

Budget Processes IN THE States

2021



SPRING 2021

Copyright © 2021 by the National Association of State Budget Officers.

Price: \$30.00

National Association of State Budget Officers
444 North Capitol Street, NW, Suite 642
Washington, DC 20001-1511
Tel: (202) 624-5382
www.nasbo.org

The National Association of State Budget Officers

THE NATIONAL ASSOCIATION OF STATE BUDGET OFFICERS, founded in 1945, is the instrument through which the states collectively advance state budget practices. The major functions of the organization consist of research, policy development, education, training, and technical assistance. These are achieved primarily through NASBO's publications, membership meetings, and training sessions. Association membership 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. NASBO is an independent professional and education association.

2019–2020 Executive Committee

Marc Nicole, Maryland, President
Matt Riven, Vermont, President-Elect
Zac Jackson, Indiana, Past President
Lauren Larson, Colorado, Member-at-Large
Jonathan Womer, Rhode Island, Member-at-Large
Sandra Beattie, New York, Eastern Regional Director
Gregory Messner, Connecticut, Eastern Regional Director
Joe Morrissette, North Dakota, Midwestern Regional Director
Kimberly Murnieks, Ohio, Midwestern Regional Director
Charlie Perusse, North Carolina, Southern Regional Director
Priscilla Ware, Mississippi, Southern Regional Director
Phil Dean, Utah, Western Regional Director
Kate Nass, Oregon, Western Regional Director

Shelby Kerns, Executive Director and Secretary/
Treasurer

2020–2021 Executive Committee

Kate Nass, Oregon, President
Lauren Larson, Colorado, President-Elect
Marc Nicole, Maryland, Past President
Jeff Arpin, Kansas, Member-at-Large
Jonathan Womer, Rhode Island, Member-at-Large
Sandra Beattie, New York, Eastern Regional Director
Jenifer O'Neal, Virgin Islands, Eastern Regional Director
Joe Morrissette, North Dakota, Midwestern Regional Director
Kimberly Murnieks, Ohio, Midwestern Regional Director
Doryan Carlton, Alabama, Southern Regional Director
Priscilla Ware, Mississippi, Southern Regional Director
Keely Martin Bosler, California, Western Regional Director

Table of Contents

Preface	iv
Acknowledgments	v
Introduction	1
Part 1: Budget Timeline and Participants	3
Table 1: Budget Calendar	9
Table 2: Budget Agency Functions.....	21
Table 3: The Budget Director	26
Table 4: Budget Agency Personnel	30
Table 5: Location of Executive Budget Agency.....	35
Table 6: Revenue Estimates	38
Part 2: Requirements, Authorities and Limitations	47
Table 7: Gubernatorial Budget Authority and Responsibility.....	50
Table 8: Gubernatorial Veto Authority	58
Table 9: Balanced Operating Budget Requirements	61
Table 10: Debt Limits	66
Table 11: Tax and Expenditure Limitations	72
Part 3: Budgeting Practices, Procedures and Tools	77
Table 12: Budgeting Procedures	80
Table 13: Rainy Day Fund or Budget Stabilization Fund	85
Table 14: Unexpected Natural or Manmade Disaster Funds.....	94
Table 15: Use of General Fund Budget Surplus.....	102
Table 16: Unspent Appropriations	106
Table 17: Intergovernmental Mandates	111
Table 18: Financial Management Technology	114

Part 4: Budget Documents 119

- Table 19: Executive Budget Approach 123
- Table 20: Executive Budget Documents..... 127
- Table 21: Capital Budget 134
- Table 22: Enacted Budget 138
- Table 23: Appropriation Detail 142

Part 5: Monitoring the Budget..... 145

- Table 24: Allotments and Expenditure Monitoring..... 147
- Table 25: Transfer Appropriations..... 152
- Table 26: Long-Term Expenditure Forecasting 157

Part 6: Measuring Performance and Using Data and Evidence..... 161

- Table 27: Collecting and Reporting Performance Measures 164
- Table 28: Using Performance Measures..... 170
- Table 29: Performance Measures Websites 173
- Table 30: State Spending Transparency..... 174
- Table 31: Evidence, Data and Management Analysis in Budgeting..... 178

Glossary 184

Preface

The budget process is the arena in which a state determines public priorities by allocating financial resources among competing claims. The process used to develop the state budget has important implications on the final outcome in resource allocation. The authorities and restrictions on budget players influence each state's ability to achieve policy and funding objectives within the budget. *Budget Processes in the States* provides comparative analysis to demonstrate the diversity in state budgeting practices. The surveys were completed by executive state budget officers in all 50 states. This report also includes data reported by the District of Columbia; however, their data is not included in the 50 state totals in each table and in the text. The data are

self-reported by the states. The data for this report was collected from state budget offices throughout calendar year 2020 and early calendar year 2021.

This 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 publication is primarily focused on states' operating budgets. For more detail on how states budget for capital expenditures, see NASBO's *Capital Budgeting in the States* report. All NASBO publications are available online at www.nasbo.org.

Acknowledgments

Budget Processes in the States was written, compiled, and produced by Kathryn Vesey White with assistance from Lauren Cummings, Brukie Gashaw, Shelby Kerns, Stacey Mazer, Brian Sigritz and Leah Wavrunek.

NASBO would also like to thank John Hicks (Kentucky; former NASBO Executive Director), Paul Potamianos (Connecticut), and David Thurman (Tennessee) for providing valuable input about the content and format of the survey instrument used for data collection.

In addition, the report represents substantial work by state budget office staff throughout the United States. NASBO thanks these individuals for their assistance in providing state data for this report:

Justin Taylor, Alabama

Amy Moselle, Alaska

Bill Greeney, Arizona

Eva Yung, Arkansas

Karessa Belben, California

Jeanni Stefanik, Colorado

Paul Potamianos, Connecticut

Robert Scoglietti, Delaware

Jim Spaulding, District of Columbia

Brandi Gunder, Florida

Renee Tondee, Florida

Stephanie Beck, Georgia

Neal Miyahira, Hawaii

Terri Ohta, Hawaii

Amber Christofferson, Idaho

Carey Vaughn, Illinois

Zac Jackson, Indiana

Joel Lunde, Iowa

Julie Thomas, Kansas

John Hicks, Kentucky

J. Travis McIlwain, Louisiana

Blake Ruiz, Louisiana

Ying Mei Chen, Maine

Carissa Ralbovsky, Maryland

Bran Shim, Massachusetts

Terese Walsh, Michigan

Bryan Dahl, Minnesota

Pam Davis, Mississippi

Marianne Mills, Missouri

Brenton Siverly, Missouri

Amy Sassano, Montana

Joe Wilcox, Nebraska

Tiffany Greenameyer, Nevada

Joseph Bouchard, New Hampshire

Stacy Pingitor, New Jersey

Andrew Miner, New Mexico

Colin Henehan, New York

Barbara Struss, New York

Acknowledgments (continued)

Christopher Warner, New York

Mark Bondo, North Carolina

Becky Deichert, North Dakota

Sári Klepacz, Ohio

Brett Deibel, Oklahoma

Dustin Ball, Oregon

John Raymond, Pennsylvania

Joseph Codega, Rhode Island

Thomas Mullaney, Rhode Island

David Seigler, South Carolina

Derek Johnson, South Dakota

Susan Burdette, Tennessee

Sallie Bentley, Texas

Duncan Evans, Utah

Richard Donahey, Vermont

Ariel Murphy, Vermont

Sara Tatum, Virginia

Rachel Knutson, Washington

Jane Sakson, Washington

Michael Cook, West Virginia

Dan Subach, Wisconsin

Gwynne James, Wyoming

Introduction

NASBO published its first edition of *Budget Processes in the States* in 1975. For decades, this publication has been widely used and cited by state budget offices, academic researchers, and others interested in the state budget process and variations across state governments. This edition of the report is divided into six sections as follows:

- **Budget Timeline and Participants:** This section outlines the budget cycle calendar followed by states, provides detailed information about the functions and staffing of budget offices, and describes states' revenue estimating processes.
- **Requirements, Authorities and Limitations:** This section focuses on the budgetary powers of the executive branch, as well as the state laws and regulations that govern and restrict state budgets, including balanced budget requirements, debt limits and tax and expenditure limits.
- **Budgeting Practices, Procedures and Tools:** This section examines which funds are subject to appropriation and provides detailed information on state rainy day funds and disaster funds. It also looks at how states treat unanticipated general fund surpluses and unspent appropriations, and the use of integrated financial management systems by states.
- **The Budget Document:** This section examines the different budget methodologies used by states in putting together their budgets, as well as how the executive budget proposal and other key documents in the budget process are presented and structured.
- **Monitoring the Budget:** This section provides information on how state budget offices and other participants monitor and control expenditures, transfer appropriated funds, and forecast future operating expenditures.
- **Measuring Performance and Using Data and Evidence:** This section shares details on how states collect, report, and use performance data, state spending transparency websites, and statewide efforts related to evidence-based policymaking, data integration, and managing for results.

A few tables have been added or renumbered since the last edition of *Budget Processes in the States*, published in 2015. Additionally, numerous other tables in this publication have been expanded to include further detail on topics of special interest to states. Some of this detail may be found in narrative form in footnotes following the tables as well. There is also a glossary at the end of the publication defining key terms, which are bolded in the text.

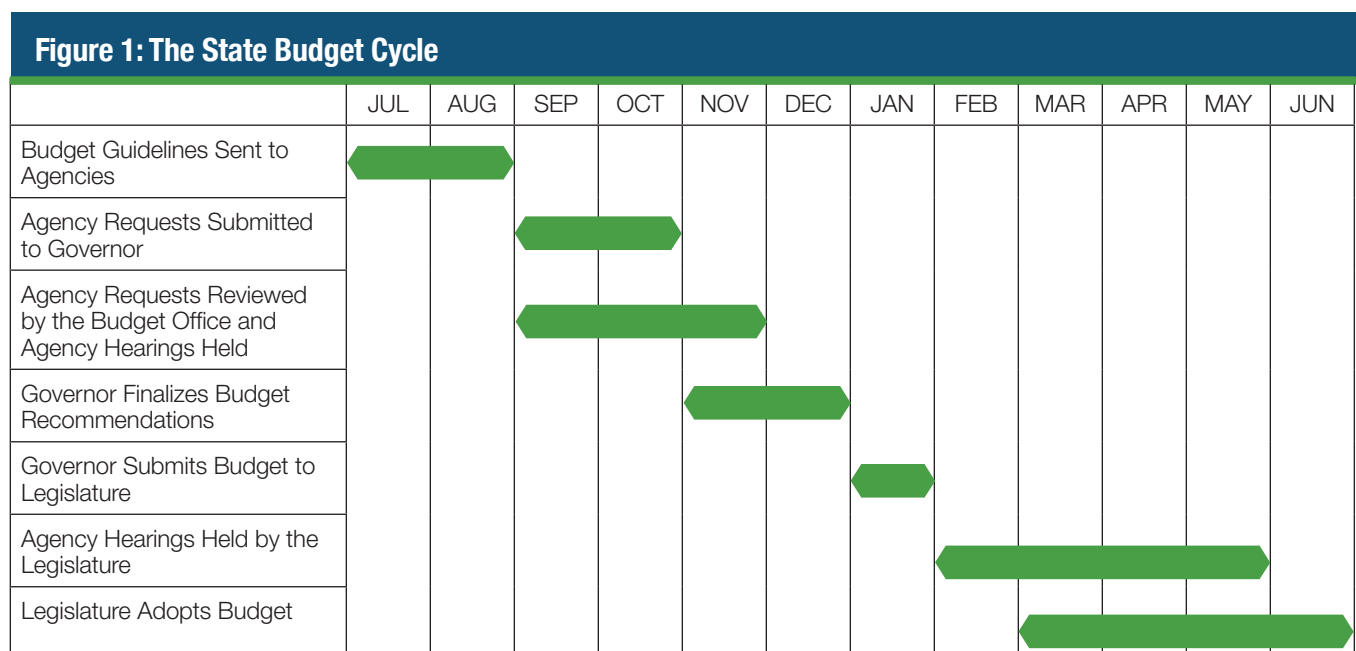
Budget Timeline and Participants

This section outlines how the budget cycle unfolds and the role of its major participants. States generally have two different types of budgets: operating budgets and capital budgets. The **operating budget** is the budget established for the operation of state agencies or programs. The **capital budget** is the budget associated with acquisition or construction of major capital items, including land, buildings, structures, and equipment. Funds for capital projects are usually appropriated from surpluses, **earmarked revenues**, or bond sales. Unless otherwise noted, the budget cycle discussed in this document refers to operating budgets. For more information and detail about the capital budget process at the state level, see NASBO's separate publication, *Capital Budgeting in the States*.¹

The Budget Cycle (Table 1)

The typical budget cycle for an annual budget is represented in *Figure 1*. Thirty states operate on an annual budget cycle, which means that the budget provides appropriations for one fiscal year. Meanwhile, 20 states use biennial budgeting, meaning that the budget is developed and adopted for the next two fiscal years. This chart also illustrates the approximate timeline used by biennial budget states in the year in which they develop their two-year budgets.

To explore how states' budget cycle calendars vary and for other state-specific information, see **Table 1**.



¹ See NASBO, *Capital Budgeting in the States* (Spring 2014), <http://www.nasbo.org/capital-budgeting-in-the-states>.

Budget Instructions & Agency Requests

The state budget office is responsible for the analysis of agency submissions by consolidating their funding requests into a statewide budget proposal for the governor's approval. As demonstrated in **Table 1**, the budget cycle typically begins when the state budget office provides guidance to agencies within state government to submit budget requests. That guidance normally includes financial assumptions such as spending targets and inflation, and policy guidance on the governor's priorities. These guidelines are generally distributed to agencies in the summer months.

In most states, agencies submit requests to the governor in the fall. At this point the budget office staff begins reviewing the budget requests. At least 31 states also reported submitting agency requests to the legislature directly, usually at the same time they are submitted to the governor (though sometimes later). The review may include program and management evaluations and examination of caseload and demographic data to determine need. Budget office staff may also analyze national and state economic data to develop predictions of state business activity and state revenues. Across states there are varying degrees of collaboration between the executive branch and the legislature with regard to determining caseload projections and revenue projections. Depending on the state, revenue projections may be developed solely by the executive branch, separately by both the budget office (or another executive branch agency) and the legislature, or as part of a consensus forecasting process involving the executive and legislative branches. Revenue estimating processes are discussed in more detail later in this chapter.

Throughout the review process, the budget office staff will typically meet with agency staff and advocates for clarification on funding requests. The meetings may be formal, as in the case of agency budget hearings or public hearings, or these communications may be informal. In some states, agencies are given the opportunity to review the budget office's recommendations prior to completion of the budget proposal.

Governor Review and Final Recommendations

After review and analysis of the agencies' budget requests, the budget office staff make recommendations to the governor on the overall budget proposal.

The governor reviews the recommendations and often provides additional direction on the recommendations that are incorporated into the budget proposal. The budget office compiles the information into the governor's proposed budget. The governor then typically presents the proposed budget to the legislature, and also highlights key priorities during a state of the state address (which may take place before, after or during the proposed budget release). In most states, the governor submits the budget proposal in late fall or early winter, with the deadline determined either by statutory or constitutional provision. In this survey, states reported governors' budget deadlines ranging from as early as November 1st to as late as March.

While most states follow the same budget calendar each year (or each budget cycle), some states' calendars vary depending on the year. States that perform biennial budgeting but routinely pass a supplemental budget may meet for a shorter session mid-biennium. Even some states that budget on an annual basis have some variation year-to-year in their budget calendar. For example, New Mexico's legislative session adjourns earlier in even years, while Louisiana's legislative session convenes later in odd years. In Alabama, the first and last years of the governor's four-year term follow different budget calendars than do the second and third years of the term. In 25 states, the budget proposal submission deadline is extended for new governors entering their first term.

Legislature's Role in Budget Development and Review

In most states, the governor's budget document serves as the starting point for legislative deliberations on the budget. In fact, 36 states reported that the governor's budget is introduced as a bill or series of bills in the legislature. The agencies' budget requests, usually in the context of the governor's budget proposal, are normally reviewed by the legislature in committee hearings throughout the winter and spring. Typically, each chamber of the legislature approves its own version of the budget with a conference committee appointed to resolve the differences between the two versions.

In some states, the legislative branch plays a heavier role in budget development, with a joint legislative body putting together a budget bill that is then considered by the full legislature. In some cases, this joint committee develops a budget recommendation concurrently with

development of the governor’s budget. Among the 15 states that reported having a joint legislative body that develops a budget proposal prior to bill consideration in either legislative chamber, eight states (Arizona, Arkansas, Colorado, Mississippi, New Mexico, Texas, Utah, and Wyoming) indicated that the governor’s budget is not introduced as a bill (or series of bills) in the legislature. Together, these two characteristics (the governor’s budget not introduced as a bill and a budget proposal developed by a joint legislative body) likely indicate an especially strong role played by the legislative branch in budget development.

Adoption of the Budget

Adoption of the budget typically occurs in the spring before the beginning of the state fiscal year. Once the legislature passes the budget, it is then sent to the governor to sign into law in all but one state (Maryland). If the governor does not approve of the budget, he or she may veto the bill(s) or use line-item veto authority to reject parts of the budget. The legislature generally has the power to override the governor’s veto(es), though this usually requires a supermajority vote.

Fiscal years for all but four states begin on July 1. New York begins its fiscal year on April 1, Texas on September 1, and Alabama and Michigan on October 1. The District of Columbia also begins its fiscal year on October 1, which aligns with the federal fiscal year calendar, in part because of the District’s particular reliance on federal funding.

Executing the Budget

Throughout the entire budget cycle, the state budget officer and the budget office staff play a critical role by assisting in the planning, evaluation, and implementation of the budget. Once approved, the budget office implements the budget. Implementation may take the form of accounting, auditing, approving contracts, or managing state finances, debt and/or cash flow.

Annual vs. Biennial Budgeting

Thirty states reported using an annual budget cycle and 20 states reported following a biennial budget cycle. However, in practice, a number of states use a combination of annual and biennial budgeting. In states that perform annual budgeting, there are cases when the governor will still release detailed spending recommen-

dations for two fiscal years, such as in Iowa and Michigan. Among the 20 states that said they prepare a biennial budget, many explained that they have a thorough supplemental budget process for the second year of the biennial budget. Connecticut and Hawaii each note that their supplemental process effectively makes the budget cycle annual in practice. (See notes on “Supplemental Budget Process for Second Year of Biennial Budget” following **Table 1**.) In Arkansas, counted among the states that budget on a biennial basis, budget recommendations for most agencies are presented to the legislature on a biennial basis, but appropriation bills are only valid for one year, requiring the legislature to meet in a limited fiscal session mid-biennium to consider budgets for the largest state agencies for the second year of the biennium and pass pre-filed budgets for the other agencies. Among the biennial states, 17 enact the two-year budget in odd calendar years (the first fiscal year of biennium is even), while Kentucky, Virginia and Wyoming enact their biennial budget in even calendar years (the first fiscal year of biennium is odd). Some biennial states may review capital recommendations in the off year.

The Budget Agency (Tables 2–5)

Functions of the Budget Agency

Table 2 describes the various functions of the executive budget agency, aside from its traditional budget development function (which is described in the above narrative on the “budget cycle”). A significant majority of state budget agencies (at least 40 out of 50) perform functions such as revenue estimating, **management analysis** (which is examined in greater detail in **Table 31** of Chapter 6), program evaluation and review of agencies’ legislative proposals. A majority of budget agencies also play a role in **economic analysis**, fiscal note preparation, federal legislation analysis, coordination of statewide performance measures, strategic planning, capital planning, and end-of-year reconciliation between accounting and budgeting.

Other functions commonly performed by state budget offices include cash management, personnel/hiring controls, contract approval, **debt management**, and reviewing state agencies’ proposed regulations. Some budget agencies also perform demographic analysis, auditing accounting, **tax expenditure** report preparation, and centralized grants management.

State Budget Personnel

Table 3 provides information on the state budget director, such as how he or she is appointed. In 33 states, the budget director is appointed by the governor, in 15 states the cabinet secretary or department head make the appointment, and in one state, both the governor and the cabinet secretary make the appointment. In Louisiana, the budget director is not appointed but rather hired through the classified civil service, while in the District of Columbia, the budget director is appointed by the Chief Financial Officer. The state budget director is defined as a member of the cabinet in 28 states. In most cases, budget directors' salaries are determined at the full discretion of the governor or cabinet secretary/department head or based on experience within a predefined range.

Table 4 presents comparative information on the size of each state budget office staff, as well as additional details on the budget analyst position. In the 2015 edition of NASBO's *Budget Processes in the States* publication, budget function positions had declined considerably. In this updated 2021 edition, the position amounts had decreased just slightly from 2015 levels but remain significantly below 2008 personnel levels. There are 331 fewer budget function positions and 148 fewer budget analysts across state budget offices now compared to 2008. (See [Figure 2](#)) While agency reorganizations and changing interpretations of the scope of the "budget

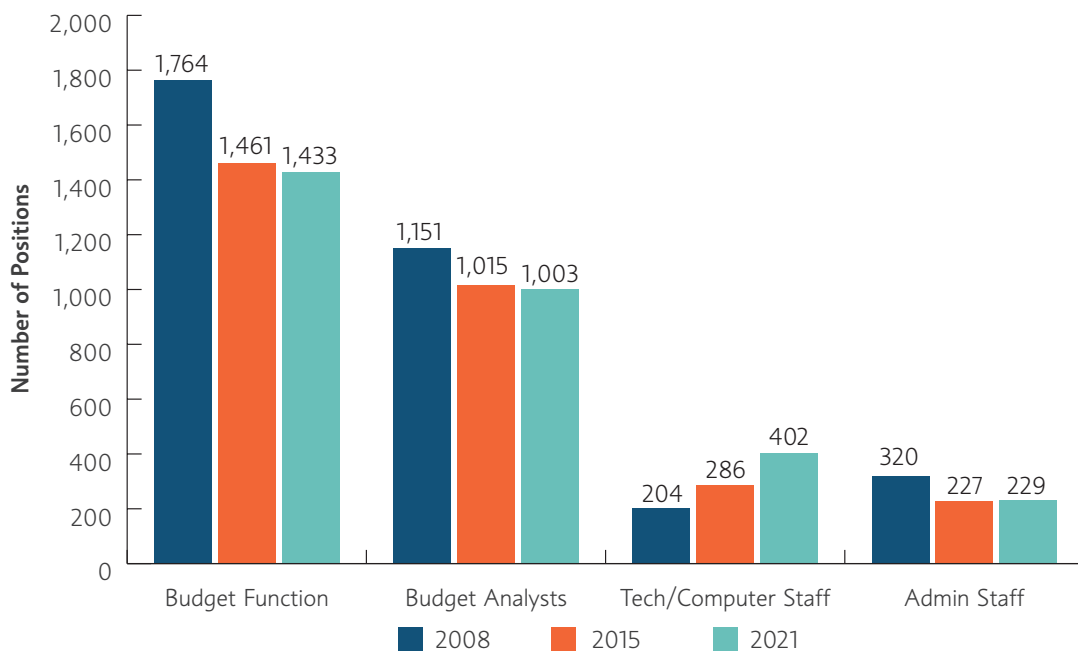
agency" over time may make it difficult to compare the total budget agency personnel in this report with historical figures, these issues are less problematic when just looking at budget function positions.

Some states provided the breakdown by position type for only the budget function, while others provided position type numbers for the entire budget agency. It can also be noted that in several states, the budget agency and budget function totals provided were equivalent. For more insight into what the budget agency represents in each state, see **Table 5**, discussed further in the following section.

Budget Office Location

Table 5 describes where the budget office "sits" within the executive branch — namely, whether the state budget agency sits within the governor's office (or otherwise reports directly to the governor), or if the agency sits within a larger state department. Just over half of states (26) reported that their budget office is contained within a department — usually a department of finance, administration, and/or management. In these cases, the budget agency is often defined as the budget division within the larger department. The remaining states (24) reported that their budget agency sits within the governor's office or otherwise reports directly to the governor as a freestanding agency.

Figure 2: Number of Budget Office Positions Over Time



Reviewing the information in this table in conjunction with some of the preceding tables can lend some insight into some possible implications of where the budget office is located. Based on the information provided in **Table 3**, in the vast majority of states with budget offices located within the governor’s office or reporting directly to the governor, the state budget director is a member of the governor’s cabinet (provided the state has a cabinet). In contrast, among the 26 states where the budget agency resides within a larger department, less than half have state budget directors who are part of the cabinet. Also, as one would expect, in nearly every state with a budget agency within the governor’s office or reporting directly to the governor, the governor appoints the state budget director, whereas in budget agencies within another department, the budget director is in many cases appointed by a cabinet secretary or department head.

Timing and Role of Revenue Estimates (Table 6)

Before the beginning of the budget cycle, states develop **revenue estimates** and forecasts. These forecasts project the amount of revenue that will be available based on current law as well as the amount that will be available to support operating costs and capital outlays in the current and future fiscal years. Therefore, they are a critical component of the state budget process.

The agency responsible and process followed for applying economic assumptions and producing official revenue estimates for the budget differ across states, as documented in **Table 6**. More than half of states (28) develop a consensus forecast that is adhered to by both the governor and the legislature. A consensus estimating group includes members from both the executive and legislative branches (elected members or

assigned staff) or members appointed by both branches. In addition, the process often involves participation by other experts, such as a council of economic advisers, to reach agreement on the state’s underlying economic assumptions. Meanwhile, in 12 states, separate or competing forecasts are developed by the executive and legislative branches. In 10 states, the executive branch is solely responsible for revenue forecasting. (See Figure 3)

In most states, the source of authority for providing revenue estimates for the executive budget is in statute. Nearly all states reported having a statutory requirement established to publish revenue estimates. Thirty-five states reported that revenue estimates were binding on the governor’s proposed budget, and 36 states said they were binding on the enacted budget. Most states that use consensus revenue forecasting reported that the estimates were binding on both the governor’s proposal and the enacted budget.

States also reported on when they release official revenue estimates during the budget cycle, and the frequency of forecast updates varies considerably. Most commonly, states reported releasing official revenue forecasts two or three times each year, typically timed around key milestones in the budget process such as before or concurrent with the governor’s budget release and budget adoption by the legislature. However, seven states and the District of Columbia said they release official revenue estimates four or more times during the year, while a number of states only reported releasing official estimates once per year. (See Figure 4) Among those states that reported releasing official estimates only once each year (or each budget cycle), most of them release those estimates the same month as the governor’s budget is released. In some biennial budget states, official revenue estimates are released less

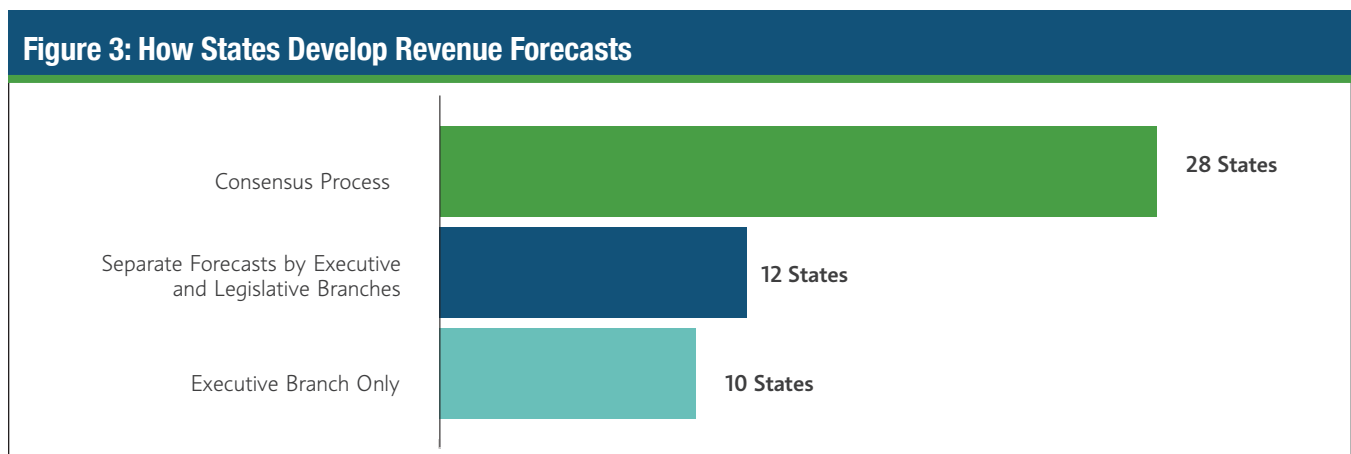
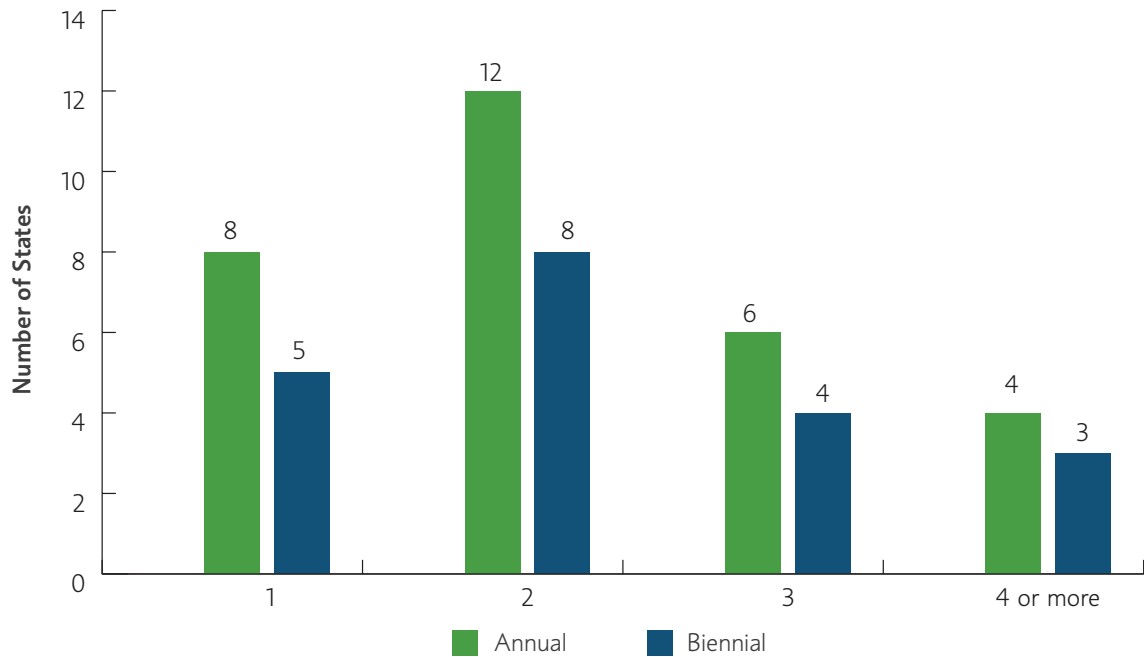


Figure 4: How Often States Release Official Revenue Estimates During Fiscal Year



*Some biennial states release revenue estimates less frequently in the first year of biennium; figures reported above apply to second year of biennium for those states.

frequently (or not at all) in the mid-biennium year (when those states are not developing a new budget). States vary in how many years they project revenue beyond the current budget cycle, ranging from 0–10 years.

