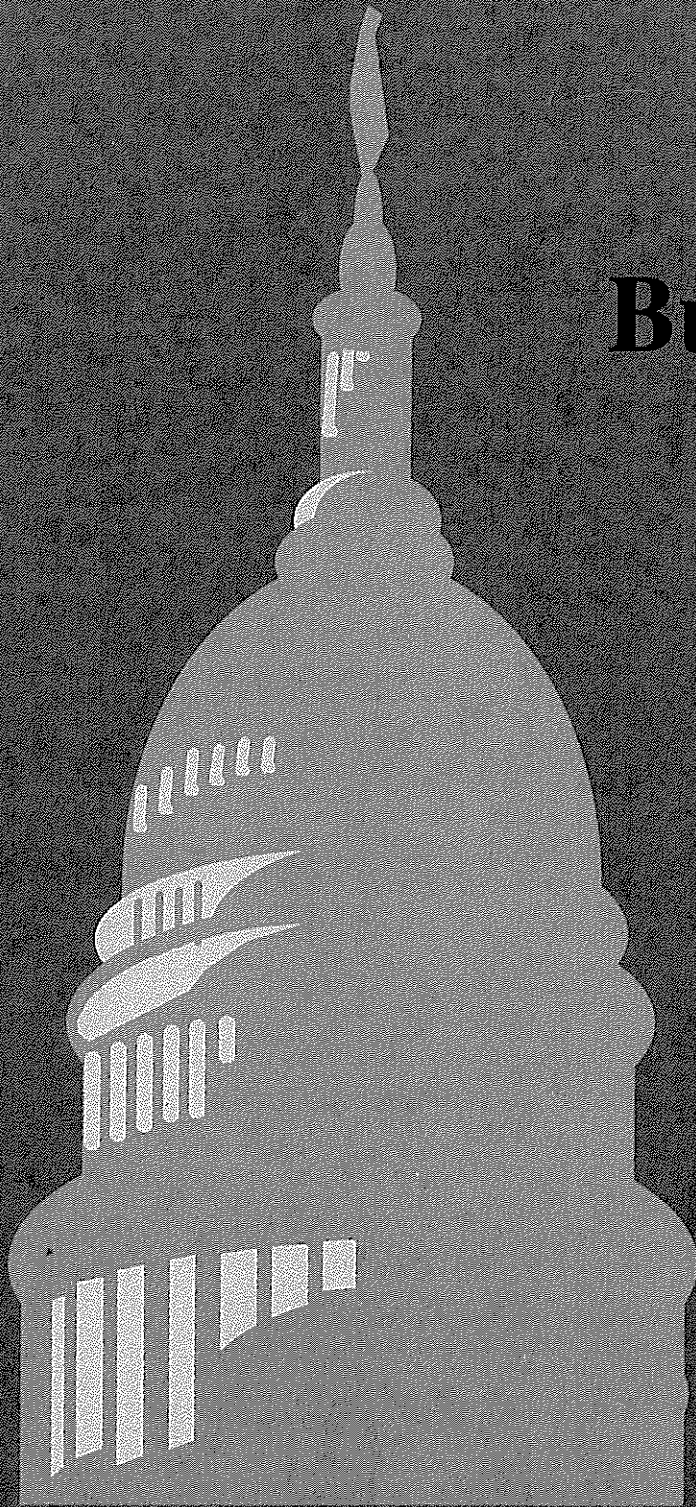


# Budget Processes in the States 1992



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, Physical Resources, and Transportation; and Training, Education, and Human Resources Management.

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# **Budget Processes in the States**

July 1992

National Association of State Budget Officers

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*Budget Processes in the States* is a tabular display of state budget practices, ranging from balanced budget requirements, to responsibilities of the budget office, to capital budgeting conventions. The publication is updated periodically in an effort to keep abreast of changes states make in their budget processes and differences in how they implement and interpret budgeting conventions over time. This edition of the report updates the 1989 edition.

The information in this report is provided by state budget officers, whose time and care assure the quality of the information contained in it. *Budget Processes in the States*, while brief, includes a wide variety of information on how budgeting is carried out in the fifty states. The tabular display makes the information easy to use.

This update was prepared by Marcia Howard, with assistance from Michael Arnot, Brian Roherty, and Laura Shaw.

**Table A  
Budget Calendar**

<i>State</i>	<i>Budget Guide- lines Sent to Agencies</i>	<i>Agency Requests Submitted to Governor</i>	<i>Agency Hearings Held</i>	<i>Governor Submits Budget To Legislature</i>	<i>Legislature Adopts Budget</i>	<i>Fiscal Year Begins</i>	<i>Frequency of Legislative Cycle (A, B)</i>	<i>Frequency of Budget Cycle (A, B)</i>
Alabama	September	Nov./December	January	February	Feb./May	October	A	A
Alaska	August	October	November	December	May	July	A	A
Arizona	May	September	Nov./Dec.	January	June	July	A	A
Arkansas	March	July	August	Sept./Dec.	Jan./Apr.	July	B	B
California	July/Nov.	Aug./Sept.	Aug./Nov.	January 10	June 15	July	A	A
Colorado	June	August 1-15	Aug./Sept.	January 15	May	July	A	A
Connecticut	July	September	February	February	June/May	July	A	B
Delaware	August	Oct./Nov.	Oct./Nov	January	June 30	July	A	A
Florida	June	September	November	December	March	July	A	A
Georgia	May	September	Nov./Dec.	January	March	July	A	A
Hawaii	July/August	September	November	Dec./Jan.	April	July	A	B
Idaho	June	September	-	January	March	July	A	A
Illinois	September	Nov./Dec.	Nov./Dec.	March	June	July	A	A
Indiana	-	-	-	-	-	July	A	B
Iowa	June	September	Nov./Dec.	January	Apr./May	July	A	A
Kansas	June	September	November	January	May	July	A	A
Kentucky	July	October	-	January	April	July	B	B
Louisiana	September 10	December 16	February	February 28	July	July	A	A
Maine	July	September	Oct./Dec.	January	June	July	B	B
Maryland	June	August 31	Oct./Nov.	January	April	July	A	A
Massachusetts	August	October	October	January	June	July	A	A
Michigan	September	Oct./Nov.	Dec./Jan.	February	July	October	A	A
Minnesota	May, June	October	Nov., Dec.	January	May	July	A	B
Mississippi	June	August	-	November 11	-	July	A	A
Missouri	July	October	-	January	Apr./May	July	A	A
Montana	December/August	May/Oct.	May/Oct.	January	April	July	B	B
Nebraska	July	September	Jan./Feb.	January	April	July	A	B
Nevada	July	September	Sept./Dec.	January	June	July	B	B
New Hampshire	August	October	November	February	May	July	A	B
New Jersey	May	October	-	January	June	July	A	A
New Mexico	July	September	Sept./Dec.	January	Feb./March	July	A	A
New York	July	September	Oct./Nov.	January	March	April	A	A
North Carolina	January	August	Sept./Nov.	February	June	July	B	B
North Dakota	March	June/July	July/October	December	January/April	July	B	B
Ohio	July	September	October	February	June	July	A	B
Oklahoma	July	September	Sept./Dec.	Feb.(1st Mon.)	May(last Fri.)	July	A	A
Oregon	Jan./July	September	Sept./Nov.	December	Jan./June	July	B	B
Pennsylvania	August	October	Dec./Jan.	February*	June	July	A	A
Rhode Island	July	October	Nov./Dec.	February	June	July	A	A
South Carolina	June	September	October	January	June	July	A	A
South Dakota	June/July	September	Sept./Oct.	December	March	July	A	A
Tennessee	August	October	November	January	April/May	July	A	A
Texas	March	July/November	July/Sept.	January	May	September	B	B
Utah	July	September	Oct./Nov.	December	February	July	A	A
Vermont	September	October	Nov./Dec.	January	May	July	B	A
Virginia	April/August	June/September	Sept./Oct.	January	March	July	A	B
Washington	April	September	October	December	May	July	A	B
West Virginia	July	September	Oct./Nov.	January	March	July	A	A
Wisconsin	June	October	N/A	January	June/July	July	B	B
Wyoming	May 15	September 9	by Nov. 20	December	Jan./March	July	A	B
Puerto Rico	August	October	Oct./Nov.	January	May	July	B	A

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

**Table B**  
**Revenue Estimates in the Governor's Budget**

<i>State</i>	<i>Who Prepares Estimate</i>	<i>Estimate Revised At Budget Enactment</i>	<i>Who Revises</i>	<i>Revision is Binding</i>	<i>Statutory Requirement to Publish Revenue Estimates</i>	<i>How Often</i>
Alabama	B,R	X	G,L	-	X	A
Alaska	R	-	X	X	-	S*
Arizona	B,R	X	G,L	-	X	A
Arkansas	B,C	-	G	X	X	BA
California	B	X	G	-	X	S
Colorado	B	-	-	-	X	Q
Connecticut	B	X	L	X	X	M
Delaware	C	-*	-	-	X	S
Florida	C	X	C	X	X	S
Georgia	B	-	G	X	X	A
Hawaii	C	X	C	X*	X	Q
Idaho	B	X	L	-	-	S
Illinois	B	X	G	-	X	A
Indiana	B,C	X	B,C	-	X	A
Iowa	C	X	C	X	X	Q
Kansas	C	X	C	-	-	S
Kentucky	R	X	G	X	X	BA
Louisiana	C	-	C	X	X	Q
Maine	B	X	G,L	X	-	-
Maryland	C	-	C*	-	X	A
Massachusetts	R,C	X	G,L	-	X	*
Michigan	B,R,L*	X	B,R,L	X	X	M
Minnesota	B	X	G,B	X	X	A
Mississippi	G,L	-	-	-	-	-
Missouri	B	X	G	-	X	A
Montana	B	-	-	-	-	-
Nebraska	C	-	C	X	X	S
Nevada	B	X	G,L	X	X	BA
New Hampshire	B	X	L	X	X	A
New Jersey	B,R	X	G	X	X	A
New Mexico	R	X	G	-	X	A
New York	B	X	G*	X	X	Q
North Carolina	G,L,B	X	G,L	X	X	A
North Dakota	B,R	X	G	X	X	BA
Ohio	B	X	G	-	-	-
Oklahoma	B,R,C	X	B,R,C	X	X	S
Oregon	B	X	L	X	X	Q
Pennsylvania	B,R	X	B,R	X	X	A*
Rhode Island	C	X	C	X	X	Q
South Carolina	C	-	C	-	X	S
South Dakota	B	X	L	-	X	A
Tennessee	B	X	G	-	X	S
Texas	R	X	R	X	X	BA
Utah	B,R	X	R	X	X	A
Vermont	B	X	G,L	-	X	BA
Virginia	B,R,C	-	G*	X	X	S
Washington	B,C	-	-	-	X	Q
West Virginia	B,R	X	G	X	X	M
Wisconsin	R	-	-	-	X	A
Wyoming	C	-	C	-	-	-
Puerto Rico	R	X	G	X	-	-
<b>TOTAL</b>		<b>36</b>		<b>28</b>	<b>42</b>	

Codes: B....Budget Agency      A....Annually      Q....Quarterly      L....Legislature  
R....Revenue Agency      BA....Biennially      S....Semi-annually  
C....Board/Commission      G....Governor      M....Monthly

8

**Table C**  
**Executive Budget Preparation**

<i>State</i>	<i>Agencies Are Given Funding Level Request Targets</i>	<i>Agency Requests Contained in Executive Budget</i>	<i>Budget Approach</i>	<i>State Appropriates All Non-Federal Funds</i>	<i>Budget Reflects GAAP<sup>^</sup></i>
Alabama	-	X	P	X	-
Alaska	X	X	I	-	X
Arizona	-	X	P,I	-	-
Arkansas	-	X	P,I	X	X
California	-	-	Z,P,I	X	X
Colorado	X	X	P,I	X	X
Connecticut	-	X	P,I	X	-
Delaware	X	X	Z,P	-	-
Florida	-*	X	I	X	-
Georgia	-	X	Z	X	X
Hawaii	X	X	P	-	-
Idaho	X	X	P	-	-
Illinois	X	-	P	-	-
Indiana	X	X	I	-	-
Iowa	X	X	Z,P*	X	-
Kansas	X	X	P,I	X	-
Kentucky	X	X	P	X	-
Louisiana	X	X	P	-	-
Maine	-	X	P	-	-
Maryland	X	-	P	X	-
Massachusetts	X	X	Z,P	X	-
Michigan	X	-	Z,P,I*	X**	X
Minnesota	-	X	P,I	-	-
Mississippi	-	X	P,I	X	X
Missouri	-	X	Z,I	X	-
Montana	-	-*	Z,P,I	-	X
Nebraska	-	X	Z,P,I	X	-
Nevada	X	X	P	X	-
New Hampshire	X	-	I	X	-
New Jersey	X	X	P*	-	X
New Mexico	-	-	I	X	-
New York	-	-	I	X	X
North Carolina	-	X	P,I	-	-
North Dakota	X	X	P,I	X	-
Ohio	X	X	Z*	-	-
Oklahoma	X	-	I	X*	-
Oregon	-	X	I	X	-
Pennsylvania	-	-*	P	X	-**
Rhode Island	X	-	Z,I	X	X
South Carolina	X	X	I,P	-	-
South Dakota	-	X	P,I	X	-
Tennessee	X	-	P,I	X	X
Texas	X	-	P	X	-
Utah	X	*	P,I	-	X
Vermont	X	-	-	-	-
Virginia	X	X	P,I	X	-
Washington	-	-	I	-	X
West Virginia	X	X	P,I	-	as of 1/93
Wisconsin	-	X	P,I	X	-
Wyoming	-	X	P,I	X	-
Puerto Rico	X	-	P,I	-	-
<b>TOTAL</b>	<b>39</b>	<b>34</b>		<b>31</b>	<b>14</b>

