budget Div.	DG	P	49,026-65,104	N
Mississippi	Exec. Director, Dept. of Fin. & Admin.	G	P	58,000	N
Missouri	Deputy Commissioner for Bdgt. & Plng.	DG	P	46,265-64,272	N
Montana	Budget Director	G	P	51,763	Y
Nebraska	State Budget Administrator	G	I	54,612	Y
Nevada	Chief Budget Officer	G	P	67,900	Y
New Hampshire	Assistant Commissioner of Admin. Serv.	DG	4 years	44,655-57,583	N
New Jersey	Dir., Ofc. of Mgmt. & Bdgt./Comptroller	GS	P	90,000	Y
New Mexico	State Budget Director	DG	P	44,100-58,000	N
New York	Director, Div. of the Budget	G	P	96,662	Y
North Carolina	Exec. Asst. to the Gov. for Bdgt. & Mgmt.	G	P	*	Y
North Dakota	Director, Ofc. of Mgmt. & Budget	G	P	62,248	Y
Ohio	Director of Mgmt. & Budget	G	P	53,300-76,600	Y
Oklahoma	Director of State Finance	GS	P	62,245 max	Y
Oregon	Administrator, Budget & Mgmt. Division	DG	P	59,700-76,224	N
Pennsylvania	Secretary for Budget	G	I,P	64,000	Y
Rhode Island	Budget Officer	DG	NS	57,000-65,000	N
South Carolina	State Budget Director	BC	I	70,000-75,000	N
South Dakota	Commissioner	G	I,P	63,770-95,600	Y
Tennessee	Commissioner	G	P	65,000	Y
Texas	Budget Director	G	NS	70,000	N
Utah	Director, Office of Plng. & Budget	G	P	45,200-66,000	Y
Vermont	Commissioner	G	I	56,700	N
Virginia	Director, Dept. of Planning & Budget	GS*	P	65,551-101,605	N
Washington	Director, Office of Financial Mgmt.	G	I	98,312	Y
West Virginia	Administrator	G	P	47,800	N
Wisconsin	Administrator	DG	P	48,990-72,923	N
Wyoming	Budget Administrator	DG	I	44,160-69,900	N

Codes: DG.... Dept. Head w/ Governor's Approval Y....Yes
 BC....Budget & Control Board GS....Gov. w/ advice & consent of Senate N....No
 D....Department Head P....At pleasure of appointing officer NS....Not Specified
 G....Governor I....Indefinite

NOTES TO TABLE F

North Carolina Currently gratis.

Virginia Both Senate and House must confirm.

Table G
Budget Agency Personnel

State	Total Positions in:		Number of:			Salary Range For Analysts	Appointment Through Civil Service (Y,N)
	Agency	Budget Function	Budget Analysts	Tech/ Computer	Support Staff		
Alabama	21.0	21.0	15.0	2.0	4.0	\$18,242-50,102	Y
Alaska	15.0	12.0	12.0	2.0	1.0	32,580-58,308	N
Arizona	22.0	16.0	15.0	1.0	3.0	24,000-50,000	Y/N
Arkansas	18.0	18.0	13.0	2.0	3.0	23,416-43,264	N
California	396.0	161.0	65.0	106.0	59.0	28,980-55,608	Y
Colorado	20.0	14.0	11.0	-	3.0	25,000-58,500	N
Connecticut	235.0	56.0	47.0	2.0	7.0	21,000-62,900	Y
Delaware	206.0	33.0	12.0	2.0	19.0	25,706-68,796	Y
Florida	112.5	112.5	54.0	25.0	20.5	19,887-63,983	N
Georgia	74.0	37.0	27.0	-	6.0	23,868-53,646	Y
Hawaii	567.0	56.0	48.0	-	8.0	18,372-42,132	Y
Idaho	20.0	9.0	7.0	1.0		24,000-44,000	Y
Illinois	65.0	65.0	43.0	5.0	12.0	22,000-50,000	N
Indiana	36.0	36.0	13.0	2.0	9.0	23,400-52,700	N
Iowa	33.0	20.0	14.0		5.0	25,418-64,000	Y
Kansas	933.0	23.0	17.0	-	4.0	23,000-32,000	Y
Kentucky	30.0	26.0	18.0	2.0	6.0	16,000-50,000	Y
Louisiana	505.0	32.0	25.0	-	7.0	19,860-58,620	Y
Maine	13.0	10.0	7.0	-	3.0	26,000-26,999	Y
Maryland	162.5	52.0	33.0	1.0	18.0	17,261-57,456	Y/N
Massachusetts	49.0	42.0	30.0*	6.0	8.0	29,417-42,432	N
Michigan	1,512.0	72.0	18.0	5.0	13.0	22,700-51,900	Y
Minnesota	128.0	32.0	19.0	5.0	6.0	31,863-51,072	Y
Mississippi	409.0	8.0	6.0	-	1.0	22,000-31,000	Y
Missouri	31.0	26.0	13.0	1.0	5.0	22,183-38,034	Y
Montana	19.0	12.0	9.0	2.0	4.0	22,065-33,302	Y
Nebraska	11.0	11.0	8.0	-	2.0	21,655-46,788	Y
Nevada	65.5	18.0	9.0	5.0	4.0	28,500-38,900	Y
New Hampshire		8.0	6.0	-	1.0	37,869-45,752	Y
New Jersey	410.0	88.0	57.0*	10.0*	17.0	20,326-80,000	Y
New Mexico	25.0	15.0	10.0	1.0	4.0	24,000-48,000	Y
New York	377.0	275.0	218.0	23.0	136.0	23,090-93,970	Y
North Carolina	58.0	58.0	30.0*	5.0	23.0*	29,920-57,432	N
North Dakota	80.0	6.5	5.0	-	0.5	31,200-49,500	N
Ohio	126.0	27.0	21.0	1.0	5.0	22,900-52,900	Y
Oklahoma	11.0	11.0	8.0	-	1.0	21,298-48,013	Y
Oregon	377.0	25.0	8.0	4.0	8.0	36,600-46,776	Y
Pennsylvania	1,127.0	62.0	45.0	6.0	11.0	21,320-57,487	Y/N
Rhode Island	24.0	22.0	15.0	1.0	8.0	24,000-49,000	Y
South Carolina	24.0	24.0	12.0	2.0	10.0	34,046-57,416	Y
South Dakota	17.0	9.0	6.0	-	2.0	20,000-38,700	N
Tennessee	35.0	26.0	16.0	5.0	4.0	14,400-37,200	N
Texas	185.0	26.0	12.0	3.0	4.0	22,000-46,000	Y/N
Utah	42.0	12.0	10.0	1.0	1.0	22,600-49,800	N
Vermont	14.0	14.0	8.0	1.0	3.0	26,000-43,000	Y
Virginia	104.0	58.0	56.0*	14.0	34.0	26,745-52,162	Y
Washington	186.0	37.0	32.0	2.0	3.0	24,000-57,800	N
West Virginia	463.0	16.0	5.0	-	11.0	14,746-39,077	Y
Wisconsin	826.0	40.0	30.0	1.0	5.0	25,200-48,600	Y
Wyoming	404.0	10.0	9.0	-	1.0	28,596-55,104	Y

NOTES TO TABLE G

Massachusetts	Number of Analysts includes four level supervisors.
New Jersey	Number of analysts and technicians includes first level supervisors.
North Carolina	1) Includes management staff. 2) Includes research and demographic staff.
Virginia	Number of budget analysts includes ten analysts on evaluation staff.