In addition to releasing official revenue estimates, states also closely track actual revenue collections throughout

the year, typically on a monthly basis. In addition to monitoring revenue estimates to inform budget development, states also watch revenue collections and updated estimates to determine whether any mid-year budget balancing actions are necessary as part of the budget execution phase of the process.

Table 1: Budget Calendar

State	Budget instructions sent to agencies	Agency requests submitted to governor	Agency requests submitted to legislature (if applicable)	Public hearings held	Governor submits budget to legislature
Alabama*	September	November	November	February	February
Alaska*	July	October		January/April	December 15th
Arizona*	July	September 1st	September 1st		5 days after legislature convenes
Arkansas*	May	July		Oct/December	November
California*	April–November	September		February–June	January 10th
Colorado*	March	July 15th	November 1st	Begin in November	November 1st
Connecticut*	July	September		February–May	February
Delaware*	July	October		November	On or before February 1
Florida	June/July	September/October	September or October	October–February	30 days prior to session
Georgia*	Mid–July	September 1st		January/February	2nd Week of January
Hawaii*	July/August	September	January		December
Idaho*	Not later than July 15	Not later than September 1st	Not later than September 1st		January (5 days after legislature convenes)
Illinois	September/October	October/November	3rd Friday of February	February–May	3rd Wednesday of February
Indiana	Early Summer	Before September 1		November–April	2nd Monday of January
Iowa	June/July	October 1st	October 1st	December	By February 1
Kansas*	June	September	September	February, March, April	January
Kentucky*	July	November 15th	November 15th		10th Legislative Day
Louisiana*	By September 20	October 15 to November 15	October 15 to November 15	During legislative session	45 days before legislature convenes
Maine*	July	September 1st	See notes.	January–May	January
Maryland*	June	August–October			3rd Wednesday in January
Massachusetts	Mid–November			Early–Mid–December	4th Wednesday of January
Michigan*	August	October		February–May	February (30 days after legislature convenes)
Minnesota*	May/June	October 15th			4th Tuesday in January
Mississippi*	June	August	August	September/October	November 15th
Missouri*	July	October 1st	October 1st	January/February	30 days after legislature convenes
Montana	April and August	June and September 1			November 15th
Nebraska*	July	September 15th	September 15th	February–April	By January 15
Nevada*	March	By September 1			January
New Hampshire*	August 1	October 1st	See notes.	November	February 15th
New Jersey*	September	October		See notes.	By 4th Tuesday in February
New Mexico*	June 15	September 1st	September 1st	September–December	January 5th; January 10th
New York*	August/September	October and November	November and December		Mid–January
North Carolina*	October	December			March
North Dakota*	April/May	July/October			1st week of December
Ohio*	July	Mid–September and mid–October	December 1st	See footnote	4 weeks after legislature convenes
Oklahoma*	August	October 1st	October 1st	February–May	February
Oregon	March	September		February–March	December 1st
Pennsylvania*	August	October	February/March	February/March	1st full week in February
Rhode Island*	July	October 1	October 1st	February–April	January–3rd Thursday
South Carolina*	August	September/October	November	October, February, and April	January–within 5 days after session begins
South Dakota*	June/July	August 31st	November 1st	September	December
Tennessee*	August	End of September/1st of October	February	November/December	February 1st
Texas	June	July/September		July/October	By the state of the state address
Utah	August	October	December		December
Vermont*	August/September	October		October/November	January–by 3rd Tuesday of the session
Virginia	August	September/October	5 days after submission to executive		December
Washington*	June/September	August/September or mid–October	See notes.		By December 20th
West Virginia*	August (1st week)	September 1st	September 1st		January (2nd Wednesday)
Wisconsin*	June	September	September	April/May–Odd Year	January/February
Wyoming	June	August	November	December–January	3rd Monday in November
Total					
District of Columbia*	September	December		February–April	March

* See Notes to Table 1 on page 16.

** See more details on extended budget deadline for new governors on page 12.

*** See descriptions of legislative budget development on page 13.

**** See descriptions of supplemental budget process for second year of biennial budget on page 14.

C = constitutional

S = statutory

Table continued on next page.

Table 1: Budget Calendar (continued)

State	Legislature convenes	Legislature adopts budget	Governor signs budget	Fiscal year begins	Legal source of budget submission deadline	
					C	S
Alabama*	February	February/May	May	October 1	X	
Alaska*	3rd Tuesday in January	April	April/June	July 1		X
Arizona*	2nd Monday of January	No official deadline	No official deadline	July 1		X
Arkansas*	January/February	January/April	January/April	July 1		X
California*	January	15–Jun	27–Jun	July 1	X	
Colorado*	2nd Wednesday of January	Late April	Varies (see notes)	July 1		X
Connecticut*	January/February	June/May	June/May	July 1		X
Delaware*	January	By June 30	By July 1	July 1		X
Florida	January or March	March/April/May	April/May/June	July 1		X
Georgia*	2nd Monday in January	Late March–Early April	May	July 1	X	
Hawaii*	3rd Wednesday of January	April/May	May	July 1		X
Idaho*	2nd Monday of January	February through March	5 days after bill receipt or 10 days after adjournment	July 1		X
Illinois	2nd Wednesday of January	Late May	60 days after received from legislature	July 1		X
Indiana	By 2nd Monday of January	No later than April 29th	7 days after presentment	July 1		X
Iowa	2nd Monday in January	April/May	May	July 1		X
Kansas*	January	May	May	July 1		X
Kentucky*	Early January	By April 15th	10 days after presentment	July 1		X
Louisiana*	2nd Monday in March (even years); 2nd Monday in April (odd years)	Early June	20 days after receipt of the bill	July 1		X
Maine*	January	30 days prior adjournment	10 days after legislative approval	July 1		X
Maryland*	2nd Wednesday in January	83rd day of session	Not applicable	July 1	X	
Massachusetts	1st Wednesday of January of odd numbered years	June	June–July	July 1	X	
Michigan*	2nd Wednesday in January	June	June/July	October 1		X
Minnesota*	January	May	May	July 1		X
Mississippi*	January	March/April	5 days after approval	July 1		X
Missouri*	1st Wednesday after the 1st Monday in January	1st Friday following the 1st Monday in May	45 days after legislature adjourns	July 1		X
Montana	1st Monday in January	Late April	Typically early May	July 1		X
Nebraska*	1st Wednesday after the 1st Monday in January	May	June	July 1		X
Nevada*	1st Monday of February	June	June	July 1	X	X
New Hampshire*	December	May	June	July 1		X
New Jersey*	March	On or before June 30	On or before June 30	July 1		X
New Mexico*	3rd Tuesday in January	Mid-Feb or early March	Early March or Early April	July 1		X
New York*	January	March	By April 1	April 1	X	
North Carolina*	January	June–August	June–August	July 1	X	X
North Dakota*	January	April	May	July 1		X
Ohio*	1st Monday in January that is not a holiday	June	End of June	July 1		X
Oklahoma*	February–May	May	May/June	July 1		X
Oregon	February	February/June	May–August	July 1		X
Pennsylvania*	January	By June 30	By June 30	July 1		X
Rhode Island*	January–1st Tuesday	June	June	July 1		X
South Carolina*	January–2nd Tuesday	May–2nd Thursday	May–5 days after adopted by legislature	July 1		X
South Dakota*	January	March/April	March/April	July 1		X
Tennessee*	January	Between April and June	10 days after Legislative signatures	July 1		X
Texas	January (odd years)	May	June	September 1		X
Utah	January	March	20 days after session (late March or early April)	July 1		X
Vermont*	1st Wednesday after 1st Monday in January	May	May/June	July 1		X
Virginia	January	March–April	April–May	July 1		X
Washington*	2nd Monday each January	Between April and June	20 days after legislative passage	July 1		X
West Virginia*	January	March	5 days after Legislative passage	July 1	X	X
Wisconsin*		June/July	June/July	July 1		X
Wyoming	January	March	March	July 1		X
Total					9	44
District of Columbia*	September 15th through July 15th	May	June	October 1		X

* See Notes to Table 1 on page 16.

** See more details on extended budget deadline for new governors on page 12.

*** See descriptions of legislative budget development on page 13.

**** See descriptions of supplemental budget process for second year of biennial budget on page 14.

C = constitutional S = statutory

Table continued on next page.

Table 1: Budget Calendar (continued)

State	Extended budget deadline for new governors?***	Governor's budget introduced as bill(s) in legislature?	Budget proposal developed by joint legislative body?****	Votes required to pass budget	Frequency of legislative cycle?	Annual budget cycle	Biennial budget cycle**** (first fiscal year of biennium)
Alabama*	X	X		Majority elected	Annual	X	
Alaska*		X		Majority elected	Annual	X	
Arizona*			X	Majority elected	Annual	X	
Arkansas*	X		X	Three-fourths elected	Annual		Even
California*		X		Majority elected	Annual	X	
Colorado*			X	Majority elected	Annual	X	
Connecticut*	X	X	X	Majority elected	Annual		Even
Delaware*		X	X	Majority elected	Annual	X	
Florida	X			Majority elected	Annual	X	
Georgia*		X		Majority elected	Annual	X	
Hawaii*		X		Majority elected	Annual		Even
Idaho*				Majority elected	Annual	X	
Illinois		X		Majority elected	Annual	X	
Indiana	X	X		Majority elected	Annual		Even
Iowa		X		Majority elected	Annual	X	
Kansas*	X	X		Majority elected	Annual	X	See notes.
Kentucky*	X	X		Majority elected	Annual		Odd
Louisiana*	X	X		Other; see notes.	Annual	X	
Maine*	X	X		Majority elected	Biennial		Even
Maryland*	X	X		Majority elected	Annual	X	
Massachusetts	X	X		Majority elected	Biennial	X	
Michigan*	X	X		Majority elected	Annual	X	
Minnesota*	X	X		Majority elected	Annual		Even
Mississippi*	X		X	Majority elected	Annual	X	
Missouri*		X		Majority elected	Annual	X	
Montana	X	X	X	Majority elected	Biennial		Even
Nebraska*	X	X		Two-thirds elected	Annual		Even
Nevada*		X		Majority elected	Biennial		Even
New Hampshire*		X		Majority elected	Annual		Even
New Jersey*	X	X		Majority elected	Annual	X	
New Mexico*			X	Majority elected	Annual	X	
New York*	X	X		Majority elected	Annual	X	
North Carolina*		X		Majority elected	Biennial		Even
North Dakota*				Majority elected	Biennial		Even
Ohio*	X	X		Majority elected	Biennial		Even
Oklahoma*				Majority elected	Annual	X	
Oregon	X	X	X	Majority elected	Annual		Even
Pennsylvania*	X	X		Majority elected	Annual	X	
Rhode Island*	X	X		Two-thirds elected	Annual	X	
South Carolina*				Majority elected	Annual	X	
South Dakota*	X	X	X	Majority elected	Annual	X	
Tennessee*	X	X		Majority elected	Annual	X	
Texas			X	Majority elected	Biennial		Even
Utah			X	Majority elected	Annual	X	
Vermont*				Majority elected	Biennial	X	
Virginia		X		Majority elected	Annual		Odd
Washington*		X		Majority elected	Annual		Even
West Virginia*	X	X	X	Majority elected	Annual	X	
Wisconsin*		X	X	Majority elected	Biennial		Even
Wyoming			X	Majority elected	Annual		Odd
Total	25	36	15			30	20
District of Columbia*				Majority elected	Annual	X	

* See Notes to Table 1 on page 16.

** See more details on extended budget deadline for new governors on page 12.

*** See descriptions of legislative budget development on page 13.

**** See descriptions of supplemental budget process for second year of biennial budget on page 14.

C = constitutional S = statutory

Table 1: Additional Details and Notes

Extended Budget Deadline for New Governors

Alabama	In the first year of the Governor’s term, the Regular Session of the Legislature begins on the first Tuesday in March. The Governor is required to introduce his/her budget by the second legislative day.
Connecticut	Newly elected Governors receive an additional two weeks to submit a budget.
Florida	Section 216.162(1) Florida Statute: At least 30 days before the scheduled annual legislative session, or at a later date if requested by the Governor and approved in writing by the President of the Senate and the Speaker of the House of Representatives.
Indiana	If a gubernatorial election has occurred then the deadline for the submission of the Governor’s budget is extended by one week to the third Monday of January in odd numbered years.
Kansas	Newly elected governors have until the 21st day of the legislative session to submit a budget. Otherwise the deadline is the 8th day.
Kentucky	5 additional Legislative days (deadline on 15th Legislative Day for a new Governor)
Louisiana	No later than 30 days prior to the regular session of the legislature
Maine	A Governor-elect elected to a first term of office shall transmit the budget document to the Legislature not later than the Friday following the first Monday in February of the first regular legislative session.
Maryland	Two additional days. Third Friday of January
Massachusetts	Five weeks later than the usual deadline
Michigan	A newly elected governor is allowed an additional 30 days, up to 60 days, to present the proposed budget after the legislature convenes in regular session
Minnesota	A new Governor is given until the 3rd Tuesday in February
Mississippi	January 31
Montana	Governor Elect budgets are submitted to the Legislature by January 7 of the odd numbered year.
Nebraska	On or before February 1
New Jersey	New governors may have their budget submission deadline extended with the agreement of the Legislature (usually mid-March).

Extended Budget Deadline for New Governors (continued)

New York	In any year following a gubernatorial election, the Governor may submit the budget on or before February 1.
Ohio	March 15
Oregon	First day Legislature convenes
Pennsylvania	In a Governor's first term, the Governor's budget is submitted the 1st full week in March.
Rhode Island	First Thursday of February vs. Third Thursday of January in other years
South Dakota	10th Legislative Day
Tennessee	March 1st
West Virginia	Extended to the 2nd Wednesday of February (usually the 2nd Wednesday of January)

Legislative Budget Development Description

Arizona	Budget proposal is usually developed before bills are introduced, usually in consultation with the Governor.
Arkansas	The legislative body provides a recommendation during budget hearings, which are prior to session. The recommendation then becomes the bill, which will require chambers to vote for enactment.
Colorado	The Joint Budget Committee (JBC) is charged with studying the management, operations, programs, and fiscal needs of the agencies and institutions of Colorado state government.
Connecticut	Typically, the Appropriations Committee and Finance, Revenue and Bonding Committee (joint committees with both House and Senate membership) each develop legislative spending and revenue bills. While these typically do not form a comprehensive budget, inclusive of both the spending and revenue sides of the budget, they do form the basis for a legislative budget that can be offered in the absence of a comprehensive budget negotiated with the Governor.
Delaware	The Governor prepares recommended fiscal year operating budget and capital budget legislation that is introduced in the General Assembly by February 1 each year. The operating budget bill is assigned to the Joint Finance Committee and the capital budget is assigned to the Joint Legislative Committee on the Capital Improvements Program. Both committees hold hearings and deliberations on the legislation submitted by the Governor and submits revised bills for consideration by the full General Assembly.
Mississippi	§27-103-113 requires the submission of a proposed budget to the Legislature by the Legislative Budget Office under the directives of the Joint Legislative Budget Committee.
Montana	The budget is broken up into 6 subcommittees by policy areas. These subcommittees are made of up members of the House Appropriations and the Senate Finance committees. These subcommittees conduct the most in-depth review of agency budgets and develop a recommendation to go to the full House Appropriations Committee.
New Mexico	The Legislative Finance Committee develops a budget recommendation based upon agency requests and releases it concurrently with the Governor's budget recommendation in early January.

Legislative Budget Development Description (continued)

Oregon	Budgets are considered and developed by a Joint Committee on Ways and Means. Sub-Committees (by budget area) make a recommendation to the Full Committee. Once a budget is passed by the Full Committee on Ways and Means it goes to either chamber of the legislature.
South Dakota	The Joint Committee on Appropriations submits a General Appropriations Act.
Texas	If the House and Senate Chambers cannot agree on a budget, 5 House members and 5 Senate members are appointed to a conference committee to negotiate a budget.
Utah	Utah has an Executive Appropriations Committee that approves appropriations bills before they are drafted. That committee receives recommendations from appropriations subcommittees.
Wisconsin	The Legislative Fiscal Bureau prepares issue papers on Governor's budget which typically include options to adopt, modify or delete individual items within Governor's budget. New provisions can also be added by the Legislature.
Wyoming	The Joint Appropriations Committee, including members of the House and the Senate, convene to develop a proposal to present to the entire legislative body.
District of Columbia	The District's legislature (Council) is unicameral, so there is no joint legislative body.

Supplemental Budget Process Description

Connecticut	Revisions are generally made to the second year of the biennial budget, effectively making the budget cycle annual in nature.
Hawaii	The state Constitution and statutes prescribe a biennium budget; in practice, a budget is submitted every year.
Indiana	While Indiana has a biennial budget, we do not develop a supplemental budget for the 2nd year of the biennium.
Kansas	Agencies submit their updated budgets, highlighting what has been changed from the previously approved amounts.
Kentucky	Embedded within the next biennial budget development cycle.
Maine	The Governor or Governor-elect shall also transmit any emergency bills that authorize additional appropriations or allocations in the current fiscal year that the Governor may wish to propose. This emergency bill is subject to the same requirements and deadlines as the biennial budget.
Minnesota	Minnesota's supplemental budget process and submission to the legislature is not prescribed in state statutes. In general, agencies submit requests in October for consideration. After the November Budget and Economic Forecast, the Governor (if they chose) submits a supplemental budget in January after the Legislature convenes. The supplemental budget is revised with the February Budget and Economic Forecast. The supplemental budget is enacted and signed into law by May of each even-numbered year.
Montana	Not Applicable

Supplemental Budget Process Description (continued)

Nebraska	Supplemental/deficit budget request instructions are issued in September with requests due to be submitted to the Budget Office in late October. The Governor's supplemental/deficit recommendations are presented to the Legislature in January. The Legislature adopts supplemental/deficit budget adjustments in March/April.
Nevada	Caseload, K–12 enrollment in excess of budget may request supplemental appropriation.
New Hampshire	Not Applicable
North Carolina	In even-numbered years the Governor recommends adjustments to the second year of the enacted budget, which may include program eliminations or reductions, program expansions and new programs, and capital improvements. All recommended adjustments to the enacted budget must be supported by appropriation documentation and the same level of accounting detail as is required in the first year. These recommended changes are presented as amendments to the enacted state budget and incorporated in a recommended Current Operations Appropriation Act and a recommended Capital Improvements Appropriations Act. The operating and capital budgets for the second year of a biennium are adjusted in a "short" legislative session. This process allows the governor and General Assembly to take into account revenue fluctuations, salary increases, and emergency items. Traditionally, the second year adjustments occur in May and June of even-numbered years. Short Session Budget adjustments are generally but not always limited to adjustments of the biennial budget for operating requirements of programs, such as increases to reflect changes in the enrollment or population currently served by public schools, prisons and entitlement programs.
Ohio	If agencies have a need for additional spending authority or a transfer of appropriations between line items during a biennium, they may seek approval from the Controlling Board whose voting members are members of the General Assembly. The Controlling Board meets approximately every two weeks throughout the fiscal year.
Oregon	There are usually three Joint Interim Ways and Means Committee meetings between the end of the regular session (July of odd-numbered years) and the following February session (even-numbered years) when the legislative body may review potential and emerging budget issues. The legislature convenes for up to 35 days in a short session in February of even-numbered years and can take actions recommended by the Interim Ways & Means Committee. Following the short session, the Joint Legislative Emergency Board may schedule four or five meetings prior to the following regular session where the Board can take immediate action without convening the entire legislative body. The Legislative Emergency Board may convene at the call of the chairs at any time during the biennium, if necessary.
Texas	There is no formal process to address supplemental request. Supplemental requests are considered by legislature during the second year of the biennium.
Virginia	The General Assembly has its short session in the odd year. The odd year session (45 days) uses the same budget process as the biennial bill. The even year session (60 days) considers the Biennial Appropriations, the odd year session considers amendments to the biennial appropriation act.

Supplemental Budget Process Description (continued)

Washington	Supplemental budget instructions are sent to agencies in August each year. Budget submissions are due from agencies in late September. Budget requests are then considered by the Governor, and his/her proposed budget is released in mid-December. Changes are made as incremental changes to the underlying enacted budget. The Governor's proposed budget is submitted to the legislature, where changes are made by the House and Senate. Ultimately, the final budget is passed by the full Legislature, and sent to the Governor for signature.
Wyoming	The same process as when the biennial budget is first developed.

Notes to Table 1

Alabama	The Governor's Recommended Budget must be submitted by the second legislative day of each Regular Session of the Legislature. The dates of each Regular Session vary. In the first year of a Governor's term, the Regular Session begins on the first Tuesday in March. In the second and third years of a term, the Regular Session begins on the first Tuesday in February. In the fourth year of a term, the Regular Session begins on the second Tuesday in January.
Alaska	By December 15th of each year, the governor must submit the proposed operating, capital, and mental health appropriation bills to the legislature. The Alaska Legislature is required by statute (AS 24.05.090) to convene in regular session annually on the third Tuesday in January. Article IX-§ 12 of The Alaska constitution states: The governor shall submit to the legislature, at a time fixed by law, a budget for the next fiscal year setting forth all proposed expenditures and anticipated income of all departments, offices, and agencies of the State. However, the actual budget deadline is in statute.
Arizona	Governor's Office sends copies or requests to Leg staff as soon as requests are determined to be complete. Governor's budget recommendation is sometimes but seldom reflected in an introduced bill in legislature. Statutes were changed to provide annual appropriations for all agencies, beginning in FY 2020.
Arkansas	Amendment 86 reduces the period for which appropriation bills are valid from two fiscal years to one, requiring the General Assembly to meet in a limited fiscal session during even-numbered years to consider appropriation bills. Based on rules adopted for the fiscal session by the Arkansas Legislative Council, budgets are only to be presented for the "Big 6" Departments. All other departments have bills pre-filed based on Regular Session Recommendations. The "Big 6" departments as of 2020–2021 are: The Public School Fund, Department of Corrections, Department of Human Services, Department of Health, Department of Public Safety, and the Institutions of Higher Education.
California	The Governor must sign the budget bill within twelve calendar days of the legislature's passing and presenting of the bill. The length of each legislative session in California is two years, but the Legislature meets both years during the session.
Colorado	Legal source for budget submission deadline — C.R.S. 2–3–208. Legislature adopts budget: Typically late April, but special bills are often later. For FY 19–20, budget bill was signed 04/18/2019, FY 2020–21 budget bill signed 06/22/2020.
Connecticut	The legislative session is January through June in odd-numbered years, and February through May in even-numbered years.

Notes to Table 1 (continued)

Delaware	The Governor-elect may prepare a statement of any recommendation or suggestion in connection with the proposed budget and such statement shall be presented to the General Assembly simultaneously with the presentation of the budget bill.
Georgia	Agency hearings are meetings between the agency head and the Governor to discuss the agency's fiscal needs for the current and upcoming fiscal years. These usually take place in November. Public hearings on the budget are held by the General Assembly after the Governor submits his budget. These usually begin in late January and continue into February and March.
Hawaii	Governor submits budget thirty days prior to the legislature convening (legislature convenes the third Wednesday of January).
Idaho	Agency requests are sent to the Legislative Services Office and are available to legislature on request. The governor may sign the budget up to 5 days after receipt of the bill passed in both legislative bodies or up to 10 days after adjournment.
Kansas	By law, only 19 agencies are on a biennial budget basis.
Kentucky	A limited number of supplemental appropriation recommendations for the second year of the budget cycle may be included in the subsequent biennial budget recommendation. Governor signs, line-item vetoes, or lets become law without signature within 10 days after presentment.
Louisiana	Agency request submitted to governor statutorily no later than November 15, but typically by November 1 or October 15. Governor signs budget: A bill, except a joint resolution, becomes law if the governor signs it or if he fails to sign or veto it within ten days after delivery to him if the legislature is in session on the tenth day after such delivery, or within twenty days if the tenth day after delivery occurs after the legislature is adjourned. Public hearings held during the legislative session by the House Appropriations Committee and Senate Finance Committee. Regarding how many votes in the legislature are required to pass the budget: Majority elected; Two-Thirds elected of House of Representatives if one-time money is included.
Maine	1) The Legislature shall convene on the first Wednesday of December following the general election in what shall be designated the first regular session of the Legislature; and shall further convene on the first Wednesday following the first Tuesday of January in the subsequent even-numbered year in what shall be designated the second regular session of the Legislature. 2) The necessary vote for enactment is usually a simple majority, but emergency bills and bills excepted from the mandate provision of the State Constitution require a two-thirds majority of the entire elected membership of each body; referenda for bond issues and constitutional amendments require a two-thirds vote of those members present. Legal source for budget submission deadline — 5 MRSA, §1665 and §1666. Agencies are able to submit items through the Legislative Committee of Jurisdiction for the agency. These requests are in the form of miscellaneous laws rather than through the budget process.
Maryland	According to the Department of Legislative Services, Maryland General Assembly: "Section 52 of Article III of the Constitution of Maryland prohibits the General Assembly from increasing any budget item or adding any new appropriations item to the Governor's operating budget for Executive Branch agencies. The General Assembly can decrease an appropria-

tion for any branch of State government and increase appropriations relating only to the legislature or Judiciary. Under current provisions of the Constitution, the budget bill is enacted immediately upon passage by both houses of the General Assembly, without further action by the Governor. The Maryland General Assembly is one of only a few state legislatures that does not have the authority to increase or add an item of appropriation in an operating budget for the Executive Branch. Senate Bill 1028 proposed a constitutional amendment that was approved by the voters at the 2020 general election, which will require the budget bill to be presented to the Governor for approval or disapproval. It will also authorize the General Assembly, beginning with the fiscal 2024 operating budget, to increase appropriations made by the Governor and add items to appropriations for Executive Branch agencies. The total appropriation in the operating budget for the Executive Branch approved by the General Assembly cannot exceed the total proposed appropriation for the Executive Branch submitted by the Governor. The amendment further authorizes the Governor to veto items increased or added by the General Assembly for Executive Branch agencies. The General Assembly may convene in extraordinary session to consider and vote on whether to override any vetoed items.”

Michigan

1) The governor must present the budget to the legislature within 30 days after the legislature convenes in regular session (typically early January) except in a year in which a newly elected governor is inaugurated into office, when 60 days are allowed. 2) The concurrence of a majority of members elected to and serving in each house is required to pass a budget bill. The assent of two-thirds of the members is required for the appropriation of public money or property for local or private purposes, and to have a bill take effect immediately.

Minnesota

Minnesota typically issues three sets of budget instructions. One for background materials (narratives), another related to budget system implementation and another providing specifics on the Governor’s budget process. Public hearings are not held on the Governor’s budget development. The state constitution defines when the legislature convenes in the first year of the biennium. The first year is the second Tuesday following the first Monday in January. Legislative leaders determine the start date for the second year of the biennium (typically in January).

Mississippi

The Executive Budget is submitted in January during the first year of a governor’s term. The Governor does not hold separate agency hearings (from Legislative Hearings). Agency requests are submitted to the Legislative Budget Office, representative of the Legislature. The Governor signs budget: Within five (5) days (Sundays excepted) after approval. Miss. Const. Ann. Art. 4, § 72

Missouri

The Governor does not hold official agency or public hearings. The General Assembly holds agency hearings, usually from January–April and public hearings usually from January–February. There is constitutional authority for annual and biennial budgeting.