Codes: Z....Zero-based I....Incremental  
P....Program

<sup>^</sup>Generally Accepted Accounting Principles



**Table D**  
**Gubernatorial Budget Authority and Responsibility**

<i>State</i>	<i>Must Present Balanced Budget</i>	<i>Must Sign Balanced Budget</i>	<i>Line Item Veto</i>	<i>Reorganize Departments w/o Leg. Approval</i>	<i>Spend Unanticipated Federal Funds w/o Leg. Approval</i>	<i>Reduce Budget without Leg. Approval</i>	<i>Restrictions on Budget Reductions</i>
Alabama	X	-	-	-	-	X	ATB
Alaska	X	X	X	X	-	-	-
Arizona	X	X	X	-	X	X	-
Arkansas	X	X	X	X	X	-	-
California	X	-	X	X	-	-	-
Colorado	X	X	X	-	X*	X	-
Connecticut	X	-	X	-	X	X	MR
Delaware	X	X	X	-	-	X	X
Florida	X	X	X	-*	-	X**	MR
Georgia	X	X	X	X	X	X	ATB
Hawaii	X	X	X	-*	partial*	X*	-
Idaho	-*	-*	X	-	X	X	X
Illinois	X	-	X	-	-	-	-
Indiana	X	X	-	X	X	X	-
Iowa	X	-	X	-	X	X	ATB
Kansas	X	X	X	-	X	-	ATB
Kentucky	X	X	X	X	X	-	-
Louisiana	X	X	X	-	-	X	MR
Maine	X	X	-	-	X*	-	ATB
Maryland	X	-*	-	X**	X	X	X
Massachusetts	X	X	X	-	X	X	-
Michigan	X	X	X	X*	-**	-	***
Minnesota	X	X	X	X	-	X	MR
Mississippi	X	-	X	-	X	X	-
Missouri	X	X	X	-	-*	X	-
Montana	X	-	X	X	X	-	MR
Nebraska	X	-	X	X	X	-	X
Nevada	X	X	-	X	-*	X	MR
New Hampshire	X	-	-	-	X	-	-
New Jersey	X	X	X	-	-	X	-
New Mexico	X	X	X	-	X	-	-
New York	X	-*	X	-	X	X**	***
North Carolina	X	-	-	X	X	X*	-
North Dakota	X	X	X	X*	-**	X	ATB
Ohio	X	X	X	-	-	X	X
Oklahoma	X	X	X	X*	X**	X*	X
Oregon	X	X	X	-	-	X	ATB,MR
Pennsylvania	X	X	X	X*	-**	X***	-
Rhode Island	X	X	-	X	-	X	X
South Carolina	X	X	X	-	-	X	X
South Dakota	X	X	X	-	-	X	-
Tennessee	X	X	X	X	-	X	-
Texas	X	X	X	-	-	X	-
Utah	X	X	X	-	X	X	ATB
Vermont	-	-	-	-	X	X	X
Virginia	-	-	X	-	X	X*	MR
Washington	X	-	X	-	X	X	ATB
West Virginia	-	X	X	-	X	X	X
Wisconsin	X	-	X	X	X	-	-
Wyoming	-	-	X	-	X	X	ATB
Puerto Rico	X	X	X	X	X	X	-
<b>TOTAL</b>	<b>46</b>	<b>33</b>	<b>42</b>	<b>20</b>	<b>30</b>	<b>38</b>	

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

**Table E  
Gubernatorial Veto Authority**

<i>State</i>	<i>No Veto Power</i>	<i>No Item Veto</i>	<i>Line Item Veto</i>	<i>Item Veto of Amount</i>	<i>Item Veto of Paragraph</i>	<i>Item Veto of Syntax</i>	<i>Item Veto Other</i>
Alabama	-	-	X*	X*	-	-	-
Alaska	-	-	X	X	-	-	-
Arizona	-	-	X	X	-	-	-
Arkansas	-	-	X	-	-	-	-
California	-	-	X	X	X	-	-
Colorado	-	-	X	-	-	-	-
Connecticut	-	-	-	-	-	-	-
Delaware	-	-	X	-	-	-	-
Florida	-	-	X	X	X	-	-
Georgia	-	-	X	X	X	X	-
Hawaii	-	-	-	X*	-	-	-
Idaho	-	-	X	-	-	-	-
Illinois	-	-	X	X	X	X	-
Indiana	-	X	-	-	-	-	-
Iowa	-	-	X	X	X	-	-
Kansas	-	-	X	X	X	-	-
Kentucky	-	-	X	X	X	-	-
Louisiana	-	-	X	-	-	-	-
Maine	-	X	-	-	-	-	-
Maryland	.*	-	-	-	-	-	-
Massachusetts	-	-	-	-	-	-	-
Michigan	-	-	X	X	X*	-	-
Minnesota	-	-	X	X	X	-	-
Mississippi	-	-	X	X	-	-	-
Missouri	-	-	X	X	X	-	-
Montana	-	-	X	-	-	-	-
Nebraska	-	-	X	X	-	-	-
Nevada	-	X	-	-	-	-	-
New Hampshire	-	X	-	-	-	-	-
New Jersey	-	-	X	X	X	X	-
New Mexico	-	-	X	X	X	X	-
New York	-	-	X*	X	X	X	-
North Carolina	X	-	-	-	-	-	-
North Dakota	-	-	X	-	X	-	-
Ohio	-	-	X*	X	X	-	-
Oklahoma	-	-	X	X	-	-	-
Oregon	-	-	X	X	-	-	X
Pennsylvania	-	-	X	X	X*	-	-
Rhode Island	-	X	-	-	-	-	-
South Carolina	-	-	X	-	-	-	-
South Dakota	-	-	X	-	-	-	-
Tennessee	-	-	X	X	-	-	-
Texas	-	-	X	-	-	-	-
Utah	-	-	X	*	*	-	-
Vermont	-	X	-	-	-	-	-
Virginia	-	-	X*	X*	-	-	-
Washington	-	-	-	X	X	-	-
West Virginia	-	-	X	X	X	X	X
Wisconsin	-	-	X	X	X	X	X
Wyoming	-	-	X	X	X	X	X
Puerto Rico	-	-	X	X	-	-	-
<b>TOTAL</b>	<b>1</b>	<b>6</b>	<b>39</b>	<b>30</b>	<b>20</b>	<b>8</b>	<b>4</b>

Codes: X indicates what applies to a given state.

(11)

**Table F**  
**Balanced Budget Requirements**

<i>State</i>	<i>Governor Must Submit Balanced Budget</i>	<i>Nature of Requirement</i>	<i>Legislature Must Pass Balanced Budget</i>	<i>Nature of Requirement</i>	<i>Governor Must Sign Balanced Budget</i>	<i>Nature of Requirement</i>	<i>May Carry Over Deficit</i>
Alabama	X	S	X	S	X	-	-
Alaska	X	S	X	S	X	S	-
Arizona	X	C,S	X	C,S	X	C,S	X
Arkansas	X	S	X	S	X	S	-
California	X	C	-	-	-	-	X
Colorado	X	C	X	C	X	C	X
Connecticut	X	S	-	-	-	-	-
Delaware	X	C,S	X	C,S	X	C,S	-
Florida	X	C,S	X	C,S	X	C,S	-
Georgia	X	C	X	C	X	C	-
Hawaii	X	C,S	-	-	X	C,S	-
Idaho	-	-	X*	C	-	-	-
Illinois	X	C,S	X	C	-	-	X
Indiana	X	C	X	C	X	C	-
Iowa	X	C,S	-	-	-	-	-
Kansas	X	S	X	C,S	-	-	-
Kentucky	X	C,S	X	C,S	X	C,S	-
Louisiana	X	C,S	X	C	X	C,S	-
Maine	X	C,S	X	C	X	C,S	-
Maryland	X	C	X	C	-	-*	X
Massachusetts	X	C	X	C	X	C	X
Michigan	X	C,S	X	C	X	C,S	X
Minnesota	X	S	X	S	-	C,S	-
Mississippi	X	S	X	S	-	-	-
Missouri	X	C	-	-	X	C	-
Montana	X	S	X	C	-	-	-
Nebraska	X	C	-	-	-	-	-
Nevada	X	S	X	C	X	C	-
New Hampshire	X	S	-	-	-	-	X
New Jersey	X	C	X	C	X	C	-
New Mexico	X	C	X	C	X	C	-
New York	X	C	-	-	-*	-	X
North Carolina	X	C,S	X	S	-	-	-
North Dakota	X	C	X	C	X	C	-
Ohio	X	C	X	C	X	C	-
Oklahoma	X	C,S	X	C	X	C	-
Oregon	X	C	X	C	X	C	-
Pennsylvania	X	C,S	-	-	X	C	X
Rhode Island	X	C	X	C	X	S	-
South Carolina	X	C	X	C	X	C	-
South Dakota	X	C	X	C	X	C	-
Tennessee	X	C	X	C	X	C	-
Texas	-	-	X	C,S	-	-	X
Utah	X	C,S	X	C,S	X	S	-
Vermont	-	-	-	-	-	-	X
Virginia	-*	-	-*	-	-*	-	-
Washington	X	S	-	-	-	-	-
West Virginia	-	-	X	C	X	C	-
Wisconsin	X	C	X	C	-	-	X
Wyoming	-	-	-	-	-	-	-
Puerto Rico	X	C	X	C	X	C	-
<b>TOTAL</b>	<b>45</b>		<b>38</b>		<b>31</b>		<b>13</b>

Codes: C....Constitutional  
S....Statutory

**Table G**  
**Budget Agency Functions--Part 1**

<i>State</i>	<i>Revenue Estimating</i>	<i>Fiscal Notes</i>	<i>Management Analysis</i>	<i>Accounting</i>	<i>Pre-Audit</i>	<i>Review Legislation</i>	<i>Contract Approval</i>
Alabama	X	X	X	-	-	X	-
Alaska	-	X	X	X	X	X	-
Arizona	X	-	X	-	-	X	X
Arkansas	-	X	X	-	-	X	-
California	X	X	X	X	X	X	-
Colorado	X	-	X	-	X	X	-
Connecticut	X	X	X	-	-	X	X
Delaware	-	X	X	X	X	X	-
Florida	X	X	X	-	-	X	-
Georgia	X	X	X	-	-	X	X
Hawaii	-	*	X	-	-	X	X
Idaho	X	X	-	-	-	X	-
Illinois	X	X	X	-	-	X	-
Indiana	X	X	X	-	-	X	X
Iowa	X	-	X	-	-	X	X
Kansas	X	X	X	-	-	X	-
Kentucky	-	X	X	X	-	X	-
Louisiana	X	-	X	-	X	X	-
Maine	X	X	X	-	-	X	X*
Maryland	X	*	X	-	-	X	X
Massachusetts	X	-	X	-	-	X	X
Michigan	X	-	X	X	-	X	X
Minnesota	X	X	-	X	X	X	-
Mississippi	-	-	X	X	X	X	-
Missouri	X	X*	X	-	-	X	-
Montana	X	X	-	-	-	X	X*
Nebraska	-	X	X	-	-	X	X
Nevada	X	X	X	-	X	X	X
New Hampshire	X	X	X	-	-	X	X
New Jersey	X	X	X	X	X	X	-
New Mexico	-	-	X	-	-	X	X
New York	X	X	X	-	-	X	X
North Carolina	X	X	X	-	-	X	X
North Dakota	X	X*	X	X	X	X	-
Ohio	X	X	X	X	X	X	X*
Oklahoma	X	X	X	X	X	X	-
Oregon	X	X	X	X	-	X	X
Pennsylvania	X	X	-	X	X	X	X
Rhode Island	X	X	X	-	-	X	-
South Carolina	-	X	X	X	-	X	-
South Dakota	X	X	X	X	-	-	-
Tennessee	X	-	-	-	-	X	X
Texas	X	X	X	-	-	X	-
Utah	X	X	X	-	-	X	-
Vermont	X	X	X	X	X	X	X
Virginia	X*	X	-	-	-	X	-
Washington	X	X	X	X	-	X	-
West Virginia	X	X	X	X	X	X	-
Wisconsin	-	X	X	X	X	X	X
Wyoming	-	X	X	-	X	X	-
Puerto Rico	-	-	X	X	-	X	X
<b>TOTAL</b>	<b>39</b>	<b>39</b>	<b>45</b>	<b>20</b>	<b>17</b>	<b>49</b>	<b>24</b>

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**Table G**  
**Budget Agency Functions--Part 2**