Table H
State-Federal Relations

State	Appopriate Federal Funds (Y, N)	Analyze Federal Legislation (Y, N)	State Representative in Washington, D.C. (Y, N)	Official/Agency to Whom D.C. Office Reports
Alabama	Y	Y	Y	Governor
Alaska	Y	Y	Y	Governor
Arizona	N	Y	N	-
Arkansas	Y	N	N	-
California	Y	Y	Y	Director of Finance
Colorado	Y	Y	N	-
Connecticut	N	Y	Y	Governor
Delaware	N	Y	Y	Budget Director
Florida	Y	Y	Y	Governor
Georgia	Y	Y	Y	Governor
Hawaii	Y	Y	Y	Governor
Idaho	Y*	N	N	-
Illinois	Y	Y	Y	Governor
Indiana	Y/N	Y	N	-
Iowa	N	Y	Y	Governor
Kansas	Y	Y	Y	Governor
Kentucky	Y	Y	Y	Commerce Secretary
Louisiana	Y	Y	Y	Governor
Maine	Y	N	Y	Governor
Maryland	Y	Y	Y	Governor
Massachusetts	Y	Y	Y	Governor
Michigan	Y	Y	Y	Governor
Minnesota	N	N	Y	State Planning Agency
Mississippi	Y	Y	N	-
Missouri	Y	Y	Y	Budget Director
Montana	Y	Y	N	-
Nebraska	Y	N	N	-
Nevada	Y	Y	Y	Governor
New Hampshire	Y	Y	N	-
New Jersey	Y	Y	Y	Governor
New Mexico	N	N	N	-
New York	Y	Y	Y	Governor
North Carolina	Y	Y	Y	Governor
North Dakota	Y	Y*	N	-
Ohio	Y	N	Y	Governor's Chief of Staff
Oklahoma	N	N	N	-
Oregon	N	Y	N*	-
Pennsylvania	Y	Y	Y	Governor
Rhode Island	N	Y	N	-
South Carolina	Y	N	Y	Governor
South Dakota	Y	Y	N	-
Tennessee	Y	Y	N	-
Texas	N	Y	Y	Governor
Utah	Y	Y	Y	Governor
Vermont	N	Y	N	-
Virginia	Y	Y	Y	Governor
Washington	Y	Y	N	-
West Virginia	Y	N	N	-
Wisconsin	Y	Y	Y	Dept. of Administration Head
Wyoming	Y	Y	N	-

Codes: Y....Yes
N....No

NOTES TO TABLE H

Idaho	All federal funds are appropriated except those in departments that are entirely federally funded, such as the Department of Employment.
North Dakota	Analysis is limited. Use subscription service (FFIS).
Oregon	Selective representation on contract basis.

Table I
Budget Formats

Budget Format Contained in:

State	Agency Requests	Governor's Budget	Appropriation Bill	Accounting Records
Alabama	A,C,D	A,C,D	C,D	A,C,D
Alaska	A,B	A,B	B	A,B
Arizona	A,B,D	B,D	A,B,C,D	A
Arkansas	A,B,D	A,B,D	A,B,D	A,B,C,D
California	A,B,C,D	A,B,C,D	A,B,C,D	A,B,C,D
Colorado	A,B	A,B	A,B	A
Connecticut	A,D	A,D	A	A
Delaware	A,B,C,D	A,B,C,D	A,B,C,D	A,B,C
Florida	A,B,C,D	A,B,C,D	A,B,C,D	A,B,C,D
Georgia	A,D	A,D	A,D	A,D
Hawaii	A,B,D	B,D	B,D	A,B
Idaho	A,D	A,D	A,D	A,D
Illinois	B,C,D	A,B,C	A,B,C,D	A,B,C,D
Indiana	A	A	A	A
Iowa	A,B,D	A,B,D	C	A,B,D
Kansas	D	D	A,D	A,D
Kentucky	A,B,C,D	A,B,C,D	B,C	A,B,D
Louisiana	A,B,D	A,B,D	A,B,D	A,B,D
Maine	A,B	A,B,D	A,B,D	A,B
Maryland	A,B,D	A,B,D	C,D	A,B,D
Massachusetts	A,B	A,B	A	A,B
Michigan	A,D	A,D	A,D	A,B,D
Minnesota	A,B,D	A,B,D	B,D	A,B,D
Mississippi	A,B,C,D	A,B,C,D	A,B,C,D	A,B,C,D
Missouri	A,B,D	B,D	B,D	A,B,D
Montana	A,B,D	A,B,D	C,D	A,B,D
Nebraska	A,B,D	B,C,D	B,C,D	A,B,C,D
Nevada	A,B,D	A,B,D	B,C	A,B
New Hampshire	A	A	A	A
New Jersey	A,B,C,D	B,C,D	B,C,D	A,B,C,D
New Mexico	A,B,D	A,B,D	A,B	A,B
New York	A,B,C,D	A,B,C,D	A,B,C,D	A,B,C,D
North Carolina	A,B,C,D	A,B,C,D	C	A,B,C,D
North Dakota	A,B,D	A,B,D	A,B	A,B,D
Ohio	A,B	A,B	A,B	A,B
Oklahoma	A,B,C,D	A,B,C,D	A,B,C,D	A,B,C,D
Oregon	B,D	B,D	B,C,D	A,B,C,D
Pennsylvania	A,B,C,D	B,C,D	B,C,D	A,B,C,D
Rhode Island	A,B,D	B,D	B,C	A,B
South Carolina	D	D	A	A
South Dakota	B,D	B,D	B,D	A
Tennessee	A,B,C,D	B,C,D	B,C,D	A,B,C,D
Texas	A,B,D	A,B,D	A,B,D	A,B,D
Utah	A,B,D	B,D	B,D	A
Vermont	A	B	B	A
Virginia	A,B,D	A,B,D	B,C,D	A,B,D
Washington	A,B	A,B	C	A,B
West Virginia	A,B,D	A,B,C,D	A,B,C,D	A,B,D
Wisconsin	A,B,C,D	B,D	B,D	A,B,D
Wyoming	A,B,D	A,B,D	B,D	A,B,D

Codes:

A....Object Classification or Line Item

B....Organizational Unit/Department

See Glossary for definitions of format types

C....Lump Sum

D....Program/Service Level

Table J

Budget Document Content

State	Narrative			Numerical Supporting Data				Special Analyses		
	Economic Analysis (Y, N)	Revenue Estimates (Y, N)	Program Descript. (Y, N)	Justification (Y, N)	Case-Load (Y, N)	# of Employees (Y, N)	Perform. Meas. (Y, N)	Personnel Position (PS, NP, I)	Budget Summary (PS, NP, I)	Capital Budget (PS, NP, I)
Alabama	N	Y	Y	Y	Y	Y	Y	NP	PS	I
Alaska	N	N	Y	Y	Y	Y	Y	I	I	I
Arizona	Y	Y	Y	Y	N	Y	N	NP	I	I
Arkansas	Y	Y	Y	Y	Y	Y	Y	-	I	PS
California	Y	Y	Y	Y	Y	Y	Y	I	I	I
Colorado	Y	Y	Y	Y	Y	Y	Y	I	I,PS	PS
Connecticut	Y	Y	Y	N	Y	Y	Y	I	I	I
Delaware	N	Y	Y	Y	Y	Y	Y	PS	PS	PS
Florida	Y	Y	Y	N	N	Y	N	NP	PS	I
Georgia	N	Y	Y	Y	Y	Y	Y	I	I	I
Hawaii	Y	Y	Y	Y	Y	Y	Y	I	I	I
Idaho	N	Y	N	Y	N	Y	N	NP	I	I
Illinois	Y	Y	Y	Y	Y	Y	Y	PS	I	PS
Indiana	N	Y	N	N	N	N	N	NP	I	I
Iowa	Y	Y	Y	Y	Y	Y	Y	NP	PS	PS
Kansas	Y	Y	Y	Y	Y	Y	Y	I	I	I
Kentucky	Y	Y	Y	Y	Y	Y	Y	I	I	I
Louisiana	Y	Y	Y	Y	Y	Y	Y	I	I	I
Maine	N	Y	Y	Y	Y	Y	Y	I	I	I
Maryland	N	Y	Y	N	Y	Y	Y	I	I	I
Massachusetts	Y	Y	Y	Y	Y	Y	N	NP	I	I,PS
Michigan	Y	Y	Y	Y	Y	Y	Y	I	I,PS	I
Minnesota	N	Y	Y	Y	Y	Y	Y	PS	PS	PS
Mississippi	N	N	Y	Y	N	Y	N	I	I	I
Missouri	Y	Y	Y	N	Y	Y	Y	NP	I	I
Montana	Y	Y	Y	Y	Y	Y	Y	NP	PS	PS
Nebraska	N	N	N	N	N	N	N	NP	I	I
Nevada	N	Y	Y	Y	Y	Y	Y	I	PS	I
New Hampshire	N	N	N	N	N	Y	N	I	I	N
New Jersey	N	Y	Y	N	Y	Y	Y	PS	I	PS
New Mexico	Y	Y	Y	Y	Y	Y	Y	NP	PS	PS
New York	Y	Y	Y	Y	Y	Y	Y	PS	I,PS	I,PS
North Carolina	Y	Y	Y	N	N	Y	Y	I	I	I
North Dakota	Y	Y	Y	Y	Y	Y	Y	NP	I	I*
Ohio	Y	Y	Y	N	Y	Y	N	NP	I,PS	PS
Oklahoma	Y	Y	Y	Y	Y	Y	Y	NP	PS	PS
Oregon	Y	Y	Y	Y	Y	Y	Y	I	I	I
Pennsylvania	N	Y	Y	Y	Y	N	Y	PS	PS	I
Rhode Island	Y	Y	Y	Y	Y	Y	Y	I,PS	I,PS	PS
South Carolina	Y	Y	Y	N	N	Y	Y	PS	PS	PS
South Dakota	N	Y	Y	N	Y	Y	Y	NP	PS	I
Tennessee	N	N	Y	N	N	Y	N	I	I	I
Texas	Y	Y	Y	Y	Y	Y	Y	I	PS	NP
Utah	Y	Y	Y	Y	N	Y	N	NP	I	I
Mont	Y	Y	Y	Y	Y	Y	Y	I	I	PS
Virginia	Y	Y	N	Y	Y*	Y	N	I	I	I,PS*
Washington	Y	Y	Y	Y	Y	Y	Y	PS	I	PS
West Virginia	N	N	Y	N	N	Y	N	NP	I	I
Wisconsin	N	N	Y	Y	Y	Y	N	I	I	I
Wyoming	Y	Y	Y	Y	Y	Y	Y	I	I	PS

Codes: Y....Yes PS....Published Separately I....Incorporated into Budget Document
 N....No NP....Not Published

NOTES TO TABLE J

North Dakota	The capital budget is currently integrated into the individual agency budgets. Beginning next biennium, a separate capital budget will be submitted.
Virginia	1) Caseload data is included for selected agencies. 2) There is a separate publication in tabloid format for the General Assembly and the public.

Table K

Economic Advisors

State	Council of Economic Advisors (Y, N)	Source of Authority	Official/Agency Providing Assumptions Going into Executive Budget
Alabama	Y	Informal	Budget Agency
Alaska	N	-	OMB, Dept. of Revenue
Arizona	N	-	Director, Executive Budget Office
Arkansas	Y	Informal	Budget Office, Economic Analysis & Tax Research
California	Y	Informal	Dept. of Finance
Colorado	Y	Statute	Governor's Rev. Estimating Advisory Group
Connecticut	N	-	Office of Policy and Management
Delaware	Y	Executive Order	Budget Office and Dept. of Finance
Florida	N	-	Revenue Estimating Conference
Georgia	N	-	Office of Planning and Budget
Hawaii	N	-	Council on Revenues; State Economist
Idaho	Y	Ad Hoc	Division of Financial Management
Illinois	N	-	Budget Bureau
Indiana	Y	Informal	Governor and Budget Director
Iowa	Y	-	Dept. of Management
Kansas	N	-	Consensus Revenue Estimating Group
Kentucky	Y	Executive Order	Secretary, Finance Adm. Cabinet, Ofc. of Rev. Forecast & Econ. An.
Louisiana	Y	Statute	Governor
Maine	N	-	State Budget Officer
Maryland	N	-	-
Massachusetts	N	-	Revenue Department
Michigan	N	-	DMB, Office of Revenue & Tax Analysis
Minnesota	Y	Executive Order	Dept. of Finance
Mississippi	N	-	Tax Commission, Leg. Bdgt. Ofc., Dept. of Finance & Admin., University
Missouri	N	-	Budget Office
Montana	Y	Executive Order	Revenue Estimating Advisory Council
Nebraska	Y	Statute	Revenue Department & Legislative Fiscal Office
Nevada	N	-	Budget Office
New Hampshire	N	-	Department of Administrative Services
New Jersey	Y	Statute	Economic Policy Council
New Mexico	N	-	Dept. of Finance & Admin., Ofc. of Sec'y; Tax & Revenue Dept.
New York	Y	Executive Order	Budget Office
North Carolina	N	-	Office of State Budget and Management
North Dakota	N	-	Office of Management and Budget*
Ohio	Y	Informal	Director of Budget and Management
Oklahoma	N	-	State Comptroller and Tax Commission
Oregon	Y	Executive Order	Governor's Council of Econ. Advisors, Budget & Mgmt. Division
Pennsylvania	N	-	Budget Office and Revenue Dept.
Rhode Island	N	-	Budget Office
South Carolina	Y	Statute and Proviso	Board of Economic Advisors
South Dakota	N	-	Bureau of Finance and Management
Tennessee	Y	Statute	Center for Business & Economic Research-University of TN
Texas	N	-	Office of Budget and Planning
Utah	Y	Statute	Office of Planning and Budget and Tax Commission
Vermont	Y	Executive Order	Division of Finance and Management
Virginia	Y	Statute	Revenue Agency
Washington	Y	Governor Appointment	Forecast Council
West Virginia	Y	Informal	Governor
Wisconsin	Y	Governor	Revenue Agency and Budget Office
Wyoming	N	-	Dept. of Administration and Fiscal Control

Y....Yes

N....No

Note:

North Dakota: OMB contracts with econometric forecasting firm.