Nebraska

Agency hearings prior to presentation of the Governor’s recommendations are not mandated nor typically held though informal discussions take place regularly. The time period indicated for public hearings is in reference to the public hearings held by the legislative branch. The executive branch receives public input through regular, daily contact with the Governor, the Governor’s Office staff, and with the budget agency.

Notes to Table 1 (continued)

Nevada	Date agency budget requests due to Budget: Nevada Revised Statutes (NRS) 353.210 http://leg.state.nv.us/NRS/NRS-353.html#NRS353Sec205 Governor submits budget to Legislature: not later than 14 calendar days before the start of the regular biennial Legislative session, which starts the first Monday of February of odd-numbered years. Session start: Nevada Constitution ARTICLE. 4. — Legislative Department Sec. 2. http://leg.state.nv.us/Const/NvConst.html#Art4Sec2 Budget submittal to Legislature: NRS 353.230 http://leg.state.nv.us/NRS/NRS-353.html#NRS353Sec230
New Hampshire	The New Hampshire legislature is elected for a two year term yet meets in regular session each year. All Agency Budget Requests are made public and placed online after October 1—Even Year.
New Jersey	New Jersey’s legislative session continues throughout the year. The date used for “Legislature convenes” refers to the start of the legislative budget hearings. Public hearings coincide with the legislative sessions.
New Mexico	Legislature adopts budget in Mid-February (even years); Early-March (odd years).
New York	The Governor submits the budget to the legislature on or before the second Tuesday in January, following the first day of the annual meeting of the legislature (typically mid-January). By mid-March, each house submits their own budget proposals prior to negotiations and budget enactment.
North Carolina	Budget instructions for budget preparation are sent to agencies.
North Dakota	The Governor submits the budget to the legislature during their organizational session the first week of December. The actual date varies. An outgoing Governor submits the budget the first week of December. The incoming Governor only makes amendments to the budget as submitted. There is no specific deadline to submit amendments. If an emergency clause is included in the measure, to allow spending to occur immediately, a two-thirds vote is required. Prior to the 2017 Legislative Session, the Governor’s bills were introduced.
Ohio	Agency requests submitted to governor: the latest permitted per statute is November 1. The Legislature begins to hold public hearings on agency budgets after introduction of the Governor’s budget.
Oklahoma	Public hearings refers to Legislative hearings. The Executive Branch does not hold any public hearings.
Pennsylvania	The Governor’s budget is submitted in February, except in a Governor’s first term when it is submitted in March.
Rhode Island	Agency budget requests for some smaller agencies are submitted in September. Agency hearings refers to internal meetings with agencies to review budget requests and proposed recommendations prior to official budget submission.
South Carolina	SC Code of Laws 11–11–90 requires joint development of the budget by both chambers in a public forum.
South Dakota	The Governor submits the budget on the first Tuesday after the first Monday in December.

Notes to Table 1 (continued)

Tennessee	Agency requests submitted to legislature: February (after the Budget Document is presented to the Legislature)/March if after an administration change.
Vermont	The state constitution prescribes a biennial legislature; in practice, the legislature meets annually, in regular and adjourned sessions. The Governor submits proposed statutory language, spreadsheets, and supporting documentation, which collectively comprise the Governor's recommended budget. Budget submission deadline legal source: 32 VSA §306(a). The Department's budget system contains a compiled State budget that reconciles to that recommendation. The package of Governor's documents is reviewed first by the appropriations committee in the Vermont House of Representatives. Until the House appropriations committee makes its changes and votes its version of the budget out of committee, there is no bill to be acted upon.
Washington	New Governors are not required to present a budget, so there is no deadline, but in practice they do present a new budget, usually about 6–8 weeks after they take office in early January. Agency budget instructions sent out in June for biennial budget in even-numbered years and in September for supplemental requests every year. OFM receives budget submittals and provides on-line access to the Legislature and others (Biennial budget: late August to early September; Supplemental: late September). Budget submission deadline legal source: X RCW 43.88. Legislature adopts budget between April and June, frequently requiring extra sessions beyond the regular session.
West Virginia	Budget Office hearings are open to the public. There is a Conference Committee of the two chambers for final budget bill.
Wisconsin	While new governors are not provided an extended budget deadline, Wisconsin statutes provide a mechanism for a governor to request, and the legislature to approve by joint resolution, a later budget deadline.
District of Columbia	Substitute "Mayor" for "Governor" for the District of Columbia. After the legislature passes and the Mayor signs the budget, the District sends it to Congress for final approval.

Table 2: Budget Agency Functions

State	Economy			Legislation & regulation				Management					
	Revenue estimating	Economic analysis	Demographic analysis	Fiscal notes	Review agencies' legislative proposals	Review state agencies' proposed regs (other than fees)	Federal legislation analysis	Management analysis	Coordination of statewide performance measures	Program evaluation	Strategic planning	Capital planning	Audit
Alabama*	X	X	X	X	X		X	X	X				
Alaska		X		X	X		X	X	X	X	X	X	
Arizona*	X	X		X	X			X	X	X	X	X	
Arkansas					X			X		X		X	
California*	X	X	X	X	X	X		X		X	X	X	X
Colorado*	X	X			X	X	X	X	X	X	X	X	
Connecticut		X	X		X	X	X	X	X	X	X	X	X
Delaware*					X		X	X	X	X	X	X	
Florida	X	X	X	X	X	X		X	X	X	X	X	
Georgia	X	X	X	X	X			X	X	X	X	X	
Hawaii	X	X			X	X		X	X	X		X	
Idaho*	X	X		X	X	X	X	X	X	X	X		
Illinois*	X	X	X	X	X	X	X	X	X	X	X	X	X
Indiana	X	X		X	X	X	X				X	X	
Iowa	X	X	X		X	X	X	X	X	X	X	X	
Kansas	X	X	X	X		X		X	X	X			
Kentucky	X	X	X	X	X		X	X			X	X	
Louisiana	X	X							X	X	X		
Maine*	X			X	X		X	X		X			
Maryland*	X	X		X	X			X	X	X	X	X	
Massachusetts*	X				X	X	X	X	X	X	X	X	
Michigan*	X			X	X		X			X	X		X
Minnesota	X	X			X	X		X	X	X	X	X	
Mississippi	X	X			X		X		X	X	X	X	
Missouri*	X	X	X	X	X	X	X	X	X	X	X	X	
Montana*	X	X		X	X			X	X	X	X	X	
Nebraska*				X	X	X	X	X	X	X			
Nevada*	X	X	X	X	X				X			X	
New Hampshire*	X			X				X					
New Jersey*	X			X	X	X	X	X	X	X	X	X	X
New Mexico	X	X	X	X	X	X	X	X	X	X	X	X	X
New York	X	X	X	X	X	X	X	X	X	X	X	X	X
North Carolina*	X	X	X	X	X	X	X	X	X	X	X	X	X
North Dakota*	X	X	X	X	X		X	X		X	X	X	
Ohio*	X	X		X	X			X				X	
Oklahoma	X	X			X				X	X	X	X	
Oregon*					X		X	X	X	X	X	X	
Pennsylvania*	X			X	X	X	X			X		X	X
Rhode Island*	X	X		X	X	X	X	X	X	X	X	X	X
South Carolina*				X	X			X	X	X	X	X	
South Dakota*	X	X		X	X	X	X	X	X	X	X	X	
Tennessee	X				X					X		X	
Texas*		X	X		X	X	X	X	X	X	X		
Utah	X	X	X		X			X	X	X	X	X	
Vermont*	X	X		X	X		X	X	X	X	X	X	X
Virginia*		X		X	X	X		X	X	X	X	X	
Washington	X	X	X	X	X	X	X	X	X	X	X	X	
West Virginia	X	X	X	X	X		X			X	X		
Wisconsin*	X	X		X	X	X	X		X	X	X	X	
Wyoming				X	X			X					
Total	40	37	19	35	47	25	30	41	37	44	38	39	11
District of Columbia*								X			X	X	

* See Notes to Table 2 on page 23.

Table continued on next page.

Table 2: Budget Agency Functions (continued)

State	Finance							End-of-year reconciliation between accounting and budgeting
	Accounting	Contract approval	Tax expenditure report preparation	Debt management	Cash management	Centralized grants management	Personnel/hiring controls	
Alabama*					X			X
Alaska							X	
Arizona*				X	X			X
Arkansas								
California*	X		X	X	X			X
Colorado*								
Connecticut			X					X
Delaware*						X	X	X
Florida		X						X
Georgia			X	X	X			X
Hawaii		X		X	X	X	X	X
Idaho*					X	X	X	X
Illinois*		X		X	X	X	X	
Indiana	X	X	X				X	X
Iowa						X		X
Kansas				X	X		X	X
Kentucky			X				X	X
Louisiana		X						X
Maine*		X					X	X
Maryland*		X	X	X			X	X
Massachusetts*		X		X	X		X	X
Michigan*	X							X
Minnesota	X			X	X		X	X
Mississippi	X	X	X	X	X			X
Missouri*			X	X	X			X
Montana*		X		X	X			X
Nebraska*		X					X	
Nevada*		X					X	X
New Hampshire*	X	X	X				X	X
New Jersey*	X				X	X	X	X
New Mexico		X		X			X	X
New York		X	X	X	X	X	X	X
North Carolina*		X						X
North Dakota*	X			X	X			X
Ohio*	X	X	X	X	X		X	
Oklahoma	X	X			X		X	X
Oregon*				X				X
Pennsylvania*	X	X	X	X	X		X	
Rhode Island*				X			X	X
South Carolina*	X							X
South Dakota*	X			X	X			
Tennessee		X	X					
Texas*		X		X	X			
Utah						X		X
Vermont*	X	X	X	X	X			X
Virginia*								X
Washington	X	X					X	X
West Virginia					X		X	X
Wisconsin*	X	X		X	X	X	X	X
Wyoming					X			
Total	16	24	14	23	25	9	25	39
District of Columbia*								X

* See Notes to Table 2 on page 23.

Table 2: Additional Details and Notes

Notes to Table 2

Alabama	Alabama statute requires Alabama’s Legislative Fiscal Office to prepare official fiscal notes on legislation but the Executive Budget Office also prepares them independently.
Arizona	Normally review state agencies’ legislative proposals, but not currently.
California	Accounting functions includes maintenance of accounting and reporting systems, and establishing accounting policies for the state. The State Controller’s Office performs the day to day accounting functions.
Colorado	Note that with respect to Finance, OSPB does review grants based on a set of criteria but we do not manage the total grant. On personnel and hiring controls, OSPB does not maintain specific agency controls but does review agency FTE levels and depending on the direction of the governor and at times has implemented hiring controls.
Delaware	OMB oversees compliance with requirements mandated by the Cash Management Improvement Act of 1991. OMB also is responsible for promulgating accounting policy through the Statewide Budget and Accounting Manual. Grants management is accomplished at the agency level, however OMB manages the federal funds clearinghouse providing for a statewide review of all federal funds coming into Delaware. Question 2.1, OMB prepares analyses of legislation including fiscal projections, however the official fiscal impacts of pending legislation are developed by the Legislature’s Office of the Controller General.
Idaho	We have a centralized grant request system through which we provide approval to all state agencies prior to their application of all grants. Each agency manages their own grant awards system.
Illinois	The Grant Accountability and Transparency Act went into effect on July 3, 2014. A Grant Accountability and Transparency Unit was created within the Governor’s Office of Management and Budget to assist agencies in standardizing the grant application, processing and monitoring processes as well as help agencies and providers comply with the new federal regulations — the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR 200). The Budgeting for Results Unit within the Governor’s Office of Management and Budget does demographic analysis.
Maine	The State Budget Officer is a member of the Revenue Forecasting Committee and the Contract Review Committee.
Maryland	Contract Approval — Budget analysts certify funding availability; Analysts are not responsible for outright approval. Debt Management — This is primarily the responsibility of the

State Treasurer, but the Budget Office works closely with the Treasurer's Office on all debt matters and assists in the preparation of materials for bond sales. Personnel/hiring controls — The Budget Office must approve hiring freeze exceptions for positions subject to the Statewide hiring freeze.

Massachusetts

Responsibilities for management analysis, statewide performance measures, program evaluation, and strategic planning are shared with the Governor's Office. Responsibilities for debt and cash management are shared with the Office of the Treasurer and Receiver General. Responsibilities for end-of-year reconciliation are shared with Office of the Comptroller.

Michigan

1) The State Budget Office estimates non-tax revenue and the State Treasurer estimates tax revenue. 2) The State Budget Office reviews all intergovernmental mandates and prepares fiscal notes as part of the Executive Budget process. Legislative fiscal agencies prepare fiscal notes as bills progress through the legislative process. 3) Debt management and cash management are primarily duties of the State Treasurer. 4) State accounting and state internal audit functions are centralized in the State Budget Office.

Missouri

There is a consensus revenue estimating process that includes members from the House and Senate budget offices and others, as invited. The budget office is not responsible for all fiscal notes, just those related to the budget. The Budget office does review all fiscal notes of bills passed by the legislature before the bills are signed by the Governor. The budget office's role in debt/cash management is advisory and to provide assistance as needed.

Montana

Budget Office is partially responsible for debt and cash management.

Nebraska

The budget agency provides coordination and guidance as it works with state agencies in the development of agency level performance measures.

Nevada

Budget analyzes agency caseload projections. Agencies that are affected by proposed legislation are asked by legislative fiscal staff to prepare fiscal notes. Budget reviews agency fiscal notes before they are forwarded to legislative staff. Budget analysts review contracts before forwarding them to the Board of Examiners (Governor, Attorney General and Secretary of State) for approval; smaller contracts may be approved by the budget director acting as clerk to the board. Parts of the Department of Administration include a centralized grants office, an audit division, assist Taxation with the tax expenditure report, train agencies on strategic planning, and do capital planning.

New Hampshire

Tax expenditure reports are prepared by the Dept. Of Revenue. The Budget Office is a component unit of the Department of Administrative Services (DAS) which performs the central payroll, accounting, reporting, and personnel support functions for the State. The DAS Division of Accounting Services reports monthly revenue collections against prior year same period, and year to date, as well against budget plan, for the State fiscal year.

New Jersey

The Office of Management and Budget frequently reviews proposed legislation and regulations. However, it does not have a formal or statutory role in approving those proposals prior to release.

North Carolina

We review proposed regulations only to the extent there is a fiscal impact and our analysis is limited to the fiscal impacts, not the merits of the regulation.

Notes to Table 2 (continued)

North Dakota	The Budget Office is responsible for only those fiscal notes related to the budget recommendations or OMB functions.
Ohio	A tax expenditure report is prepared by the Department of Taxation every two years and is published with the Governor's Executive Budget.
Oregon	The data reported here includes all functions of the Chief Financial Office, which is located within the Department of Administrative Services. Other functions within the Department of Administrative Services, but not in the Chief Financial Office, include Revenue Estimating, Accounting, Contract Approval, Economic Analysis, and Demographic Analysis. The Department of Revenue prepares the tax expenditure report with the assistance of the Budget and Management Section. The report is published with the Governor's biennial recommended budget. For debt management, the State Treasurer sets overall policy, while the Chief Financial Office coordinates execution of transactions for debt issuance and debt service for most state agencies. While the Budget and Management has some responsibilities related to Cash Management, that is primarily a function of the Treasurer.
Pennsylvania	The tax expenditure report is prepared by the Department of Revenue and included in the Governor's annual recommended budget which is published by the Office of the Budget. The Budget Office also prepares cash flow estimates for the state treasurer and schedules major payments, and conducts sales tax anticipation notes, bond, and other forms of short-term debt.
Rhode Island	Budget Office does approve purchase requisitions for funding, but not actual contracts.
South Carolina	Office of Revenue & Fiscal Affairs responsible for appropriation impact statements; the Board of Economic Advisors are responsible for revenue providing revenue estimates and impacts.
South Dakota	South Dakota works with South Dakota Building Authority to issue bonds.
Texas	Legislative Budget Board (the legislative's budget agency) is responsible for fiscal notes, not the Executive Budget Office. LBB coordinates statewide performance measure and compiles reports.
Vermont	Debt management and cash management are primarily duties of the State Treasurer, to which the budget agency contributes.
Virginia	Economy: Responsible for the coordination of the non-general fund revenue estimates completed by the agencies. Management: Management analysis is done on an 'as requested' basis. Program evaluation is on an 'as requested' basis. Budget agency coordinates the strategic planning process. Capital planning, the agency is responsible for coordinating the 6-year capital outlay plan. Finance: Cooperates with the accounting agency on year-end reconciliation.
Wisconsin	Budget Office functions also include position control on the number and type of full-time equivalent positions.
District of Columbia	Most of these functions are performed by sister agencies within the Office of the Chief Financial Officer, independent of the Mayor and the Council.

Table 3: The Budget Director

State	State budget director official position title	The state budget director is appointed by:	Appointment is subject to approval by:
Alabama	State Budget Officer	C	NA
Alaska*	Director, Office of Management and Budget	G	NA
Arizona*	State Budget Director/Director, Governor's Office of Strategic Planning and Budgeting	G	G
Arkansas	State Budget Administrator	C	NA
California	Director of Finance	G	S
Colorado	Director, Governor's Office of State Planning and Budgeting	G	NA
Connecticut*	Secretary, Office of Policy and Management	G	O
Delaware*	Director of the Office of Management and Budget	G	S
Florida	Director of Planning and Budgeting	G	NA
Georgia	Director, Governor's Office of Planning and Budget	G	NA
Hawaii*	Director of Finance	G	S
Idaho	Administrator, Division of Financial Management, Office of the Governor	G	S
Illinois	Budget Director	G	NA
Indiana	Budget Director	G	NA
Iowa	Director, Iowa Department of Management	G	S
Kansas	Director of the Budget	G	NA
Kentucky	State Budget Director	G	NA
Louisiana*	State Director of Planning and Budget	O	NA
Maine	State Budget Officer	C	G
Maryland*	Executive Director, Office of Budget Analysis	C	NA
Massachusetts	Budget Director	C	NA
Michigan*	State Budget Director	G	NA
Minnesota	Assistant Commissioner — State Budget Director	C	G
Mississippi	Director, Office of Budget & Fund Management	C	NA
Missouri*	Director of Budget and Planning	C	G
Montana	Budget Director	G	NA
Nebraska	State Budget Administrator	C	G
Nevada*	Chief of the Budget Division and Director, Department of Administration	G	NA
New Hampshire*	Budget Officer, Assistant Commissioner	C	G, O
New Jersey	Director, Office of Management and Budget	G	S
New Mexico	Deputy Secretary / State Budget Division Director	C	G
New York	Director, Division of the Budget	G	NA
North Carolina	State Budget Director	G	NA
North Dakota	Director, Office of Management and Budget	G	NA
Ohio*	Director of Budget and Management	G	S
Oklahoma	Director — Office of Management and Enterprise Services	G	S
Oregon	Chief Financial Officer, Department of Administrative Services	C	G
Pennsylvania	Secretary of the Budget	G	NA
Rhode Island*	Executive Director/State Budget Officer	C	G
South Carolina	Director, Executive Budget Office	C	O
South Dakota	Commissioner	G	NA
Tennessee	Commissioner of Finance and Administration	G	NA
Texas*	Director of Budget and Policy, Office of the Governor	G	G
Utah	Executive Director of Governor's Office of Planning and Budget	G	G
Vermont*	Commissioner of Finance and Management	G	S
Virginia*	Director Department of Planning & Budget	G	O
Washington	Director of the Office of Financial Management	G	S
West Virginia*	Secretary of the Department of Revenue	G	S
Wisconsin*	Administrator, Division of Executive Budget and Finance	C	G
Wyoming*	Budget and Economic Administrator	O	G
Total			
District of Columbia*	Deputy Chief Financial Officer for Budget and Planning	O	NA

* See Notes to Table 3 on page 28.

Codes:

G = Governor

S = Senate

C = Cabinet Secretary/Department Head

NA = not subject to approval

D = At full discretion of the Governor/Cabinet Secretary or Department head

P = Based on experience, within predefined salary range

O=Other

No Cabinet = State does not have a cabinet

Table continued on next page.

Table 3: The Budget Director (continued)

State	Starting salary determination			FY 2020 salary range or salary for budget director	Member of cabinet?
	D	P	O		
Alabama	X			\$105,266–\$160,342	
Alaska*		X		\$198,553	X
Arizona*	X			\$140,000	X
Arkansas		X		\$120,543–\$157,100	
California		X		\$189,071–\$217,292	X
Colorado	X			NA	X
Connecticut*	X	X		\$198,000	No cabinet
Delaware*			X	\$152,088	X
Florida	X			\$130,000–\$156,000	
Georgia	X			\$155,000–\$225,000	No cabinet
Hawaii*			X	\$162,522	X
Idaho	X			\$144,000	X
Illinois	X			150,000–175,000	X
Indiana	X			\$142,800	X
Iowa		X		\$100,840–\$154,300	X
Kansas	X			\$120,750	X
Kentucky	X			\$129,500	X
Louisiana*		X		\$95,451–\$187,845	
Maine		X		\$77,000–\$123,000	
Maryland*		X		\$113,866–\$152,121	
Massachusetts	X			\$137,500	
Michigan*	X			\$170,000	X
Minnesota		X		\$105,402–\$150,900	
Mississippi		X		\$80,034–\$140,059	
Missouri*			X	\$122,027	
Montana	X			\$123,500	X
Nebraska	X			\$135,000	X
Nevada*			X	\$143,779 (maximum)	X
New Hampshire*		X		\$94,186–\$131,357	
New Jersey	X			\$155,250	
New Mexico		X		\$65,752–\$162,770	
New York	X			\$209,684	X
North Carolina	X			\$231,460	X
North Dakota	X			\$180,000	X
Ohio*			X	NA	X
Oklahoma	X				X
Oregon		X		\$118,188–\$174,228	No cabinet
Pennsylvania		X		\$168,490	X
Rhode Island*		X		\$151,781–\$167,153	X
South Carolina		X		\$123,730	
South Dakota	X			\$140,375	X
Tennessee		X		\$127,000–\$229,000	X
Texas*	X				No cabinet
Utah	X			\$72,500–\$171,700	X
Vermont*			X	\$135,276	
Virginia*		X		\$169,179–\$241,463	
Washington		X		\$218,000 (maximum)	X
West Virginia*			X	\$95,000	X
Wisconsin*		X		\$87,000–\$144,000	
Wyoming*		X		\$108,060–\$167,100	
Total	23	21	7		28
District of Columbia*		X		\$202,664–\$229,264	

* See Notes to Table 3 on page 28.

Codes:

G = Governor

S = Senate

C = Cabinet Secretary/Department Head

NA = not subject to approval

D = At full discretion of the Governor/Cabinet Secretary or Department head

P = Based on experience, within predefined salary range

O=Other

No Cabinet = State does not have a cabinet

Table 3: Additional Details and Notes

Notes to Table 3

Alaska	The salary figure for the Director of the Office of Management and Budget represents the amount as budgeted during the Beginning of Fiscal Year 2020 Management Plan Process.
Connecticut	The Secretary's appointment is made by the Governor with the advice and consent of either house of the General Assembly.
Delaware	Salaries for Cabinet and other state officials are determined in the annual budget act. Figure shown is the current salary as contained in the FY 2020 operating budget.
Hawaii	Executive salary commission determines starting salary.
Louisiana	The state budget director is not an appointed position, but a classified civil service position hired by the Commissioner of Administration (or his/her deputy or assistant commissioner).
Maryland	The state budget director reports to the Secretary of Budget and Management who is appointed by the Governor, subject to approval of the State Senate. The Secretary is a member of the Governor's Cabinet. The salary range for the Secretary's position is \$141,909–\$189,799.
Michigan	Under state law, the State Budget Director may concurrently serve as the director of the Department of Technology, Management, and Budget. Presently, the Governor has made separate appointments to these positions.
Missouri	The Director is appointed by the department head with Governor approval. Starting salary based on experience.
Nevada	The pay bill, passed each session, sets the maximum salary. The Governor may elect to pay less.
New Hampshire	The Budget Officer is nominated by the Commissioner of the Department of Administrative Services to be confirmed by the Governor and Executive Council for a term of four years. The Budget Officer additionally serves in the capacity of Assistant Commissioner for the Department of Administrative Services.
Ohio	Each governor determines the classification of the director position from a series set forth by the Department of Administrative Services. Each classification has a pre-determined pay range from which the governor may select the director's salary.
Rhode Island	Although appointed by the Director of Administration with the approval of the Governor, the State Budget Officer is a civil service position.
Texas	The state budget director position is not an appointed position, but serves at the pleasure of the Governor.

Notes to Table 3 (continued)

Vermont	The Commissioner is a member of the extended cabinet. The Commissioner oversees a budget staff including an Deputy Commissioner; a civil service Budget Director; and civil service budget analysts. See Statute. 32 VSA Sec. 1003 (as amended) for how starting salary is determined.
Virginia	Confirmed by a joint resolution of both houses of the general assembly.
West Virginia	Starting salary set by statute.
Wisconsin	The pay range includes an increase that went into effect on January 5, 2020.
Wyoming	Salary range provided for Budget Deputy Director. Budget director appointed by: Department Head, Governor.
District of Columbia	Budget Director is appointed by Chief Financial Officer.

Table 4: Budget Agency Personnel

State	Total positions in:		Number of:			
	Budget agency	Budget function	Budget analysts	Technology/computer staff	Administrative staff	Other staff
Alabama*	14	10	9		3	3
Alaska	17	15	8	1	2	6
Arizona*	17	16	15	1	1	
Arkansas*	17	15	14	1	1	
California*	469	206	112	40	25	292
Colorado*	24	13	11	1	1	
Connecticut*	108	25	23	1	1	
Delaware*	414	24	7		11	6
Florida*	121	53	44	44	11	13
Georgia	46	28	16	3	1	14
Hawaii	362	24	15		7	2
Idaho*	19	8	7		2	10
Illinois	47	42	17	2	5	23
Indiana	39	25	14	2	1	10
Iowa	21	8	8		2	11
Kansas*	13	13	9		1	3
Kentucky*	23	15	10	1	2	
Louisiana*	31	28	20		2	1
Maine*	13	13	8		1	4
Maryland*	319	37	27	2	2	6
Massachusetts	53	19	12	7	3	24
Michigan*	230	32	16		2	143
Minnesota*	267	39	13			26
Mississippi*	464	6	5	93	34	326
Missouri*	26	17	11	1	3	11
Montana	21	17	12	2	3	4
Nebraska*	764	10	8		1	1
Nevada	23	17	15	1	3	2
New Hampshire	309	7	6		1	
New Jersey*	118	49	26	6	10	66
New Mexico	147	16	14		2	
New York	258	258	227	4	25	2
North Carolina*	76	34	27	6	6	30
North Dakota*	112	6	5	1	2	
Ohio*	176	22	20	24	1	131
Oklahoma*	1400	12	8			4
Oregon*	44	23	11	6	3	24
Pennsylvania*	67	10	24	1	2	30
Rhode Island*	66	20	15	1	3	46
South Carolina	17	8	6		2	7
South Dakota*	37	8	6	4	2	17
Tennessee	33	33	12	2	1	18
Texas	10	10	10	N/A	N/A	N/A
Utah	24	18	14		2	8
Vermont*	29	10	6		1	22
Virginia*	47	31	25	2	4	10
Washington	428	37	30	142	25	194
West Virginia	10	10	3		1	6
Wisconsin*	1,436	29	16		4	9
Wyoming*	8	8	6		2	
Total	8,834	1,433	1,003	402	229	1,565
District of Columbia	40	28	21	2	4	6

* See Notes to Table 4 on page 32.

Codes: A = Predefined amount for analyst level

D = At full discretion of the Governor/Cabinet Secretary or Department head

P = Based on experience, within predefined salary range

O = Other

Table continued on next page.