<i>State</i>	<i>Data Processing</i>	<i>Planning</i>	<i>Program Evaluation</i>	<i>Tax Expenditure Report Preparation</i>	<i>Debt Management</i>	<i>Cash Management</i>	<i>Economic Analysis</i>	<i>Demographic Analysis</i>
Alabama	X	X	X	-	X	X	X	X
Alaska	-	X	X	-	-	-	X	X
Arizona	X	X	X	-	-	-	X	X
Arkansas	-	-	-	-	-	-	-	-
California	X	X	X	X	X	X	X	X
Colorado	X	X	X	-	X	-	X	X
Connecticut	X	X	X	X	-	-	X	X
Delaware	X	X	X	-	-	-	-	-
Florida	X*	X	X	-	-	-	X	X
Georgia	-	X	X	-	X	X	X	X
Hawaii	X	X	X	-	X	X	X	-
Idaho	-	X	X	X	-	X	X	-
Illinois	X	X	X	-	X	X	X	X
Indiana	-	X	X	-	-	X	X	-
Iowa	-	X	X	-	-	-	X	X
Kansas	X	X	X	-	-	X	X	X
Kentucky	-	X	-	-	-	-	-	-
Louisiana	-	X	X	X	-	-	X	X
Maine	-	-	X	-	-	-	-	-
Maryland	X*	X	X	X	-	-	X	X
Massachusetts	X	X	X	-	-	-	-	-
Michigan	X	X	X	-	-	-	-	X
Minnesota	-	X	X	-	X	X	X	-
Mississippi	X	X	X	-	-	-	X	-
Missouri	-	X	X	X	*	*	X	X
Montana	X	X	X	-	-	-	X	-
Nebraska	-	-	X	-	-	-	-	-
Nevada	-	X	X	-	X	-	X	X
New Hampshire	-	-	-	-	X	X	X	-
New Jersey	X	X	X	-	-	X	-	-
New Mexico	-	X	X	-	-	-	X	-
New York	X	X	X	X	X	X	X	X
North Carolina	X	-	X	-	-	X	X	-
North Dakota	X	X	-	-	-	-	X	-
Ohio	X	-	X	-	X	X	X	-
Oklahoma	X	X	X	X	-	-	X	-
Oregon	X	X	X	-	-	-	X	-
Pennsylvania	-	-	X	-	X	X	-	-
Rhode Island	-	-	X	-	X	X	X	-
South Carolina	-	X	X	-	-	-	-	-
South Dakota	-	-	-	-	-	X	X	-
Tennessee	-	-	X	X	-	-	-	-
Texas	-	X	X	-	-	-	X	X
Utah	X	X	X	X	X	-	X	X
Vermont	-	X	X	X	X	-	X	-
Virginia	-	X	X	-	-	-	-	-
Washington	X	X	X	-	-	X	X	X
West Virginia	-	X	X	X	-	X	-	-
Wisconsin	X	X	-	X	X	X	-	X
Wyoming	-	-	X	-	-	-	-	-
Puerto Rico	-	X	X	-	-	-	X	-
<b>TOTAL</b>	<b>25</b>	<b>40</b>	<b>45</b>	<b>13</b>	<b>16</b>	<b>20</b>	<b>36</b>	<b>21</b>

**Table H  
The Budget Director**

<i>State</i>	<i>Title</i>	<i>Appointed by:</i>	<i>Term of Office</i>	<i>1992 Salary Range</i>	<i>Director is Cabinet Member</i>
Alabama	State Budget Officer	DG	P	\$62,400-95,134	-
Alaska	Director, OMB	G	NS	91,100	X
Arizona	Director, Office of Strategic Planning & Budgeting	G	P	85,000	X
Arkansas	Administer of Budget	D	NS	55,789	-
California	Director of Finance	GS	P	106,410	X
Colorado	Director, Office of State Prog.&Budget	G	P	70,000-80,000	X
Connecticut	Secretary, Office of Policy & Magmt.	G	I	82,700-99,900	X
Delaware	Budget Director	G	P	79,100	X
Florida	Director	G	P	62,423-108,868	-
Georgia	Director, Office of Planning & Budget	G	P	75,000-85,000	-
Hawaii	Director of Finance	GS	P	85,302	X
Idaho	Administrator	G	P	65,000	X
Illinois	Budget Director	G	P	82,000	X
Indiana	Budget Director	G	P	70,000	X
Iowa	Director, Dept. of Management	G	P	60,100-80,000	X
Kansas	Director of the Budget	G	P	-	-
Kentucky	State Budget Director	P	NS	70,000	X
Louisiana	State Director of Planning and Budget	D	NS	47,500-74,100	-
Maine	State Budget Officer	D	P	48,339-70,595	-
Maryland	Secretary, Budget & Fiscal Planning	GS	P	99,175-121,973	X
Massachusetts	Director, Fiscal Affairs Division	DG	P	61,256-77,532	-
Michigan	Director, Dept. of Mgmt. & Budget	GS	P	83,100	X
Minnesota	Assistant Commissioner	DG	P	55,395-73,602	-
Mississippi	Director, Office of Budget & Fund Mgmt.	G	NS	35,700-53,500	-
Missouri	Deputy Commis. for Budget & Planning	DG	P	47,253-65,585	-
Montana	Director, Office of Budget & Program Planning	G	NS	54,305	X
Nebraska	State Budget Administrator	G	P	59,628	X
Nevada	Budget Director	G	P	67,879-74,147	X
New Hampshire	Budget Officer, Assistant Commissioner	DG*	-	-	-
New Jersey	Director, OMB and Comptroller	GS	P	97,000	-
New Mexico		D	P	60,000	-
New York	Director, Division of the Budget	G	P	96,662	X
North Carolina	Exec. Asst. to the Gov. for Budget & Mgmt.	G	P	90,000	X
North Dakota	Director, Office of Mgmt. & Budget	G	P	up to 82,998	X
Ohio	Director of Budget/Management	GS	P	79,643	X
Oklahoma	Director of State Finance	GS	P	up to 65,420	X
Oregon	Administrator, Budget & Mgmt. Div.	DG,GS	P	58,068-81,648	-
Pennsylvania	Secretary of the Budget	G	P	80,000	X
Rhode Island	Assoc. Dir. of Admin. & Fin./Budget Officer	DG	NS	79,003	-
South Carolina	State Budget Director	BC	P	80,000-85,000	-
South Dakota	Commissioner	G	P	68,307-102,460	X
Tennessee	Commissioner	G	P	73,148	X
Texas	Director of the Legislative Budget Office	BC	P	over 85,000	-
Utah	Director, Office of Planning & Budget	G	P	65,000-70,000	X
Vermont	Commissioner of Finance & Management	G	P	46,080-69,120	-
Virginia	Director, Dept. of Planning & Budget	G	P	87,054	-
Washington	Director, Office of Financial Mgmt.	G	P	98,460	X
West Virginia	Secretary of Administration	GS	P	70,000	X
Wisconsin	Administrator, Div. of Exec. Budget & Planning	DG	P	54,022-83,067	-
Wyoming	Administrator	DG	P	40,000-85,000	-
Puerto Rico	Director of Budget & Management	G	P	65,000	-
<b>TOTAL</b>					<b>28</b>

Codes: BC....Budget & Control Board      NS....Not Specified    P....At pleasure of appointing officer  
D....Department Head                      DG.... Dept. Head w/ Governor's Approval  
G....Governor                                    GS....Gov. w/ advice & consent of Senate

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**Table I  
Budget Agency Personnel**

State	Total Positions in:		Number of:			1992 Salary Range For Analysts	Appointment Through Civil Service
	Agency	Budget Function	Budget Analysts	Tech/ Computer	Support Staff		
Alabama	14	14	7	2	2	\$33,618-60,892	X
Alaska	54	14	11	7	1	47,000-70,000	-
Arizona	23	19	17	1	4	23,000-70,000	-
Arkansas	18	18	13	2	3	23,998-40,924	-
California	389	132	86	55	57	20,310-56,490	X
Colorado	20	13	12		1	28,000-60,000	-
Connecticut	235	53	45	2	6	21,000-62,900	X
Delaware		28	11	2	5	26,734-53,493	X
Florida	116	73	37	26	19	21,221-68,276	-
Georgia	70	36	26	2	6	24,462-60,168	X
Hawaii	684	53	31	4	18	23,122-53,000	X
Idaho	20	8	7	1	3	32,000-46,000	X
Illinois	56	56	38	3	9	25,000-50,000	-
Indiana	34	32	14	2	8	33,000-55,000	-
Iowa	28	15			4		X
Kansas	920	23	16	0	4	25,344-55,308	X
Kentucky	30	30	16	2	9	20,000-60,000	X
Louisiana	38	31	26	0	5	16,030-52,850	X
Maine	12	8	7	0	3	33,200-46,320	X
Maryland	145	49	35	2	12	25,937-63,979	X*
Massachusetts	49	42	30	6	8	29,417-42,432	-
Michigan	917	38	22	1	8	28,200-56,600	X
Minnesota	126	32	19	5	7	31,612-60,949	X
Mississippi		8	6	0	1	20,500-45,800	X
Missouri	31	26	12	1	5	21,228-38,004	X
Montana	19	18	9	3	5	28,492-33,426	X
Nebraska	430	11	8	0	2	26,972-53,300	-
Nevada	83	22	11	7	4	21,440-53,361	X
New Hampshire	170	9	6	-	1	41,000-50,000	X
New Jersey	275	76	47*	13*	12	28,330-74,808*	X
New Mexico	22	22	18	0	4	31,000-45,000	X
New York	388	388	253	18	111	23,156-96,662	X*
North Carolina	52	37	16	2	14	29,037-59,729	-
North Dakota	124	5	4	0	0	29,976-45,612	-
Ohio	107	22	17	1	2	29,765-61,630	X
Oklahoma	183	11	9	-	1	22,718-49,433	X
Oregon	34	34	17	10	7	37,356-50,004	X
Pennsylvania	1016*	30**	24	1	2	37,379-51,951	X
Rhode Island	19	19	15	0	4	26,799-42,579	X
South Carolina	28	28	15	2	11	28,118-60,034	X
South Dakota	18	9	6		1	24,731-52,020	-
Tennessee	33	27	14	1	3	19,700-37,200	-
Texas	93	29*	29*	15	10	26,000-65,000	-
Utah	41	11	9	1	2	25,251-46,613	-
Vermont	38	12	6	0	3	32,864-49,795	X
Virginia	96	49	34	9	6	27,538-65,645	-
Washington	214	36	33	-	3	46,236-74136	-
West Virginia	15	6	3	2	1	15,060-34,332	X
Wisconsin	886	32	26	1	3	27,123-55,137	X
Wyoming	400	10	8	0	1	28,600-47,500	X
Puerto Rico	315	112	48	4	49	7,560-23,844	X
<b>TOTAL</b>							<b>34</b>

**Table J  
State-Federal Relations**

<i>State</i>	<i>State Appropriates Federal Funds</i>	<i>Analyze Federal Legislation</i>	<i>Representative in Washington, D. C.</i>	<i>Official/Agency to Whom D. C. Office Reports</i>
Alabama	X	X	X	Governor
Alaska	X	-	X	Governor
Arizona	-	-	-	-
Arkansas	X	-	-	-
California	X	-	X	Governor
Colorado	X*	X	-	-
Connecticut	-	X	X	Governor
Delaware	-	X	X	Budget Director
Florida	X	X	X	Governor and Legislature
Georgia	X	X	X	Governor
Hawaii	X	X	X	Governor
Idaho	X	-	-	-
Illinois	X	X	X	Governor
Indiana	-	X	X	Governor
Iowa	X	X	X	Governor
Kansas	X	X	-	-
Kentucky	X	X	X	Governor's Office
Louisiana	X	X	X	Governor's Office
Maine	X	-	X	Governor
Maryland	X	X	X	Governor
Massachusetts	X	X	X	Governor
Michigan	X	X	X	Governor
Minnesota	-	X	X	Governor's Office
Mississippi	X	X	-	-
Missouri	X	X	X	Budget Director
Montana	X	-	-	-
Nebraska	X	-	-	-
Nevada	X	X	X	Governor
New Hampshire	X	-	-	-
New Jersey	X	X	X	Governor
New Mexico	-	X	*	**
New York	X	X	X	Governor
North Carolina	X	X	X	Governor's Chief of Staff
North Dakota	X	X*	-	-
Ohio	X	X	X	Governor
Oklahoma	-	-	X	Governor
Oregon	X	-	-	-
Pennsylvania	X	X	X	Governor
Rhode Island	X	X	-	-
South Carolina	X	-	X	Governor
South Dakota	X	X	-	-
Tennessee	X	X	-	-
Texas	X	X	X	Governor
Utah	X	X	-	-
Vermont	X	X	-	-
Virginia	X	X	X	Governor
Washington	X	X	-	-
West Virginia	X	-	-	-
Wisconsin	X	X	X	Administration Secretary
Wyoming	X	X	-	-
Puerto Rico	-	X	X	Governor's Office
<b>TOTAL</b>	<b>43</b>	<b>38</b>	<b>31</b>	