Table L

The Capital Budget

State	Years Beyond Budget [^]	Estimates Originated By Agencies (Y, N)	Forecast Operating Expenditures for Capital Projects (Y, N)	Capital Budget Analysis		
				Executive Budget Agency (Y, N)	Name of Other Agency	Name of Capital Budget Document
Alabama	1	Y	N	Y	-	Executive Budget
Alaska	6	Y	Y	Y	-	Budget Bill
Arizona	4	Y	N	Y	Facilities Planning Div., DOA	Capital Improvement Plan
Kansas	2	Y	Y	Y	State Building Services	Request for Capital Improv. Proj.
California	4	Y	Y	Y	Office of State Architect	Request for Cap. Improv. Proj.
Colorado	1	Y	Y	Y	Leg. Capital Develop. Committee	Executive Budget
Connecticut	4	Y	Y*	Y	Dept. Pub. Wks./St. Prop. Rev. Bd.	Executive Budget
Delaware	4	Y	Y	Y	-	Bond & Capital Improv. Act
Florida	3	Y	Y	Y	Dept. of General Services	State Capital Improv. Proj.
Georgia	4	Y	N	Y	-	Budget Report
Hawaii	4	Y	Y	Y	-	Executive Budget
Illinois	5	Y	Y	N	Div. of Public Works	Executive Budget
Indiana	2	N	Y	Y	-	Executive Budget
Iowa	2	Y	Y	Y	-	Executive Budget
Kentucky	3	Y	Y	Y	-	Capital Project Budget
Louisiana	4	Y	Y	Y	Architectural Services	Executive Budget
Maine	0	Y	N	Y	-	Executive Budget
Maryland	5	Y	Y	Y	Bureau of Public Improvements	Executive Budget
Massachusetts	4	Y	Y	Y	-	Vol. III, MD State Budget
Michigan	5	Y	N	Y	Division of Capital Planning	Executive Budget*
Minnesota	5	N	Y	Y	Bureau of Facilities	Executive Budget
Mississippi	6	Y	Y	Y	-	Capital Budget
Missouri	4	Y	N	Y	-	Joint Budget Book
Montana	0	Y	Y	Y	Div. of Design & Construction	Executive Budget
Nebraska	2	Y	Y	N	Dept. of Administration	Executive Budget
Nevada	2	Y	Y	Y	Building Division	Executive Budget
New Hampshire	0	N	Y	N	Public Works Board	Exec. Budget/Cap. Improv. Prog.
New Jersey	0	Y	Y	Y	-	Executive Budget
New Mexico	6	Y*	Y	Y	Commission Cap. Budgeting & Pln.	Executive Budget
New York	4	Y	Y	Y	-	Capital Budget
North Carolina	4	Y	Y	Y	-	Exec. Budget /5 Yr. Capital Plan
North Dakota	0	N	Y	Y	-	Executive Budget
Ohio	*	Y	Y	Y*	*	*
Oklahoma	6	Y	Y	Y	-	Capital Improvement Plan
Oregon	5	Y	Y	Y	Office of Public Affairs	Capital Budget
Pennsylvania	4	Y	Y	Y	-	Capital Construction Budget
Rhode Island	4	Y	N	Y	-	Governor's Budget
South Carolina	11	Y	Y	Y	-	Capital Development Program
South Dakota	1	Y	Y	Y	Joint Bond Review Committee	Annual Permanent Improv. Pn.
Tennessee	3	Y	N	Y	-	Governor's Budget
Texas	4	Y	Y	Y	-	Executive Budget
Utah	5	Y	Y	Y	-	Executive Budget
Vermont	5	Y	Y	Y	-	Executive Budget
Virginia	1	N	N	Y	-	Gov's Recommended Cap. Bdgt.
Washington	0	Y	N*	Y	Dept. of Gen Serv., St. Cncl. of H. Ed.	Executive Budget
West Virginia	4	Y	Y	Y	-	State Facilities & Capital Plan
Wisconsin	varies	Y	N	Y	-	Executive Budget
Wyoming	5 - 10	Y	N	Y	Div. of State Facilities Mgmt.	Capital Budget/Exec. Budget
	0	Y	Y	Y	Capital Building Commission	Capital Outlay Budget

Legend: Y...Yes

N...No

[^] Refers to number of years beyond current budget cycle for which capital budget outlays are prepared.

NOTES TO TABLE L

Connecticut	Forecasts are prepared but not published.
Massachusetts	Annual Budget for vertical construction is prepared by DCPO/Budget Bureau, incorporated into Executive Budgets for grants, horizontal construction are periodic, and prepared by other agencies/Budget Bureau.
New Jersey	New Jersey Commission on Capital Budgeting and Planning also reviews and makes recommendations to the Executive and legislature.
North Dakota	The state does not currently formulate a capital budget. Individual agencies submit capital construction requests within their separate budgets. Capital budgets are analyzed by agency, not in total.
Virginia	Forecast of operating expenditures for capital projects is included in agency requests.

Table M

Operating Expenditure Forecasts

State	Expenditure Forecast (Y, N)	Years Beyond Budget	Estimates Originated in Agencies (Y, N)	Estimates Include Grant Programs (Y, N)	Are Projected Operating Expenses Published (Y, N)
Alabama	Y	1	Y	Y	Y
Alaska	N	-	Y	Y	Y
Arizona	N	-	-	-	N
Arkansas	Y	2	Y	Y	Y
California	Selectively	Selectively	Y	Y	N
Colorado		1	Y	Y	N
Connecticut	Y*	2*	Y	Y	Y*
Delaware	Y	2	Y	Y	Y
Florida	N	-	N	N	N
Georgia	N	-	Y	N	N
Hawaii	Y	4	Y	Y	Y
Idaho	Y	1	Y	Y	Y
Illinois	Y	1	N	Y	N
Indiana	N	N	Y	Y	Y
Iowa	Y	1	Y	Y	Y
Kansas	Y	2	N	Y	N
Kentucky	Y	0	Y	Y	Y
Louisiana	N	-	-	-	-
Maine	N	-	Y	Y	Y
Maryland	Y	4	N	Y	N
Massachusetts	N	-	-	-	-
Michigan	Y	1	Y	Y	Y
Minnesota	Y	2	Y	Y	Y
Mississippi	N	-	Y	Y	Y
Missouri	Y	4	N	Y	Y
Montana	Y	2	Y	Y	Y
Nebraska	Y	2	Y	Y	Y
Nevada	N	-	-	-	-
New Hampshire	N	-	-	-	-
New Jersey	Y	2	Y	Y	Y
New Mexico	N	-	-	-	-
New York	Y	4	N	Y	Y
North Carolina	Y	6	N	Y	N
North Dakota	Y	0	Y	Y	Y
Oio	Y	0	Y	Y	Y
Oklahoma	Y	2	Y	Y	Y
Oregon	Y	2	Y	Y	Y
Pennsylvania	Y	4	Y	Y	Y
Rhode Island	Y	4	N	Y	Y
South Carolina	N	-	N	Y	Y
South Dakota	N	-	-	-	-
Tennessee	N	-	Y	Y	Y
Texas	Y	10	Y	Y	Y
Vah	Y	5 - 10	N	N	N
Vermont	N	-	Y	Y	N
Virginia	N	-	Y	Y	N*
Washington	N	-	Y	Y	Y
West Virginia	Y*	varies	Y	Y	N
Wisconsin	Y*	-	-	-	-
Wyoming	Y	2 - 4	Y	Y	N

Codes: Y...Yes
N...No

NOTES TO TABLE M

Connecticut	Expenditure forecast applies to new programs only.
Virginia	Appropriations are enacted for the two-year biennial period. Projected expenditures are not published.
West Virginia	Forecasts are prepared only for specific programs on a requested basis.
Wisconsin	No formal forecasts are prepared.

Table N

Balanced Budget Requirement

State	Governor Must Submit Balanced Budget (Y, N)	Nature of Requirement (C, S)	Legislature Must Pass Balanced Budget (Y, N)	Nature of Requirement (C, S)	Governor Must Sign Balanced Budget (Y, N)	Nature of Requirement (C, S)	May Carry Over Deficit (Y, N)
Alabama	Y	C,S	Y	C,S	Y	C,S	N
Alaska	Y	S	Y	S	N	-	Y
Arizona	Y	C	Y	C	Y	C	Y*
Arkansas	Y	S	Y	S	Y	S	N
California	Y	C	N	-	N	-	Y
Colorado	N	-	Y	C	Y	C	N
Connecticut	Y	S	Y	S	N	-	N
Delaware	Y	C	Y	C	Y	C	N
Florida	Y	S	Y	C	Y	S	N
Georgia	Y	C	Y	C	Y	C	N
Hawaii	Y	C,S	N	-	Y	C,S	N
Idaho	Y	C	Y	C	N	-	N
Illinois	Y	C	Y	C	N	-	N
Indiana	Y	C	Y	C	Y	C	N
Iowa	Y	C	Y	C	N	-	N
Kansas	Y	C	Y	C	Y	C	N
Kentucky	Y	C,S	Y	C	Y	C	N
Louisiana	Y	C,S	Y	S	Y	C,S	Y
Maine	Y	S	Y	C	Y	S	N
Maryland	Y	C	Y	C	N	-	N
Massachusetts	Y	C	Y	C	Y	C	Y
Michigan	Y	C	Y	C	Y	C	N
Minnesota	Y	S	Y	S	N	-	N
Mississippi	Y	S	Y	S	Y	S	N
Missouri	Y	C	N	-	Y	C	N
Montana	Y	C	Y	C	N	-	N
Nebraska	Y	C	N	-	N	-	N
Nevada	Y	S	Y	C	N	-	N
New Hampshire	Y	S	N	-	N	-	Y
New Jersey	Y	C	Y	C	Y	C	N
New Mexico	Y	C	N	-	N	-	N
New York	Y	C	N	-	N*	-	Y
North Carolina	Y	C	Y	C	N*	C	N
North Dakota	Y	S	Y	S	Y	S	N
Ohio	N*	-	N*	-	N	-	N
Oklahoma	Y	C,S	Y	C	Y	C	N
Oregon	Y	C	Y	C	Y	C	N
Pennsylvania	Y	C,S	N	-	Y	C	Y*
Rhode Island	Y	C	Y	C	Y	S	N
South Carolina	*	-	Y	C	Y	C	N
South Dakota	Y	C	Y	C	Y	C	N
Tennessee	Y	C	Y	C	Y	C	N
Texas	-	-	Y	C	Y	C	N
Vermont	Y	S	Y	C	Y	S	N
Mont	N	-	N	-	N	-	Y
Virginia	Y	S	N	-	N	-	N*
Washington	Y	S	N	-	N	-	N
West Virginia	N	-	Y	C	Y	C	N
Wisconsin	Y	C	Y	C	Y	C	N
Wyoming	Y	C	Y	C	Y	C	N