Table 4: Budget Agency Personnel (continued)

State	Starting salary determination				FY 2020 salary range for budget analysts	Number of budget analyst levels	Budget analysts hired through civil service?
	A	P	D	O			
Alabama*	X				\$35,618–\$119,220	6	X
Alaska		X			\$77,995–\$122,796	5	
Arizona*		X			\$60,000–\$77,000	3	
Arkansas*		X			\$45,010–\$81,257	2	
California*		X			\$55,134–\$134,930	8	X
Colorado*				X	\$55,000–\$95,000	2	
Connecticut*		X			\$66,340–\$196,150	4	X
Delaware*		X			\$45,202–\$79,255	3	X
Florida*			X		\$35,500–\$55,600	4	
Georgia		X			\$40,221–\$63,545	3	
Hawaii		X			\$41,856–\$95,436	6	X
Idaho*		X			\$49,920–\$93,600	2	
Illinois		X			\$45,000–\$75,000	4	
Indiana		X			\$50,000–\$70,000	3	
Iowa		X			\$59,072–\$119,954	3	X
Kansas*	X				\$58,240–\$95,928	4	
Kentucky*		X			\$40,700–\$85,300	5	X
Louisiana*		X			\$42,370–\$116,979	4	X
Maine*		X			\$55,000–\$88,000	2	X
Maryland*		X			\$44,106–\$103,661	4	
Massachusetts	X				\$56,000–\$58,000	N/A	
Michigan*		X			\$45,000–\$95,000	6	X
Minnesota*		X			\$63,246–\$117,847	3	
Mississippi*		X			\$29,993–\$94,097	5	X
Missouri*		X			\$53,000–\$68,000	3	X
Montana		X			\$54,305–\$86,436	3	X
Nebraska*		X			\$42,879–\$99,264	4	X
Nevada		X			\$66,629–\$109,850	2	X
New Hampshire		X			\$72,306–\$111,247	2	X
New Jersey*		X			\$57,210–\$123,464	4	X
New Mexico		X			\$33,720–\$93,918	3	X
New York		X			\$49,000–\$185,000	8	X
North Carolina*		X			\$51,895–\$157,373	5	
North Dakota*		X			\$84,000–\$98,000	1	X
Ohio*		X			\$45,365–\$114,379	5	X
Oklahoma*	X				\$41,500–\$67,100	3	
Oregon*		X			\$88,356–\$124,068	2	X
Pennsylvania*		X			\$57,741–\$114,309	3	
Rhode Island*		X			\$59,283–\$105,920	4	X
South Carolina		X			\$40,759–\$91,755	3	X
South Dakota*		X			\$49,318–\$104,400	4	
Tennessee		X			\$49,000–\$108,000	3	
Texas					\$70,000–\$120,000		
Utah			X		\$48,200–\$156,300	3	
Vermont*	X				\$65,000–\$98,000	3	X
Virginia*		X			\$50,000–\$140,000	4	
Washington		X			\$63,000–\$136,700	2	
West Virginia		X			\$38,320–\$45,317	3	X
Wisconsin*		X			\$49,500–\$133,500	4	X
Wyoming*		X			\$63,456–\$107,244	2	
Total	5	41	2	1			27
District of Columbia		X			\$82,332–\$144,441	3	

* See Notes to Table 4 on page 32.

Codes: A = Predefined amount for analyst level

P = Based on experience, within predefined salary range

D = At full discretion of the Governor/Cabinet Secretary or Department head

O = Other

Table 4: Additional Details and Notes

Notes to Table 4

Alabama	Budget analysts include budget analysts (6.0) and Chief Budget Analyst (1.0). Other Staff includes the State Budget Officer.
Arizona	Set amount for candidates with no experience; some upward movement if candidates have experience.
Arkansas	Number of Positions account for the total number of positions available to the Office of Budget including filled and vacant positions.
California	Salary ranges, broken down by level: Junior Staff Analyst (JSA — Range A & B) \$55,134–\$59,648; Finance Budget Analyst (FBA — Range A & B) \$75,174–\$92,096; Staff Finance Budget Analyst \$84,849–\$105,441; Principal Program Budget Analyst (PPBA I–III): \$107,910–\$134,930. These salaries include a 10% recruitment and retention pay differential for the first year of employment. An additional 5% pay differential may be granted in the second year of employment.
Colorado	The response to “Total personnel in budget function” line includes the office director and 4 deputy directors. Salary is at the discretion of the Director, and is based on experience and scope of work. There is a minimum, and it increases based on experience and education.
Connecticut	Budget analyst grades and associated salary ranges are: Budget Analyst, \$66,340–\$90,452; Budget Specialist, \$83,071–\$113,258; Principal Budget Specialist, \$101,066–\$137,814; Fiscal and Program Policy Section Director, \$122,972–\$167,674; Assistant Executive Budget Officer (AEBO), \$133,001–\$181,353; Executive Budget Officer (EBO), \$143,649–\$196,150. Number of analyst levels excludes AEBO and EBO.
Delaware	Salary range represents minimum salary for an Associate Fiscal and Policy Analyst — Mid-point of a Senior Analyst.
Florida	Salary determined based on experience and knowledge.
Idaho	The Division of Financial Management consists of four bureaus: budget, management services, economic analysis, and regulatory and legislative affairs. The most recent addition of staff is due to adding the administrative rules team.
Kansas	Division of the Budget has a prescribed career ladder; those hired in with no experience begin as Budget Analyst 1, then progress to Budget Analyst 2, Senior Budget Analyst, then Principal Budget Analyst as they acquire experience, demonstrate their knowledge and skills and assume greater responsibilities.
Kentucky	Analyst salary ranges: \$40,700–\$85,300 currently from level II through level V

Notes to Table 4 (continued)

Louisiana	The one “other staff” position is the state economist. Salary ranges for analysts by level: SBMA–1 (\$42,370–\$83,408), 2 (\$48,526–\$95,493), 3 (\$55,557–\$109,325) 4 (\$59,446–\$116,979)
Maine	Other staff includes the State Budget Officer, Deputy State Budget Officer, Position Control Analyst and Position Control Analyst Assistant.
Maryland	Budget function personnel — 26.8 in Office of Budget Analysis (operating) and 10 in Office of Capital Budget. There is additional technology support through on-going contractual agreements with the budget system vendor.
Michigan	The State Budget Director oversees employees that provide statewide support for budget development and implementation, accounting functions, payroll functions, the state’s financial management system, management of performance data of Michigan public schools and students, and the state’s internal audit functions.
Minnesota	In 2020, there were 267 full-time equivalents (FTEs) in Minnesota Management and Budget, 39 in the Budget Services Division (excluding accounting and payroll systems). The Budget Services Division is managed by the budget director consists of three units. Budget Planning and Analysis consists of 13 executive budget officers/analysts and 3 team leaders. Budget Operations and Planning consists 2 directors, 5 professional staff/analysts/project managers. The Results Management Initiative had one director and 14 staff analysts. The FY 2020 salary range for budget analysts includes 3 positions (Executive Budget Officer Trainee, Executive Budget Officer, Executive Budget Officer Senior)
Mississippi	Salary ranges: Budget Analyst I: \$29,993–\$52,487, Budget Analyst II: \$33,130–\$57,977, Budget Analyst III: \$36,443–\$63,775, Budget Analyst IV: \$45,048–\$78,834, Budget Analyst Senior: \$53,770–\$94,097
Missouri	Other staff number includes the State Budget Director, two assistant directors, three section managers, an economist, demographer, legislative coordinator, and accounting analyst. The salary range reflects current, actual staff salaries — the pay ranges for these positions are actually broader in the minimum and maximum salary (three ranges exist — Budget & Planning Analyst I, II and Senior).
Nebraska	The Deputy State Budget Administrator has agency assignments (in addition to management responsibilities) so is counted as a budget analyst for purposes of Table 4.
New Jersey	Number of other staff includes staff in the auditing, accounting, payroll, and financial reporting bureaus.
North Carolina	2 official grades, each with 2 working titles: 1 Assistant State Budget Officer (manager) level
North Dakota	Computer staff person is shared with all divisions of OMB.
Ohio	There are five classifications of Budget/Management Analysts (BMA) and a BMA supervisor role, each with its own pay range. There are step or increment increases in each pay range. Including all step or pay increments, the gross annual salaries for BMA and BMA supervisors ranges from \$45,365 to \$114,379.
Oklahoma	“Other” staff includes budget executive team.

Notes to Table 4 (continued)

Oregon	The data reported here includes all of the Office of the Chief Financial Officer. Other staff includes Capital Investment, Facility Planning, and the Statewide Accounting Reporting Section staff. Budget analysts number including 2 trainee analysts. Salary ranges: \$7,363–\$10,339 per month (\$88,356–\$124,068 Annually) (Trainees \$4,539–\$5,238 monthly). Our office currently has two Trainee positions and 9 Budget Analysts (All Budget Analysts are the same level).
Pennsylvania	Total agency positions (521) include Comptroller Operations (442), Administrative Services (12), and Budget Office (67). Budget Office positions include the Secretary’s office as well as staff in the Bureau’s for Budget Analysis, Budget Administration, Legislative Affairs, Legal, Revenue, and Capital & Debt. Salary ranges: Analyst 1 (\$57,741–\$87,687) , Analyst 2 (\$65,937–\$100,128) and Analyst 3 (\$75,189–\$114,309).
Rhode Island	Personnel numbers include all of the Office of Management and Budget, which includes the Budget Office, Internal Audit and Regulatory/Economic Analysis units. Budget Analyst levels does not include the supervisory level.
South Dakota	Some positions serve in dual functions. As an example, the economist does analyst work.
Vermont	Total includes state central accounting office.
Virginia	Salary ranges: PPSI \$50,000, PPSII \$55,000–\$75,000, PPSIII \$65,000–\$115,000, PPM \$110,000–\$140,000
Wisconsin	Other staff includes Director, Deputy Director and six Team Leaders.
Wyoming	Salary range includes Senior Budget Analysts and Lead State Budget Analyst

Table 5: Location of Executive Budget Agency

State	Report directly to or within governor's office	Budget agency within department	Department name (if applicable)	Name of executive budget agency
Alabama		X	Department of Finance	Executive Budget Office
Alaska	X			Office of the Governor, Office of Management and Budget
Arizona	X			Governor's Office of Strategic Planning and Budgeting
Arkansas		X	Department of Finance and Administration	Department of Finance and Administration — Office of Budget
California*	X			California Department of Finance
Colorado	X			Office of State Planning and Budgeting
Connecticut	X			Office of Policy and Management
Delaware*	X			Budget Development and Planning
Florida	X			Office of Policy and Budget
Georgia	X			Governor's Office of Planning and Budget
Hawaii		X	Department of Budget and Finance	Budget, Program Planning and Management Division
Idaho	X			Executive Office of the Governor, Division of Financial Management
Illinois	X			Governor's Office of Management and Budget
Indiana		X	Office of Management and Budget	Indiana State Budget Agency
Iowa*	X			Iowa Department of Management
Kansas*		X	Department of Administration	Kansas Division of the Budget
Kentucky	X			Office of State Budget Director
Louisiana*		X	Executive Department	Division of Administration
Maine*		X	Department of Administrative and Financial Services	Bureau of the Budget
Maryland*		X	Maryland Department of Budget and Management	Office of Budget Analysis; Office of Capital Budgeting
Massachusetts	X			Executive Office for Administration and Finance
Michigan*	X			State Budget Office
Minnesota*		x	Minnesota Management and Budget (MMB)	Budget Division
Mississippi		X	Department of Finance and Administration	Office of Budget and Fund Management
Missouri		X	Office of Administration	Division of Budget and Planning
Montana	X			Governor's Office — Office of Budget and Program Planning
Nebraska*		X	Department of Administrative Services	Department of Administrative Services — State Budget Division
Nevada*	X			Governor's Finance Office — Budget Division
New Hampshire*		X	Department of Administrative Services	State Budget Office
New Jersey		X	Department of the Treasury	Office of Management and Budget
New Mexico		X	Department of Finance and Administration	State Budget Division
New York	X			New York State Division of The Budget
North Carolina	X			Office of State Budget and Management
North Dakota		X	Office of Management & Budget	Office of Management & Budget
Ohio*	X			Office of Budget and Management
Oklahoma		X	Office of Management and Enterprise Services	Budget, Policy, and Gaming Compliance
Oregon		X	Department of Administrative Services	Oregon Chief Financial Office
Pennsylvania		X	Executive Offices	Office of the Budget
Rhode Island*		X	Department of Administration	Office of Management and Budget
South Carolina*		X	Dept. of Administration	Dept. of Administration — Executive Budget Office
South Dakota		X	Department of Executive Management	Bureau of Finance and Management
Tennessee		X	Finance and Administration	Department of Finance and Administration, Division of Budget
Texas*	X			Office of Budget and Policy
Utah	X			Governor's Office of Planning and Budget
Vermont		X	Department of Finance and Management	Division of Budget and Management
Virginia*	X			Department of Planning and Budget
Washington*	X			The Office of Financial Management
West Virginia*		X	Department of Revenue	State Budget Office
Wisconsin		X	Department of Administration	Division of Executive Budget and Finance
Wyoming	X			State Budget Department
Total	24	26		
District of Columbia*		X	Office of the Chief Financial Officer	Office of Budget and Planning

* See Notes to Table 5 on page 36.

Table 5: Additional Details and Notes

Notes to Table 5

California	The Department of Finance is a free standing agency within the executive branch, which is headed by the Governor.
Delaware	The budget function resides within the Office of Management and Budget (OMB). OMB is part of the Executive Department.
Iowa	The Iowa Department of Management is a freestanding budget agency that is closely associated with the Governor's Office. The Director of the Department is considered part of the Governor's staff.
Kansas	For administrative purposes, DOB is housed within the Department of Administration, but the Secretary of Administration does not supervise or oversee the Division. The Governor oversees the Division through his appointment as Director.
Louisiana	The Office of Planning and Budget is an office within the Division of Administration, which is a freestanding budget unit within the Executive Department.
Maine	Maine's Bureau of the Budget resides within the Department of Administrative and Financial Services.
Maryland	The operating and capital budget agencies are within the same department but housed in different offices.
Michigan	The State Budget Office reports directly to the governor and is an autonomous agency within the Department of Technology, Management, and Budget by order of the governor.
Minnesota	Minnesota Management & Budget (MMB) is responsible for managing state finances, payroll and human resources and provides systems for daily business operations and information access and analysis. MMB includes accounting services (financial reporting, payroll and accounting system), debt management, enterprise human resources, labor relations and employee insurance, budget services, economic analysis, internal controls and accountability, and management analysis and development. Internal divisions of MMB include legislation and communications, administration and fiscal services, business continuity and agency human resources.
Nebraska	While the Budget Division is housed within the Department of Administrative Services, the Division reports directly to the Governor.
New Hampshire	The Budget Office (Budget Unit) is a component unit of the Department of Administrative Services which performs the central payroll, accounting, financial reporting, public works, purchasing, property management, benefit and health plan administration, and personnel support functions for the State.

Notes to Table 5 (continued)

Ohio	The director of the Office of Budget and Management reports directly to the Governor. The Budget Section is within the Office of Budget and Management.
Rhode Island	Budget Office is one unit within the Office of Management and Budget
South Carolina	With Act 121 of 2014, the restructuring of the Budget & Control Board (BCB) resulted in portions of State Budget Office being transferred to the newly created Dept. of Administration–Exec. Budget Office and the Office of Revenue & Fiscal Affairs (under the direction of the Board of Economic Advisors).
Texas	Additionally, the ten-member Legislative Budget Board (LBB) was created by statute in 1949. The primary purpose of the Board is the development of recommended legislative appropriations for all agencies of state government. The Board provides the Texas Legislature with the recommended state budget, prepared by the LBB staff, at the beginning of each legislative session, which occurs in early January of odd-numbered years. The Board’s authority is broad and its influence on state government spending is significant. The composition of the Legislative Budget Board is specified by statute, and is co-chaired by the Lieutenant Governor and the Speaker of the House.
Virginia	All finance agencies in the Commonwealth are organized under the Secretary of Finance, a cabinet officer, appointed by the Governor.
Washington	The Office of Financial Management was created within the Office of the Governor, but it acts like, and is treated as, a separate stand-alone state agency; RCW 43.41.050: There is created in the office of the governor, the office of financial management which shall be composed of the present central budget agency and the state planning, program management, and population and research divisions of the present planning and community affairs agency. Any powers, duties and functions assigned to the central budget agency, or any state planning, program management, or population and research functions assigned to the present planning and community affairs agency by the 1969 legislature, shall be transferred to the office of financial management.
West Virginia	State Budget Office is under the Department of Revenue.
District of Columbia	Budget office is within the Office of the Chief Financial Officer, independent of the Mayor and Council.

Table 6: Revenue Estimates

State	How is your state's official revenue estimate (current law) for the budget generated?			Consensus forecasting group name <u>or</u> executive branch entity that produces forecast
	Consensus forecast	Executive branch agency	Separate forecasts by exec and leg branches	
Alabama*			X	Executive Budget Office (Department of Finance)
Alaska*		X		Department of Revenue
Arizona*			X	
Arkansas*		X		Department of Finance and Administration — Office of Economic Analysis and Tax Research
California*			X	California Department of Finance
Colorado*			X	Office of State Planning and Budgeting
Connecticut*	X			No official name. See notes.
Delaware*	X			Delaware Economic Financial Advisory Council (DEFAC)
Florida*	X			Revenue Estimating Conference
Georgia*		X		Governor's Office of Planning and Budget — State Economist
Hawaii*	X			Council on Revenues
Idaho*			X	
Illinois			X	Revenue Reporting Unit in the Governor's Office of Management and Budget
Indiana	X			Revenue Forecast Technical Committee
Iowa	X			Revenue Estimating Conference
Kansas	X			Consensus Revenue Estimating Group
Kentucky*	X			Consensus Forecasting Group
Louisiana*	X			Revenue Estimating Conference
Maine*	X			Revenue Forecasting Committee
Maryland*	X			Board of Revenue Estimates
Massachusetts	X			Executive Office for Administration and Finance, House Committee on Ways and Means, and Senate Committee on Ways and Means
Michigan	X			Consensus Revenue Estimating Conference
Minnesota*		x		State Economist and Economic Analysis Division in conjunction with Budget Division
Mississippi	X			Revenue Estimating Group
Missouri*	X			No official name. See notes.
Montana*			X	Office of Budget and Program Planning
Nebraska	X			Nebraska Economic Forecasting Advisory Board
Nevada*	X			Economic Forum
New Hampshire			X	Governor's Office
New Jersey*		X		The Department of the Treasury
New Mexico	X			Consensus Revenue Estimating Group (CREG)
New York*	X			No official name. See notes.
North Carolina	X			No official name
North Dakota*			X	Office of Management & Budget (see notes)
Ohio*			X	Office of Budget and Management / Department of Taxation
Oklahoma*		X		State Board of Equalization (see notes)
Oregon*		X		Office of Economic Analysis
Pennsylvania*		X		Department of Revenue and the Office of the Budget
Rhode Island*	X			Consensus Revenue Estimating Conference
South Carolina*	X			Board of Economic Advisors
South Dakota*			X	Bureau of Finance and Management
Tennessee	X			State Funding Board
Texas		X		Texas Comptroller of Public Accounts
Utah*	X			No official name. See notes.
Vermont*	X			Emergency Board
Virginia*	X			Joint Advisory Board of Economists
Washington*	X			The Economic and Revenue Forecast Council
West Virginia*		X		West Virginia Tax Department
Wisconsin*			X	Department of Revenue (on behalf of the Department of Administration)
Wyoming*	X			Consensus Revenue Estimating Group (CREG)
Total	28	10	12	
District of Columbia*		X		Office of Revenue Analysis

* See Notes to Table 6 on page 42.

**See legal references on page 42.

Table continued on next page.

Table 6: Revenue Estimates (continued)

State	Source of authority for providing revenue estimates for the executive budget**				Revenue estimates binding on:		Statutory requirement to publish revenue estimates?	When are official revenue estimates released?
	Constitutional	Statutory	Exec order	Informal	Governor's proposed budget	Enacted budget		
Alabama*		X					X	January–March
Alaska*		X					X	April, December
Arizona*		X			X		X	January and April/May
Arkansas*		X			X	X	X	November/May
California*	X						X	January and May
Colorado*		X					X	Quarterly: June 20, September 20, December 20, March 20
Connecticut*		X			X	X	X	Monthly for executive budget agency's fiscal projections; November, January and April for consensus
Delaware*		X	X				X	September, December, March, May, June
Florida*				X	X	X	X	Fall/Winter/Summer
Georgia*	X				X	X	X	January
Hawaii*	X	X					X	June, September, January, and March
Idaho*				X				January, August
Illinois		X			X		X	Typically in February with Governor's Budget
Indiana		X			X	X	X	December (every year); April (odd years)
Iowa		X			X	X	X	October, December, March/April
Kansas		X			X	X	X	November and April
Kentucky*		X			X	X	X	December (odd years) and by request (see notes)
Louisiana*	X				X	X	X	Various. See notes.
Maine*		X			X	X	X	March, December
Maryland*		X			X	X	X	December, March, and September
Massachusetts		X			X	X	X	By January 15
Michigan	X	X			X	X	X	January and May
Minnesota*		X			X	X	X	February, November
Mississippi		X			X	X	X	November, March/April
Missouri*	X				X		X	December or January
Montana*		X				X	X	November 15 (even years)
Nebraska		X			X	X	X	Feb, Apr, Oct (odd years) / Feb, Oct (even years)
Nevada*		X			X	X	X	December (even years) and May (odd years)
New Hampshire				X	X	X		July 1st of each year from the Biennial Budget.
New Jersey*		X				X	X	February and May
New Mexico					X	X		August and December
New York*	X	X			X	X	X	April/ May, July/ August, October/ November, January, February, March
North Carolina				X	X	X	X	Revenue estimate is provided before the Governor recommends the budget and after April of each yr.
North Dakota*		X			X	X	X	March, August and December (even years) and February (odd years)
Ohio*		X					X	Typically January or February (with Executive Budget), June
Oklahoma*	X				X	X	X	December, February and June
Oregon*		X			X	X	X	March, June, September and December
Pennsylvania*		X			X	X	X	May/June (Budget Enactment)
Rhode Island*		X			X	X	X	November and May
South Carolina*		X			X	X	X	November, February, and April
South Dakota*		X			X	X	X	December, March, July
Tennessee		X			X	X	X	November
Texas	X					X	X	January (odd years)
Utah*				X	X	X	X	December and February (budget point forecast); June and October (updated range forecasts)
Vermont*		X					X	January, July
Virginia*		X			X		X	December
Washington*		X			X	X	X	June, September, November, and February (even years) and March (odd years)
West Virginia*	X					X	X	January
Wisconsin*		X					X	Each January and April/May odd years, November 20 (even).
Wyoming*		X				X	X	January and October
Total	9	35	1	5	35	36	47	
District of Columbia*		X			X	X	X	February, June, September, December

* See Notes to Table 6 on page 42.
 **See legal references on page 41.

Table continued on next page.

Table 6: Revenue Estimates (continued)

State	Who revises the formal revenue estimate after budget enactment?						Revenue projections are publicly released for how many years beyond the current budget cycle?	State has council of economic advisors?
	Budget agency	Revenue agency	Board/ commission/ consensus forecasting group	Governor	Legislature	Other (specify)		
Alabama*						X		
Alaska*		X					10	
Arizona*							4	
Arkansas*				X			2	
California*	X				X		3	
Colorado*				X	X		1	X
Connecticut*	X				X		3	
Delaware*					X		4	
Florida*			X				5	
Georgia*				X			4	X
Hawaii*			X				6	X
Idaho*							1	
Illinois	X						3	X
Indiana			X				2	
Iowa			X				1	
Kansas			X				2	X
Kentucky*			X				3	
Louisiana*			X				4	
Maine*			X				2	X
Maryland*			X				4	
Massachusetts	X						1	
Michigan			X				4	
Minnesota*	X	X					4	X
Mississippi			X				1	X
Missouri*							1	
Montana*				X	X			
Nebraska			X				2	
Nevada*	X		X	X	X		2	
New Hampshire				X	X		1	
New Jersey*				X			1	X
New Mexico			X				5	
New York*	X						4	
North Carolina			X				3	
North Dakota*	X			X			2	
Ohio*	X							X
Oklahoma*			X				1	
Oregon*		X					8	X
Pennsylvania*	X	X					4	
Rhode Island*			X				1	X
South Carolina*			X				3	X
South Dakota*							1	X
Tennessee			X					X
Texas		X						
Utah*			X				1	X
Vermont*			X				4	
Virginia*		X	X				4	X
Washington*			X				2	X
West Virginia*				X			4	
Wisconsin*		X			X			
Wyoming*			X				4	
Total	10	7	24	9	8	1		18
District of Columbia*		X					3	

* See Notes to Table 6 on page 42.

**See legal references on page 41.

Table 6: Additional Details and Notes

Legal Reference for the Source of Authority for Providing Revenue Estimates

Alabama	Section 41–4–83, Code of Alabama 1975 (4.) A summary of the revenue, classified according to sources, estimated to be received by the government during each of the budget years, in comparison with the actual revenue received by the government during each of the completed fiscal years covered by the last preceding budget and the estimated income for the fiscal year in progress.
Alaska	AS 37.07.060(b)(4)
Arkansas	Arkansas Code Annotated 10–3–1404
California	California Constitution (Article IV, Section 12)
Colorado	24–75–201, C.R.S.
Connecticut	CGS Sec. 2–36c
Delaware	Title 29 of the Delaware Code, Section 6534
Georgia	Ga. Const. Art. III, § IX, Para. II
Hawaii	Section 7 of Article VII, Hawaii Constitution; Part VI of Chapter 37, Hawaii Revised Statutes
Illinois	State Budget Law (15 ILCS 20/50–5) and (15 ILCS 20/50–10)
Iowa	Iowa Code 8.22A
Kansas	KSA 75–67014 et seq
Kentucky	KRS 48.115 and 48.120
Louisiana	Louisiana Constitution, Article VII, Section 10
Maine	5 MRSA, chapter 151–B
Maryland	Md. STATE FINANCE AND PROCUREMENT Code Ann. Section 6–104
Massachusetts	G.L. c. 29 § 5b
Michigan	Article V, Section 18 of Michigan Constitution of 1963; Public Act 431 of 1984, as amended, sections 367a–367f
Minnesota	MS 270C.11 Subd. 5
Mississippi	§27–103–139

Legal Reference for the Source of Authority for Providing Revenue Estimates (continued)

Missouri	Article IV, Section 24
Montana	17–7–111, Montana Code Annotated
Nebraska	Nebraska Revised Statutes, Sections 77–27,156 through 77–27,159
Nevada	NRS 353
New Hampshire	There is a statutory requirement (RSA 9:8) placed on the Governor to produce a revenue estimate that represent in his/her judgment a level to accompany his/her recommendations in the respect to the provision to be made for meeting the revenue and expenditure needs of the state for each of the fiscal years on the ensuing biennium.
New York	NYS Constitution and State Finance Law — STF § 23. Plans and estimates
North Dakota	NDCC 54–44.1–03
Ohio	ORC 107.03 and 126.02
Oklahoma	Oklahoma Constitution Article 10 Section x–23
Oregon	Oregon Revised Statute Chapter 291 (ORS 291.342)
Pennsylvania	Article VIII Section 12 of the Pennsylvania Constitution
Rhode Island	http://webserver.rilin.state.ri.us/statutes/title35/35-16/35-16-1.htm
South Carolina	SC Code of Laws 11–9–1110 through 11–9–1130 (Board of Econ Advisors)
Tennessee	TCA 9–4–5104, 5105, 5106, and 5202
Texas	Art. III, Sec. 49a of the Texas Constitution
Vermont	32 VSA Sec. 305a
Virginia	§ 2.2–1503, Code of Virginia
Wisconsin	Executive: s. 16.43 and s. 16.46; Legislative: s. 13.95
Wyoming	W.S. 9–2–1002 (a) (xxi)
District of Columbia	D.C. Code § 1–204.24d (5)

Notes to Table 6

Alabama	Revenue estimates are made public with the release of the Governor’s Recommended Budget. These dates vary whereas the first year of the term, they are released in March; the second and third years of the term, they are released in February; and the fourth year of the term, they are released in January. Section 41–4–3.1, Code of Alabama 1975 requires reporting with forecast of revenues by Department of Finance, Section 41–4–85, Code of Alabama 1975 requires that on or before the first day of the third month next preceding each regular business session of the Legislature, the Department of Finance shall prepare an estimate of the total income of the government for each budget year, in which the several items of income shall be listed and classified according to source or character and by
----------------	--

departments, boards, bureaus, commissions, agencies, officers and institutions of the state producing such funds and in which such items shall be compared with the income actually received during the completed fiscal years covered by the next preceding budget and the estimated income to be received during the fiscal year then in progress. Department of Finance revises budget estimates after budget enactment.

- Alaska** Alaska has Statutory budget requirements — Alaska Statute AS 37.07.020(c) The source of authority for providing revenue estimates for the executive budget reside in AS 37.07.060(b) (4) and Administrative Order No. 27
- Arizona** Separate revenue forecasts are produced by the Governor's Office and Strategic Planning and by the Joint Legislative Budget Committee staff, then negotiated and embedded within the appropriations acts. Statute requires the Governor's Office to have constantly available a status of the State's financial condition, which must include revenue estimate. The Governor's Office of Strategic Planning and Budgeting is responsible for both revenue forecasts and the Governor's budget. There is no "formal" revenue estimate. Both, the Governor's Office and legislative staff continually monitor and publicly discuss and comment about the flow of revenue. However, nothing formal is produced.
- Arkansas** Revenue estimates are prepared by the Administrator of the Arkansas Department of Finance and Administration — Office of Economic Analysis and Tax Research.
- California** The California Constitution provides the authority to provide revenue estimates to the Governor. However, the Governor exercises this authority through the Department of Finance.
- Colorado** Quarterly revenue estimates are prepared by both the Legislative Council (nonpartisan full-time economics staff) and by our office. These forecasts are presented to the Joint Budget Committee each quarter. The JBC is required to balance its budget to one of the two forecasts, and the choice of forecast is at the JBC's sole discretion.
- Connecticut** No official name for consensus forecast group; Office of Policy and Management and Office of Fiscal Analysis issue joint letter with consensus forecast. The January consensus revenue estimate must be used by the Governor in presenting his proposed budget. The consensus forecast forms the "current services" revenue baseline, which is then adjusted for policy-based revenue changes proposed by the Governor.
- Delaware** Per Delaware Code (Title 29, Section 6534 a), the Governor is required to submit to all members of the General Assembly and the Controller General an estimate of anticipated General Fund revenues by major categories for the current and next immediate fiscal year. Such report shall be made not later than the 25th day of September, December, March and May, and the 20th day of June. The official general fund revenue and expenditure estimates are established through a joint resolution, passed by both Houses of the Legislature and signed by the Governor prior to the enactment of appropriations.
- Florida** Section 216.135, Florida Statutes requires state agencies and the judicial branch to use official information developed by the consensus estimating conference. While the Legislative branch is not specifically required, in practice they do use such estimates.
- Georgia** The Governor appoints a State Economist to assist in creating revenue forecasts for the budget. The Governor's revenue estimate included with his proposed budget submitted to

the General Assembly is binding for the legislature unless subsequently revised by the Governor. The Governor also appoints a Council of Economic Advisors independent of the State Economist to provide comparative revenue estimates and information on the economic forecast for the state.