**Table K  
Budget Formats^**

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

Codes: A....Lump Sum  
B....Organizational Unit/Department

C....Program/Service Level  
D....Object Classification or Line Item

^See Glossary for definitions of format types

**Table L**  
**Budget Document Content**

State	Narrative			Numerical Supporting Data				Special Analyses		
	Economic Analysis	Revenue Estimates	Program Descript.	Justification	Case-Load	# of Employees	Performance Measures	Personnel Position	Budget Summary	Capital Budget
Alabama	-	X	X	X	X	X	X	NP	I	I
Alaska	-	-	X	X	X	X	X	PS	I	I
Arizona	X	X	-	X	X	X	X	NP	I	I
Arkansas	X	X	X	X	X	X	X	I	I	PS
California	X	X	X	X	X	X	-	I	I	I
Colorado	X	X	X	X	X	X	X	I	I	I
Connecticut	X	X	X	-	X	X	X	I	I,PS	I
Delaware	-	X	X	X	X	X	X	PS	PS	NP
Florida	X	X	X	-	-	-	-	NP	I	I
Georgia	-	X	X	X	X	X	X	I	I	I
Hawaii	X	X	X	X	X	X	X	I	I	I
Idaho	X	X	X	X	X	X	X	I	I	I
Illinois	X	X	X	X	X	X	X	I	I	I
Indiana	X	X	X	-	-	-	-	NP	I	I
Iowa	X	X	X	X	X	X	X	NP	PS	PS
Kansas	X	X	X	X	X	X	X	I	I	I
Kentucky	X	X	X	X	X	X	X	I	I	I
Louisiana	X	X	X	X	X	X	X	NP	I	I
Maine	-	X	X	X	X	X	X	I	I	I
Maryland	X	X	X	-	X	X	X	I	I	I
Massachusetts	X	X	X	X	X	X	-	NP	I	I,PS
Michigan	X	X	-	X	X	X	X	I	I	I
Minnesota	X	X	X	X	X	X	X	-	PS	PS
Mississippi	-	X	-	-	-	X	-	NP	I	NP
Missouri	X	X	X	-	X	X	X	NP	I	I
Montana	X	X	X	X	X	X	X	X	X	X
Nebraska	-	-	-	-	-	-	-	-	I	I
Nevada	-	X	X	X	X	X	X	I	PS	I,PS
New Hampshire	-	X	X	X	X	X	X	PS	I	PS
New Jersey	-	X	X	-	X	X	X	I	I	PS
New Mexico	X	X	X	-	-	X	-	X	X	X
New York	X	X	X	X	X	X	*	I	I	I
North Carolina	X	X	X	X	X	X	X	PS	PS	PS
North Dakota	X	X	X	X	X	X	X	I	I	PS
Ohio	X	X	X	-	X	X	-	PS	PS	PS
Oklahoma	X	X	X	X	X	X	-	I	PS	PS
Oregon	X	X	X	X	X	X	X	I	I	I
Pennsylvania	-	X	X	X	X	-	X	PS	PS	I
Rhode Island	X	X	X	X	X	X	X	I,PS	I	PS
South Carolina	X	X	X	-	-	X	X	PS	PS	PS
South Dakota	X	X	X	-	X	X	X	NP	PS	I
Tennessee	-	-	X	-	-	X	-	I	I	I
Texas	-	-	X	X	X	X	X	I	I	I
Utah	X	X	X	X	-	X	-	NP	I	I
Vermont	-	X	X	X	X	X	X	-	-	-
Virginia	X	X	-	-	-	-	-	-	I	I
Washington	X	X	X	X	X	X	X	PS	I	PS
West Virginia	-	-	X	-	-	X	-	X	X	X
Wisconsin	-	X	-	X	X	X	-	I	I	PS
Wyoming	-	-	X	X	X	X	X	I	I	NP
Puerto Rico	X	X	X	X	X	X	X	NP	I	I
<b>TOTAL</b>	<b>34</b>	<b>45</b>	<b>45</b>	<b>36</b>	<b>41</b>	<b>46</b>	<b>36</b>			

Codes: PS....Published Separately      I....Incorporated into Budget Document  
 NP....Not Published

**Table M**  
**Economic Advisors**

<i>State</i>	<i>Council of Economic Advisors</i>	<i>Source of Authority</i>	<i>Official/Agency Providing Assumptions Going Into Executive Budget</i>
Alabama	X	Informal	Executive Budget Office
Alaska	-	-	-
Arizona	-	-	Office of State Planning & Budgeting
Arkansas	X	Informal	Fiscal Officer; Budget Office; Economic Analysis; Tax Research
California	X	-	Department of Finance
Colorado	X	Statute	Governor's Revenue Estimating Advisory Committee
Connecticut	X	Statute	Office of Policy and Management
Delaware	X	Executive Order	Delaware Economic and Financial Advisory Council
Florida	-	-	Consensus Revenue Estimating Conference
Georgia	-	-	Office of Planning and Budget
Hawaii	-	-	Council on Revenues; State Economist
Idaho	X	Governor	Division of Financial Management
Illinois	-	-	Budget Agency
Indiana	X	Governor	Budget Agency
Iowa	X	-	Department of Management
Kansas	X	Informal	Budget Office; Revenue Department; Legislative Research Dept.
Kentucky	-	-	Finance Secretary
Louisiana	X	C,S	Governor, Legislature
Maine	X	-	State Budget Officer; Concensus Economic Forecasting Commission
Maryland	-	-	Dept. of Budget & Fiscal Planning; Board of Revenue Estimates
Massachusetts	-	-	Revenue Department
Michigan	-	-	Office of Revenue & Tax Analysis - Dept. of Treasury
Minnesota	X	Executive Order	Department of Finance
Mississippi	-	-	-
Missouri	-	-	Budget Office
Montana	-	-	WEFA contract
Nebraska	X	Statute	Revenue Department and Economic Forecasting Advisory Board
Nevada	-	Informal	Budget Division
New Hampshire	-	-	-
New Jersey	-	-	Division of Labor Market and Demographic Research, Dept. of Labor; Tax Division
New Mexico	-	Statutory	Economic Analysis Bureau; Dept. of Finance & Admin.
New York	X	Executive Order	Division of the Budget
North Carolina	-	-	Office of State Budget and Management
North Dakota	-	-	OMB contracts with econometrics forecasting firm
Ohio	X	-	Office of Budget and Management
Oklahoma	-	-	Oklahoma Tax Commission; Office of State Finance (Comptroller's Office)
Oregon	X	Executive Order	Office of Economic Analysis within the Executive Department
Pennsylvania	-	-	Budget Office and Revenue Department
Rhode Island	-	-	Revenue Estimating Conference
South Carolina	X	Statute, Proviso	Board of Economic Advisors
South Dakota	X	Executive Order	Bureau of Finance & Management
Tennessee	X	Statute	Center of Business & Economic Research - University of Tennessee
Texas	-	-	Comptroller's Office
Utah	X	Statute	Office of Planning and Budget and Tax Commission
Vermont	X	Informal	Department of Finance & Management
Virginia	X	Statute	Department of Taxation
Washington	X	Governor	Forecast Council
West Virginia	-	-	Department of Tax and Revenue
Wisconsin	X	Governor	Administration
Wyoming	X	Statute	Economic Analysis Division
Puerto Rico	X	Executive Order	Planning Board; Government Development Bank
<b>TOTAL</b>	<b>27</b>		

Codes:

**Table N**  
**The Capital Budget**

State	Years Beyond Budget <sup>^</sup>	Estimates Originated By Agencies	Forecast Operating Expenditures for Capital Projects	Capital Budget Analysis		
				Executive Budget Agency	Name of Other Agency	Name of Capital Budget Document
Alabama	1	X	X	X	-	Executive Budget Document
Alaska	5	X	-	X	OMB Budget Review	Capital Appropriations Bill
Arizona	4	X	X	X	-	Executive Budget
Arkansas	2	X	X	X	State Building Services	Request for Capital Improvement Projects
California	4	X	X	X	Office of State Architect	Request for Capital Improvement Projects
Colorado	5	X	-	X	-	Governor's Budget
Connecticut	4	X	X	X	Debt of Public Works	Governor's Recommended Budget
Delaware	2	X	X	-	Delaware Development Office	Capital Improvement Act
Florida	4	X	X	X	Dept. of General Services	Capital Improvement Program
Georgia	4	X	-	X	-	Budget Report
Hawaii	4	X	X	X	-	Executive Budget
Idaho	6	X	-	X	Division of Public Works	Executive Budget
Illinois	0	-	X	X	-	Executive Budget
Indiana	2	X	X	X	-	Governor's Budget
Iowa	5	X	X	X	-	Capital Project Budget
Kansas	5	X	X	X	Architectual Services	Government Budget Report
Kentucky	4	X	X	X	-	Executive Budget
Louisiana	4	X	X	X	Joint Legislative Capital Outlay Comm.	Executive Budget
Maine	0	X	X	-	Bureau of Public Improvements	Executive Budget
Maryland	4	X	X	X	-	Capital Budget
Massachusetts	5	X	-	X	Division of Capital Planning	Executive Budget*
Michigan	5	X	X	X	Bureau of Facilities	Executive Budget
Minnesota	4	X	X	X	Department of Administration	Capital Budget
Mississippi	4	X	-	X	-	Joint Budget Book
Missouri	4	X	X	X	Division of Design & Construction	Executive Budget
Montana	4	-	X	-	Department of Administration	Capital Construction Program
Nebraska	2	X	X	X	Bldg. Div. of Dept. of Admin. Services	Executive Budget
Nevada	5	-	X	-	Public Works Board	Executive Budget/Capital Improvement
New Hampshire	4	X	X	X	-	Capital Budget
New Jersey	6	X	-	X	Comm. on Cap. Bdgtn. and Plng.	Capital Construction Budget
New Mexico	*	X	X	X	State Budget Divison	Capital Budget
New York	4	X	*	X	-	Financial Projections and Capital Plan
North Carolina	4	X*	X	X	-	Capital Budget
North Dakota	4	X	X	X	-	Capital Budget
Ohio	6	X	X	X	-	Capital Plan
Oklahoma	5	X	X	X	Office of Public Affairs	Capital Budget
Oregon	4	X	X	X	-	Governor's Recommended Budget
Pennsylvania	4	X	-	X	-	Governor's Budget
Rhode Island	5	X	X	X	-	Capital Budget
South Carolina	1	X	X	X	Joint Bond Review Committee	Annual Permanent Improvement Plan
South Dakota	3	X	X	X	-	Governor's Budget
Tennessee	0	X	X	X	-	Executive Budget
Texas	4	X	X	X	Legislative Budget Board	Six-Year Capital Improvement Plan
Utah	5	X	X	X	Div. of Facilities and Construction	Utah Executive Budget Recommendations
Vermont	10	X	X	X	Building Department	Capital Budget
Virginia	U	X	X	X	Department of General Services	6 Year Capital Plan
Washington	X	X	X	X	-	State Facilities and Capital Plan
West Virginia	2	X	X	X	-	-
Wisconsin	4	X	X	X	-	6 Year Capital Plan
Wyoming	0	X	X	X	-	Capital Budget
Puerto Rico	-	X	X	X	Planning Board	Incorporated in Budget Document
<b>TOTAL</b>		<b>48</b>	<b>43</b>	<b>47</b>		

Codes:

U....Unlimited

<sup>^</sup> Refers to number of years beyond current budget cycle for which capital budget outlays are prepared.

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**Table P**  
**Transfer of Appropriations<sup>^</sup>**

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	E	E	A	N/A	U	U
Arizona	L	E*	E*	U	U	U
Arkansas	N/A	F,L	E,L	N/A	U	U
California	E	E	E	U	10%	U
Colorado	N/A	G,E	G,E	N/A	\$1 million	\$1 million
Connecticut	L	A	G	-	-	*
Delaware	E,L	E,L	E,L	U	U	U
Florida	L*	G,A,E	A	U	U	U
Georgia	N/A	A	L	N/A	U	U
Hawaii	N/A*	G	A,E	*	**	U
Idaho	L	E	E	U	10%	*
Illinois	N/A	A,G	A,G	N/A	2% of appropriation	2% of appropriation
Indiana	E,G	E,G	E,G	U	U	U
Iowa	E,G	E,G	A,E	U	U	U
Kansas	N/A	G	A	N/A	N/A	N/A
Kentucky	E	E	E	U	U	U
Louisiana	N/A	E,L	E	N/A	L (25%), E (1%)	U
Maine	N/A	G	G	N/A	U	U
Maryland	N/A	E/G	A	N/A	U	U
Massachusetts	N/A	*	A,E	N/A	*	U
Michigan	G,L	E,L	E,L	U	U	U
Minnesota	N/A	E	A	N/A	U	U
Mississippi	E	N/A	A	E	N/A	10%
Missouri	N/A	N/A	A	N/A	N/A	U
Montana	L	G*	G*	U	5% of agency approp.	U
Nebraska	N/A	N/A	A	N/A	N/A	limited
Nevada	N/A	Conditional	G,L	N/A	Conditional	U
New Hampshire	-	*	*	-	-	-
New Jersey	N/A*	B,L**	A	U	U	U
New Mexico	N/A	E	E	N/A	*	U
New York	E	E	E	N/A*	*	U
North Carolina	N/A	E	A	N/A	U	U
North Dakota	L	A	A	U	U	U
Ohio	CB	CB	CB	U	U	U
Oklahoma	G,L	G,E,L	A,E,G,L	U	E, 10%; G,L, 25%	U
Oregon	L	L	E,A	U	U	Set by Appropriation
Pennsylvania	N/A	A*	A,E*	N/A	U*	U*
Rhode Island	G	G	E	N/A	U	U
South Carolina	E	E	E	20% of Program	U	U
South Dakota	E	E	A,E	U	U	U
Tennessee	L	E,L	A,E	U	U	U
Texas	G,E,L	G,E,L	G,E,L	U	U	U
Utah	N/A	G	G	N/A	U	U
Vermont	N/A	E,G,L	E,G,L	N/A	\$25,000/U	U
Virginia	E	E	A,E	15%	15%	U
Washington	L	A	A	U	U	U
West Virginia	A,E	L	A,E	25%	U	U
Wisconsin	L	L	E	U	U	U
Wyoming	G	G	E	10%	U	U
Puerto Rico	N/A	E	E	N/A	U	U