Legend:
 Y....Yes
 N....No
 C....Constitutional
 S....Statutory

NOTES TO TABLE N

Arizona	May carry over "casual deficits," i.e., not anticipated.
New York	Technically, the Governor is not required to sign a balanced budget. However, in order to consummate the spring borrowing the Governor must certify that the budget is in balance.
North Carolina	Governor must maintain a balanced budget. He does not sign legislation.
Ohio	There is no constitutional or statutory requirement that the Governor submit or the legislature enact a balanced budget. There is a constitutional requirement that the legislature provide sufficient revenues to meet state expenses. The Governor is required by statute to examine monthly the relationship between appropriations and estimated revenues and to reduce expenditures to prevent imbalance.
Pennsylvania	May carry over deficit into subsequent year only.
South Carolina	Formal budget submitted by Budget and Control Board, not Governor.
Virginia	The Constitution specifies that expenditures shall not exceed revenues at the end of the biennial period.

Table O

Transfer of Appropriations

State	Official/Agency Authorized To Transfer Appropriations Between			Maximum Amount of Transfer Between		
	Depts. or Programs in Separate Departments	Program or Unit within a Department	Object Class Within a Program or Unit	Depts. or Programs in Separate Departments	Program or Unit Within a Department	Object Class Within a Program or Unit
Alabama	N/A	G	E	N/A	U	U
Alaska	L	L	A,E	U	U	U
Arizona	L	E,L	E,L	-	U	U
Arkansas	N/A	E,L*	E,L*	N/A	U	U
California	E	E	E	U	10%	U
Colorado	L	E	E	U	\$1.0m*	\$1.0m
Connecticut	L	A	G*	U	U	\$50,000*
Delaware	N/A	E,L	E,L	N/A	Unencumbered balance	Unencumbered balance
Florida	L*	E,G,A	A	U	U	U
Georgia	N/A	A	L	N/A	U	U
Hawaii	N/A	G	A,E	N/A	U	U
Idaho	L	E*	E*	U	U	*
Illinois	N/A	E	E	N/A	N/A*	2% of appropriation
Indiana	G,E	E	E	U	U	U
Iowa	E,G	E,G	A	U	U	U
Kansas	L	E	A*	U	U	U
Kentucky	N/A	E	E	N/A	U	U
Louisiana	L	L	E,L	U	U	\$50,000
Maine	N/A	G	A	U	U	U
Maryland	N/A	E,G	A	N/A	U	U
Massachusetts	N/A	*	A,E	N/A	*	U
Michigan	N/A	L	L	N/A	U	U
Minnesota	L	E	A*	U	U	U
Mississippi	E	N/A	E	U	N/A	10% of appropriation
Missouri	N/A	N/A	A	N/A	N/A	U
Montana	N/A	E	A	N/A	U	U
Nebraska	N/A	N/A	A	N/A	N/A	U
Nevada	N/A		E,L	N/A	*	U
New Hampshire	G	G	G	U	U	U
New Jersey	N/A*	E*	A	U	U	U
New Mexico	N/A	A,E	A,E	N/A	4%	U
New York	E	E	E	N/A*	*	U
North Carolina	N/A	E	A,E	U	U	U
North Dakota	L	A	A	U	U	U
Ohio	L	L	A	U	U	U
Oklahoma	L*	E,L*	A,E,L*	U*	10%, 25%*	U*
Oregon	N/A	L*	A	N/A	U	U
Pennsylvania	N/A	A*	A,E	N/A	U*	U*
Rhode Island	N/A	G	E	N/A	U	U
South Carolina	E	E	E	20% of prog. total	U	U
South Dakota	E	A	A,E	U	U	U
Tennessee	L	E,L	A,E	U	U	U
Texas	L,E	A	A	varies	varies	varies
Vermont	N/A	A*	A	N/A	U	U
Mont	L	E	A	U	\$25,000	U
Virginia	E	E	A	U	U	U
Washington	L	A	A	U	U	U
West Virginia	L	A	A	U	up to 25% appropriation	U
Wisconsin	L	L	E	U	U	U
Wyoming	N/A	G	A	N/A	10%	U

Legend:
 N/A....Not Allowed
 A....Agency
 E....Executive Budget Agency
 G....Governor
 L....Legislature
 U....Unlimited

* Refers to non-emergency transfer. For emergency transfer, see Table R

NOTES TO TABLE O

Arkansas	Limitations as to who may approve transfer are set by statute.
Colorado	Executive budget agency has total transfer authority (statewide) of \$1 million on all fund sources.
Connecticut	Governor may approve transfers up to \$50,000 or 10% of appropriation, whichever is less. Above that, transfers must be approved by Finance Advisory Committee, which is made up of both executive and legislative members.
Florida	Transfers between separate departments are allowed only by special statute.
Idaho	Transfers with a department are limited to 10% up or down in each program. Within a program, no transfers may be into personnel costs or out of capital outlay.
Illinois	Department of Public Aid may transfer among programs as specified in their appropriation bill.
Kansas	Allowed within a line item of appropriations bill; e.g., printing to travel within operating expenditures.
Massachusetts	Certain agencies are allowed transfers by statute. Otherwise, transfers among line items are not allowed.
Minnesota	Transfers to or from salaries and grants need approval of Legislative Advisory Commission in various appropriation bills.
Nevada	Transfers sometimes limited to amount of salary savings.
New Jersey	1) If function or program is transferred, by executive order or legislation, then transfers of appropriations are permitted for the transferred program; 2) transfers of \$300,000 or more require approval by the legislature's Office of Legislative Services.
New York	1) Except as specifically authorized in appropriation language. 2) Limit on transfer within a department is 5% for first \$5 million, 4% for second \$5 million, 3% in excess of \$10 million.
Oklahoma	The Contingency Review Board may transfer employees between agencies pursuant to certain reorganization efforts. Funds associated with such transfers are not limited. The CRB also approves other transfers. For transfers within a department, there is 10% maximum if made by Office of State Finance and 25% maximum if made by the Contingency Review Board. For transfers within a program there is no maximum if transfer law is not applicable; a 10% maximum transfer applies if transfer is made by the Director of State Finance; a 25% maximum applies if transfer is made by the Contingency Review Board.
Oregon	Special statute allows transfer of general funds within the Department of Human Resources agencies. The Emergency Board (primarily the Joint Committee on Ways & Means chaired by the Senate President and the Speaker of the House) has authority to adjust expenditure limitations for other funds and federal funds.
Pennsylvania	Agency may transfer among programs/units within an appropriation but cannot transfer between appropriations.
Utah	Transfers within a department are allowed only within divisions.