Hawaii	Statutes require that estimates “shall be considered”; differing revenue estimates by the governor or legislature may be used if “fact and reasons” are made public.
Idaho	The revenue estimate is revised informally and only used in an advisory capacity in case the state spending needs to be adjusted after budget enactment.
Kentucky	Revenue forecast is released in December of each odd-numbered years and when requested for a revision made by the Legislative Research Commission or the State Budget Director. The three-year revenue projections beyond the current budget cycle is done within a “planning estimate” by the Consensus Forecasting Group in August of each odd-numbered year.
Louisiana	The Revenue Estimating Conference usually meets in December or January to set the revenue for the executive budget, again in April or May to update the revenue forecast during the legislative session, and then as necessary.
Maine	The Consensus Economic Forecasting Commission consists of 5 members: two members appointed by the Governor; one member recommended for appointment to the Governor by the President of the Senate; one member recommended for appointment to the Governor by the Speaker of the House of Representatives; and one member appointed by the other members of the commission. The Revenue Forecasting Committee consists of 6 members: the State Budget Officer, the Associate Commissioner for Tax Policy, the State Economist, an economist on the faculty of the University of Maine System selected by the chancellor, the Director of the Office of Fiscal and Program Review and another member of the Legislature’s nonpartisan staff familiar with revenue estimating issues appointed by the Legislative Council.
Maryland	The Governor may propose additional revenues beyond those recommended by the Board of Revenue Estimates. These additional revenues are generally tied to proposed legislation or other actions to administratively increase revenues and must be detailed in the Governor’s budget submission. Also, a Revenue Monitoring Group that includes representatives from the Department of Budget and Management, Department of Legislative Services, the State Treasurer’s office and the Comptroller’s office meets monthly to work on consensus projections.
Minnesota	Minnesota Management and Budget prepares five-year revenues estimates that are formally published in November and February each year (Minnesota Statutes 16A.103). The Governor’s biennial budget submitted in each odd-numbered year included revenue estimates for the current fiscal year and the next two biennia, or four additional years. Economic updates are issued in January, April, July and October of each year. The Economic Analysis Division, under the direction of the State Economist, serves as the formal revenue estimating group for the state of Minnesota. When the enacted budget makes changes impacted revenue, the Department of Revenue estimates the revenue change and MMB publishes the changes to the overall revenue impact.

Notes to Table 6 (continued)

Missouri	There is no official name of the consensus forecast group, which consists of staff from the budget office, the House of Representatives, the Senate, and a professional from the University of Missouri-Columbia. Consensus revenue forecasting with the legislature has been the practice most years since 1987, but is not required by statute. While the budget office revises the working revenue estimate, it is not usually considered the “official” estimate if a consensus was reached for that fiscal year. In some years, the budget office, Governor and legislature do revise the “official” estimate.
Montana	Formal Revenue Estimate would only be revised at the next legislative session, not in the interim. A three year revenue estimate is adopted each legislative session including the current fiscal year and the upcoming biennium.
Nevada	Economic Forum hears revenue forecasts from Legislative and Budget economists and major revenue collecting agencies before determining a General Fund revenue forecast. http://leg.state.nv.us/NRS/NRS-353.html#NRS353Sec226
New Jersey	The Office of Revenue and Economic Analysis and Office of Management and Budget collaborate to provide revenue estimates. Official revenue estimates are made for both the current fiscal year and the budget fiscal year. The Governor formally certifies the revenue estimates per the New Jersey State Constitution.
New York	New York State uses a consensus revenue forecast process to provide a common agreement on tax receipts as a precursor to legislative deliberations on the Executive Budget proposal. The consensus economic and revenue forecasting process is conducted by the chairperson and ranking minority member of the State Senate Finance Committee, the chairperson and ranking minority member of the State Assembly Ways and Means Committee and the Director of the Budget. If the Governor and the Legislature fail to reach consensus, the State Comptroller is required to issue a binding forecast on tax receipts as a precursor to legislative deliberations. Following legislative deliberations and an enacted budget agreement, the Division of the Budget is responsible for issuing the State’s Financial Plan, including preparation of the State’s economic forecast and official financial projections for receipts and disbursements.
North Dakota	Office of Management and Budget produces forecast in cooperation with the ND State Tax Commissioner and Moody’s.
Ohio	The Office of Budget and Management and the Department of Taxation jointly prepare revenue estimates.
Oklahoma	State Board of Equalization formally proposes a forecast by the Office of Management and Enterprise Services and the Tax Commission. Board of Equalization, with staff support from OMES, approves the revenue estimate for the Governor’s Budget. Budget agency only revises estimates in a mid-year shortfall. Revenue estimates are binding on the Governor’s budget and enacted. However, the Governor and Legislature can propose/enact increases/decreases of revenue. Under the Open Records/Meeting Act, revenue estimates are “published”.
Oregon	Revenue agency = Office of Economic Analysis
Pennsylvania	The creation of the Independent Fiscal Office (IFO) in 2010 has provided an additional revenue estimate against which Department of Revenue estimates can be assessed. Since the

Notes to Table 6 (continued)

IFO was established, the Department of Revenue estimates have remained the source of the commonwealth's official revenue estimate.

Rhode Island	The Council of Economic Advisors was created during the 2013 session of the General Assembly.
South Carolina	1st forecast is on/before November 10; 2nd forecast is on/before February 15. Additional revisions may be made after the February forecast if the BEA determines that economic conditions have changed.
South Dakota	The first revenue estimate is coordinated with the release of the Governor's Recommended Budget for the upcoming fiscal year. Those estimates are then revised and adopted in March during legislative session. Finally, a third revenue estimate is performed in July to review revenue estimates as adopted in March.
Utah	There isn't a formal name for the consensus revenue groups; which includes Governor's Office of Planning and Budget, Office of the Legislative Fiscal. The economic indicator projections used in the consensus process are formed through the state's Revenue Assumptions Working Group (RAWG), which is comprised of state economists and field experts from the Governor's Office of Planning and Budget, Office of the Legislative Fiscal Analyst, Utah State Tax Commission, Utah Department of Workforce Services, and the University of Utah, among other representatives. The Governor's Office of Planning and Budget, the Office of the Legislative Fiscal Analyst, and Utah State Tax Commission all use the same RAWG indicators for the estimates that go into the consensus calculations.
Vermont	The Emergency Board, chaired by the Governor and comprised of legislative leaders from both chambers. There is no Council of Economic Advisors; each branch utilizes contracted professional economic services firms to provide their respective forecasts, which are then reconciled as part of the Emergency Board process.
Virginia	Revenue estimates are provided for the two years of the budget cycle being presented to or amended by the General Assembly and an additional 4 years of revenue projections are included with these projections for a total of 6 years.
Washington	For the state's General Fund, the official revenue estimates for currently authorized revenues are done by the Economic and Revenue Forecast Council. For accounts not estimated by this body, revenue estimates are done by the administering agency and the budget agency. In the case of major funds, such as the Motor Vehicle Account, legislative staff are also part of the revenue estimating work group.
West Virginia	Revenue estimates are made in January except for year following gubernatorial election, then revenue estimates are made in February.
Wisconsin	Revenue agency revises estimates after budget enactment for current biennium in November 20th Report. Legislature revises estimates in each January and in April/May of odd years.
Wyoming	The group that revises the formal revenue estimate is the CREG.
District of Columbia	The Chief Financial Officer convenes panels of experts to advise on revenues and the economy, but there is no statutory council of economic advisors in the District of Columbia.

Requirements, Authorities and Limitations

This chapter addresses gubernatorial authority in the budget process, including veto authority, balanced budget requirements, limits on authorized debt and debt service, and tax and expenditure limitations.

Gubernatorial Budget & Veto Authority (Tables 7–8)

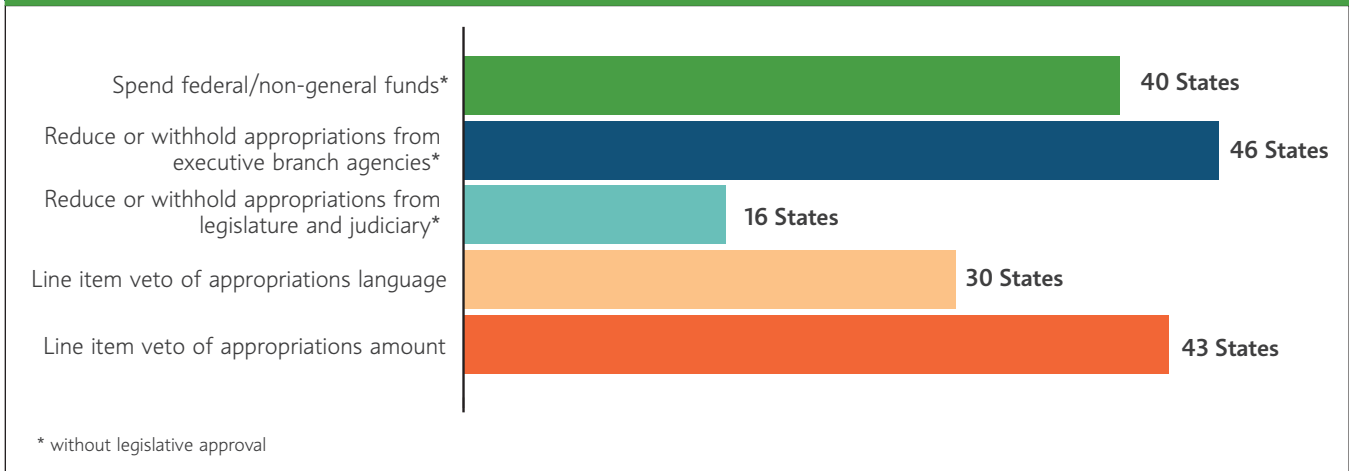
The extent of a governor’s authority in the budget process varies among states as outlined in **Table 7**. The executive budget office provides state agencies with funding level request targets in 33 states, either routinely or on an as-needed basis depending on state fiscal conditions. In 40 states, the executive branch is authorized to spend unanticipated federal and other non-general funds without special legislative approval; included are states where the legislature routinely allows for this authority in annual appropriations bills. In most of these states, there are some restrictions on this authority. In the footnotes following **Table 7**, a number of states also provided explanations of the process used to obtain legislative approval to spend unanticipated funds, which vary considerably by state.

In nearly all states (46), the executive branch can reduce or withhold appropriations from agencies within the executive branch under certain conditions. Thirty-seven states reported having this authority in the event of an estimated or actual revenue shortfall, 18 states said this authority is available due to prior conditions placed upon an appropriation, and 13 states said the ability to withhold or reduce appropriations is at the discretion of

the executive branch. Some states also reported having this authority in cases of overspending or if federal funds become available that can replace certain general fund appropriations. In most cases, the executive branch can only withhold appropriations from executive branch agencies; only 16 states said that the executive branch also has the authority to reduce or withhold appropriations from legislative and/or judicial branch agencies.

Gubernatorial veto authority, outlined in **Table 8**, serves as another lever of executive budget power. The most common form of line-item veto authority that governors may be equipped with is the ability to veto appropriations amounts, with 43 states reporting that their governors have this authority. Thirty states said their governors have line-item veto power over appropriations language. Additionally, 11 states said their governors have amendatory veto power over legislation, meaning that they have the ability to return a bill to the legislature with recommendations for amendment(s); 12 states said that the governor has reduction veto power, or the ability to reduce the amount of a particular line item; and five states reported other forms of line-item veto authority. In 35 states and the District of Columbia, a two-thirds vote in the legislature is required to override the governor’s veto, while seven states require three-fifths elected and one state requires three-fourths elected. In seven states, only a majority elected vote is required to override the governor’s veto, effectively rendering the veto authority less powerful.

Figure 5: Gubernatorial Budget Powers



Balanced Budget Requirements (Table 9)

As shown in **Table 9**, all states but one, plus the District of Columbia, reported having a constitutional or statutory requirement to balance their operating budget in some form. These requirements come in a variety of forms and strengths. The governor is required to submit a balanced budget in 45 states, the legislature is required to enact a balanced budget in 44 states, and the budget signed by the governor is required to be balanced in 41 states. Additionally, 35 states reported that they are required to execute a balanced budget at year-end — that is, they are not permitted to carry over a deficit. Among the states that are permitted to carry over a deficit, sometimes this ability is restricted to certain circumstances, and some of these states are required by law to address the deficit in the subsequent budget cycle; these circumstances and requirements are explained further in notes following the table. Some states reported they are not required to execute a balanced budget in a given fiscal year provided they have a sufficient prior-year balance to make up for the deficit. At least one biennial state noted that they may carry over a deficit at the end of the first fiscal year of the budget cycle provided they achieve balance by the close of the biennium. Only one state (Vermont) reported having no legal requirement for the state to have a balanced budget, though the state also reported that a deficit has never been carried over in practice.

Debt Limits (Table 10)

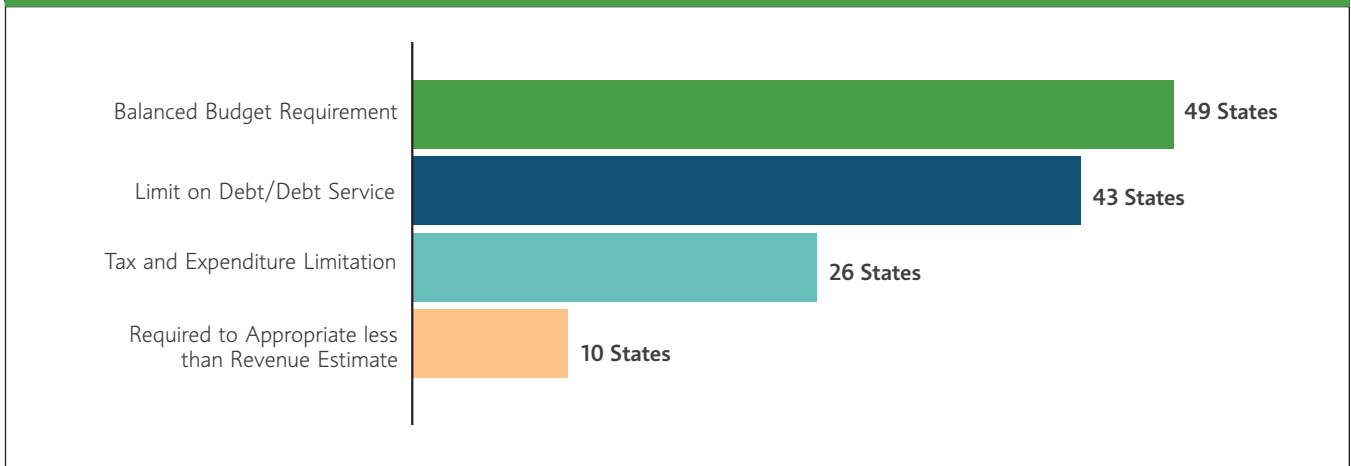
State debt is typically issued in order to finance capital projects and other expenditures that will serve to benefit taxpayers over a long period of time. **Table 10** describes policies that states have in place to limit levels of authorized debt and debt service. Policies to limit total outstanding authorized debt are more common, with 40 states having such a policy in place. Meanwhile, 29 states reported having a policy in place to limit debt service, and in many cases these limitations are tied to state revenue. Twenty-six states reported having policy limits on both authorized debt and debt service, while eight states reported not having any legal limits. These debt limits vary considerably in how they are structured and how restrictive they are in nature, and may sometimes apply only to general obligation debt.

Twenty-seven states reported publishing a debt affordability document or debt capacity analysis; the names of those documents follow the table.

Tax and Expenditure Limitations (Table 11)

Tax and expenditure limitations (TEs) restrict the overall level or growth rate of government revenues or spending. As shown in **Table 11**, 26 states have at least one TEL, which may be constitutional or statutory. Among these, nine have TELs that were created by a ballot initiative. Many of these limitations are tied to growth in state personal income, population and/or inflation.

Figure 6: Limitations on State Budgets



The number of votes required to override a state’s TEL varies from majority elected to three-fourths elected, while several states reported only a vote of the people as able to override the TEL. In addition to TELs, 10 states reported having a legal requirement to appropriate less than the official revenue estimate; for example, the state may only appropriate 98 percent of estimated revenues. These requirements are further explained in

notes following the table. In addition to TELs and requirements to appropriate less than the revenue estimate, another way state laws restrict budget growth is by requiring a supermajority vote in the legislature to pass a tax or revenue increase. Fourteen states reported needing at least three-fifths elected votes to pass a tax increase, while one state requires a vote of the people for any tax or revenue increase.

Table 7: Gubernatorial Budget Authority and Responsibility

State	Agencies given funding level request targets	Unanticipated federal and non-general funds		Executive branch can reduce or withhold appropriations from executive branch agencies under certain conditions	The authority to reduce or withhold appropriations extends to the legislative and/or judicial branches	Conditions for reducing or withholding appropriations			
		Executive branch can spend without legislative approval***	Restrictions on spending without legislative approval			Based on an estimated or actual revenue shortfall	Due to prior conditions placed upon an appropriation	At the discretion of the executive branch	Other
Alabama		X	X	X		X	X	X	
Alaska*	X	X	X	X	X	X	X		
Arizona*				X					
Arkansas*		X	X	X	X	X			
California*		X		X			X		
Colorado*	X	X	X	X		X			X
Connecticut*		X		X	X				X
Delaware*	X							X	
Florida*		X	X	X	X	X	X		
Georgia	X	X		X		X	X	X	
Hawaii*	X	X		X		X			X
Idaho*		X	X	X		X	X		
Illinois	X	X		X		X	X	X	
Indiana	X	X	X	X				X	
Iowa*		X		X		X			
Kansas*	X	X		X	X	X	X		
Kentucky		X		X		X	X		
Louisiana*				X	X	X			
Maine	X	X	X	X		X			
Maryland*	X	X	X	X	X	X		X	
Massachusetts*	X	X		X		X			
Michigan*	X								
Minnesota	X		X	X	X	X			
Mississippi*		X		X	X	X			
Missouri*				X		X			
Montana*	X	X	X	X		X	X	X	X
Nebraska*		X		X	X	X	X	X	
Nevada*	X	X	X	X		X			
New Hampshire*		X	X	X		X	X		X
New Jersey*	X	X	X	X	X	X		X	
New Mexico	X	X	X	X		X	X		
New York*	X			X		X	X	X	X
North Carolina	X	X	X	X	X	X	X		
North Dakota	X	X	X	X		X			
Ohio*	X	X	X	X					X
Oklahoma*		X	X	X	X	X			
Oregon*	X		X	X					
Pennsylvania	X	X	X	X				X	
Rhode Island	X	X		X		X			
South Carolina*	X	X	X	X	X	X			
South Dakota									
Tennessee*	X			X		X			
Texas*	X	X							
Utah	X	X	X	X		X	X	X	
Vermont*	X	X	X	X					X
Virginia*	X	X	X	X		X	X		
Washington*		X	X	X		X	X		
West Virginia*	X	X	X	X		X			
Wisconsin*	X	X	X	X	X			X	
Wyoming*		X	X	X	X	X			
Totals	33	40	29	46	16	37	18	13	8
District of Columbia*	X	X	X	X	X	X	X	X	X

* See Notes to Table 7 on page 54.

** See explanations of how legislative approval is obtained for unanticipated funds on page 51.

*** States where general authority to spend such funds is typically granted in legislation were advised to answer "yes".

Table 7: Additional Details and Notes

Process for the Executive Branch to Obtain Legislative Approval for Spending Unanticipated Funds

Alabama	There is language in the annual appropriation bill allowing agencies the ability to spend unanticipated federal funds. There is no authority, however, to allow the expenditure of unanticipated legal settlement funds.
Alaska	Only in extreme circumstances such as disasters can the Governor spend beyond what is appropriated. In this case it must be identified in statute as a power of the office. Federal and other non-general fund receipts may be approved outside of session through the Legislative Budget and Audit committee.
Arizona	For appropriated funds, it requires an act of the legislature.
Arkansas	In the event agencies receive additional funding beyond authorized appropriation levels, there is a mechanism they are able to utilize called a Miscellaneous Federal Grant or MFG. The appropriation of funds will be reviewed and/or approved by the subcommittee on Performance Evaluation and Expenditure Review (PEER). PEER subcommittee meetings are generally held on a monthly basis.
Colorado	Grant funds determined to be “custodial” in nature are not subject to legislative appropriation. This encompasses most federal grants and some private grants. If the enabling statutes for executive departments do not allow for the acceptance and expenditure of custodial funds, however, they must go through the regular and/or supplemental budget processes to receive legal authority to expend unanticipated funds.
Delaware	All applications for the expenditure of federal funds must be approved through the Delaware State Clearinghouse Committee, comprised of legislative and executive branch representatives.
Georgia	The executive branch can only authorize the expenditure of unanticipated funds that are received directly by state agencies. Unanticipated funds deposited into the state’s General Fund can only be spent if authorized through an appropriation act. Otherwise, these funds are lapsed to the Revenue Shortfall Reserve at fiscal year end.
Idaho	Must be non-state funds that were not anticipated when the budget was set by the legislature.
Illinois	Seek supplemental appropriation authority from the legislature.
Indiana	Authority is granted to augment many non-GF appropriations based upon the amount of available revenue.
Iowa	For each fiscal year, the legislature as part of their budget process, passes language which allows each state department to spend unanticipated federal funds, grants, and other applicable funds for the purposes for which they were received.

Kansas	Agency asks Division of the Budget for an Executive Directive (ED). DOB makes recommendation to Governor. If Governor issues ED it is filed with the Secretary of State.
Kentucky	Kentucky has a statute that permits the Executive branch to increase the appropriation from unanticipated Federal and Restricted Funds within certain procedures.
Louisiana	The unanticipated funds have to be both recognized as revenue and then appropriated. The Revenue Estimating Conference (REC) has to recognize this revenue, then the appropriation must be approved by both the Commissioner of Administration and the Joint Legislative Committee on the Budget (JLCB). REC meets periodically and as needed. JLCB meets monthly.
Maine	Increases in Other Special Revenue Funds accounts, internal service fund accounts and enterprise funds, except the State Lottery Fund and Dirigo Health Fund, may occur if failure to approve would have a detrimental impact on current programs, and if the funds are expended in accordance with current statute. The expenditure of unanticipated federal funds may be authorized for a period not to exceed 12 calendar months unless such federal funds are approved by the Legislature.
Maryland	The legislative branch has the ability to review and comment when the executive branch is proposing to increase special, federal or higher education funds in excess of \$100,000. This ability to review and comment also applies to certain reimbursable funds between agencies.
Michigan	Boilerplate included in appropriations bills authorizing capped or unlimited authority to receive and expend additional funds; request legislative transfer of authorization; request supplemental.
Minnesota	In Minnesota, Minnesota Management and Budget requests (on behalf of agencies) authority to spend unanticipated federal funds to the Legislative Advisory Council which is made up for House and Senate members.
Missouri	The Governor can recommend supplemental appropriations. Supplemental appropriations must be approved by the legislature.
Montana	Statutory guidelines exist for the conditions and certifications related to the appropriation and expenditure of unanticipated federal or private funds.
Nevada	Federal and special funds can be revised during the interim through a work program that is approved at the Interim Finance Committee. Nevada's biennial Legislature generally goes 20 months between sessions. In the interim between sessions, Budget forwards requests to spend unanticipated funds to Legislative fiscal staff, and decisions are made periodically when the Legislative money committees meet jointly as the Interim Finance Committee.
New Hampshire	Requests for authorization of additional spending resulting from unanticipated availability of funding may be made for amounts under \$100,000 to the Governor and Executive Council and for all amounts above that level to the Joint Fiscal Committee of the General Court and the Governor and Executive Council.
New Jersey	Generally, the Executive must ask the Legislature to enact supplemental appropriations or to approve transfers of excess budget authority from other appropriations when federal grants exceed the original appropriation. Unanticipated non-federal receipts are appropriated for their designated purpose once collected; however, the Executive may also ask the

Legislature to provide budget authority based on an estimate of those receipts before they are collected.

North Carolina	The Governor may spend unanticipated funds up to 3 percent of the certified budget without legislative approval. If the over expenditure would cause a department's total requirements for a fund to exceed the department's certified budget for a fiscal year for that fund by more than three percent (3%), the Director shall consult with the Joint Legislative Commission on Governmental Operations prior to authorizing the over expenditure.
North Dakota	The Emergency Commission (comprised of the Governor, Secretary of State, Chairs of the House and Senate Appropriation Committees, and majority leaders in the House and Senate) can authorize spending of unanticipated federal and special funds without legislative approval.
Oklahoma	In some cases the Legislature passes limits bills, placing budget and expenditure limits on certain programs or spending items.
Oregon	The Executive Branch can make a request to the Legislature, when in full session, or the Legislative Emergency Board to increase expenditure authority during the interim between sessions.
Pennsylvania	The Governor may spend federal funds without legislative approval for natural disasters, civil disobedience, or in an emergency to avoid substantial human suffering.
Rhode Island	The State Budget Office can authorize the spending of new federal grants or other funding sources during the fiscal year, but all changes in spending authority would be made official through the annual legislative budget process.
South Carolina	Can spend unanticipated federal funds without legislative approval generally with no restrictions, but cannot spend Other Funds without approval. For Other Funds — Executive Budget Office must notify the joint legislative Other Funds Oversight Committee for approval.
Tennessee	Agencies send revenue expansion requests (non-general fund) to the Budget Office who sends them to the House and Senate Finance Chairs for approval and inclusion in the appropriations bill.
Utah	Certain restricted funds or dedicated credits (certain types of fee revenue) may be expended up 25 percent above the authorized amount. Federal funds are subject to differing levels of approval, depending on the dollar amount. Federal funds approval may occur during a legislative session (\$10 million or more), at monthly legislative Executive Appropriations Committee (\$1 million to \$10 million), or by the Governor or Governor's designee, with reporting to the Legislature (under \$1 million).
Vermont	The executive branch can accept a donation or a grant with the approval of the Secretary of Administration, the Governor, and the Legislative Joint Fiscal Committee (a committee that consists of the Chairs of the money committees and three legislators from each legislative body with at least one from each body that represent each major political party).
Virginia	The Governor can spend unanticipated non-general funds (fees and federal funds) without legislative approval. The Governor cannot reduce appropriations without legislative approval, but can withhold allotments. Budget reductions without legislative approval are limited to a maximum reduction of not more than a cumulative 15 percent.

West Virginia	Statute provides method for agencies to request increased spending authority for expenditures of unanticipated revenues when the Legislature is not in session. Agencies may only request increases for programs already in place and not for new programs. A letter of explanation is submitted to the Legislature for review (for 2 weeks) for those currently established programs needing increases.
Wisconsin	Unanticipated funds can be spent without legislative approval in limited situations.
Wyoming	B-11 process
District of Columbia	If a federal grant is in the approved budget and the award level is higher than budgeted, agency can spend higher amount. For a new federal grant not in the approved budget, agency needs legislative authority. For new local revenues, the Mayor sends a supplemental budget request to the Council, which marks it up and approves it. Upon Mayor's signature, the supplemental budget must go to Congress, either for notification or for actual approval, depending on the nature of the supplemental.

Notes to Table 7

Alaska	Governor can withhold or reduce appropriations only if the spending is "factually impossible" AS 37.07.080d.
Arizona	Cabinet agencies are guided in developing budget requests, but are not given targets. Depends on the type of fund being used. Unanticipated federal money can be expended at will. Unanticipated money in state funds where the funds are statutorily established as continuously appropriated, can be expended at will. Unanticipated money in state funds that are statutorily subject to annual appropriation can only be expended if included in the annual appropriation. While the Governor cannot reduce appropriations without an act of the legislature, availability of a portion of appropriations can be withheld until near the end of the year to allow time for the legislature to reduce appropriations.
Arkansas	If an agency's appropriation level exceeds its funding level, a hold or "block" is placed on the excess appropriation in the states accounting system. This can be changed if funding later becomes available.
California	The Administration has the authority to spend unanticipated funds from federal and other non-state sources. There are certain reporting requirements.
Colorado	May withhold or reduce appropriations due to overexpenditures.
Connecticut	The Governor may identify an aggregate amount by which funds are rescinded for each branch, but the leaders of the Legislative and Judicial branches can determine which specific appropriations are to be reduced in order to achieve their reduction. Appropriations can be withheld or reduced based on Governor's determination of a "change in circumstances."
Delaware	The authority of the OMB director applies to the ability to reduce expenditures, not appropriations.
Florida	The executive branch can spend unanticipated funds without legislative approval only under a declared state of emergency pursuant to ss. 252.36 and 252.37, F.S.. The executive branch can withhold appropriations with legislative concurrence.