Codes: N/A....Not Allowed                      CB....Controlling Board                      G....Governor  
A....Agency                                      L....Legislature  
E....Executive Budget Agency                U....Unlimited

<sup>^</sup>Refers to non-emergency transfer. For emergency transfer, see Table S

**Table Q**  
**Allotments and Expenditure Monitoring**

<i>State</i>	<i>Frequency of Allotment Requests</i>	<i>Frequency of Allotments</i>	<i>Allotments Applied to: All Agencies and/or All Funds</i>	<i>Interim Expenditure Monitoring Reports Issued</i>	<i>Frequency of Interim Reports</i>
Alabama	A*	Q*	AA,AF	X	M
Alaska	-	-	-	-	-
Arizona	Q	Q	AA,AF	X	M
Arkansas	Q	M	AA	X	M
California	A	A	AA,AF	X	M,Q,R
Colorado	Q	Q	AF	X	M
Connecticut	Q	Q	AA,AF	X	M
Delaware	-	-	-	X	M
Florida	R	Q,A,R	AA,AF	-	R
Georgia	Q	Q	AA,AF	X	Q
Hawaii	A	Q	AA	X	R
Idaho	A	A	AA,AF	X	M
Illinois	-	-	-	X	Q
Indiana	A	M	AA,AF	-	R
Iowa	Q	Q	AA	X	M
Kansas	-	-	-	-	-
Kentucky	Q	Q	AF	X	M
Louisiana	R	R	AA,AF	X	M
Maine	R	Q	AA,AF	X	M
Maryland	-	-	-	X	M
Massachusetts	Q	Q	AA,AF	X	R
Michigan	A,R	O	AA,AF	X	M
Minnesota	A,R	R	AA,AF	X	M
Mississippi	S	S	AA	X	M
Missouri	A,Q,R	M,Q	AA,AF	X	M
Montana	-	M	AA,AF	-	-
Nebraska	Q	Q	AA,AF	X	M
Nevada	A	Q,M	AA,AF	-	N/A
New Hampshire	Q	R	AF	X	Q
New Jersey	R	R	AA,AF	-	N/A
New Mexico	*	M	AA,AF	X	M
New York	A	A*	AA,AF	X	M
North Carolina	Q	Q	AA/AF	X	M
North Dakota	As needed	As needed	AA,AF	X	M
Ohio	A	Q,A	AA,AF	X	M,R
Oklahoma	A	A	AA	X	M
Oregon	Q	Q	AA,AF	-	-
Pennsylvania	A*	A	AA,AF	X	M
Rhode Island	Q	Q	AA	X	Q
South Carolina	A	A	AA,AF	X	M
South Dakota	not used	not used	not used	-	-
Tennessee	A	A	AA	X	M,R
Texas	-	-	-	-	-
Utah	M	M	AA	X	M
Vermont	A,R	A,R	AA,AF	X	M
Virginia	R	A,R*	AA,AF	X	M
Washington	A	M	AA,AF	X	M
West Virginia	M,Q	M,Q	AA	X	M
Wisconsin	R	A	AA	X	M
Wyoming	-	-	-	-	-
Puerto Rico	S	S	AA	X	Bimonthly
<b>TOTAL:</b>				<b>40</b>	

Codes: Q....Quarterly  
M....Monthly  
A....Annually  
R....As Requested  
S....Semi-annually  
AA....All Agencies  
AF....All Funds

**Table R**  
**Intergovernmental Mandates**

<i>State</i>	<i>Estimate State Cost of Federal Mandates</i>	<i>Estimate Local Cost of State Mandates</i>	<i>Attach Fiscal Notes for Local Governments</i>	<i>Reimburse Local Governments for Mandate Costs</i>	<i>Type of Mandate Reimbursement Requirement</i>
Alabama	X	-	-	-	-
Alaska	-	-	-	-	C
Arizona	X	X	-	-	-
Arkansas	-	-	-	-	-
California	X	X	X	X	S,C
Colorado	X	-	-	X	-
Connecticut	X	X	X	X	S
Delaware	-	-	-	-	-
Florida	X	X*	X*	X	C
Georgia	-	-	-	-	-
Hawaii	-	X	-	X	C
Idaho	X	X	X	X	-
Illinois	X	X	X	-	S
Indiana	X	X	-	-	-
Iowa	X	X	X	-	-
Kansas	X	X	X	X	S
Kentucky	X	X	X	-	-
Louisiana	X	-	-	X	S,C
Maine	-	-	-	-	-
Maryland	X*	X*	-	*	*
Massachusetts	-	-	-	X	S
Michigan	X	X	-	X	C
Minnesota	X	X	X	-	S
Mississippi	X	X	-	-	-
Missouri	X	X	X	X	C
Montana	-	X	X	X	S
Nebraska	X	X	X	X	-
Nevada	-	-	-	-	-
New Hampshire	-	-	-	X	S
New Jersey	-	-	X	-	-
New Mexico	X	-	-	-	-
New York	-	-	X*	-	-
North Carolina	X	X	X	X	S
North Dakota	X	X*	X	-	-
Ohio	X	X	X	X	-
Oklahoma	X	X	-	X*	S
Oregon	X	-	-	-	-
Pennsylvania	X	X	X	-	-
Rhode Island	-	X*	X	X*	S*
South Carolina	-	X	-	-	-
South Dakota	X	X	X	-	-
Tennessee	X	X	X	X	S,C
Texas	-	X	X	-	-
Utah	X	X	X	X	-
Vermont	X	X	-	X	S
Virginia	X	X	X	X	C,S
Washington	X	X	X	X	S
West Virginia	-	-	-	-	-
Wisconsin	-	-	-	-	-
Wyoming	-	X	X	-	-
Puerto Rico	X	X	-	X	S
<b>TOTAL</b>	<b>33</b>	<b>34</b>	<b>26</b>	<b>14</b>	

Codes: S....Statutory  
C....Constitutional



**Table S**  
**Contingency/Emergency Funds<sup>^</sup>**

<i>State</i>	<i>Fund Name</i>	<i>FY 1992 Amount</i>	<i>Official/Agency Authorized to Allocate Funds</i>	<i>Purposes for which Funds may Be Used</i>	<i>Unexpended Funds May be Carried Forward To Next Fiscal Year</i>
Alabama	Departmental Emergency Fund	\$1,246,450	Finance Director	ND,U,A,S,D	-
Alaska	Disaster Relief Fund	3,000,000	Governor	ND	-
	Governor's Contingency Fund	352,700	Governor	U,A	-
Arizona	Governor's Emergency Fund	2,500,000	Governor	ND,S,A	*
	Wildlife Contingency Fund	1,000,000	Emergency Council	ND,S,A	*
Arkansas	Governor's Emergency Fund	2,500,000	Governor	D,A,S,U,O	-
	Disaster Assistance Fund	4,000,000	Governor	ND	-
California	Reserve for Emergency	4,500,000	Department of Finance	D,A,S,U,ND	X
Colorado					
Connecticut	Governor's Contingency	50,000	Governor	U	-
	Local Emergency Relief Fund	4,400,000	Finance Advisory Committee	U,ND	X
Delaware	Contingency Fund	2,080,000	Budget Director	U	-
Florida	Deficiency Fund	400,000	Cabinet	U,D	-
	Emergency Fund	250,000	Cabinet	ND	-
Georgia	Governor's Emergency Fund	2,750,000	Governor	ND,U,A,S	-
Hawaii	Governor's Contingency Fund	300,000	Governor	U	-
Idaho	Governor's Emergency Fund	280,000	Governor	ND,S	X
Illinois	Disaster Relief Fund	147,400	Governor, Legislative Leaders	ND	-
Indiana	Personnel Services Contingency Fund	7,500,000	Governor	A,U	*
	Dept. & Institutional Contingency	2,250,000			
Iowa	Performance of Duty	1,935,000	Executive Council	A,ND	X
Kansas	State Emergency Fund	500,000	State Finance Council	N,D,S,O	-
Kentucky	Surplus Account	N/A	Governor	ND,S	-
Louisiana	Interim Emergency Board Fund	7,100,000	Interim Emergency Board	ND,U,S,O*	-
Maine	State Contingent Account	1,350,000	Governor	D,U,O	-
Maryland	Contingent Fund	3,000,000	Board of Public Works*	Any	-
Massachusetts					
Michigan	Contingency Reserve Fund - FY92 only	50,000,000	Governor, Dept. of Mgmt. & Budget	D	-
Minnesota	General Contingency	250,000	Governor, Legis. Advisory Comm.	ND,D,U	X
Mississippi					
Missouri	Government Emergency Fund	150,000	Committee	U	-
	Missouri Disaster Fund	431,263	Public Safety	ND	-
	Medicaid Supplemental	45,000,001	Social Services	A	-
Montana	General Fund	2,000,000	Governor	ND,S	-
Nebraska	Governor's Emergency Fund	250,000	Governor	ND,S	-
Nevada	Statutory Contingency Fund	1,000,000	Board of Examiners	N,D,S	-
	Emergency Fund	900,000	Board of Examiners		
New Hampshire	Emergency Fund	33,000	Governor, Executive Council	ND,U	-
New Jersey	Emergency Funds	2,000,000	Governor	D,S,U,ND	-
	Contingency Fund	1,500,000	Budget Director	U	-
New Mexico	Operating Reserve	58,300,000	Legislature	*	-
New York	Special Emergency Appropriation*	29,500,000	Governor	ND,U,S	-
North Carolina	Contingency and Emergency Fund	1,125,000	Council of State*	ND,U	-
North Dakota	Emergency Commission	250,000	Emergency Commission	U,ND	-
Ohio	Emergency Purposes Account	2,000,000	Controlling Board	D,A,S,U,ND	-

Codes: ND....Natural Disaster      S....Public Safety  
 U....Unexpected Expenditures      D....Deficiencies  
 A....Authorized Programs      O....Other (Specify)

<sup>^</sup>Does not refer to budget stabilization funds or rainy day funds.

**Table S, con't.**  
**Contingency/Emergency Funds<sup>^</sup>**

<i>State</i>	<i>Fund Name</i>	<i>FY1992 Amount</i>	<i>Official/Agency Authorized to Allocate Funds</i>	<i>Purposes for which Funds May be Used</i>	<i>Unexpended Funds May be Carried Forward to Next Fiscal Year</i>
Oklahoma	State Emergency Fund	140,000	Governor, Contingency Review	NB,U,A	X
Oregon	Emergency Fund	47,600,000	Emergency Board, Legislature	D,A,S,U,ND	-
Pennsylvania	Emergency and Disaster Assistance Appropriation*	5,000,000*	Governor	ND,S	X
Rhode Island	Contingency Fund	1,500,000	Governor; Dir. of Admin.	U,ND,D,S	X*
South Carolina	Civil Contingency Fund	329,776	Budget and Control Board	ND,U,A,S	-
South Dakota	General Contingency Fund	700,000	Governor*	U	-
Tennessee	Emergency and Contingency Fund	905,600	Governor	D,A,S,U,ND	-
Texas	Utility Contingency Fund for Higher Ed.	4,867,425	Governor	D	X
	Disaster Contingency Grants	2,000,000	Governor	ND	X
	Deficiency and Emergency Grants	1,250,000	Governor	D	X
Utah	Governor's Emergency Fund	100,000	Governor	O*	-
Vermont	Emergency Fund	179,461	Emergency Board	U	X
	Contigent Fund	30,002	Emergency Board	D	X
Virginia	Economic Contingency Fund	17,700,000	Governor	U	X*
	Disaster Planning Fund	Sum Sufficient	Governor	ND	X
Washington	Governor's Emergency Fund	1,500,000	Governor	U	-
West Virginia	Contingency Fund	1,851,297	Governor	D,A,S,U,ND,O	X
Wisconsin	Public Emergencies		Dept. of Military Affairs	ND,S	-
Wyoming	Governor's Contingency Discretionary	1,600,000 50,000	Governor	D,A,S,U,ND,O -	- -
Puerto Rico	Emergency Fund	8,200,000	Governor	ND,S	X

Codes: ND....Natural Disaster      D....Deficiencies  
U....Unexpected Expenditures      S....Public Safety  
A....Authorized Programs      O....Other (Specify)

<sup>^</sup>Does not refer to budget stabilization funds or rainy day funds.