Table P

Allotments and Expenditure Monitoring

State	Frequency of Allotment Requests (M, Q, S, A, R)	Frequency of Allotments (M, Q, S, A, R)	Allotments Applied to: All Agencies All Funds (AA, AF)	Interim Expenditure Monitoring Reports Issued (Y, N)	Frequency of Interim Reports (M, Q, R)
Alabama	A*	Q*	AA, AF	Y	M
Alaska	A	A	AA, AF	Y	R
Arizona	Q	M	AF*	Y	M
Arkansas	Q,R	M	AA	Y	M
California	A	A	AA, AF	Y	various
Colorado	A	Q	AA, AF	Y	Q
Connecticut	Q	Q	AA, AF	Y	M
Delaware	not used	not used	not used	Y	weekly
Florida	Q	Q	AA, AF	Y	M
Georgia	Q	Q	AA, AF	Y	Q
Hawaii	A	Q	AA	Y	R
Idaho	A	A	AA, AF	Y	M
Illinois	not used	not used	not used	N	-
Indiana	A	Q	AA	Y	Q
Iowa	Q	R	AA	Y	M
Kansas	not used	not used	not used	Y	M
Kentucky	Q	Q	AA*	Y	M
Louisiana	A	A	AA, AF	Y	M
Maine	R	Q	AA, AF	Y	M
Maryland	not used	not used	not used	Y	M
Massachusetts	Q	Q	AA, AF	Y	R
Michigan	A	Q	AA, AF	Y	M
Minnesota	A,R	R	AA, AF	Y	M
Mississippi	S	S	AA, AF	Y	M
Missouri	A*	M,Q	AA, AF	Y	M
Montana	A	Q	AF	Y	M
Nebraska	Q	Q	AA	Y	M
Nevada	A,Q,R	M,Q	AA, AF	N	-
New Hampshire	Q	Q	AA, AF	Y	M
New Jersey	A	Q	AA	Y	Q
New Mexico	A	M	AA	Y	M
New York	A	A,Q	AA, AF	Y	M
North Carolina	Q	Q	AA	Y	M
North Dakota	as needed	as needed	AA, AF	Y	M
Ohio	A,R	A,Q	AA, AF	Y	M
Oklahoma	Q	Q	AA, AF*	N	R
Oregon	Q	Q	AA, AF	Y	Q
Pennsylvania	A*	A	AA, AF	Y	M
Rhode Island	A	A	AA, AF	N	M*
South Carolina	A	A	AA, AF	Y	M
South Dakota	not used	not used	not used	N	-
Tennessee	A	A	AA	Y	M
Texas	not used	not used	not used	N	-
Tah	M	M	AA	Y	M
Mont	not used	not used	not used	N	-
Virginia	A,R*	A,R*	AA, AF	Y	M
Washington	A	M	AA, AF*	Y	M
West Virginia	A	M,Q	AA	Y	M
Wisconsin	A, Q, S	A, Q, S	AA, AF	Y	M
Wyoming	not used	not used	not used	Y	M

Notes:

...Quarterly
 ...Monthly
 ...Annually

R....As Requested
 S....Semi-annually
 Y....Yes

N....No
 AA....All Agencies
 AF....All Funds

NOTES TO TABLE P

Alabama	Revisions are made throughout the year when necessary.
Arizona	Allotments are applied to appropriated funds only.
Kentucky	Allotments are applied to general fund only.
Missouri	Allotments are subject to periodic revision requests.
Oklahoma	Allotments apply to all agencies and use of Treasury funds.
Pennsylvania	Central budget office allocates (major objects) funds annually and has delegated allotments (minor objects) to the agencies.
Rhode Island	Interim reports are not published.
Virginia	Legislature appropriations are allotted in full on July 1. Other appropriations are allotted during the year as requested.
Washington	Allotments apply to all funds included in the budget.

Table Q

Intergovernmental Mandates

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

Codes:

S....Statutory
C....ConstitutionalY....Yes
N....No

NOTES TO TABLE Q

Connecticut	For limited number of things.
Florida	For limited number of things.
Illinois	For limited number of things.
Maryland	1) Agency estimates considered and validated during budget process. 2) On an incremental or legislative change basis only. 3) Unless specifically required by statute.
New York	Fiscal notes are attached for local government except for budget bills.
Oklahoma	Reimburse for local mandates when required by statute.
Oregon	Substantial costs to local government are normally considered by the legislature. This is not a requirement, however. The cost of the state court system and district attorneys, for example, is partially underwritten by the general fund.
Virginia	Treatment of mandates varies by program. There is no general provision.
Wyoming	For limited number of things.

Table R

Contingency/Emergency Funds

State	Fund Name	FY 1990 Amount	Official/Agency Authorized to Allocate Funds	Purposes for which Funds may Be Used (D, A, S, U, ND, O)	Unexpended Funds May be Carried Forward To Next Fiscal Yr. (Y, N)
Alabama	Departmental Emergency Fund	1,500,000	Finance Director	D,A,S,U,ND	N
Alaska	Contingency Fund	352,700	Governor	U	N
	Disaster Relief Fund	2,000,000	Military & Veterans Affairs	ND	N
	Fire Suppression Fund	3,689,400	Natural Resources	ND	N
Arizona	Governor's Emergency Fund	1,000,000	Governor	ND	N
Kansas	Governor's Emergency Fund	500,000	Governor	D,A,S,U,ND	N
	Disaster Assistance Fund	2,000,000	Governor	ND	N
California	Reserve for Conting. & Emerg.	4,500,000	Dept. of Finance	D,A,S,U,ND	Y
Colorado	Contingency Fund	20,000	Governor	U	Y
	Disaster Emergency Fund	100,000	Governor	ND	N
Connecticut	Governor's Contingency Fund	50,000	Governor	Unrestricted	N
	Local Emergency Relief Fund	4,400,000	Special Committee	U,ND	Y
Delaware	Contingency Fund	150,000	Budget Commission	D,A,U,ND	N
Florida	Deficiency Fund	400,000	Governor/Cabinet	D,ND,U	N
	Emergency Fund	250,000	Governor/Cabinet	ND	N
Georgia	Governor's Emergency Fund	2,500,000	Governor	A	N
Hawaii	Governor's Contingency Fund	300,000	Governor	U	N
	Major Disaster Relief Fund	1,500,000	Governor	S,ND	N
Illinois	Governor's Emergency Fund	286,000	Governor	U, ND	Y
Illinois	-	-	-	-	-
Illiana	Dept. & Inst. Contingency Fund	12,000,000(biennial)	Governor & Budget Dir.	D,A,S,U,ND	N*
Iowa	Performance of Duty	500,000	Executive Council	A, ND	Y
Kansas	State Emergency Fund	750,000	State Finance Council	ND, S, D	Y
Kentucky	-	-	-	-	-
Louisiana	Interim Emergency Fund	6,100,000	Int. Emer. Board/Leg.	ND,U	Y
Maine	State Contingency Account	1,300,000	Governor	U,O(econ. dev.)	N
Maryland	Contingent Fund	2,000,000	Gov., Bd. of Public Wks.	U	N
Massachusetts	N/A	-	-	-	-
Michigan	-	-	-	-	-
Minnesota	General Contingency	250,000	Governor	ND,D,U	Y
Mississippi	-	-	-	-	-
Missouri	Governmental Emergency Fund	150,000	Committee	Unrestricted	N
	Missouri Disaster Fund	1,066,264	Governor	ND	Y
Montana	Emergency Fund	2,500,000	Governor	ND, O*	Y*
Nebraska	State Emergency Fund	500,000	Governor	ND,S	N
Nevada	Statutory Contingency Fund	1,000,000	Bd. of Examiners	S,O,U, ND,*	Y
	Emergency Fund	400,000	-	-	-
New Hampshire	Contingency Fund	100,000	Governor	A	N
	Emergency Fund	45,000	Council	ND	N
New Jersey	Emergency Funds	2,000,000	Governor	D,S,U,ND	N
	Contingency Fund	1,500,000	Budget Director	U	N
New Mexico	Emergency Fund	400,000	Bd. of Finance	U	N
	Unappropriated Surplus	4,000,000	Governor	S,N,U	N
New York	Special Emerg. Appropriation*	29,500,000	Governor	ND,U,S,O	N
North Carolina	Contingency and	225,000	Governor & Council of State	U	N
	Emergency Fund	900,000	-	ND,U	N
North Dakota	Emergency Commission	250,000*	Emer. Committee	U,ND	N
Ohio	Emergency Purposes	1,500,000	State Controlling Bd.	D,A,S,U,ND,O*	N*