Notes to Table 7 (continued)

Hawaii	Unanticipated federal and trust funds, and certain special and revolving funds may be expended without legislative authorization, as provided by law. The Director of Finance can modify or withhold planned expenditures if the expenditures are greater than those necessary to execute the program at levels authorized by the Governor or Legislature.
Idaho	Any holdbacks applied to the legislative or judicial branch require permission by those branches in writing. The Governor has the authority to issue a holdback order if he anticipates expenditures will exceed revenues for the fiscal year.
Iowa	Under Iowa Code 8.31, the Governor has the ability to enact an across the board reduction of appropriations when it is determined that a fund is estimated to have a ending negative balance. This just applies to Executive Branch agencies, not the Judicial or Legislative Branches.
Kansas	Division of the Budget issues allocations in the summer to state agencies with SGF or specific other state funds to limit their base budget request. Agencies use that to build their base budget request. The Governor has authority under appropriation language to sign executive directives that authorize agencies to spend federal grants not accounted for in the budget process. Regarding withholding appropriations, Governor has power to do allotments in certain conditions and through proviso language in the appropriation bill. This authority extends to the legislative and judicial branches through proviso language, but not through allotments.
Louisiana	The funding level targets are as needed and not a part of the official budget request submissions. In the event of a midyear deficit, the Commissioner of Administration may reduce appropriations for up to three percent of the aggregate of the total appropriation for a budget unit. In the event the total State General Fund has been reduced by at least 0.7%, along with approval by the JLCB, the Commissioner may reduce up to 5% of State General Fund and Dedicated Funds.
Maryland	A mid-year reduction of up to 25% of an appropriation is subject to approval of the Board of Public Works, whose three voting members are comprised of the State Treasurer, State Comptroller and Governor. The legislative branch can put restrictions on and/or withhold appropriations through budget bill language.
Massachusetts	For federal grant funds, see G.L. c. 29 § 6b. For non-general/special funds, certain “budgeted funds” are subject to appropriation; non-budgeted special revenue funds may be spent without further appropriation. A list of these funds is included in the Commonwealth’s Statutory Basis Financial Report: https://www.macomptroller.org/sbfr/
Michigan	There are both constitutional and statutory restrictions on executive branch authority to make reductions, involving approval by both Senate and House Appropriations Committees.
Mississippi	See §27–104–13 for authority to reduce or withhold appropriations from legislative or judicial branches.
Missouri	Except for appropriations that stand appropriated, no funds may be paid from the state treasury without an appropriation.
Montana	Other: If federal funds are received for a function that has already been funded by the general fund, the general fund appropriation must be reduced by a like amount.

Notes to Table 7 (continued)

Nebraska	Executive branch cannot reduce appropriations, but can control allotment of the appropriations (how much of the appropriation can be spent and when).
Nevada	Federal and special funds can be revised during the interim through a work program that is approved at the Interim Finance Committee. Interim Finance Committee http://leg.state.nv.us/Interim/77th2013/Committee/Interim/IFC/?ID=1 . See NRS 353.225 for conditions under which the governor can reduce or withhold appropriations.
New Hampshire	Should economic conditions arise that create the potential for revenues or end of year lapses to be short of the year's budget plan/lapse estimate, the Governor may seek, through Executive Order, authorization to reduce appropriations to maintain a balanced budget. That Executive Order must be approved by the Joint Fiscal Committee of the General Court.
New Jersey	Under certain conditions specified in the annual Appropriations Act, the OMB Director can, without further legislative approval, enact supplemental appropriations or approve transfers of excess budget authority from other appropriations when federal grants exceed the original appropriation.
New York	<p>Special emergency appropriations are enacted each year for the purpose of unanticipated expenses. Other — Appropriations may be reduced or withheld if actual disbursements are more than estimated disbursements, by a certain percentage, as measured at different points in time. The FY 2021 Enacted Budget granted the Budget Director the authority to reduce aid-to-localities appropriations and disbursements by any amount needed to achieve a balanced budget, as estimated by DOB. The budget would be deemed out of balance for the fiscal year, and the Director's powers are activated, if actual State Operating Funds tax receipts are less than 99 percent of estimated tax receipts, or actual State Operating Funds disbursements are more than 101 percent of estimated disbursements, as measured at three points during the year (April 1–30, May 1–June 30, and July 1–December 31). Upon identification of an imbalance, the Budget Director is authorized to transmit a plan to the Legislature identifying the specific appropriations and cash disbursements that would be reduced. The Legislature would then have ten days to adopt, by concurrent resolution, its own plan for eliminating the imbalance. If no plan is adopted, the plan submitted by the Budget Director would take effect automatically.</p> <p>In addition, FY 2021 Enacted Budget included legislation authorizing the Budget Director to withhold all or some of specific local aid payments during FY 2021 if the budget is deemed unbalanced and if the Budget Director deems, in his sole discretion, that such withholding is necessary to respond to the direct and indirect economic, financial, and social effects of the COVID–19 pandemic.</p>
Ohio	Ohio law permits the spending of unanticipated funds without legislative approval. However, the authority to spend these funds must generally be approved by the State Controlling Board whose voting members are also members of the General Assembly. The Governor may issue an Executive Order to reduce or withhold appropriations.
Oklahoma	When the state experiences revenue failure appropriations to agencies can be cut to maintain a balanced budget.
Oregon	Agencies are given funding level request targets sometimes, depending on the administration and budget environment. The Department of Administrative Services has the authority

to reduce allotments in the case of revenue shortfalls (ORS 291.232). Reductions must be made to appropriations by the same percentage and may only be made by an amount to cover the shortfall and not more.

Restrictions depend on the level of the appropriation. An entire appropriation cannot be eliminated without legislative approval. Some appropriations are at the program level, while others are at the agency level. The Governor’s allotment reduction authority pertains only to Executive Branch agencies that are statutorily subject to allotments. The Legislative and Judicial branch agencies, the State Treasurer, the Secretary of State, Semi-independent agencies, the Lottery Commission, Public Corporations, and Public Universities are exempt.

South Carolina	Certain agencies and programs are exempt from budget reductions.
Tennessee	Allotment reserves may be impounded at the beginning of the Work Program process if deemed necessary.
Texas	Executive branch can spend unanticipated funds with notification to the Legislature.
Vermont	See 32 VSA 705 (Allotments). Language is unclear, but presumably does not apply to Leg or Jud branches. May reduce or withhold appropriations solely for the ministerial purpose of managing the State’s financial accounts.
Virginia	Administratively approved appropriation increases cannot be used to create new programs or alter program cost factors without General Assembly approval.
Washington	When an agency receives an award of unanticipated funding, before spending that funding, the agency must request spending authority for those funds. This is done by submitting an allotment (spending request) to the Office of Financial Management. OFM must wait 10 business days, to allow legislative fiscal staff to ask questions or to express concerns about the request. If no concerns are voiced, OFM is permitted to approve the spending request. The exception to this procedure is, during any legislative session, legislative fiscal staff must give express permission for this type of funding request.
West Virginia	The Governor has the ability to reduce appropriations (expenditures) if it is determined that the amounts appropriated would create an overdraft of the General Fund.
Wisconsin	Regarding whether authority extends to legislative and judicial branches — there is an “emergency-only” provision in s. 13.101(6), Wis. Stats.
Wyoming	Restrictions on budget reductions without legislative approval: 10 percent of the total for programs, 5 percent of the total for agencies.
District of Columbia	“At discretion of the executive branch” means the Chief Financial Officer’s authority to take measures to keep the District’s budget in balance relative to the CFO’s binding revenue estimates. Other conditions for the executive branch withholding or reducing appropriations would have to be authorized in the budget act.

Table 8: Gubernatorial Veto Authority

State	Appropriations amounts	Appropriations language	Line-item veto of legislation			Votes to override veto
			Amendatory veto	Reduction veto	Other	
Alabama*	X	X	X	X		Majority elected
Alaska*	X	X				Three-fourths elected
Arizona*	X	X				Two-thirds elected
Arkansas	X	X	X	X		Majority elected
California	X	X				Two-thirds elected
Colorado*	X	X				Two-thirds elected
Connecticut	X					Two-thirds elected
Delaware	X					Three-fifths elected
Florida*	X				X	Two-thirds elected
Georgia	X	X				Two-thirds elected
Hawaii*	X			X		Two-thirds elected
Idaho*	X	X			X	Two-thirds elected
Illinois	X		X	X		Three-fifths elected
Indiana						Majority elected
Iowa	X	X				Two-thirds elected
Kansas	X	X				Two-thirds elected
Kentucky	X	X				Majority elected
Louisiana	X	X				Two-thirds elected
Maine*	X		X	X		Majority elected
Maryland*						Three-fifths elected
Massachusetts	X	X	X	X		Two-thirds elected
Michigan*	X	X				Two-thirds elected
Minnesota*	X	X				Two-thirds elected
Mississippi*	X	X				Two-thirds elected
Missouri*	X	X				Two-thirds elected
Montana*	X	X	X			Two-thirds elected
Nebraska	X			X		Three-fifths elected
Nevada*						Two-thirds elected
New Hampshire						Two-thirds elected
New Jersey*	X	X	X	X	X	Two-thirds elected
New Mexico	X	X				Two-thirds elected
New York*	X	X				Two-thirds elected
North Carolina*						Three-fifths elected
North Dakota	X	X				Two-thirds elected
Ohio*	X	X			X	Three-fifths elected
Oklahoma	X	X	X			Two-thirds elected
Oregon	X					Two-thirds elected
Pennsylvania	X					Two-thirds elected
Rhode Island*			X			Three-fifths elected
South Carolina	X					Two-thirds elected
South Dakota	X					Two-thirds elected
Tennessee	X			X		Majority elected
Texas	X		X			Two-thirds elected
Utah	X	X				Two-thirds elected
Vermont						Two-thirds elected
Virginia*	X	X				Two-thirds elected
Washington	X	X				Two-thirds elected
West Virginia	X	X		X		Majority elected
Wisconsin	X	X		X	X	Two-thirds elected
Wyoming	X	X	X	X		Two-thirds elected
Total	43	30	11	12	5	
District of Columbia*	X	X	X			Two-thirds elected

* See Notes to Table 8 on page 59.

Table 8: Additional Details and Notes

Notes to Table 8

Alabama	The governor may veto the bill entirely or offer executive amendments. The legislature may accept the amendments or may pass the original bill again with a majority vote, causing it to go into effect without the governor's signature. The governor has line-item veto if the Legislature is still in session. In 2008, the governor used his line-item veto authority to veto language that created a conditional appropriation. Whether that veto is a constitutional exercise of the governor's authority is currently (October 2008) the subject of litigation between the legislature and the governor. Source: National Conference of State Legislatures, November 2008
Alaska	Item veto of appropriation language only may be used as a reduction of an amount but not changes to conditional and intent language added by the legislature.
Arizona	Governor can item veto appropriation amounts as long as the bill has more than one appropriation. Can item veto appropriations language, as long as the language meets the court-established definition of an appropriation: a determinable amount, for a set purpose, for a specific period of time.
Colorado	The Governor has the authority to veto line items in the general appropriations bill and supplemental appropriations bills. In past years, governors have vetoed appropriations language. It is important to note that this line-item veto power is only for general and supplemental appropriations bills — it does not apply to most legislation.
Florida	Other: The Governor is authorized to veto an appropriation in a substantive bill.
Hawaii	Governor may veto judicial and legislative appropriations bills only in their entirety.
Idaho	Intent language is typically tied to an appropriation and without line-item vetoing an entire fund in a program across all object codes, it's not overly effective. Other: Governor can veto intent language or a specific programmatic appropriation, however, neither is commonplace.
Maine	1) Line-item veto of appropriations amounts requires a majority of the elected membership to override. 2) If the Governor vetoes a bill, it is returned to the House of origin where a two thirds vote of the members present and voting in both the Senate and the House is required to override the veto.
Maryland	The Governor has no veto authority over the operating budget bill. It becomes law immediately after it has been passed by both houses of the General Assembly without further action by the Governor. The Governor, however, may veto items in supplementary appropriations bills, including the Capital budget bill.

Notes to Table 8 (continued)

Michigan	The Michigan Constitution provides “the governor may disapprove any distinct item or items appropriating moneys in any appropriations bill.” An item in an appropriations bill contains the subject and the amount of an appropriation. The appropriation bill may contain one or more items. The line item may be a single line or contained in a numbered paragraph of an appropriations bill. The item must set apart a specific portion of money. (Attorney General Opinion No. 6399, November 13, 1986). In addition, language in an appropriations bill that does not specify the exact amount of the appropriation for a particular purpose is a valid exercise of the Governor’s veto authority if the language sets apart a specific portion of the money to be ascertained (i.e. calculated) on a date prior to payment as provided by law. (Attorney General Opinion No. 6929, December 30, 1996).
Minnesota	The governor can: sign the bill and it will become law; veto the bill; line-item veto individual items within an appropriations or do nothing, which at the end of the biennium results in a pocket veto. Only on appropriations bill can the governor exercise the line-time veto authority. The governor’s veto authority is outlined in the Minnesota Constitution (Article IV, Section 23).
Mississippi	Constitution Article 4 § 73. Veto of parts of appropriations bill: The Governor may veto parts of any appropriation bill, and approve parts of the same, and the portions approved shall be law.
Missouri	The Governor can veto unconstitutional language. The Governor cannot veto language to change the purpose of the appropriation.
Montana	Amendatory Veto can only be delivered while the legislature is still in session.
Nevada	The Governor can veto or sign an appropriation or other money bill only in its entirety; no line or sub-bill level veto power.
New Jersey	Other: Conditional Veto
New York	Any appropriation added to the Governor’s budget by the Legislature is subject to line-item veto. An override of the Governor’s veto requires two-thirds vote in each house of the Legislature.
North Carolina	The Governor has veto power to veto the entire package. There is no authority to veto sections of the bill.
Ohio	The governor has line-item veto authority in appropriation acts only. The item veto of selected words is only available to the governor in appropriation acts. Other: Line-item veto
Rhode Island	The Governor must veto the entire appropriations bill. There is no authority to veto sections of the act.
Virginia	The Governor may return a 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 that may or may not coincide with the way in which items are displayed in the appropriations act.
Wisconsin	Other: The Governor’s line-item veto extends to any language included in an appropriations bill.
District of Columbia	Appropriations bills are the only type of legislation for which the Mayor has line-item veto authority.

Table 9: Balanced Operating Budget Requirements

State	Balanced budget requirement	Governor required to submit balanced budget			Legislature required to pass balanced budget			Budget signed by governor required to be balanced			Executed budget at year-end required to be balanced (i.e., the state cannot carry over a deficit)**			
		C	S		C	S		C	S		C	S		
Alabama*	X	X		X	X		X	X		X	X		X	X
Alaska*	X	X		X	X		X	X		X	X		X	X
Arizona	X	X		X										
Arkansas*	X	X		X									X	X
California	X	X	X		X	X		X	X					
Colorado*	X	X	X	X	X	X	X	X	X	X		X	X	
Connecticut	X	X	X	X	X	X	X	X	X	X				
Delaware*	X	X		X	X	X		X	X	X		X	X	
Florida	X	X		X	X			X	X			X	X	
Georgia	X	X	X		X	X		X	X					
Hawaii*	X	X	X	X				X	X	X				
Idaho	X	X	X		X	X		X	X			X	X	
Illinois	X	X	X	X	X	X	X							
Indiana	X				X	X								
Iowa	X	X		X	X	X		X	X			X	X	X
Kansas*	X	X		X	X	X		X	X			X	X	X
Kentucky	X	X		X	X	X		X	X			X	X	
Louisiana	X	X	X		X	X		X	X			X	X	X
Maine	X	X	X	X	X	X	X	X	X	X		X	X	X
Maryland*	X	X	X		X	X		N/A						
Massachusetts	X	X		X	X	X		X	X			X	X	X
Michigan	X	X	X		X	X		X	X			X	X	
Minnesota*	X	X	X	X	X	X	X	X	X	X		X	X	X
Mississippi*	X	X		X	X	X		X	X	X		X	X	X
Missouri	X	X	X	X				X	X			X	X	
Montana	X	X		X	X	X						X	X	X
Nebraska*	X	X	X		X	X	X	X	X			X	X	
Nevada*	X	X		X	X	X		X	X	X		X	X	X
New Hampshire*	X	X		X	X	X		X	X	X				
New Jersey	X	X	X		X	X		X	X			X	X	
New Mexico*	X	X		X	X	X		X	X			X	X	X
New York	X	X	X		X	X		X				X		
North Carolina	X	X	X	X	X	X	X	X	X	X		X	X	X
North Dakota	X	X	X		X	X		X	X			X	X	
Ohio	X	X	X	X	X	X	X	X	X	X		X	X	X
Oklahoma	X	X	X		X	X		X	X			X	X	
Oregon	X	X	X		X	X		X	X			X	X	
Pennsylvania	X	X	X	X	X	X	X	X	X	X				
Rhode Island	X	X	X		X	X		X	X					
South Carolina*	X	X	X		X	X		X	X			X	X	X
South Dakota	X	X	X		X	X		X	X			X	X	
Tennessee	X	X	X		X	X		X	X			X	X	
Texas	X				X	X		X	X			X	X	
Utah	X	X		X	X	X		X	X			X	X	
Vermont														
Virginia*	X											X	X	
Washington	X	X		X	X	X								
West Virginia	X				X	X		X	X			X	X	X
Wisconsin*	X	X	X	X	X	X	X	X	X	X				
Wyoming	X	X	X		X	X		X	X			X	X	X
Totals	49	45	28	28	44	33	21	41	31	20		35	25	18
District of Columbia	X	X	X	X	X	X	X	X	X	X		X	X	

* See Notes to Table 9 on page 63.

** For states permitted to carry over a deficit, see additional explanations on page 62.

Code: C=Constitutional

S=Statutory

Table 9: Additional Details and Notes

Under What Circumstances Can the State Carry Over a Deficit, and What Actions (if any) Are Required by Statute or Constitution to Address the Deficit in the Subsequent Budget Cycle?

Arizona	There are no statutory and constitutional requirements to address a deficit. However, borrowing is restricted, which requires a positive cash flow for the aggregate of all state operating funds to maintain operations of the state. That is, General Fund may be in deficit, but other funds can make up for the General Fund shortfall.
California	Although the current or prior year may end with a deficit, the Governor and Legislature are required to pass a balanced budget.
Connecticut	In the event the state ends the year with a deficit, the State Comptroller is authorized to transfer funds from the Budget Reserve Fund to extinguish the deficit as part of the year-end closing process. Should balances in the Budget Reserve Fund be inadequate to extinguish a deficit, the Governor must recommend to the General Assembly a budget which not only addresses the forthcoming biennium but also extinguishes the deficit.
Georgia	The law does not specifically permit nor prohibit a deficit to be carried forward. It does not contemplate a scenario in which the Revenue Shortfall Reserve would be insufficient to meet any projected deficit.
Idaho	The only exception is for appropriations or expenditures to suppress insurrection, defend the state, or assist in the defending the United States in time of war.
Illinois	The balanced budget requirement (both in constitution and statute) only applies to appropriations, it is silent on liabilities that may be incurred for which appropriations are not provided.
Indiana	The state may carry over annual deficits but may not assume debt per the state Constitution except under narrow circumstances. There is no statutory or constitutional requirement to address the deficit in the subsequent budget cycle.
Kansas	We are not able to carry over a negative cash balance, however when you count encumbrances fund balances could show as being carried over in deficit.
Louisiana	If a mid-year deficit is not resolved within 30 days, a special session is called. If there is a deficit at the end of a fiscal year, the deficit must be resolved in the next fiscal year once the prior year imbalance is certified. This usually occurs in January after the CAFR is published. The mid-year deficit rules then apply to the prior year deficit.
Maryland	The deficit is reflected as a revenue loss for the next budget cycle, and the next budget that is introduced must be balanced with this revenue loss incorporated.

Under what circumstances can the state carry over a deficit, and what actions (if any) are required by statute or constitution to address the deficit in the subsequent budget cycle? (continued)

Michigan	The Michigan Constitution allows the amount of any surplus created or deficit incurred in any fund during the last preceding fiscal period to be entered as an item in the proposed budget and in one of the appropriation bills. The Michigan Constitution requires the Governor, upon submission of the executive budget to the Legislature, to submit any necessary legislation "...to provide new or additional revenues to meet proposed expenditures." The Michigan Constitution also requires the Governor, with the approval of the Senate and House Appropriation Committees to reduce spending authorized by appropriations whenever it appears that actual revenues for a fiscal period will fall below the revenue estimates on which appropriation for that period were based. The governor may not reduce expenditures of the legislative or judicial branches or from funds constitutionally dedicated for specific purposes. State law prescribes the executive reduction order procedures. The Michigan Constitution allows the Governor to submit amendments to appropriation bills and bills to meet deficiencies in current appropriations, referred to as "negative" supplemental appropriations.
Nebraska	The next biennial budget must re-establish a balanced budget.
New Hampshire	The statutes of the State of New Hampshire are silent in regards to dealing with this circumstance should it arise.
Pennsylvania	Pennsylvania's enacted budget is required to be balanced with projected revenue estimates. Variances in actual revenues may result in a deficit or surplus.
Rhode Island	The Rhode Island state constitution does not permit the state to borrow in excess of \$50,000 without voter approval. This has been determined to mean that the state must have a balanced budget submitted by the Governor and approved by the General Assembly. However, because the state has a "rainy day fund", the state has spent in excess of revenues received in a given fiscal year, but since the rainy day fund balance was available and no borrowing was needed to cover the excess spending, there was no violation of the state constitution. The deficit is carried into the next fiscal year, thereby requiring reduced spending to bring funding and expenditures back into balance.
South Carolina	Constitutional Provision (General Reserve): Funds may be withdrawn from the reserve only for the purpose of covering operating deficits of state government. The General Assembly must provide for the orderly restoration of funds withdrawn from the reserve from future revenues and out of funds accumulating in excess of annual operating expenditures.
Vermont	In practice, a deficit has not been carried over.
Washington	Carrying over a deficit in an account must be approved by the Director of the Office of Financial Management.
Wisconsin	The deficit must be corrected in the next fiscal year.

Notes to Table 9

Alabama	Both the Alabama Constitution and the statutes require a balanced budget for annual financial operations. In the event that revenue collections do not meet revenue projections, the Governor is required to prorate appropriations and restrict allotments to prevent an overdraft or deficit in the fiscal year for which appropriations are made.
----------------	--

Notes to Table 9 (continued)

Alaska	Balanced Budget Requirement — Alaska Statute 37.07.020(c)
Arkansas	Pursuant to Arkansas Code 19–4–304, the Chief Fiscal Officer of the State will prepare an estimate of the general and special revenues for the next fiscal year, along with comparative data for the then-current fiscal year and past fiscal year and submit the budget studies, together with his or her recommendations, to the Legislative Council and to the Governor or Governor-elect for such further recommendations as the Governor or Governor-elect may care to make. In addition, the Chief Fiscal Officer of the State will submit the annual revenue forecast to the Legislative Council by December 1 of the year preceding a fiscal session; and no later than sixty (60) days before the start of a regular session.
Colorado	The state constitution prohibits general obligation debt, and requires voters to approve other forms of debt.
Delaware	For the purposes of this series of questions the term “deficit” is construed to be a negative unencumbered cash balance at the end of a fiscal year.
Hawaii	Balanced budget is an implied requirement by the state constitution and statute. A fiscal year may end with expenditures exceeding revenues for that fiscal year, if available carryover balances from prior years are sufficient to offset the deficit and result in a positive net ending balance for the fiscal year.
Kansas	The budget signed by the governor is required to be balanced unless an exemption to the statute is included in the bill.
Maryland	The Governor does not sign the Budget Bill. It becomes law immediately after it has been passed by both houses of the General Assembly, without further action by the Governor. The budget as enacted must be balanced.
Minnesota	The state constitution limits the use of public debt. The limit implicitly requires the state to have a balance operating budget. M.S. 16A.11 Subd. 2 requires the Governor’s budget recommendation to show the balance relation between the total proposed expenditures and the total anticipated revenue.
Mississippi	No legislative approval is required for budget reductions. Statutory restriction provides up to 5 percent of general fund and non-exempt special fund agencies as selected by state fiscal officer. Required cuts exceeding 5 percent must be across-the-board.
Nebraska	Biennial Budget must balance. The first year of the biennium may end in a surplus or deficit, as long as the biennium is balanced at the end of the 2nd year of the biennium.
Nevada	Governor’s Executive Budget: “...All projections of revenue and any other information concerning future state revenue contained in the proposed budget must be based upon the projections and estimates prepared by the Economic Forum pursuant to NRS 353.228.” http://leg.state.nv.us/NRS/NRS-353.html#NRS353Sec230 Legislatively approved budget, NV Constitution Article 9 Section 6: 1. The legislature shall provide by law for an annual tax sufficient to defray the estimated expenses of the state for each fiscal year; and whenever the expenses of any year exceed the income, the legislature shall provide for levying a tax sufficient, with other sources of income, to pay the deficiency, as well as the estimated expenses of such ensuing year or two years.
New Hampshire	Biennium must be balanced, but may include the use of unexpended available fund balances from prior biennium.

Notes to Table 9 (continued)

New Mexico	Question was answered in regards to the state's general fund. Segregated funds at specific agencies may run a deficit (as often identified in audits) which are addressed through deficiency appropriations the following year.
South Carolina	If revenues are more than 3% below BEA's forecast during the fiscal year, a special session of legislature can be called to address the shortfall, or the EBO can apply mid-year budget reductions should the legislature fail to act. The following sources are applied (as needed) to eliminate any year-end deficit: 1) Pro-rata reduction of agencies' 10% carry-forward appropriations, 2) Contingency Reserve, 3) 2% Capital Reserve, and 4) 5% General Reserve
Virginia	The balanced budget requirement applies only to budget execution. The Governor is required to ensure that actual expenditures do not exceed actual revenues by the end of the appropriation period. The Governor must execute, not sign, a balanced budget.
Wisconsin	A statutory reserve requirement mandates that each budget expend less than the total available. This reserve amount increases \$5.0 million annually.

Table 10: Debt Limits

State	Policy to limit authorized debt		Policy to limit debt service		Publishes debt affordability/ debt capacity document**
	Limit?	Description	Limit?	Description	
Alabama*	X	Statutory limits.			
Alaska*			X	Based on Oil Revenues.	X
Arizona	X	Constitutional prohibition against general obligation debt of more than \$350,000. However, non-general obligation debt is not restricted by law.			
Arkansas*					
California					X
Colorado	X	General Obligation debt cannot be issued without a vote of the people, per the Colorado Constitution.	X	General Obligation debt cannot be issued without a vote of the people, per the Colorado Constitution.	
Connecticut	X	By law, general obligation debt is limited to 1.6 times General Fund tax revenue for the fiscal year, subject to some exclusions.			
Delaware*	X	New General Obligation authorizations are limited to 5 percent of projected general fund revenue.	X	See 10.4	X
Florida	X	Outlined in s.215.98 Florida Statutes.	X	Outlined in s.215.98, Florida Statutes.	X
Georgia*	X	Less than 3.5 percent debt to personal income and less than \$1,200 in debt per capita as specified in the Debt Management Plan.	X	Debt service may not exceed 10 percent of prior year net revenues per the State Constitution, but the Debt Management Plan has a maximum planning limit of 7 percent.	
Hawaii*	X	18.5 percent average of general fund revenues in past 3 years.	X	Total amount of principal & interest not to exceed debt limit.	X
Idaho*	X	Annual general obligation debt limit is \$2 million, except in cases of war and insurrection.	X	Annual general obligation debt limit is \$2 million, except in cases of war and insurrection.	
Illinois	X	Constitutional requirement that a 3/5ths vote of the legislature is required to increase the state debt limit.			
Indiana	X	Indiana's policy on debt service limits our borrowing to 12.5 percent of our annual revenues.			
Iowa*	X	The state can only issue up to \$250,000 in General Obligation debt.			
Kansas*	X	The Legislature authorizes debt by appropriation or statutory language.	X	Division of the Budget monitors agency debt levels as part of its budget review process and reports on amounts needed to repay all outstanding debt obligations.	
Kentucky			X	A policy to limit appropriated debt service to 6 percent of state funds.	X
Louisiana	X	The constitution limits the net state tax supported debt to 6 percent of the estimate of money recognized by the Revenue Estimating Conference.			X
Maine*	X	The informal policy on debt is that the debt service does not exceed 5 percent of the General Fund or Highway Fund revenues.	X	The informal policy on debt is that the debt service does not exceed 5 percent of the General Fund or Highway Fund revenues.	
Maryland	X	Net outstanding tax-supported debt should not exceed 4 percent of personal income.	X	Debt service should not exceed 8 percent of available revenues.	X
Massachusetts*	X	State finance law includes a limit on the amount of outstanding "direct" bonds; certain debt obligations are not counted, such as bonds issued to finance the Commonwealth's rail enhancement program.	X	The state budget office established a debt affordability policy in FY09, pursuant to which it has set an annual borrowing limit at a level designed to keep debt service on direct debt within 8% of budgeted revenues.	X
Michigan*					
Minnesota*	X	See notes and capital investment guideline #2.			X
Mississippi*	X	See footnote below.			X
Missouri*	X	See below.			
Montana	X	A new law passed in 2019 provides for a restriction on the state legislature to authorize the issuance of new general obligation debt paid for by the general fund when certain debt liabilities exceed a percentage cap based on Montana property values. This law is void in times of a declared emergency, and in no way impugns the full faith and credit of the State on any existing debts.	X	A new law passed in 2019 provides for a restriction on the state legislature to authorize the issuance of new general obligation debt paid for by the general fund when certain when total cumulative debt service paid for by the general fund exceeds 1.5 percent of the previous year's total general fund revenue collections. This law is void in times of a declared emergency, and in no way impugns the full faith and credit of the State on any existing debts.	