**Table T**  
**Budget Stabilization or "Rainy Day" Funds**

<i>State</i>	<i>Fund Name</i>	<i>Determination of Fund Size</i>	<i>Procedure for Expenditure</i>
Alabama	Proration Prevention Fund - Education	\$21 mil. - 1st yr., \$8 mil. - 2nd yr., thereafter up to \$75 mil maximum	1) Declaration of Proration by Governor 2) Declaration of Emergency by Legislature
Alaska	Budget Reserve Account	Unexpended balance + petroleum settlements	3/4 vote of Legislature
Arizona	Budget Stabilization Fund	Capped at 15% of GF revenue. Funded by formula comparing real net personal income growth to 7 year trend.	1) By formula with majority legislative appropriation; 2) Non-formula with 2/3 legislative approval
Arkansas	-	-	-
California	Reserve for Economic Uncertainties	Appropriation by Legislature	Appropriation by legislature
Colorado	Restricted Reserve	Statutory 3% of General Funds	Legislation can be lowered only by unexpected expenditures, i.e. Medicaid Fund deficit after the books have been closed.
Connecticut	Budget Reserve Fund	5% of net General Fund	
Delaware	Budget Reserve Account	5% of Gross Revenues	3/4 vote of legislature for unanticipated deficit or revenue reduction
Florida	Working Capital Fund	Appropriations Act	Cabinet/Legislative appropriations
Georgia	Reserve Shortfall	3% of prior yrs. net revenue	Revenue shortfall during current year.
Hawaii	-	-	-
Idaho	Budget Reserve Account	No limit, but only mechanism for putting money in the account is by an appropriation.	Legislative appropriation
Illinois	-	-	-
Indiana	Counter-Cyclical Revenue	Cap is 7% of state revenue	Statutory formula
Iowa	Economic Emergency Fund	Max. 10% of General Fund appropriation from prior year	Appropriation/Transfer
Kansas	Cash Operating Reserve Fund	Statutory percentage of expenditures	At the direction of the budget director
Kentucky	Budget Reserve Trust Fund	Biennial Appropriation	Revenue shortfall
Louisiana	Revenue Stabilization/Mineral Trust Fund	Revenues exceeding \$750,000,000 from production and exploration of minerals.	1/3 of fund with legislative approval
Maine	Rainy Day Fund	4% of GF revenue received in previous FY	Legislation
Maryland	Revenue Stabilization Account	Statutory	Budget amendment subject to statutory limitations.
Massachusetts	Commonwealth Stabilization Fund	General Fund ending balance in excess of 1/2% of taxes is added to CSF.	Appropriation
Michigan	Countercyclical Budget and Economic Stabilization Fund	Statutory formula	Statutory formula
Minnesota	Budget & Cash Flow Reserve Acct.	Set in statute	The Commissioner of Finance with the approval of the Governor & LAC may reduce the reserve to balance expenditures and revenues.
Mississippi	General Fund Stability Reserve General Fund Reserve	1/4 of excess revenues to funds until equal to 5% of Gen. Fund revenues from previous year	Appropriation
Missouri	Budget Stabilization Fund	Appropriation capped at 5% of General Fund.	Governor determines shortfall, subject to legislative disapproval
Montana	-	-	-

**Table T, con't.**  
**Budget Stabilization or "Rainy Day" Funds**

<i>State</i>	<i>Fund Name</i>	<i>Determination of Fund Size</i>	<i>Procedure for Expenditure</i>
Nebraska	Cash Reserve Account	Statute	Transfer is made to General Fund when obligations exceed balance.
Nevada	Budget Stabilization Designation	By comptroller for accounting purposes when reporting financial portion of year's fund balance.	
New Hampshire	Revenue Stabilization	5%, Statute	Statute
New Jersey	Surplus Revenue Fund	50% of amount by which actual revenue exceeds anticipated revenues added to fund. Cap set at 5% of anticipated revenues.	Governor certifies to legislature that revenues are estimated to be less than certified. Legislature appropriates funds.
New Mexico	Operating Reserve	*	Legislative appropriation.
New York	Tax Stabilization Reserve Fund	State finance law	Can be used when a deficit is incurred and for temporary loans. Legislative approval.
North Carolina	Savings Reserve Account	1/4 of Credit Balance, maximum 5% of General Fund Operating Budget.	
North Dakota	Budget Stabilization Fund	Any amount over \$40mil at end of biennium goes into fund.	Actual revenues must be 2 1/2% below forecast before Governor can access funds.
Ohio	Budget Stabilization Fund	4% of GRF revenue from preceding fiscal year plus interest earnings. However, temporary language calls for \$200 million transfer to the general fund with interest earnings deposited in the general fund.	Legislative action necessary.
Oklahoma	Constitutional Reserve Fund	Max of 10% of preceding year's general revenue.	Up to half can be used if revenue certification is below previous yr.; half can be used upon declaration of Gov. and 2/3 vote of legislature, or by legislative declaration of emergency and 3/4 legislative vote
Oregon	-	-	-
Pennsylvania	Tax Stabilization Reserve	Up to 3% of est. GF rev. from sale of non-real property and annual transfer of 10% of the general fund year-end surplus.	2/3 legislative vote w/gov. request
Rhode Island	Sunny Day Budget Reserve and Cash Stabilization Account	Appropriation .5% of GF revenue in FY92; 1% in FY93; 1.5% in FY94; 2% in FY95 and thereafter	2/3 legislative vote w/gov. request Used to cover deficit caused by general revenue shortfall
South Carolina	Capital Reserve Fund	2% of General Fund Revenue of last FY	Use when year-end deficit is projected.
	General Reserve Fund	3% of General Fund Revenue of last FY	Shortfall must be identified & CRF depleted.
South Dakota	Budget Reserve Fund	5% of General Funds in prior year's General Appropriations Act.	Legislative appropriation.
Tennessee	Reserve for Revenue Fluctuations	By appropriation	Revenue shortfall
Texas	Economic Stabilization Fund	Capped at 10% of general revenue fund deposits (excluding interest & investment income) during the preceding biennium. Statutory limitation on total fund size.	3/5 vote of each house of legislature to remedy deficits after budget adoption. Other appropriations from this fund require a 2/3 vote. Legislative approval
Utah	Budget Reserve Account	By appropriation	Automatic when deficit occurs at year end
Vermont	Budget Stabilization Trust Fund	*	-
Virginia	-	-	-
Washington	Budget Stabilization Account	Legislative appropriation	Legislative appropriation
West Virginia	-	-	-
Wisconsin	Budget Stabilization Fund	Appropriation	Revenue shortfall
Wyoming	Budget Reserve Account	Appropriation of unexpended appropriated balance	Legislative appropriation
Puerto Rico	Budget Fund	7,000,000 per annum, 3%GF cap	Executive Order

**Table U**  
**Legislative Budget Authority**

<i>State</i>	<i>Votes Required to Override Gubernatorial Veto</i>	<i>Votes Required to Pass Revenue Increase</i>	<i>Votes Required to Pass Budget</i>	<i>Where Does Tax Increase Originate</i>
Alabama	Majority in each chamber	majority	majority	L
Alaska	2/3 elected	majority	majority	L,U
Arizona	2/3 elected	majority	majority	L,U
Arkansas	Majority of elected members	3/4 elected	3/4 elected	L,U
California	2/3 elected	2/3 elected	2/3 elected	L,U
Colorado	2/3 both chambers	majority	majority	L
Connecticut	2/3 elected	majority	majority	U,L
Delaware	2/3 elected	3/5 elected	majority	L
Florida	2/3 elected	majority	majority	L,U
Georgia	2/3 elected	majority	majority	L
Hawaii	2/3 of members	majority	*	L,U
Idaho	2/3 elected	majority	majority	L
Illinois	majority/3/5	majority	majority/3/5	L,U
Indiana	majority	majority	majority	L
Iowa	2/3 vote	majority	majority	L,U
Kansas	2/3 elected	majority	majority	L,U
Kentucky	majority	2/3 elected	majority	L
Louisiana	2/3 elected	2/3 elected (tax),majority (fee)	majority	L
Maine	2/3 elected	majority	majority	L,U
Maryland	*	majority	majority	L,U
Massachusetts	2/3 present	majority	majority	L,U
Michigan	2/3 elected	majority	majority	L,U
Minnesota	2/3 elected	majority	majority	L
Mississippi	2/3 elected	3/5	majority	L,U
Missouri	2/3 elected	majority	majority	L,U
Montana	2/3 elected	majority	majority	L,U
Nebraska	3/5 elected	majority	3/5 elected	Unicameral
Nevada	2/3 elected	majority	majority	L,U
New Hampshire	2/3 elected	majority	majority	L
New Jersey	2/3 elected	majority	majority	L
New Mexico	2/3 elected	majority	majority	L,U
New York	2/3 elected	majority	majority	L,U
North Carolina	N/A	majority	majority	L,U
North Dakota	2/3 elected	majority*	majority*	L,U
Ohio	2/3 if appropriation or tax 3/5 for all others	2/3 of both houses	2/3 of both houses	L,U
Oklahoma	2/3 elected*	3/4 elected	majority	L
Oregon	2/3 elected	majority	majority	L
Pennsylvania	2/3 elected	majority elected	majority elected	L
Rhode Island	3/5 present	majority	2/3 both houses	L,U
South Carolina	2/3 members present	majority	majority	L,U
South Dakota	2/3 elected	2/3 elected	majority	L,U
Tennessee	majority	majority	majority	L,U
Texas	2/3 present	majority	majority	L
Utah	2/3 elected	majority	majority	L,U
Vermont	2/3 elected	majority	majority	L
Virginia	2/3 elected	majority	majority	L,U
Washington	2/3 elected	majority	majority	L,U
West Virginia	2/3	majority	majority	L,U
Wisconsin	2/3 elected	majority	majority	L,U
Wyoming	2/3 elected	majority	majority	L
Puerto Rico	2/3 elected	majority	majority	L

Codes: L....Lower House  
U....Upper House

**Table V**  
**Performance Measures**

<i>State</i>	<i>Have Performance Measures</i>	<i>Frequency of Development</i>	<i>Level of Coverage</i>	<i>Number of Years Covered</i>	<i>Where Published</i>	<i>Post-Session Update</i>	<i>Monitoring</i>	<i>Types of Measures*</i>
Alabama	X	A	AL,P	3	BD,PR	X	A,Q,YP	D,I
Alaska	X	A	AL,P	3	BD	-	A	I
Arizona	X	A	AL,P	5	-	-	A,M	D,I,R
Arkansas	X	A	AL,P	1	-	-	-	D,I,R
California	-	-	-	-	-	-	-	-
Colorado	X	A	AL,P	3	BD	X	A	D
Connecticut	X	A	P	3	BD	-	A	D,I,R
Delaware	X	A	P	4	BS	-	X	D,I,R
Florida	X	A	P	3	NP	-	A	D,I
Georgia	-	-	-	-	-	-	-	-
Hawaii	X	B	P	6	BD	-	A,YP	D
Idaho	X	A	S	5	BD	-	-	D,I
Illinois	X	A	AL,P,S	5	BD	-	-	D,I
Indiana	-	-	-	-	-	-	-	-
Iowa	X	A	AL,P,S	3	BD,PR	X	A,M,YP	D,I,R
Kansas	X	A	AL,P	3	BD	-	A	D,R
Kentucky	X	B	AL,P,S	2	BD	-	-	D,I,R
Louisiana	X	A	P,S	5	BD	-	A,YP	D
Maine	X	B	P	4	BD	-	-	-
Maryland	X	A	P	4	BD	-	A	D,I
Massachusetts	X	A	P	1	-	-	M	-
Michigan	X	A	P	2	BD,BS	-	A	D,I,R
Minnesota	X	B	P	5	BD	-	-	D,I
Mississippi	-	-	-	-	-	-	-	-
Missouri	X	A	S	3	BD	-	A	D,I
Montana	X	B	P,S	2	BS	-	-	D,I,R
Nebraska	-	-	-	-	-	-	-	-
Nevada	X	M	AL	2	BD,BS	-	Q	D
New Hampshire	X	B	AL	2	BD	-	-	D
New Jersey	X	A	P	4	BD	-	A	D,I,R
New Mexico	X	A	S	1	-	-	A	D
New York	X	A	P	2	SD	-	Q	D,I,R
North Carolina	X	A	P	5	BD	X	A	D,I,R
North Dakota	X	B	P	2	BD	-	B	D,I,R
Ohio	-	-	-	-	-	-	-	-
Oklahoma	X	A	AL,P	3	SD	-	A,Q,M	D,I,R
Oregon	In process	M	P	2	BD	-	Q	D,I,R
Pennsylvania	X	A	P	7	BD	-	A	D,I,R
Rhode Island	X	A	P	4	SD	-	-	D,I
South Carolina	X	A	AL	Varies	BD	-	A	D
South Dakota	X	A	P	4	BD	-	A	D,I
Tennessee	X	A	P	3	-	-	-	D,I
Texas	X	B	P	2	PR	-	YP	R
Utah	-	-	-	-	-	-	-	-
Vermont	X	A	S	5	BD	-	-	D
Virginia	In process*	-	-	-	-	-	-	-
Washington	X	B	P	5	BD	-	-	D,I
West Virginia	-	-	-	-	-	-	-	-
Wisconsin	-	-	-	-	-	-	-	-
Wyoming	-	-	-	-	-	-	-	-
Puerto Rico	X	A	P,S	1	-	-	A	D,I

Codes: A....Annual  
B....Biennial  
P....Program Level  
S....Subprogram Level or Lower  
AL....Agency Level  
M....Monthly Monitoring  
PR....Performance Report  
SA....Semi-annual  
SD....Separate document  
BD....Budget Document  
BS....Budget Supplement  
YP....Yes, Published/Reported  
D....Direct Measures\*  
I....Indirect Measures\*  
R....Relational Measures\*

\* See glossary for definitions of types of measures.