Legend: ND....Natural Disaster N....No Y....Yes
 U....Unexpected Expenditures S....Public Safety D....Deficiencies
 A....Authorized Programs O....Other (Specify)

Does not refer to budget stabilization funds or rainy day funds.

Table R, con't.

Contingency/Emergency Funds

State	Fund Name	FY 1990 Amount	Official/Agency Authorized to Allocate Funds	Purposes for which Funds may Be Used (D, A, S, U, ND, O)	Unexpended Funds May be Carried Forward To Next Fiscal Yr. (Y, N)
Alabama	State Emergency Fund	50,000	Gov./Contingency Review Bd.	ND,U,A	Y
Alaska	State Emergency Fund	50,000,000	Leg. Emergency Bd.	ND,U,A	N
Pennsylvania	Emergency and Disaster Assistance Appropriation	5,000,000*	Governor	ND,S	N/A
Rhode Island	Contingency Fund	1,500,000	Governor	U	Y
South Carolina	Civil Contingency Fund	367,503	Budget & Control Bd.	ND,U,A,S	N
South Dakota	General Contingency Fund	1,000,000	Governor*	U	N
Tennessee	Emergency & Contingency Fund	1,000,000	Governor	D,A,S,U,ND	N
Kansas	Emergency & Deficiency Fund	11,000,000	Governor	U,D,S	Y
	Disaster Contingency Fund	6,000,000	Governor	ND,S	
Alabama	Governor's Emergency Fund	100,000	Governor	O*	N
Montana	Contingent Fund	100,000		U	N
	Emergency Fund	500,000		ND	Y
Virginia	Economic Contingency Fund	3,600,000	Governor/Budget Agency	A,S,U,ND,O	*
	Disaster Planning & Operations	as needed	Governor	ND	Y
Washington	Governor's Emergency Fund	2,000,000 (biennial)	Governor	U	N
West Virginia	Civil Contingent Fund	712,500	Governor	ND,U,A,S	Y
Wisconsin	Public Emergencies	50,000*	Dept. of Military Affairs	ND,S	N
Wyoming	Governor's Special Contingent	829,473	Governor	ND,U,A	Y*
	Governor's Discretionary Con.	25,000	Governor	S	
Notes:	ND....Natural Disaster		N....No	Y....Yes	
	U....Unexpected Expenditures		S....Public Safety	D....Deficiencies	
	A....Authorized Programs		O....Other (Specify)		
	* Does not refer to budget stabilization funds or rainy day funds.				

NOTES TO TABLE R

- Indiana** Funds may be carried forward within biennium only.
- Montana** Funds may be used for emergencies and may be carried forward within biennium.
- Nevada** Funds may be used for repairs to state buildings or electrical/mechanical systems.
- New York** This is an appropriation only, not a fund. Only \$4.5 million may be transferred to General Fund. The Budget Director acting in the Governor's behalf, may allocate funds. Funds are used to apply self insurer principles.
- North Dakota** One-half of biennial appropriation of 500,000.
- Ohio** Funds may be used for a purpose deemed an emergency by the Controlling Board. Funds may be carried forward within biennium only.
- Pennsylvania** Governor may reallocate \$5 million of previously appropriated funds.
- South Dakota** Needs approval of Interim Appropriations Committee.
- Utah** Fund cannot be used for activities denied funding by the legislature.
- Virginia** Economic Contingency Fund may be carried forward at end of first year of biennium, but not at end of second year.
- Wisconsin** The amount budgeted is not limiting.
- Wyoming** Funds may be carried forward within biennium only and between bienniums if encumbered.

Table S

Budget Stabilization or "Rainy Day" Funds

State	1989 Ending Fund Balance (in millions)	Fund Name	Determination of Fund Size	Procedure for Expenditure
Alabama	\$21.0	Proration Prevention Fund-- Education	\$21m. first yr; \$8m. thereafter to \$75m. max	1)Declar. of Proration by Gov. 2)Declar. of emer. by leg.
Alaska	0/611	Bgdt. Res. Fund/Earnings Res. Acct., AK Perman. Fund	Appropriation/Undistributed Fund income	Up to 25% to cover shortfall/ Appropriation
Arizona	N/A	-	-	-
Arkansas	N/A	-	-	-
California	1,395.0	General Fund Reserve	Policy of Governor	Legislative Appropriation
Colorado	182.8	General Fund Reserve Requirement	4%	Appropriation
Connecticut	130.3	Budget Reserve Fund	5% of net gen. fund approp. for current fiscal year	Fund deficit after books have been closed.
Delaware	56.0	Budget Reserve Account	Max. of 5% of gen. fund revenue.	By appropriation, requiring approval of 3/5 of legislature.
Florida	138.5	Working Capital Fund	Yr.-end surplus up to 10% of prior yr. gen. rev.	Appro. or Gov. and cabinet
Georgia	190.4	Reserve Shortfall	3% of prior yrs. net revenue collections	Rev. shortfall during current yr. w/o appro. cuts
Hawaii	N/A	-	-	-
Iaho	12.0	Budget Reserve Account	Legislative decision	Legislative appropriation
Illinois	N/A	-	-	-
Indiana	257.5	Countercyclical Rev. & Econ. Stabil. Fund	Capped at 7% of total gen. fund revenues.	Statutory
Iowa	-	Economic Emergency Fund	Max. of 10% of gen. fund appropriations from prev. yr.	Appropriation
Kansas	N/A	-	-	-
Kentucky	2.0	Budget Reserve Fund	Legislative appropriation	Appropriation
Louisiana	N/A	-	-	-
Maine	25.0	Rainy Day Fund	-	Capital projects
Maryland	91.9	Revenue Stabilization Account	Greater of \$100m. or 2% of est. general fund revenue	Funds avail. for transfer if unemploy. rate in Apr.-Sept. exceeds 6.5% and has increased over same period of prior year.
Massachusetts	0.0	Commonwealth Stabilization Fund	General Fund ending balance in excess of 1/2% is of taxes is added to CSF.	Appropriation
Michigan	419.9	Countercyclical Budget & Econ. Stabil. Fund	(Ann. growth in adjusted real inc. -2%)*gen. purp. rev.	No more than ann. decrease in adj. real inc. * gen. purpose rev.
Minnesota	550.0	Budget & Cash Flow Reserve	Set by statute 5% of total gen. fund appr.	Com. of Fin. w/ approv. of Gov. and consult. w/ LAC may reduce reserve to bring exp. and rev. in line
Mississippi	24.3	General Fund Stabil. Reserve & General Fund Reserve	1/4 of excess revenues may to funds until equal to 5% of gen. fund rev. prev. yr.	Appropriation
Missouri	0.0	Budget Stabil. Fund	Appropriation; capped at 5% of general fund	Gov. determines shortfall; subject to legislative disapproval
Montana	N/A	-	-	-

Table S, con't.