* See Notes to Table 10 on page 69.

** See names of debt affordability / debt capacity documents on page 68.

Table continued on next page.

Table 10: Debt Limits (continued)

State	Policy to limit authorized debt		Policy to limit debt service		Publishes debt affordability/ debt capacity document**
	Limit?	Description	Limit?	Description	
Nebraska*	X	The state constitution contains language that limits the authority to incur debt to the following activities and limits: Incur debt to meet deficits or a failure in revenue (<\$10,000); Incur debt relative to highways and waterways	X		
Nevada*	X	General obligation (GO) debt limited to 2 percent of statewide assessed valuation, except for protecting and preserving any property or natural resources of the state, and non-GO lease-purchase bonds.	X	The bond fund should end each of the next five years with enough for half of the next year's general obligation bond debt service payments, and project a positive fund balance for years beyond that.	X
New Hampshire					
New Jersey	X	Per the New Jersey State Constitution, voter approval is required for new debt supported by State appropriations once authorized debt amount exceeds 1 percent of total appropriations.			
New Mexico					X
New York	X	Less than 4 percent of state personal income. New debt can only be issued for capital purposes and such debt must not exceed 30 years.	X	Less than 5 percent of total receipts from all funds.	X
North Carolina*	X	The Debt Affordability Advisory Committee is required to annually advise the Governor and the General Assembly of the estimated debt capacity of the General, Highway and Highway Trust Funds for the upcoming 10 fiscal years.			X
North Dakota	X	General obligation bond limit of \$10,000,000, moral obligation bonds are not limited.	X	10 percent of 1 cent sales tax.	
Ohio*	X	The state constitution cites the limitations of debt that may be issued and, therefore, may be outstanding.	X	The state constitution limits the amount of debt service allowed.	X
Oklahoma*					X
Oregon*					X
Pennsylvania	X	Debt is limited to 1.75 times the average tax revenue for the previous 5 years.	X	Debt service guideline is not to exceed 5 percent of revenue.	
Rhode Island*	X	The Public Finance Management Board has established a policy (not a requirement) that state net tax supported debt should not exceed 4.0 percent of personal income.	X	The Public Finance Management Board has established a policy (not a requirement) that total tax supported debt service should not exceed 7.0 percent of general revenue.	X
South Carolina*	X	Generally limited to 4 percent to 7 percent of prior year's General Fund revenues.	X	Function of Debt Service.	X
South Dakota*			X	\$100,000 limit on debt.	X
Tennessee*	X	The outstanding authorized debit limit is driven by the debt service limit.	X	By statute, the debt service cannot exceed ten percent of the General Fund revenues of the previous year.	X
Texas	X		X		X
Utah	X	No more than 85 percent of the Constitutional Debt limit.	X	There is an effort to pay off bonds within 7 years and 15 years is the longest term for debt.	
Vermont*	X	Please refer to footnote.	X	Please refer to footnote.	X
Virginia*	X	Limited to 1.15 percent of the average annual revenues for the 3 years prior.	X	Limited to 5 percent of taxable general fund revenue.	X
Washington*	X	The WA Constitution limits GO debt issuance if aggregate annual debt service exceeds 9 percent of average general fund revenue for the 3 preceding fiscal years, and limits the term of GO debt to 30 years.			X
West Virginia	X	Legislative authorization.			X
Wisconsin	X	The constitution has a ceiling on the aggregate amount of GO debt the state may incur in any calendar year based on all taxable property and the state's net indebtedness.	X	Limited to 3–4 percent of revenues.	
Wyoming	X	1 percent of assessed value of taxable property.	X	1 percent of assessed value of taxable service.	
Totals	40		29		27
District of Columbia			X	Debt service expenditures (for all tax-supported debt) cannot exceed 12 percent of General Fund expenditures.	

* See Notes to Table 10 on page 69.

** See names of debt affordability / debt capacity documents on page 68.

Table 10: Additional Details and Notes

Name of Debt Affordability Document/Debt Capacity Analysis

Alaska	Alaska Public Debt
California	Debt Affordability Report - published annually by the California State Treasurer's Office
Delaware	Debt limit statement is published in the annual capital budget legislation.
Florida	State Board of Administration Annual Debt Service Report
Hawaii	State of Hawaii Debt Affordability Study
Kentucky	Referred to as the "Capital Financing Analysis" pursuant to KRS 48.180 and presented within the "Budget in Brief" document of the Governor's budget recommendation.
Maryland	Capital Debt Affordability Committee Report
Massachusetts	Capital Debt Affordability Committee Recommendations
Minnesota	Debt Capacity Report
Mississippi	Debt Affordability Study
Nevada	Debt Capacity Affordability Report - January 2019
New Mexico	contained in Executive Budget Recommendation
New York	State Financial Plan report / Capital Program and Financing Plan report.
North Carolina	Debt Affordability Study
Ohio	5 percent Debt Service Limitation
Oklahoma	State Debt Affordability Study
Oregon	Oregon State Debt Policy Advisory Commission's Annual Report
Rhode Island	Debt Affordability Study
South Carolina	State Treasurer's Annual State Debt Report
South Dakota	Debt Limitation and Management Policy
Texas	Bond Review Board Debt Affordability Study
Vermont	Annual "Capital Debt and Affordability Advisory Committee's Recommended Annual Net Tax-Supported Debt Authorization".

Name of Debt Affordability Document/Debt Capacity Analysis (continued)

Virginia	Debt Capacity Advisory Committee Report
Washington	Treasurer's Operating Statement
West Virginia	The Treasurer's Office publishes a Debt Position Report quarterly and Debt Capacity Report each year. Both are on the Treasurer's Office website under Financial Reports.

Notes to Table 10

Alabama	Voter approval is required for issuance; general obligation debt may not exceed \$750 million. (Constitution of Alabama of 1901, amendment 880).
Alaska	The Alaska Public Debt published document provides state debt capacity.
Arkansas	Amendment 20 of the Arkansas Constitution states that bonds are prohibited except when approved by majority vote of electors.
Delaware	No obligation to which the State's full faith and credit is pledged may be incurred if the maximum annual debt service payable in any fiscal year on all such outstanding obligations will exceed the State's cumulative cash balances for the fiscal year following the fiscal year in which such obligation is incurred as estimated by the Secretary of Finance. No tax supported obligation of the State and no Transportation Trust Fund debt obligation of the Delaware Transportation Authority may be incurred if the aggregate maximum annual payments on all such outstanding obligations (plus certain lease obligations described below) will exceed 15% of the estimated aggregate General Fund revenue from all sources (not including unencumbered funds remaining at the end of the previous fiscal year), plus estimated Transportation Trust Fund revenue, in both cases for the fiscal year following the fiscal year in which such obligation is incurred.
Georgia	The Debt Management Plan is adopted by the Georgia State Financing and Investment Commission annually and sets target planning ratios for current and future debt over the course of a five year projection cycle.
Hawaii	The issuance of general obligation bonds cannot exceed 18.5 percent average of general fund revenues in the past 3 years.
Idaho	The legislature may approve individual bond projects as long as they are paid off within 20 years and have been approved by a majority of the voters at a general election. In 1974, the legislature created a quasi-state entity called the Idaho State Building Authority, which is empowered to issue bonds for individual projects authorized by the state legislature.
Iowa	The state is allowed to issue revenue bonds with a specific revenue source dedicated to the debt service.
Kansas	\$1 million general obligation debt limit without voter approval
Maine	Temporary loans to be paid out of moneys raised by taxation during any fiscal year shall not exceed the aggregate during the fiscal year in question an amount greater than 10% of all monies appropriated, authorized and allocated by the Legislature from undedicated revenues to the General Fund and dedicated revenues to the Highway Fund for that fiscal year, exclusive of proceeds or expenditures from the sale of bonds, or greater than 1% of the total valuation of the State of Maine, whichever is the lesser.

Massachusetts	For more detail, please refer to the “LONG-TERM LIABILITIES — General Authority to Borrow; Statutory Limit on Direct Debt” section of the Commonwealth’s Investor Disclosure Documents: https://massbondholder.com/financial-documents/investor-disclosure-documents
Michigan	The Michigan Constitution authorizes general obligation long-term borrowing, subject to approval by the Legislature and a majority of voters at a general election. Debt may be incurred without voter approval when providing loans to school districts. The Michigan Constitution also allows the Legislature to authorize general obligation short-term notes, the principal amount of which may not exceed 15% of undedicated revenues received in the preceding year. Short term notes must be repaid within the fiscal year of the borrowing. These debt limit restrictions have resulted in the creation of several authorities whose debt is not considered a general obligation. For example, the State Building Authority (SBA) finances capital projects through the issuance of revenue bonds which are obligations of the SBA and not general obligations of the state of Michigan. The SBA is limited by state law to total outstanding debt at any one time to \$2.7 billion (referred to as the bond limit or bond cap). No policy is in place to limit debt service. However, state law has reformed the budget decision-making process by requiring the appropriation of debt service for major projects at the same time that project construction is authorized so that decisions are made concurrently.
Minnesota	Minnesota has guidelines for its debt limits on authorized principal, both issued and unissued. The guidelines are not prescribed in law, statute or the State Constitution. Guideline #1: Total tax-supported principal outstanding shall be 3.25% or less of total state personal income. Guideline #2: Total amount of principal (both issued, and authorized but unissued) for state general obligations, state moral obligations, equipment capital leases, and real estate capital leases are not to exceed 6% of state personal income. Guideline #3: 40% of general obligation debt shall be due within five years and 70% within ten years, if consistent with the useful life of the financed assets and/or market conditions.
Mississippi	SECTION 115. Paragraph 2. Neither the State nor any of its direct agencies, excluding the political subdivisions and other local districts, shall incur a bonded indebtedness in excess of one and one half (1 1/2) times the sum of all the revenue collected by it for all purposes during any one of the preceding four fiscal years, whichever year might be higher.
Missouri	The constitution requires that general obligation debt be approved by the voters. The legislature must authorize issuance of general obligation bonds, and must appropriate the first year’s principal and interest. Also, pursuant to the constitution, state debt and appropriations to the transportation department stand appropriated.
Nebraska	The state constitution contains language that limits the authority to incur debt to the following activities and limits: Incur debt to meet deficits or a failure in revenue (<\$10,000); Incur debt to repel invasion, suppression of insurrection, and defend the state in war (>\$100,000); Incur debt for highways and water retention and impoundment structures (no limit).
Nevada	https://nevadatreasurer.gov/documents/debt/Debt_Issuance_PP-2014.pdf especially pages 3–4. Article 9, Section 3 of the state constitution limits most state outstanding general obligation debt to 2% of statewide assessed valuation. State Treasurer shall conduct a debt affordability analysis on at least an annual basis as well as prior to the issuance of any new money general obligation debt [including]...A minimum ending fund balance in the

Consolidated Bond Interest and Redemption Fund at the end of each fiscal year equal to at least one half of the next fiscal year's debt service payments on its general obligation bonds (exclusive of those bonds considered to be self-supporting and paid by other available revenues) in each of the next five fiscal years. For the following fiscal years (Year #6 and beyond), a positive projected fund balance for the Consolidated Bond Interest and Redemption Fund is required. Forecasts of property taxes dedicated to bond repayment are developed with Budget, Taxation, and Legislative staff.

North Carolina	This is a policy only and the General Assembly could exceed if desired.
Ohio	The 5 percent Debt Service Limitation document is found on OBM's website.
Oklahoma	The State Treasurer's Office/State Bond Advisor publishes the debt affordability document.
Oregon	State formal policy to limit General Fund debt service to 5 percent of General Fund revenues is non-binding (advisory). Lottery Bond debt service is limited by covenants with bondholders (indentures). Constitutional, statutory and biennial legislation provisions limit new and outstanding debt by program. State Treasurer must approve amount of each transaction.
Rhode Island	https://d10k7k7mywg42z.cloudfront.net/assets/5d499bc521c79b17047b89e9/2019_DAS.pdf
South Carolina	The Constitution limits debt to 5% of the prior year's General Fund revenues. However, this may be reduced to 4% or increased to 7% by 2/3rd vote of both Houses. The current debt limit is 6%.
South Dakota	South Dakota may issue up to \$100,000 in debt. South Dakota uses created Authorities to issue bonds.
Tennessee	A maximum debt service limit and annual debt service requirement are calculated and included in the Debt Management section of the Budget Document.
Vermont	Pursuant to 32 V.S.A. § 1001, the policy of the Capital Debt Affordability Advisory Committee is to limit debt service to an amount that it deems to be prudent to authorize. The Capital Debt Affordability Advisory Committee recommends to the Governor and the Legislature the maximum annual bond issuance. Debt service is appropriated annually.
Virginia	For general obligation debt the constitution provides that no debt shall exceed an amount equal to 1.15 times the average annual tax revenue of the Commonwealth derived from taxes on income and retail sales, as certified Auditor of Public Accounts (APA), for the 3 fiscal years immediately preceding the incurring of such debt. Short term debt limit shall not exceed 30% of an amount equal to 1.15 times the average annual revenues of the Commonwealth derived from taxes on income and retail sales as certified by the APA for the preceding fiscal year, for the 3 fiscal years immediately preceding the incurring of such debt.
Washington	The State Treasurer's Office publishes the "Treasurer's Operating Statement" before any bond sale, generally twice a year, but it can be more often, if needed.

Table 11: Tax and Expenditure Limitations (TEs)

State	State has TEL	TEL description	Year TEL enacted	Created by voter initiative	Legal source		Votes required to override TEL	State required to appropriate less than revenue estimate**	Votes required to pass a tax or revenue increase
					C	S			
Alabama*								X	Majority elected
Alaska*	X	Appropriation limited to growth of population and inflation since 7/1/81	1982		X		Other		Majority elected
Arizona	X	Constitutional expenditure limit of 7.41 percent of state personal income; no tax limit	1990		X		Two-thirds elected		Two-thirds elected
Arkansas*									Three-fourths elected
California	X	The State Appropriations Limit (SAL) limits the growth in the level of certain appropriations from tax proceeds to the level of the prior year's SAL as adjusted for changes in growth factors.	1979	X	X		Vote of the people		Two-thirds elected (tax) / Majority elected (other revenue)
Colorado*	X	A. Most General and Cash Fund revenues are limited to an index of population plus inflation growth over amounts from FY 2007–08. B. Annual General Fund expenditures may not exceed five percent of Colorado personal income.	1992	X	X		Vote of the people		Vote of the people
Connecticut	X	By law, growth in appropriations is limited to the greater of the five year average increase in personal income, or the rate of inflation. Exceptions to the appropriations to be included in the growth calculation are enumerated in statute.	1992		X	X	Three-fifths elected	X	Majority elected
Delaware								X	Three-fifths elected
Florida	X	Defined in Article VII Section I(e) Florida Constitution.	1994	X	X		Two-thirds elected		Majority elected
Georgia									Majority elected
Hawaii	X	Appropriation limited to 3 year average of personal income growth.	1980		X	X	Majority elected		Two-thirds elected
Idaho	X	Ongoing appropriation limited to 5.33 percent of personal income	1980			X	Majority elected		Majority elected
Illinois*	X	General funds expenditures are limited, only from FY2012–FY2015, by a statutory cap which if exceeded would trigger a roll back of income tax rates in effect prior to Public Act 96-1496.	2011			X	Other		Majority elected
Indiana	X	A state spending cap exists in statute. Our spending is far less than what is calculated by this formula in statute.	2002			X	Majority elected		Majority elected
Iowa	X	The Governor's budget recommendation and the Legislature's enacted budget can only appropriate 99 percent of the adjusted revenues for that specific year.	1992			X	Majority elected	X	Majority elected
Kansas									Majority elected
Kentucky									Majority elected
Louisiana	X	Expenditure limit only. The limit is set at the appropriations for 1991–1992 fiscal year plus a positive growth factor every year derived from the U.S. Department of Commerce data.	1990		X		Two-thirds elected		Two-thirds elected
Maine*	X	See footnote	2005			X	Majority elected		Majority elected
Maryland*									Majority elected
Massachusetts*	X	Chapter 62F of the General Laws establishes a state tax revenue growth limit for each fiscal year equal to the average positive rate of growth in total wages and salaries in the Commonwealth, as reported by the federal government, during the three calendar years immediately preceding the end of such fiscal year.	1986	X	X		Majority elected		Majority elected

* See Notes to Table 11 on page 75.

** See state-specific descriptions of requirement to appropriate less than revenue estimate on page 74.

Codes: C=Constitutional S=Statutory

Table continued on next page.

Table 11: Tax and Expenditure Limitations (TELS) (continued)

State	State has TEL	TEL description	Year TEL enacted	Created by voter initiative	Legal source		Votes required to override TEL	State required to appropriate less than revenue estimate**	Votes required to pass a tax or revenue increase	
					C	S				
Michigan*	X	Article IX sections 25–32 of the Michigan Constitution (the “Headlee” Amendment) limits state revenue, limits state spending, and defines the fiscal relationship between state and local governments.	1978	X	X		Two-thirds elected		Majority elected	
Minnesota									Majority elected	
Mississippi	X	Appropriations not to exceed 98 percent of projected revenue.	1992			X	Majority elected	X	Three-fifths elected	
Missouri*	X	Missouri’s revenue is limited to 5.64 percent of the prior year’s personal income. Also, taxes may not be increased by the legislature more than one percent of total state revenue — about \$110M in 2020.	1980/ 1996	X	X		Vote of the people		Majority elected	
Montana									Majority elected	
Nebraska								X	Majority elected	
Nevada*	X	The Governor may not propose General Fund spending that exceeds the 1975–77 biennium’s spending, adjusted for inflation and population growth.	1979			X	Majority elected		Two-thirds elected	
New Hampshire									Majority elected	
New Jersey	X	Appropriations for State operations limited to personal income growth.	1990			X	Majority elected		Majority elected	
New Mexico									Majority elected	
New York									Majority elected	
North Carolina*	X	Appropriations are limited to 7 percent of the state’s personal income. Income tax capped at 7% of income	1991 and 2018	X	X	X	Other		Majority elected	
North Dakota									Majority elected	
Ohio*	X	See footnotes about Ohio’s State Appropriation Limitation (SAL)	2006			X	Two-thirds elected		Majority elected	
Oklahoma	X	Tax limit = requires vote of the people to increase taxes. Expenditure limit is 12 percent plus inflation.	1992	X	X		Three-fourths elected	X	Three-fourths elected	
Oregon	X	Appropriations limited to personal income growth.	2001			X	Three-fifths elected		Two-thirds elected	
Pennsylvania									Majority elected	
Rhode Island								X	Two-thirds elected	
South Carolina	X	Appropriations limited to personal income growth	1985			X	X	Other	X	Majority elected
South Dakota									Two-thirds elected	
Tennessee	X	Appropriations are limited to personal income growth.	1979			X	Majority elected		Majority elected	
Texas*								X	Majority elected	
Utah*									Majority elected	
Vermont									Majority elected	
Virginia*									Majority elected	
Washington*	X	The state has had an expenditure limit since adopted by voters in 1993. It affects only General Fund — State spending.	1993	X		X	Two-thirds elected		Two-thirds elected	
West Virginia									Majority elected	
Wisconsin*									Two-thirds elected	
Wyoming									Majority elected	
Total	26			9	13	15		10		
District of Columbia									Majority elected	

* See Notes to Table 11 on page 75.

** See state-specific descriptions of requirement to appropriate less than revenue estimate on page 74.

Codes: C=Constitutional S=Statutory

Table 11: Additional Details and Notes

Description of Requirement to Appropriate Less than the Official Revenue Estimate

Alabama	Act # 2011–003 (HB 57, commonly cited as the Education Trust Fund Rolling Reserve Act)
Connecticut	CGS Sec. 2–33c.
Delaware	No appropriation, supplemental appropriation or budget act shall cause the aggregate State General Fund appropriations enacted for any given fiscal year to exceed 98 percent of the estimated State General Fund revenue for such fiscal year from all sources, including estimated unencumbered funds remaining at the end of the previous fiscal year. Del Constitution, Article VIII, Section 6.
Iowa	Iowa Code 8.54 establishes the General Fund expenditure limitation for which the Governor’s budget recommendation and the Legislature’s enacted budget can only appropriate 99% of the adjusted revenues for that specific year.
Mississippi	§ 27–103–211 The total sum appropriated by the Legislature from the State General Fund for any fiscal year shall not exceed ninety-eight (98%) of the general fund revenue estimate for that fiscal year developed by the Department of Revenue and the University Research Center and adopted by the Joint Legislative Budget Committee. (Exceptions for years 2010, 2011, 2012, 2016, 2017 and 2018).
Nebraska	Must maintain a 3% minimum General Fund Reserve by the end of the biennium.
Oklahoma	Oklahoma Constitution Article 10 Section x–21. Amounts certified as available for appropriation from each fund, as hereinbefore provided, shall be ninety-five percent (95%) of an itemized estimate made by the State Board of Equalization, which shall include all sources of revenue to each fund for the next ensuing fiscal year; provided, however, appropriated federal funds shall be certified for the full amount of the estimate. Said estimate shall consider any increase or decline in revenues that would result from predictable changes in the economy.
Rhode Island	Rhode Island can spend 97 percent of revenues; the remaining 3 percent goes to the Rainy Day Fund.
South Carolina	2% of annual budget is set-aside in the Capital Reserve Fund (CRF). The CRF must first be used to address a year-end deficit. If none, the CRF can be appropriated in the next fiscal year for capital and nonrecurring purposes.
Texas	Appropriation must be at or less than revenue estimate.

Notes to Table 11

Alabama	<p>The Fiscal Year Appropriation Cap for the Education Trust Fund shall be equal to the sum of all of the following:</p> <p>(1) The total of recurring revenues deposited into the Education Trust Fund in the last completed fiscal year preceding the date on which the Fiscal Year Appropriation Cap is calculated.</p> <p>(2) An amount equal to the amount in subdivision multiplied by the average annual percent of change in the recurring revenues deposited into the Education Trust Fund for the fifteen completed fiscal years preceding the date on which the Fiscal Year Appropriation Cap is calculated.</p> <p>(3) An amount equal to forty percent of the increase in recurring revenues deposited into the Education Trust Fund for the last completed fiscal year over the recurring revenues deposited into the Education Trust Fund for the fiscal year immediately preceding the last completed fiscal year. The amount provided in this subdivision shall be added only if the percentage in the recurring revenues deposited into the Education Trust Fund for the last completed fiscal year exceeds the fifteen year average growth rate calculated in subdivision (b) (2).</p> <p>(4) If new recurring revenue measures are enacted that will be deposited into the Education Trust Fund, or if existing revenue sources are amended to increase the amount of money deposited into the Education Trust Fund, for the first time during the year for which the Fiscal Year Appropriation Cap is being calculated, then ninety-five percent (95%) of the amount projected in the enacted fiscal note accompanying the legislative act creating the new recurring revenue shall be added as a part of the Fiscal Year Appropriation Cap. If a recurring revenue source is removed from the Education Trust Fund during the year for which the Fiscal Year Appropriation Cap is being calculated, the negative impact, based on the enacted fiscal note, of the removal of the recurring revenue shall be included in the calculation of the Fiscal Year Appropriation Cap.</p> <p>(5) Nonrecurring revenue shall be added as a part of the Fiscal Year Appropriation Cap for the fiscal year in which the nonrecurring revenue is deposited into the Education Trust Fund.</p>
Alaska	<p>The legislature may exceed this TEL limit in bills for appropriations to the Alaska permanent fund and in bills for appropriations for capital projects, whether of bond proceeds or otherwise, if each bill is approved by the governor, or passed by affirmative vote of three-fourths of the membership of the legislature over a veto or line-item veto, or becomes law without signature and is also approved by voters as prescribed by law. Otherwise this would require an amendment to the constitution which consists of a two-thirds vote of each house of the legislature. The lieutenant Governor shall then prepare a ballot title and proposition summarizing each proposed amendment, and shall place them on the ballot for the next general election. If a majority of the votes cast on the proposition favor the amendment, it shall be adopted.</p>
Arkansas	<p>Article 1, Section 38 of the Arkansas Constitution states that “none of the rates for property, excise, privilege or personal taxes, now levied shall be increased by the General Assembly except after the approval of the qualified electors voting thereon at an election, or in case of emergency, by the votes of three-fourths of the members elected to each House of the General Assembly”.</p>
Colorado	<p>A tax policy change that results in a revenue increase cannot be done without a vote of the people.</p>
Illinois	<p>A new law requires a majority from January–May, or a 3/5ths otherwise, to be effective immediately.</p>

Notes to Table 11 (continued)

Maine	For fiscal years that the state and local tax burden ranks in the highest 1/3 of all states, the growth limitation factor is average real personal income growth, but no more than 2.75%, plus average population growth. For fiscal years when the state and local tax burden ranks in the middle 1/3 of all states, as determined by the State Tax Assessor, the growth limitation factor is average real personal income growth plus forecasted inflation plus average population growth. Majority of the elected members that are present for the vote.
Maryland	The General Assembly recommends a spending affordability limit to the Governor each year. Revenue volatility is accounted for within the revenue estimate through a Revenue Stabilization Account that receives a share of nonwithholding General Fund revenues above a cap that is based on the 10-year average of General Fund revenue.
Massachusetts	For more background, see here: https://www.mass.gov/audit/determination-of-whether-net-state-tax-revenues-exceeded-allowable-state-tax-revenues-1 and https://www.mass.gov/info-details/chapter-555-legislative-history-fy19
Michigan	Article IX, section 26 of the Michigan Constitution limits the total amount of taxes imposed by the Legislature in any fiscal year. This revenue limit may be increased in one of two ways: 1) voter-approved amendment to the state constitution; or, 2) gubernatorial request to the legislature to declare an emergency, its nature, dollar amount, and method of funding, and the legislature declares an emergency consistent with this information by a two-thirds vote in each house. The Michigan Constitution also limits total state spending equal to the state revenue limitation plus federal aid plus any surplus from a prior year.
Missouri	Amounts above the revenue limit must be approved by a majority vote of the people. The revenue limit was enacted in 1980 and the tax limit in 1996. The revenue limit was created by voter initiative; the tax limit was placed on the ballot by the legislature.
Nevada	A majority vote would be needed to change the TEL; no procedure named for an override. Limitation on proposed expenditures: http://leg.state.nv.us/NRS/NRS-353.html#NRS-353Sec213 . Exceptions to the TEL are “construction and reducing any unfunded accrued liability of the State Retirees’ Health and Welfare Benefits Fund ...”
North Carolina	To exceed the Constitutional Cap, an amendment is required, but we are not at the cap.
Ohio	Ohio’s statutory State Appropriation Limitation (SAL) limits, with certain exceptions, general revenue fund appropriation increases to 3.5 percent of prior fiscal year spending and allows for adjustments based on the consumer price index (CPI) and population growth.
Texas	Texas has four constitutional limits on spending: the “pay-as-you-go,” or balanced budget, limit; the limit on the rate of growth of appropriations from certain state taxes; the limit on welfare spending; and the limit on debt service.
Utah	We do not have a tax and expenditure limitation but we do have an appropriations limitation.
Virginia	2/3 of the members present includes a majority of the elected members.
Washington	11.1 The 2020 Legislature has passed a bill eliminating the Expenditure Limit requirement. It is expected that the Governor will sign this bill sometime in late March 2020.
Wisconsin	The two-thirds vote required to pass a tax increase applies to the state sales tax and any rates of the income or franchise taxes.

Budgeting Practices, Procedures and Tools

The tables in this chapter provide a variety of information on budgeting tools and practices at the state level. This section highlights the variation in budgeting procedures, rainy day fund and emergency fund structures, ways states handle budget surpluses and unspent appropriations, and financial management technology used across states.

Budgeting Procedures (Table 12)

States vary in their budgetary treatment of, and procedures for, certain fund sources. As shown in **Table 12**, 43 states appropriate federal funds. Additionally, 39 states reported that they appropriate all funds from non-federal sources, excluding university tuition and fees. In 19 states, tuition and fees for public universities are also subject to appropriation, while 20 states have at least some permanent or continuous appropriations.

Unlike at the federal government level, where political gridlock and other hurdles frequently prevent Congress from passing a budget on time, it is less common for a state legislature to fail to adopt appropriations in time for the start of the next fiscal year. That said, 15 states reported having legal procedures in place if a budget is not passed in time for the beginning of the fiscal year. These procedures, further explained in the footnotes following the table, range from shutting down all nonessential state operations to continuing the prior year's appropriation levels until a budget is enacted.

Overall, the state budget process tends to focus primarily on the general fund — the predominant fund for financing a state's operations, with revenues typically

received from broad-based state taxes. There are differences in how specific functions are financed from state to state, however. One such difference is states' budgetary treatment of the largest category of state-funded expenditures: elementary and secondary (K–12) education. While most states support K–12 education with their general fund, eight states primarily support K–12 spending with a separate non-general fund.