**Table W  
Debt Limits**

<i>State</i>	<i>Amount of G.O. Debt Limit</i>	<i>Constitutional or Statutory</i>	<i>Override Provisions</i>	<i>Amount of Short Term Debt Limit</i>	<i>Constitutional or Statutory</i>	<i>Override Provisions</i>
Alabama	U	-	-	\$300,000	C	-
Alaska	U	-	-	N	-	-
Arizona	\$350,000	C	-	N	-	-
Arkansas	\$165,000,000	C	None	N	-	-
California	U	-	-	-	-	-
Colorado	U	C	X*	N	C	X*
Connecticut						
Delaware	1.5 x Rev.	S	-	-	-	-
Florida		C	-	N	-	-
Georgia	10% Debt.	C	-	-	-	-
Hawaii	*	C	*	N	-	-
Idaho	\$1,000,000	C	-	\$1,000,000	C	-
Illinois	*	S,C	N/A	15%, total app.	C,S	-
Indiana	U	C	N/A	N	-	-
Iowa	\$250,000	C	None	N	S	-
Kansas	\$1,000,000	C	X	N	-	-
Kentucky	\$500,000	C	N/A	U	-	-
Louisiana	*	S	-	-	-	-
Maine	\$2,000,000	C	-	\$2,000,000	C	-
Maryland	U	-	-	\$100,000,000	S	-
Massachusetts						
Michigan	*	C	-	**	C	-
Minnesota	3% non-ded. rev.	-	-	S	S	-
Mississippi	1.5 x rev.	C	-	5% of G.F.	S	-
Missouri	\$1,000,000	C	C	N	C	X
Montana	U	-	-	U	-	-
Nebraska	U	C	-	N	C	-
Nevada	% of assessed val	C	-	-	-	-
New Hampshire	N	N	-	N	-	-
New Jersey	1% of G.F.	C	Referendum	N	-	-
New Mexico	*	C	-	\$200,000	C	-
New York	U	-	-	\$4.7 billion	S	X*
North Carolina	U	C	Popular Vote	50% yr. total	C	X
North Dakota	10,000,000	C	X*	N	-	-
Ohio	*	C	-	0	-	-
Oklahoma	U	-	-	U	-	-
Oregon		C	X	0	-	-
Pennsylvania	*	C	Referendum	20% of revs.	S	-
Rhode Island	\$50,000	C	-	\$275,000	C,S	-
South Carolina	up to 5% of GF	C	-	N	-	X
South Dakota	N	C	-	\$100,000	C	-
Tennessee	*	S	X	N	-	-
Texas	U	S	X	-	S	X
Utah	\$460,000,000	S*	-	N	-	X
Vermont	U	-	-	200,000,000	S	X
Virginia	formula	C	-	formula	C	-
Washington	-	-	-	-	-	-
West Virginia	per amendment	C	-	per statute	S	-
Wisconsin	formula	C	X	\$700,000,000	S	S
Wyoming	-	C	-	1% assessed value	-	-
Puerto Rico	*	C	N	-	S	-

Codes: C....Constitutional  
S....Statutory

U....Unlimited  
N...No debt allowed

**Table X**  
**Location of Executive Budget Office**

<i>State</i>	<i>Freestanding Agency</i>	<i>Governor's Office</i>	<i>Agency Within Finance Department</i>	<i>Agency Within Budget/Mgmt. Dept.</i>	<i>Other (Specify)</i>
Alabama	-	-	X	-	-
Alaska	-	X	-	-	-
Arizona	-	X	-	-	-
Arkansas	-	-	X	-	-
California	-	-	X	-	-
Colorado	-	X	-	-	-
Connecticut	-	-	-	-	-
Delaware	-	-	-	-	Executive Dept.*
Florida	-	X	-	-	-
Georgia	-	X	-	-	-
Hawaii	-	-	-	-	Dept. of Budget & Finance
Idaho	-	X	-	-	-
Illinois	-	X	-	-	-
Indiana	X	-	-	-	-
Iowa	-	-	-	-	Department of Management
Kansas	-	-	-	-	Department of Administration
Kentucky	X	-	-	-	-
Louisiana	-	-	X	-	-
Maine	-	-	X	-	-
Maryland	-	-	-	X	-
Massachusetts	-	-	-	-	-
Michigan	-	-	-	X	-
Minnesota	-	-	X	-	-
Mississippi	-	-	X	-	-
Missouri	-	-	-	-	Department of Administration
Montana	-	X	-	-	-
Nebraska	-	-	-	X	-
Nevada	-	-	-	-	Department of Administration
New Hampshire	-	-	X	-	-
New Jersey	-	-	X	-	-
New Mexico	-	-	X	-	-
New York	X*	-	-	-	-
North Carolina	-	X	-	-	-
North Dakota	-	-	-	X	-
Ohio	X	-	-	-	-
Oklahoma	-	-	X	-	-
Oregon	-	-	-	X	-
Pennsylvania	X	-	-	-	-
Rhode Island	-	-	-	X	Department of Administration
South Carolina	-	-	-	X	-
South Dakota	X	-	-	-	-
Tennessee	-	-	X	-	-
Texas	-	X	-	-	-
Utah	-	X	-	-	-
Vermont	-	-	-	-	Agency of Administration
Virginia	X*	-	-	-	Reports to Sec. of Finance
Washington	X	-	-	-	-
West Virginia	-	-	X	-	-
Wisconsin	-	-	-	-	Dept. of Admin.
Wyoming	-	-	-	-	Dept. of Admin. & Information
Puerto Rico	-	X	-	-	-
<b>TOTAL</b>	<b>8</b>	<b>12</b>	<b>13</b>	<b>7</b>	

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**Table Y  
Program Evaluation**

<i>State</i>	<i>State Has Program Evaluation Function</i>	<i>Location of Function</i>	<i>Frequency of Evaluation</i>	<i>Nature of Evaluation</i>
Alabama	X	B,S,L	A,R	AF,IB,IO
Alaska	X	B	R	AF
Arizona	X	B,L	A,R,O	AF,IB,IO
Arkansas	X	B	A,R	IB
California	X	B	R,O	AF,IB,IO
Colorado	X	B,L	R	IB,IF
Connecticut				
Delaware	X	E	-	-
Florida	X	B,L	R	AF,IB
Georgia	X	E	O	AF
Hawaii	X	B,E	O	IB
Idaho	X	B	R	AF
Illinois	X	B	R	IB
Indiana	X	L	A	IO
Iowa	X	B	A	IB
Kansas	X	B	A,R	IB,IO
Kentucky	-	-	-	-
Louisiana	X	B	A	IB
Maine	X	B,S	R,A	AF,IB,IO
Maryland	X	S	A,R	IB,IO
Massachusetts				
Michigan	X	B,E	R	IB
Minnesota	X	L	R	AF
Mississippi	X	E,L	R	IO,AF
Missouri	X	B,E,L	R	AF,IB,IO
Montana				
Nebraska	X	L	R	IO
Nevada	X	B	Biannual	IB
New Hampshire	-	-	-	-
New Jersey	X	B,L	R	AF,IB,IO
New Mexico	X	B	A	IB
New York	X	B,E,L	R,O,A	AF,IB,IO
North Carolina	X	B	R	IB
North Dakota	X	E*	R	AF
Ohio	X (Education only)	L	R	IB,IO
Oklahoma	X	B,E,L	O,A	IB,IO
Oregon	X	L	R	AF
Pennsylvania	X	B,E,L	A,R	AF,IB
Rhode Island	X	B,E,L	A,R	AF,IB
South Carolina	X	B	A	IO
South Dakota	X		A	IB
Tennessee	X	L	O	AF
Texas	X	B	O	IB
Utah	X	L	R	IB
Vermont	-	-	-	-
Virginia	X	B,L	R,O	IO,IB
Washington	-	-	-	-
West Virginia	X	B,L	A	AF,IB
Wisconsin	-	-	-	-
Wyoming	X	B,L	A	AF
Puerto Rico	X	B	R	AF,IB
<b>TOTAL</b>	<b>41</b>			

Codes: IB....Incorporated into Budget Process      O.....Other      R...As Requested  
 AF....Part of Audit Function      E.....Other Executive Agency  
 IO...Informational Only      A...Annual      B.....Budget Agency  
 S....Subset of Budget Agency      L...Legislative Agency

## NOTES TO TABLES

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### Table A

Pennsylvania The budget is submitted in March when the governor has been elected for his/her first term of office.

### Table B

Alaska Revenue estimates must be published annually but traditionally are published semi-annually.

Delaware Budget estimates are revised to reflect actions of the legislature.

Florida Florida utilizes a Consensus Revenue Forecasting Conference for estimating revenue. The Conference is comprised of representatives from the Governor's Office of Planning and Budgeting, House and Senate Finance and Tax Committees, and the Legislative Division of Economic and Demographic Research. The Consensus Estimate of Revenue Collections is based on current tax laws and current administrative procedures.

Maryland Only the Board of Revenue Estimates can revise the estimate.

Massachusetts Revenue agency publishes estimate semiannually and the commission publishes estimate three times per year.

Michigan Consensus revenue forecasting procedure involves the budget and revenue agencies as well as the legislature.

Hawaii Legislative language requires that estimates "shall be considered;" differing revenue estimates by the governor or legislature may be used if "fact and reasons" are made public.

New York Governor revises estimates to reflect actions of the legislature.

Pennsylvania Revenue estimates are updated when new legislation affects current year revenues.

Vermont In practice, revenue estimates are published annually.

Virginia Governor revises as required by law, during fiscal year.

### Table C

Florida All agency heads are required by law to develop budget requests based upon their independent judgments. However, the governor may ask agencies to submit additional budgets according to established targets.

Iowa Use modified zero-based and program budgeting.

Michigan 1) Use modified zero based, program, and incremental budgeting. 2) There are several restricted revolving funds (e.g., liquor purchase, prison industries) which are not appropriated.

Montana Legislative agency requests are contained in the executive budget.

New Jersey Budget approach includes long range and strategic planning goals and target based analysis, and modified zero bases. While all non-federal funds are not appropriated, all of the funds are displayed in the budget message.

Ohio	Use modified zero-based budgeting.
Oklahoma	All funds are appropriated by constitutional requirement. Some are annually appropriated by the legislature, and some are based on "continuing" appropriations authority enacted by the legislature.
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 request in the Executive Budget are for courts, elected officials, and the legislature.

## Table D

Arkansas	The governor has authority to reorganize departments without legislative approval when the state becomes eligible for federal dollars. A legislative subcommittee reviews agency requests for federal appropriation when the legislature is not in regular session.
Florida	1) The Governor's Office of Planning and Budgeting may approve minor reorganizations (bureau level and below) without legislative approval. 2) Until October 1991, the governor and the elected cabinet (Administrative Commission) could reduce the budget to prevent a deficit due to revenues shortfalls. However, in October 1991, the Florida Supreme Court ruled this practice was unconstitutional. The legislature amended statutes to allow the Administrative Commission for the Executive Branch and the Chief Justice of the Supreme Court for the Judicial Branch to resolve deficits under \$300 million. Deficits over \$300 million shall be resolved by the legislature.
Hawaii	The governor's authority to reorganize, expand and reduce budgets can be done only pursuant to existing statutes.
Idaho	1) Idaho's constitution requires the legislature to develop a balanced budget. Although it does not speak to the governor's budget, it has traditionally been balanced. 2) The governor's authority to reduce budgets is temporary. The State Board of Examiners (Governor, Attorney General, and Secretary of State) have permanent appropriation reduction authority.
Maryland	1) The governor does not sign the budget bill. However, the legislature must enact a balanced budget. 2) Provided it does not conflict with existing law.
Michigan	1) The governor has executive order reorganization authority not subject to legislative review. 2) No, except that several department appropriations bills allow for spending unanticipated federal funds up to a preestablished spending level. 3) There are both statutory and constitutional restrictions on executive branch authority to make budget reductions, involving approval by both House and Senate appropriations committees.
Missouri	No, except that several department appropriations bills allow for spending unanticipated federal funds up to a preestablished spending level.
New York	1) The governor is not technically required to sign a balanced budget, but he, legislative leaders, and the comptroller must certify the budget is in balance in order to meet borrowing requirements. 2) May reduce budget without approval for state operations. 3) Only restriction is that reductions in aid to localities cannot be made without legislative approval.
Nevada	The governor can accept grants up to \$50,000.
North Carolina	Except for certain block grants.
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

(comprised of the Governor, Secretary of State, Agriculture Commissioner and expanded to include the Chairman of the House and Senate Appropriations Committees on expenditures exceeding \$10,000), can authorize spending of unanticipated federal funds and special funds without legislative approval.

- Oklahoma 1) Would require agreement of agency governing boards and/or CEO. 2) Only in agencies that do not have a legislated federal fund limit.
- Pennsylvania 1) The governor may reorganize within agencies only. 2) The governor may spend federal funds without legislative approval for natural disasters, civil disobedience, or in an emergency situation to avoid substantial human suffering. 3) The governor may reduce budgets selectively; he must provide 10 day prior notice and the reasons for so doing before lapsing current year grant and subsidy money.
- Vermont The governor may reduce the budget by only the amount "not necessary for the purposes of the appropriation."
- Virginia Cannot reduce appropriations, but can withhold allotments.