Budget Stabilization or "Rainy Day" Funds

State	1989 Ending Balance in millions	Fund Name	Determination of Fund Size	Procedure for Expenditure
Nebraska	\$50.4	Cash Reserve Fund	Statute	Supplement general fund when balance falls below zero.
Nevada	40.0	Budget Stabilization Fund	\$40m. if available from unreserved fund balance.	
New Hampshire	27.0	Revenue Stabilization	Surplus up to 5% of gen. fund rev.	Transfer approved by Gov. and Council to cover shortfall or deficit.
New Jersey	245.6	Surplus Revenue Fund	50% of excess of actual rev. over anticipated rev. added to fund. Capped at 5% of anticipated rev.	
New Mexico	112.8	Operating Reserve	All general fund excess not due to other funds.	Legislative authorization
New York	0.0	Tax Stabilization Reserve Fund	State Finance Law	Can be used when a deficit is incurred and for temporary loans
North Carolina	N/A	-	-	-
North Dakota	0.0	Budget Stabilization Fund	Excess of \$40m. in general fund is transferred	Revenue shortfall greater than 5%
Ohio	341.1	Budget Stabilization Fund	No limit. Legislatures determines deposits to fund.	Legislative transfer/appropriation
Oklahoma	152.8	Constitutional Reserve Fund	Max. of 10% of preceding year's general revenue.	Rev. certification below previos yr. or Gov. declar. plus 2/3 vote in leg. or leg. declar. with 3/4 vote.
Oregon	N/A	-	-	-
Pennsylvania	112.0	Tax Stabilization Reserve	Appr. up to 3% of est. GF rev.	2/3 legislative vote w/ gov. request.
	44.0	Sunny Day	Appropriation	2/3 legislative vote w/ gov. request.
Rhode Island	37.4	Budget Reserve/Cash Stabilization Fund	Lottery proceeds not to exceed 3% of resources.	To make up shortfall in resources w/ legislative approval
South Carolina	87.9	General Reserve Fund	Must equal 3% of gen. fund rev. of last completed fiscal yr.	Shortfall must be identified. Capital reserve fund must be depleted before gen. reserve fund is appropriated.
South Dakota	N/A	-	-	-
Tennessee	110.0	Revenue Fluctuation Reserve	By Appropriation.	Automatic expenditure to cover revenue shortfall.
Texas	N/A	-	-	-
Tah	48.0	Budget Reserve Account	Statutory Limitation on max. transfer into fund & on total fund balance.	Legislative appropriation.
Vermont	11.0	Budget Stabilization Trust Fund	Legislature	Year-end deficit automatically draw funds.
Virginia	8.2	Revenue Reserve Fund	Appropriation.	Approval by Gov. to cover revenue shortfall.
Washington	60.0	Budget Stabilization Account	Legislative appropriation	Legislative appropriation
West Virginia	N/A	-	-	-
Wisconsin	0.0	Budget Stabilization Fund	Appropriation	Appropriation
Wyoming	58.2	Budget Reserve Account	1)Appropriation 2)Unex-pected gen. fund biennium appro. are transferred to BRA	Appropriation

Table T

Legislative Budget Authority

State	Votes Required to Override Gubernatorial Veto	Votes Required to Pass Revenue Increase	Votes Required to Pass Budget
Alabama	Majority elected	Majority	Majority
Alaska	3/4 elected (joint session)	Majority elected	Majority elected
Arizona	2/3 elected	1/2 elected	1/2 elected
Arkansas	Majority elected	3/4 elected	3/4 elected
California	2/3 elected	2/3 elected	2/3 elected
Colorado	2/3 elected	Majority present	Majority present
Connecticut	2/3 elected	Majority present*	Majority present*
Delaware	3/5 elected	3/5 elected	Majority elected
Florida	2/3 elected	Majority	Majority
Georgia	2/3 elected	Majority	Majority
Hawaii	2/3 elected	Majority elected	Majority elected*
Idaho	2/3 elected	Majority	Majority
Illinois	3/5 elected	Majority elected	Majority elected*
Indiana	Majority	Majority	Majority
Iowa	2/3 elected	Majority	Majority
Kansas	2/3 elected	Majority elected	Majority
Kentucky	2/3 elected	Majority elected	Majority present
Louisiana	2/3 present	2/3 elected	1/2 elected
Maine	2/3 present	Majority elected	2/3 for emer. enactment
Maryland	3/5 elected*	Majority	Majority
Massachusetts	2/3 present	Majority	Majority (Cap. Bdgt. is 2/3)
Michigan	2/3 elected	Majority elected	Majority elected
Minnesota	2/3 elected	Majority elected	Majority elected
Mississippi	2/3 elected	2/3	Majority
Missouri	2/3 elected	Majority elected	Majority elected
Montana	2/3 elected	Majority	Majority
Nebraska	3/5 elected	Majority	3/5 elected
Nevada	2/3 elected	Majority	Majority
New Hampshire	2/3 elected	Majority	Majority present
New Jersey	2/3 elected	Majority	Majority
New Mexico	2/3 present	Majority	Majority
New York	2/3 elected	Majority	Majority
North Carolina	N/A	Majority	Majority
North Dakota	2/3 elected	Majority*	Majority*
Ohio	3/5 elected	Majority elected	Majority elected
Oklahoma	2/3 elected*	Majority	Majority**
Oregon	2/3 elected	Majority	Majority
Pennsylvania	2/3 elected	Majority elected	Majority elected
Rhode Island	3/5 elected	Majority	Majority
South Carolina	2/3 present	Majority	Majority
South Dakota	2/3 elected	2/3 elected	Majority elected
Tennessee	Majority elected	Majority elected	Majority elected
Texas	2/3 elected	Majority	Majority elected
Utah	2/3 elected	Majority	Majority
Vermont	2/3 present	Majority	Majority
Virginia	2/3 present	Majority elected	Majority elected
Washington	2/3 elected	51%	51%
West Virginia	2/3 elected	Majority	Majority
Wisconsin	2/3 present	Majority present	Majority present
Wyoming	2/3 elected	Majority	Majority

NOTES TO TABLE T

Connecticut	Must have quorum.
Hawaii	If general fund expenditure ceiling is exceeded, 2/3 vote required; otherwise majority of elected members.
Illinois	After June 30, need 3/5 to become effective immediately.
Maryland	Governor has no veto power over the budget bill.
North Dakota	Emergency measures and measures that amend a statute that has been referred or enacted through an initiated measure within the last seven years must pass both houses by a 2/3 majority.
Oklahoma	1) Emergency measures require a 3/4 majority for override. 2) Budget bills usually require Emergency Clauses and therefore require 2/3 vote for passage.

GLOSSARY

Accounting

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

Allotment

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

Appropriation

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

Audit

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

Budget Stabilization Fund

A fund that sets aside revenue surpluses for use during periods of revenue shortfalls.

Cash Management

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

Capital Budget

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

Contingency Fund

A fund set apart to provide for unforeseen expenditures or for anticipated purposes of uncertain amounts.

Data Processing

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

Debt Management

Negotiate and manage issuance of bonds and refunding.

Economic Analysis

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

Fiscal Notes

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

GLOSSARY (continued)

Fiscal Research

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

FY

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

Incremental Budgeting

An approach to budgeting that focuses on the budget request, with emphasis on increases from the current year. Analysts of such a budget normally want information on all activities being planned in the budget year, but most of their attention will be on the program changes from the current year.

Legislative Review

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

Line Item Veto

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

Lump Sum Appropriations

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

Mandate

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

Object Classification

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

Organizational Unit

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

Organization and Management Analysis

Studies and assistance to agencies on organization procedures and systems.

Personnel Position Analysis

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

GLOSSARY(continued)

Program Budget

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

Program 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 analyzing proposed activities.

Revenue Estimating

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

Tax Expenditure

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

Trust Funds

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

Voucher

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

Zero Base Budgeting

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