Carl Vinson Institute of Government University of Georgia December 2006



State Budget Process in Georgia



2006 2008 D M State Auditor undertakes audit of how state State Auditor undertakes audit of how state agencies spent funds appropriated in agencies spent funds appropriated in SFY 06. Final report issued Dec. 31, 2006. SFY 07. Final report issued Dec. 31, 2007. Dept, of Audits and Office of Planning and Budget separately conduct program evaluations of state agencies as requested by Budgetary Responsibility Oversight Committee. (Although program evaluations are supposed to be completed by Aug. 1, in reality Audits and OPB staff work year around to complete requested evaluations.) OPB prepares "continuation budget reports" on selected state OPB prepares "continuation budget reports" on selected state agencies and programs. Reports must be submitted by Oct. 1 agencies and programs. Reports must be submitted by Oct. 1 to Budgetary Responsibility Oversight Committee, which must to Budgetary Responsibility Oversight Committee, which must report to 2007 General Assembly within 1 week of convening. report to 2008 General Assembly within 1 week of convening. Governor gives budget Agencies must submit annual OPB reviews agency budget Governor gives budget Agencies must submit annual OPB reviews agency budget Governor gives budget message to 2006 operating budget for SFY 07 to Office requests and makes recommessage to 2007 operating budget for SFY 08 to Office requests and makes recommessage to 2008 General Assembly. of Planning and Budget (OPB) by May of Planning and Budget (OPB) by May mendations to Governor for General Assembly. mendations to Governor for General Assembly. Has Has amended SFY 06 Has amended SFY 07 31, 2006. SFY 07 budget. 31, 2007. SFY 08 budget. amended SFY 08 and SFY 09 budgets drafted and SFY 07 budgets and SFY 08 budgets drafted and introduced Governor meets with heads of and introduced as bills drafted and introduced Each agency head meets with division Governor meets with heads of Each agency head meets with division as bills in the House. major agencies to hear their as bills in the House. major agencies to hear their in the House. heads and department board (if any) heads and department board (if any) requests for amended SFY 07 requests for amended SFY 08 to finalize request for SFY 08 budget to finalize request for SFY 09 budget and SFY 08 budgets. State agencies begin and SFY 09 budgets. State agencies begin Also, after July 1, 2006, each agency Also, after July 1, 2007, each agency State agencies begin internal process for internal process for begins determining if any changes or begins determining if any changes or internal process for Governor revises SFY 07 determining financial Governor revises SFY 08 determining financial additions to its SFY 07 budget will be additions to its SFY 08 budget will be determining financial revenue estimate, sets SFY 08 needs for SFY 09. revenue estimate, sets needs for SFY 10. requested in the amended SFY 07 requested in the amended SFY 08 needs for FY 08. estimate, and finalizes amended SFY 09 estimate, and finalizes budget. Both requests have to be budget. Both requests have to be SFY 07 and SFY 08 budget amended SFY 08 and SFY 09 submitted to OPB by Sept. 1, 2006. submitted to OPB by Sept. 1, 2007. recommendations. budget proposals. Agencies file work program along with request for guarterly allotment of funds. Must be filed with OPB at least 5 days before beginning of guarter. No allotment of state funds is made until work plan is approved by the Governor. Within 15 days after the end of each quarter, agencies must file report with OPB detailing how quarterly allotment was spent. Governor's Economic Advisor continuously monitors economic conditions—in particular, monthly state revenue collections—and advises Governor in event budget is threatened by insufficient revenue. Fiscal Affairs Subcommittee meets quarterly (or more often) to review and approve budget object transfers in current appropriation act recommended by the Governor. HBO and SBO House an Senate Budget HBO and SBO examine HBO and SBO examine HBO and SBO provide HBO and SBO conduct site HBO and SBO conduct site provide staff agency amended SFY 07. visits, monitors agency ex-Office provide staff staff assistance to the agency amended SFY 08 visits, monitors agency assistance to the assistance to the House and SFY 08 budget House and Senate penditure reports, and reviews budget requests. Also expenditure reports, and House and Senate agency compliance with examines SFY 09 budget and Senate Appropriations requests and prepare a Appropriations reviews agency compliance Appropriations SFY 08 "continauation amended SFY 07 and new requests and prepare a SFY Committees during the Committees during the with amended SFY 06 and new Committees during budget" for General 09 "continuation budget" for 2006 General Assembly. SFY 08 budgets. 2007 General Assembly. SFY 07 budgets. the 2008 session. General Assembly. Assembly. 2008 General 2007 General 2006 General House-Senate prop. Committee to budget hearing Assembly enacts Assembly enacts amended SFY 07 Assembly enacts amended SFY 08 amended SFY 06 and SFY 08 general general and and SFY 07 gen-ŠFY 09 general appropriation acts. eral appropriation appropriation acts. acts. S S 0 D M 0 D SFY 2007 **SFY 2008 SFY 2006**