### Table E

- Alabama The governor may return a bill without limit for recommended amendments for amount and language.
- Hawaii Judicial and legislative appropriation bills may be vetoed by Governor only in their entirety.
- Maryland Supplementary budget bills may be vetoed by Governor.
- New York Any appropriation added to the Governor's budget by the legislature is subject to line item veto.
- Ohio In appropriation act only.
- Pennsylvania The governor may veto paragraphs within the appropriations bill only.
- Utah Unresolved at this time.
- Virginia Governor may return bill without limit for recommended amendments for amount and language. For purposes of a veto, a line item is defined as an indivisible sum of money which may or may not coincide with the way in which items are displayed in an appropriation act. If a language paragraph designates a sum of money for a distinct purpose, it is subject to the item veto.

### Table F

- Idaho Although the constitution requires the legislature to pass a balanced budget, there are no sanctions, and in recent years the legislature has over appropriated its general account revenue estimate for the coming year.
- Maryland Budget becomes law immediately upon enactment by the legislature.
- New York The governor is not technically required to sign a balanced budget, but he, legislative leaders, and the comptroller must certify the budget is in balance in order to meet borrowing requirements.
- Virginia Requirement applies only to budget execution. The governor is required to insure that actual expenditures do not exceed actual revenues.

### Table G

- Florida Data processing for budget functions only.

Hawaii	As part of review function, not formal submission requirement.
Maryland	1) Review only. 2) Reviews and approves data processing plans of executive branch agencies only.
Michigan	Director of the Management and Budget chairs the revenue estimating conference.
Missouri	1) Not responsible for all fiscal notes, but just those related to the budget. 2) Assistance and advisory role.
North Dakota	Not responsible for all fiscal notes, but just those directly related to the budget recommendation or OMB functions.
Ohio	If over a specific amount.
Virginia	For non-general funds only.

**Table I**

Maryland	Certain management positions serve at the pleasure of the Secretary of the Budget and Fiscal Planning.
New Jersey	Includes first level supervisors.
New York	Includes all supervisory staff except the Director and Deputy Directors.
Pennsylvania	1) Agency employees include comptroller operations (accounting function). 2) Budget function staff includes the Division of Budget Analysis only.
Texas	Personnel include budget director, 29 people in budget evaluation, 25 in program evaluation, six in federal funds, nine in revenue estimating, 13 in technical/computer areas, and 10 in general support.

**Table J**

Colorado	State appropriates federal funds if there is a general fund matching requirement.
New Mexico	1) The state of New Mexico will be establishing a Washington policy office during fiscal year 1992-93. 2) The policy office will report directly to the Secretary of the Department of Finance and Administration.
North Dakota	Analysis is limited. Use FFIS subscription service.

**Table K**

Montana	Personal services are presented by line item in the legislative intent portion of the appropriation bill.
New Jersey	Requests and accounting records are at minor object detail; budget and appropriations bill are at major object detail.

**Table L**

Louisiana	IEB may appropriate funds from the state general fund but funding shall not exceed .1% of total state revenue receipts for the previous fiscal year. It may also authorize deficit spending.
New York	Beginning in FY92, performance measures are presented to the legislature in a separate document.

## Table N

Massachusetts	The annual budget for vertical construction is prepared by DCPO/Budget Bureau and incorporated into the executive budgets for grants. Horizontal construction is periodic and prepared by other agencies/budget bureaus.
New Mexico	A four year capital plan is prepared by state agencies and submitted to the state Budget Division, however, this information is not incorporated into the capital budget which is a one year budget.
New York	Capital projects are recommended in conjunction with operating budgets.

## Table O

Florida	Current year estimated expenditures are published in the budget.
Louisiana	Major repairs and acquisitions.
Maryland	Working document not included in published budget.
New York	Estimates originate in the Division of the Budget, with the cooperation of the agencies.

## Table P

Arizona	Executive may not move funds to or from personal services and employee related expenses without legislative approval. Department of Administration must get legislative approval to move any funds.
Connecticut	The Governor may approve transfers between an agency's appropriations up to \$50,000 or 10% of any appropriations involved in the transfer, whichever is less. Transfers above this restriction must be approved by the Finance Advisory Committee, which is made up of executive and legislative members.
Florida	Transfers may be approved by the Governor and the elected cabinet (Administrative Commission) to implement agency reorganizations or when specifically authorized by special legislation.
Hawaii	1) Transfers must be authorized in an appropriation act. 2) Transfers may be limited by legislative direction in an appropriation act.
Idaho	Cannot transfer object class into personnel costs account or out of the capital outlay account.
Massachusetts	Certain agencies are allowed transfers by statute. Otherwise, transfers among line items are not allowed.
New Hampshire	May transfer with governor and council and fiscal committee approval only.
New Jersey	1) If a 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 Mexico	Divisions within a department may transfer up to 7 1/2 percent of their budgets to another division.
New York	1) No transfers between departments in different funds may occur unless specifically authorized in the appropriation language. 2) Transfers within a department are limited to 5% of program appropriation for the first \$5 million, 4% for the second \$5 million, 3% in excess of \$10 million.
Pennsylvania	An agency may transfer a minor object within major object at agency discretion. Transfer between major objects requires budget office approval.

Rhode Island If a function or program is transferred by executive order or legislation, then transfers of appropriations are permitted for the transferred program.

### Table Q

Alabama Revisions are made when necessary.

New Mexico Allotments of 1/12 the operating budget are made automatically every month. Variances from this process can be requested by agencies as needed.

New York Or as needed due to changing conditions.

Pennsylvania The central budget office has delegated allotments of minor objects to agencies.

Virginia With few exceptions, all appropriations are allotted on July 1, the start of the fiscal year.

### Table R

Florida The Governor's Office of Planning and Budgeting performs this function for only the proposed changes in the governor's recommended budget and the governor's proposed legislation.

Maryland 1) Agency estimates are considered and validated during the 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 governments, except for budget bills.

North Dakota Estimate local cost of state measures through fiscal note process only.

Oklahoma Reimburse for local mandates when required by statute.

Rhode Island 1) Fiscal notes for local government impact are prepared by the Department of Administration, Office of Municipal Affairs. 2) Legislation proposed for FY 1993 would eliminate reimbursement to locals for state mandates.

### Table S

Arizona Unallocated funds may not be carried forward. However, once an emergency is declared the amount specified may be carried forward if not entirely spent in one year.

Indiana Only in case of biennial appropriations.

Maryland Membership includes the governor, the treasurer and the comptroller.

New Mexico The operating reserve may be expended only upon authorization of the legislature and only if general fund revenues and balances are insufficient to meet the level of appropriations authorized.

New York This is an appropriation, not a fund.

Pennsylvania Whenever the governor declares a disaster emergency, he may reallocate up to \$5 million from existing appropriations.

Rhode Island This fund is appropriated within the annual appropriation act.

South Dakota Needs approval of the interim appropriations committee.

Utah Fund cannot be used for activities denied funding by the legislature.

Virginia Unexpended funds may be carried over only within the biennium.

### Table T

New Mexico The fund size is determined by the accumulation of general fund surpluses.

Rhode Island Provisions relating to the FY 1992 budget reserve funding are subject to change based upon the pending budget act.

### Table U

Hawaii Two-thirds of elected members are required if the general fund expenditure ceiling is exceeded; otherwise, a majority of elected members is required.

Maryland 1) Governor has no veto power over operating budget bill. 2) Simple majority in both houses can authorize new revenue source and the governor has veto power. 3) Simple majority in both houses can pass the budget.

Nevada Tax increase or decrease legislation may only be introduced by the legislature. However, the governor may propose tax law changes. There are initiative and referendum provisions in the constitution which allow for statewide voter approval of tax change proposals.

North Dakota Emergency measures and measures that amend a statute that has been referred or enacted through initiated measure within the last seven years must pass both houses by a 2/3 majority.

Oklahoma Measures with an emergency clause (to allow them to become effective prior 90 days after the session) require a 3/4 vote to override.

Virginia In November, 1992 voters will decide whether to amend the constitution to provide for a permanent revenue stabilization fund.

### Table V

Virginia Performance measurement is currently conducted by individual agencies of the Commonwealth. The governor and the general assembly recently committed the Commonwealth to a more centrally directed approach to performance measures. The 1992-94 appropriation act requires the Department of Planning and Budget to "develop guidelines and processes for performance measurement of new programs funded in this act." Virginia is therefore in the process of developing a more centrally focused performance measurement system, and expects to see additional agencies or programs develop performance measures each year.

### Table W

Colorado Certificates of Participation.

Hawaii 1) 18.5% of the average of the general fund revenues of the state in the three fiscal years immediately preceding the issuance of the bonds. 2) Emergency condition declared by governor and concurred to by 2/3 vote of legislature.

Illinois Dollar amount set by 3/5 vote of legislature.

Louisiana 1) Annual debt obligation may not exceed 10% of the average annual revenues of the Bond Security and Redemption Fund for the last 3 fiscal years. As of June 30, 1990 the annual general obligation debt was \$383,668,000 representing 77.08% of the debt issuance limitation. 2) General obligation debt may not exceed an amount equal to two times the annual revenues of the Bond Security and Redemption Fund for



the last three fiscal years. As of June 30, 1990 the amount of total general obligation bonds authorized was \$2,831,271,000 or 28.44% of the bond authorization limit.

Michigan	1) Debt limit is authorized by the legislature. 2) Short term debt limited to 15% of prior year undedicated general fund - general purpose revenues.
New Mexico	One percent of the total property valuation subject to taxation.
New York	Additional borrowing may occur if the governor and legislative leaders have certified the need for additional borrowing provided a schedule for reducing it to the cap.
North Dakota	Override provision if backed by real estate mortgage.
Ohio	Not greater than \$1.2 billion of infrastructure debt. Not greater than \$500 million highway bonds. Not greater than \$100 million in coal development bonds.
Pennsylvania	General obligation debt is limited to 1.75 percent of five year average tax revenues.
Puerto Rico	The amount of general obligation debt limit does not exceed 15% of the annual revenues raised during the two preceding fiscal years.
Rhode Island	1) Additional long term borrowing may occur if approved by voters. 2) Short term borrowing limit is set constitutionally by formula and is further limited to \$275 million by statute.
Tennessee	Pledged revenues must be 150% of debt service requirements. Limit is \$1.9 billion.
Utah	The state also has a constitutional limit of \$900 million.

### Table X

New York	The Division of the Budget is a free-standing agency within the executive department, which is headed by the governor.
Vermont	The Budget and Management Division is in the Department of Finance and Management which is in the Agency of Administration.

### Table Y

North Dakota	Elected Official - State Auditor.
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## GLOSSARY

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<i>Contingency Fund</i>	A fund set apart to provide for unforeseen expenditures or for anticipated purposes of uncertain amounts.
<i>Data Processing</i>	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.
<i>Debt Management</i>	Negotiate and manage issuance of bonds and refunding.
<i>Direct Measures</i>	Type of performance measure that includes direct results such as the number of roads built.
<i>Economic Analysis</i>	Analysis of the national and state economy to develop predictions on level of state business activity and personal income.
<i>Fiscal Notes</i>	An estimate of the cost of legislative bills either drafted, introduced, or at a later state of consideration.
<i>Fiscal Research</i>	In-depth analysis of revenue trends, expenditure trends, and the fiscal impact of major executive and/or legislative proposals.
<i>FY</i>	Refers to the state fiscal year. The number following FY is the year the fiscal year ends.
<i>GF</i>	General Fund. The fund into which state general tax receipts are credited for discretionary appropriation, as opposed to earmarked or trust funds that may be spent only for specified programs or purposes.
<i>Incremental Budgeting</i>	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.
<i>Indirect Measures</i>	Type of performance measure that relies on indirect analyses such as the amount of highway construction dollars available.
<i>Item Veto</i>	Veto power that allows the governor to reject particular items in a piece of legislation such as a sentence, paragraph, or part of a sentence (syntax).
<i>Legislative Review</i>	Review bills introduced into the legislature to inform the governor's office of program impact, compliance with policy, etc.
<i>Line Item Veto</i>	A provision that allows a governor to veto components of the legislative budget on a line-by-line basis.
<i>Lump Sum Appropriations</i>	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.
<i>Mandate</i>	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.

<i>Object Classification</i>	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.
<i>Organizational Unit</i>	A budget format that assigns expenditures by department level, without specification as to what the funding level is for specific programs.
<i>Organization and Management Analysis</i>	Studies and assistance to agencies on organization procedures and systems.
<i>Personnel Position Analysis</i>	A report that examines the status of the state public employment, with emphasis on staffing levels, funded, unfunded, vacant and filled positions.
<i>Program Budget</i>	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.
<i>Program Evaluation</i>	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.
<i>Relational Measures</i>	Type of performance measure that uses comparisons to other states. For example, reduced transportation costs, relative to other states.
<i>Revenue Estimating</i>	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.
<i>Tax Expenditure</i>	Revenue foregone because of special tax exemptions, deductions, exclusions, credits, preferential tax rates, or deferrals.
<i>Trust Funds</i>	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.
<i>Voucher</i>	A document embodying a claim for goods or services rendered, which, upon certification by the appropriate officer, is authority for payment.
<i>Zero Base Budgeting</i>	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.