Rainy Day Funds and Disaster Funds (Tables 13 and 14)

For the first time in this publication, all 50 states reported having at least one rainy day or budget stabilization fund, as shown in **Table 13**. These reserve funds serve as a state's "savings account," and help states mitigate disruptions to services during an economic downturn and respond to other unforeseen circumstances. Thirty-three states reported capping the size of at least one rainy day fund. These maximum size limits are often tied to the overall level of **general fund appropriations**. A few states also reported having minimum size requirements established.

States use varying methods to fund rainy day funds and determine deposit amounts. One of the most common deposit methods is for states to direct all or a portion of the unanticipated general fund balance (or "surplus") to the rainy day fund. Alternatively, many states link rainy day fund deposits to revenue collections or revenue growth — either total general fund revenue or specific revenue sources. For example, a state may deposit a set percentage of general fund

revenue growth or a share of tax collections from an especially volatile revenue source to its rainy day fund. Some states that link deposits to revenue determine deposit amounts based on how much revenue exceeded the state's official forecast. Other states rely on the appropriations process to determine deposits to the rainy day fund, in some cases requiring that the state achieve a minimum required balance as a share of general fund revenue or appropriations.

Procedures to expend funds also differ across states, with some requiring a majority vote and others requiring super majority votes by the legislature to access the funds. A number of states maintain multiple budget stabilization funds. In addition to a general reserve or budget stabilization fund, some states also have a reserve dedicated to education funding, while a few states also have **contingency funds** set aside for Medicaid expenditures, which can be hard to predict for a given year. A couple states (Idaho and Indiana) also have established reserve funds specifically for higher education.

In addition to budget stabilization funds, 43 states have separate funds to respond to natural or man-made disasters. These funds range in size and are reserved for use to address natural disaster or public safety needs. Most states allow the balances in these funds to carry forward to the next fiscal year. In 25 states, the executive branch is authorized to transfer appropriations from outside the disaster/emergency/contingency fund to respond to a natural or manmade disaster.

General Fund Surplus and Unspent Appropriations Tables (Tables 15 and 16)

States have various legal requirements and policies in place to determine how to handle a general fund surplus. While some states have strict laws that dictate how a general fund surplus is handled, other states allow elected leaders more discretion to decide on a year-to-year, case-by-case basis how they are used. As shown in **Table 15**, in 38 states, at least a portion of any surplus is directed to the state's budget stabilization or rainy day fund, which aligns with the point mentioned in the previous section that one of the most common ways to determine deposits to states' rainy day funds is based on budget surpluses. In 39 states, at least some

surplus funds remain in the general fund. Sixteen states reported that general fund surplus dollars are commonly used for **one-time appropriations** or expenditures, while 11 states indicated that some surplus monies are directed towards paying down outstanding debt. Meanwhile, six states refund at least part of a general fund surplus to taxpayers in certain instances and nine states earmark some surplus funds for specific purposes. For more specific details on how states handle a general fund surplus, refer to the footnotes following **Table 15**.

States also vary in how they treat unspent appropriations. While a general fund surplus most commonly results from a situation when revenues exceed budget projections, unspent appropriations refer to instances when an agency does not use its full appropriation during its designated budget cycle. As shown in **Table 16**, 46 states reported that unspent monies often revert to the general fund. Thirty states allow some unspent appropriations to be carried forward into the next fiscal year, though sometimes these are subject to lapse if not expended within a given time frame. Six states indicated that unspent appropriations are sometimes transferred to another fund. Since a state's handling of unspent appropriations typically varies depending on the specific appropriation and other factors, states were asked to provide additional explanation in footnotes. These footnotes can be found following the table, and in this case may be more informative than the generalized responses listed in the table.

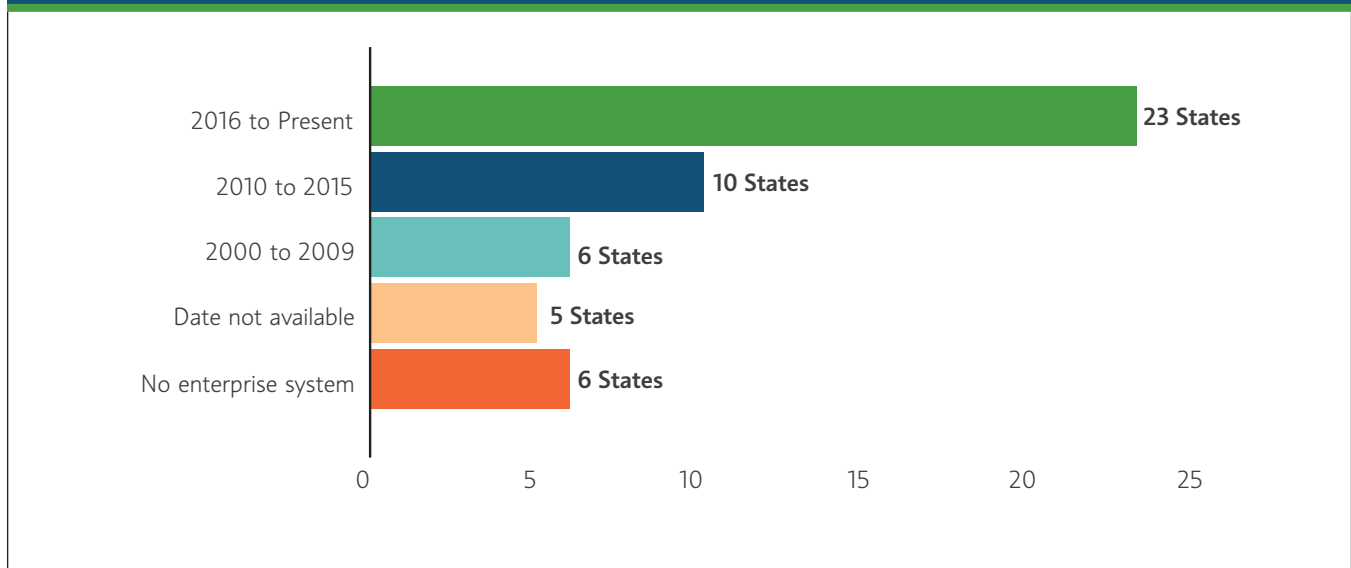
Assessing Intergovernmental Mandates (Table 17)

In the U.S. federalist system, a legislative or policy action by one level of government can have fiscal implications for another level. Many states conduct analysis to determine the potential impact of intergovernmental **mandates**.

Analyzing Federal Impact

As shown in **Table 17**, 32 states estimate the cost that they will bear as a result of federal mandates, while six states estimate the cost of federal mandates on local governments within their jurisdictions. As shown separately in **Table 2** earlier in this publication, state budget offices often perform analysis of federal legislation.

Figure 7: Most Recent Update to Enterprise Financial Management System



State Mandates on Localities

Table 17 indicates that 33 states produce estimates of the cost of state mandates borne by local governments. Additionally, 36 states prepare fiscal notes analyzing the impact of state legislation on localities. Nineteen states reported that they reimburse local governments for the cost of certain mandates.

Financial Management Technology (Table 18)

As shown in **Table 18**, 44 states reported having an integrated financial management system, also known as an enterprise resource planning (ERP) system — an increase from the 39 states that reported having one in

NASBO's 2015 *Budget Processes in the States* report. States go through lengthy processes to update systems and expand them to incorporate more functions. As indicated in the table and *Figure 7*, a number of states have made upgrades to these systems in recent years, while some states are currently undergoing system changes.

Statewide financial management systems include a variety of functions, with the most common being accounting, payroll, personnel, procurement, asset management and budget. A number of these systems also support states in managing supplier relationships, federal grant funds, travel, facilities, and performance measures.

Table 12: Budgeting Procedures

	State appropriates federal funds	State appropriates all non-federal funds (besides university tuition and fees)*	State appropriates tuition and fees to public universities	State has permanent/continuous appropriations	Legal procedures in place if no budget passed**	State primarily funds education with non-general fund sources***
Alabama	X	X	X			X
Alaska*	X	X	X	X		
Arizona*			X	X		
Arkansas	X	X	X			
California*	X	X		X		
Colorado*		X				
Connecticut*						
Delaware						
Florida	X	X	X	X		
Georgia	X	X		X	X	
Hawaii	X					
Idaho	X	X	X	X		
Illinois	X	X		X		
Indiana*	X	X		X		
Iowa*	X	X	X			
Kansas	X	X	X			
Kentucky	X	X	X	X	X	
Louisiana	X	X	X			
Maine*	X	X		X		
Maryland*	X	X	X			
Massachusetts*					X	
Michigan*	X	X				X
Minnesota*	X	X		X		
Mississippi	X	X	X			
Missouri*	X	X			X	
Montana	X	X		X		
Nebraska*	X	X			X	
Nevada*	X				X	
New Hampshire	X	X		X		X
New Jersey	X	X			X	
New Mexico*		X				
New York	X	X	X		X	
North Carolina*	X	X	X	X	X	
North Dakota	X					
Ohio*	X					
Oklahoma*				X		
Oregon	X	X			X	
Pennsylvania*	X	X				
Rhode Island	X	X	X		X	
South Carolina*	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
Virginia*	X	X	X	X	X	
Washington*	X				X	
West Virginia*	X					
Wisconsin	X	X	X	X	X	
Wyoming	X	X		X		X
Totals	43	39	19	20	15	8
District of Columbia	X	X	X			

* See Notes to Table 12 on page 82.

** For states with legal procedures in place if budget is not passed by beginning of fiscal year, see additional explanations on page 81.

*** Information gathered separately as part of Fall 2020 Fiscal Survey of States. States with an "X" reported that greater than 50 percent of education funding is from outside the general fund. See additional details on non-general fund sources for education on page 82.

Table 12: Additional Details and Notes

Legal Procedures in Place if no Budget is Passed by the Beginning of the Fiscal Year

California	There are no general provisions to continue or temporarily establish spending authority when the state budget is not enacted in a timely manner. However, most payments continue per other spending authority such as federal mandates, some multiple year appropriations, Constitutionally-required school apportionments, court cases, and payments required in accordance with the Fair Labor Standards Act.
Georgia	Only for debt service. In absence of appropriation, debt service is paid through first funds received at Treasury. No other expenses are allowable in absence of appropriation.
Kentucky	The legal procedures are outlined by a 2005 Kentucky Supreme Court decision, Fletcher v. Commonwealth.
Massachusetts	In years in which the general appropriations act is not approved by the Legislature and the Governor before the beginning of the applicable fiscal year, the Legislature and the Governor generally approve a temporary budget under which funds for the Commonwealth's programs and services are appropriated based upon the level of appropriations from the prior fiscal year budget.
Missouri	The Governor may call a special session.
Montana	Funds from private sources such as grants or subject to contract or settlement conditions do not require appropriation
Nebraska	Use Cash Reserve Fund for Cash Flow to pay bills until budget adopted. Governor calls special Legislative Session for sole purpose of adopting budget
New Hampshire	The Legislature and Governor must agree on separate legislation to establish a temporary funding level under a Continuing Resolution should no budget be enacted by June 30 of the odd year.
New Jersey	The state must shut down all nonessential operations.
New York	Emergency Extender Bills are prepared to keep essential operations and services intact in the event that no budget is passed by the beginning of the fiscal year.
North Carolina	Continuing Budget Authority in statute (NC GS 143C)
Oregon	If a budget is not passed by the beginning of the new biennium. A continuing resolution bill must be passed by the legislature before the end of the biennium to authorize continued expenditures.
Rhode Island	Rhode Island law authorizes monthly appropriations based on the prior fiscal year's enacted budget; however, debt service on general obligation bonds is not subject to any limitations.

Wisconsin If the biennial budget is not effective by July 1 of odd years, the prior year's appropriation levels continue until the budget is enacted.

Notes on Separate Education Fund

Georgia Georgia has a separate "Lottery for Education" fund that is used to provide scholarships and grants for higher education along with pre-kindergarten education. These are not the primary source of education funding for the state. In FY 2020, Georgia collected \$1.26 billion in Lottery for Education funds for these higher education and early childhood education programs.

Michigan The School Aid fund is established in Article IX, section 11 of Michigan Constitution of 1963.

New York New York State finances School Aid primarily from the General Fund with additional funds from commercial gaming receipts and VLT/Lottery Fund receipts. Commercial gaming and VLT/Lottery Fund receipts are accounted for and disbursed from dedicated accounts outside the General Fund.

Oklahoma More than 60% of education funding is funded through the GRF. Several other funding sources make up the remainder. The largest of these funds goes directly to K-12 districts through our state funding formula.

South Carolina The State's Education Improvement Act (EIA) Fund imposes a one-cent state sales tax dedicated to educational spending, but represents less than 50% of total support.

Utah Utah includes the Education Fund and Uniform School Fund when reporting General Fund totals for NASBO surveys even though these are technically separate funds.

Notes to Table 12

Alaska The governor is required by statute (AS 37.07.020(c)) to submit a balanced budget. Likewise, the legislature is required by statute (AS 37.07.014(e)(2)) to pass a balanced budget.

Arizona Some state funds are continuously appropriated, others require annual legislative appropriations. University tuition is collected into state funds and appropriated back to the universities. University fees are separated into fees intended for local use on the campus where the fees were assessed and those fees used for university-wide or state-wide university activities. Except for the local-use fees, all fees are deposited into a state fund and appropriated back to the universities.

California The state appropriates funds predominantly through the annual budget bill but has selected permanent/continuous appropriations.

The state prepares the annual budget on a legal basis.

The state appropriates certain federal funds, but some are allocated directly to local agencies.

Colorado There are some appropriations which are authorized by the General Assembly as continuous appropriations per the respective statutes creating them. These are on a case by case basis and do not represent the norm in our budgeting.

Notes to Table 12 (continued)

Connecticut	In the event that no budget exists when a fiscal year begins, the Governor may, through executive order, issue allotments. Alternatively, the General Assembly may adopt a continuing resolution.
Indiana	Our state budget appropriates federal funds for transportation but for no other functions. While there are a few permanent/continuous appropriations, most are set biennially in the budget bill.
Iowa	Iowa's constitution provides that no money may be spent from the State' Treasury unless the Legislature enacts a law to do so and the Governor concurs. The public universities have statutory authority to spend the tuition and fees they collect.
Maine	The State Constitution includes several funding requirements. In addition, there are also federal mandates, court orders and consent decrees that include the minimum requirement of a funding request be placed in the Governor's budget proposal. Examples of funding requirements include Debt Payments, State Employee Retirement and Education Spending pertaining to a citizens' initiative passed in November 2004 requires the state to pay 55% of public education costs for K-12 and 100% of special education costs.
Maryland	The State has a constitutional provision that requires the Session to be extended if the budget is not passed by the 90th day. No other items may be considered at the extended Session until the budget is passed.
Massachusetts	For federal grant funds, see G.L. c. 29 § 6b. For non-general/special funds, certain "budgeted funds" are subject to appropriation; non-budgeted special revenue funds may be spent without further appropriation. A list of these funds is included in the Commonwealth's Statutory Basis Financial Report: https://www.macomptroller.org/sbfr/
Michigan	1) The Michigan Constitution requires all payments from the state treasury to be appropriated. 2) The Legislature's power to appropriate is the means by which the Legislature controls state spending. If no budget is passed, there is no appropriation, preventing state departments from incurring obligations or making expenditures.
Minnesota	The state constitution requires that 'no money be paid out of treasury... except in pursuance of an appropriation by law.' Federal funds and certain dedicated funds are appropriated via general statutory provisions and presented in the Governor's biennial budget, rather than by direct appropriations in budget bills. Continuing appropriations are used for capital projects and certain appropriations that are available until expended. The state of Minnesota has experienced two partial state government shutdowns, including 8 days in 2005 and 20 days in 2011. In 2005, during the shutdown, a temporary spending bill was passed authorizing continuing appropriations for amounts necessary to continue operations at the fiscal 2006 base level spending until final bills were passed on July 14, 2005. In 2011, critical state operations, primarily limited to programs directly affecting life, safety, and protection of property, were ordered to continue by the Ramsey County District Court until the shutdown ended.
Missouri	Except for a few appropriations, such as paying public debt, no funds may be paid from the treasury without an appropriation.
Nebraska	The state does not appropriate tuition and fees to the University of Nebraska System. Tuition and fees are appropriated to the State College System but the amounts included in the enacted budget are estimates and such appropriations may be increased administratively by the Budget Office upon submission of satisfactory evidence of need by the State Colleges.

Notes to Table 12 (continued)

Nevada	Nevada appropriates General Fund and Highway Fund and authorizes expenditure of federal funds and most but not all non-federal funds.
New Mexico	State does not officially appropriate federal funds however these are reported in the budget act as part of an agency's budget.
North Carolina	University tuition is appropriated in the General Fund. University Fees and other revenue appropriated in statute.
Ohio	If the state budget is not passed by June 30, the General Assembly is able to pass interim budgets until such time as the complete budget is approved.
Oklahoma	The Legislature occasionally appropriates money from revolving funds in the annual budget bill. However, most revolving funds have revenue that is considered automatically appropriated. Legislative action is not usually required for agencies to spend their revolving funds.
Pennsylvania	General Fund state and federal funds as well as certain special funds are appropriated; federal sub-grants and other special funds are executively authorized. No permanent appropriations for the Executive branch, although some appropriations are given a continuing status for two or three years. Appropriations for the legislature are made annually and are continuing with no restriction on time. GAAP statements are published separately by a bureau within the agency.
South Carolina	No statutory procedures if budget not passed by the beginning of the fiscal year. However, the Governor has the authority to call a special session of the General Assembly after the end of the legislative session, if necessary. The General Assembly generally passes a "Continuing Resolution" each year in the event a budget is not enacted before the beginning of the new year. The resolution provides for the continuation of last year's budget in the new year. The General Assembly can call a special session to adopt a formal budget for the new year at a later date, if necessary.
Vermont	Pursuant to Chapter II, Section 27 of the Vermont Constitution, if there is no appropriation for a subsequent fiscal year, there would be no authority to spend funds. In practice, there would be limited authority to spend a limited number of appropriations, but the magnitude of such appropriations would be insufficient to operate state government for an entire fiscal year (e.g., unspent appropriations carried forward from one year into the next, payroll-related appropriations enacted separately from the state's budget act, etc.).
Virginia	Continuous appropriations could be applied to Capital outlay. The budget office reviews each project annually and if required has the authority to continue the appropriation based on annual reviews until completion.
Washington	In addition to our state General Fund, Washington state has more than 700 dedicated accounts. About 400 of these require appropriations be made by the legislature before spending is allowed. About 200 of them are reflected in budget reports and databases, but do not require an appropriation by the legislature. Many of these are fee accounts that are managed by the administering agency. Finally, we have over 100 accounts that are non-budgeted, meaning they neither require an appropriation, nor are they reflected in any budget documents or database. Examples of this are permanent accounts, trust accounts for pensions, and most of the enterprise accounts for higher education.
West Virginia	If the budget bill has not passed the Legislature three days before the expiration of its regular 60-day session then the Governor shall issue a proclamation extending the regular session for as long as necessary for the passage of the budget bill. During this extended session only the budget may be considered (and to provide for the cost of the extended session).

Table 13: Rainy Day Fund or Budget Stabilization Fund

State	Fund name	Funding source and method to determine deposits	Minimum size required	Maximum size required	Procedure for expenditure	Legal source
Alabama	Education Trust Fund Rainy Day Fund	Funding Source — Alabama Trust Fund 6.5% of the previous fiscal year's total appropriations from the ETF, less outstanding amounts		6.5% of the previous fiscal year's total appropriations from the ETF less outstanding amounts	Governor declared "proration" when anticipated revenues are not sufficient to fund appropriations. Proration is the Governor's ability to cut appropriations across the board without legislative approval.	Constitution (Amendment 803)
	General Fund Rainy Day Fund	Funding Source — Alabama Trust Fund 10% of the previous fiscal year's total appropriations from the GF, less outstanding amounts		10% of the previous fiscal year's total appropriations from the ETF, less outstanding amounts	Governor declared "proration" when anticipated revenues are not sufficient to fund appropriations. Proration is the Governor's ability to cut appropriations across the board without legislative approval.	Constitution (Amendment 803)
	Education Trust Fund Budget Stabilization Fund	An amount up to 1% of the previous fiscal year's Education Trust Fund appropriations is transferred from the ending balance of the Education Trust Fund to the Budget Stabilization Fund annually until the Fund reaches 7.5% of the previous year's appropriations from the Education Trust Fund. Funds in the Budget Stabilization Fund are used to: (1) prevent proration in the Education Trust Fund and (2) provide emergency funding for repairs from damages to a public school from a natural disaster in which the Governor declared a state of emergency.		7.5% of the current fiscal year's appropriations from the ETF	Governor declared "proration" when anticipated revenues are not sufficient to fund appropriations. Proration is the Governor's ability to cut appropriations across the board without legislative approval.	Statute
Alaska	Budget Reserve Account	Unexpended balance and appropriations			Appropriation	Statute (Alaska Stat. § 37.05.540)
	Constitutional Budget Reserve Fund	Oil and Gas litigation/disputes settlements			3/4 Vote of Legislature	Constitution
Arizona	Budget Stabilization Fund	Annual general fund revenue growth in excess of the seven-year average growth is deposited into the Budget Stabilization Fund.		10.0% of current year general fund revenue	Automatic deposits into the general fund if general fund revenue growth is less than 2% and less than the seven-year average growth	Statute
Arkansas*	Budget Stabilization Fund	1/2 interest on state treasury balances			Distributes money (when available) to various fund accounts	Statute
	Long Term Reserve Fund	Transfer 50% of the General Revenue Allotment Reserve Fund balance or an amount equal to all transfers made during the fiscal year immediately preceding the fiscal year in which replenishment is made, whichever is less			Distribute moneys to one or more funds or fund accounts in the Revenue Stabilization Law in the event of a "revenue shortfall" as determined by the Governor upon recommendation by the Chief Fiscal Officer of the State	Statute
California	Special Fund for Economic Uncertainties (SFEU)	General Fund, deposits determined as part of Budget Act between the Administration and the Legislature.			Upon direction of the Governor for emergencies or upon appropriation by the legislature	Statute
	Budget Stabilization Account (BSA)	Fifty percent of the sum of the following: 1) Portion of capital gain revenues in excess of 8 percent of General Fund tax revenues that are not required to fund Proposition 98 expenditures and 2) 1.5 percent of annual General Fund revenues.		10% of General Fund tax revenues	Upon appropriation after Governor declares budget emergency.	Constitution
	Public School System Stabilization Account	General Fund, transfers to this account only occur when several specified criteria are met.		10% of the Proposition 98 (K-14 funding) guarantee.	Transfers from this account only occur when specific criteria are met.	Constitution
	Safety Net Reserve Fund	General Fund, deposits determined as part of Budget Act between the Administration and the Legislature.			Upon appropriation by the Legislature, this fund can be utilized for the purpose of maintaining existing program benefits and services for Medi-Cal and CalWORKS programs during economic downturns.	Statute
Colorado	General Fund Appropriations Reserve	7.25% of State General Fund Appropriations (appropriations which are subject to the appropriations limit) (Reduced for FY 2019-20 through FY 2021-22)	7.25 percent of general fund appropriations	Depends on the mechanisms set by the General Assembly for that fiscal year. It has differed by year.	Reserve would need to be refilled if spent unless the statute authorizing the 7.25% were amended.	Statute
Connecticut	Budget Reserve Fund	Unappropriated surplus after the books are closed for the fiscal year, and revenue received from certain more-volatile taxes, primarily those related to capital gains.		15 percent of General Fund appropriations.	Deemed appropriated for purposes of funding a deficit	Constitution and Statute

* See Notes to Table 13 on page 92.

Table continued on next page.

Table 13: Rainy Day Fund or Budget Stabilization Fund (continued)

State	Fund name	Funding source and method to determine deposits	Minimum size required	Maximum size required	Procedure for expenditure	Legal source
Delaware	Budget Reserve Account	The excess of any unencumbered funds remaining from the said fiscal year shall be paid into the Budget Reserve Account, provided, however, that no such payment will be made which would increase the total of the Budget Reserve Account to more than 5 percent of the estimated State General Fund revenue			Three-fifths vote of General Assembly, to be used for unanticipated deficit, or to fund revenue reduction enacted by General Assembly	Constitution and Statute
	Budget Stabilization Fund	The Director of the Office of Management and Budget shall transfer the unencumbered General Fund balance at the end of each fiscal year in excess of the 2 percent set-aside as determined by the most recent revenue resolution for such fiscal year into the Budget Stabilization Fund			Allocations from the Fund shall occur through an act of the General Assembly, whether that be the Annual Appropriations Act, the Bond and Capital Improvements Act and/or a supplemental appropriations act	Other, budgetary epilogue which has the force of law
Florida	Budget Stabilization fund (BSF)	An amount equal to at least 5% of the last completed fiscal year's net revenue collections for the General Revenue (GR) fund. Legislature could appropriate more deposits if desired.			Used to cover revenue shortfalls or Governor-declared emergencies	Constitution
Georgia	Revenue Shortfall Reserve	Any funds received in the General Fund over and above the amount expended for operations during the fiscal year are lapsed to the RSR.		15% of prior year net treasury receipts	1% of prior year revenues are appropriated annually in the mid-term budget for K-12 enrollment growth. The Governor may also include funds from the RSR in his revenue estimate if the total balance of the RSR exceeds 4% of prior year net revenues.	Statute
Hawaii*	Emergency and Budget Reserve Fund (EBRF)	The EBRF receives money from three sources: (1) tobacco settlement monies, (2) appropriations made by the legislature, and (3) 5% of the state general fund balance under conditions established by the Hawaii State Constitution and Section 328L-3, Hawaii Revised Statutes.			2/3 vote of legislature	Statute
Idaho	Budget Stabilization Fund	If the General Fund receipts exceed the previous year by more than 4%, receipts up to 1% of the actual collections of the previous fiscal year are transferred. Other amounts can be transferred if approved by the legislature.		10% of the total General Fund receipts of the previous fiscal year.	Board of Examiners may approve a transfer to the General Fund of moneys are insufficient to meet appropriations.	Statute
	Public Education Stabilization Fund	Discretionary funds appropriated over actual support unit amounts are transferred to PESF. School District Building Acct funds over the distribution amount are also transferred.		Funds over 8.334% of the current fiscal year's total appropriation of state funds for public schools support are transferred to the bond levy equalization fund	Transfer by state controller if appropriated discretionary funds are less than necessary for actual support units; for school building maintenance matching funds; and by the Board of Examiners or legislature if there is a General Fund shortfall.	Statute
	Economic Recovery Reserve Fund	Originally funded with cigarette tax revenue			Legislature must appropriate for meeting General Fund revenue shortfalls, disaster expenses, or one-time tax relief payments to the citizens of Idaho.	Statute
	Higher Education Stabilization Fund	Interest earnings from investment money, legislative transfers and/or appropriations.			Appropriation for the maintenance, use and support of higher education institutions.	Statute
Illinois	Budget Stabilization Fund	Moneys appropriated or transferred to that Fund, as provided in Section 62-43 [seed money from the Master Tobacco Settlement] and as otherwise provided by law			State Comptroller may direct transfers to the General Revenue Fund in order to meet cash flow deficits resulting from timing variations between disbursements and the receipt of funds within a fiscal year; any such transfers must be returned by June 30	Statute
Indiana	Economic Stabilization Fund (Rainy Day Fund)	General Fund transfers in and out are determined by the annual growth rate of adjusted personal income.			Funding cannot be spent only transferred to the General Fund based on the annual growth rate of adjusted personal income.	Statute
	Medicaid Contingency and Reserve Account	Appropriations may be made to account and the Budget Agency may transfer excess Medicaid appropriations into the account			Dollars are transferred to Medicaid for expenditure when the Budget Director determines that existing appropriations and/or allotments are insufficient.	Statute
	State Tuition Reserve Fund	Appropriations may be made to account and the Budget Agency may transfer money to the account.			If the Budget Director determines that General Fund revenues are insufficient to fully fund tuition support distributions in the Budget Bill, then this fund may be used to cover the distribution.	Statute

* See Notes to Table 13 on page 92.

Table continued on next page.

Table 13: Rainy Day Fund or Budget Stabilization Fund (continued)

State	Fund name	Funding source and method to determine deposits	Minimum size required	Maximum size required	Procedure for expenditure	Legal source
Iowa	Cash Reserve Fund	Previous year's General Fund surplus		7.5% of adjusted revenues for that fiscal year	Appropriations are allowed out of the Cash Reserve Fund if the moneys are used for non-recurring emergency expenditure. The appropriation is approved by a simple majority if the Fund is not reduced to below 3% of adjusted revenues. 60% approval is needed if the fund is reduced below 3.75%.	Statute
	Economic Emergency Fund	Excess funds from the Cash Reserve Funds (after the Cash Reserve Fund hits the 7.5% maximum)		2.5% of adjusted revenues for that fiscal year.	Appropriations are allowed for an emergency expenditure in the current fiscal year. Performance of Duty appropriation is available to the Executive Council to pay for expenses incurred by the state involving fire, storm, theft, or unavoidable injury, aiding local governments in natural disasters, paying for suppressing an insurrection or riot, and other specific areas. Also an appropriation from the fund can occur to reduce a negative ending balance in the General Fund. This is limited to \$50.0 million and certain contingencies must be met.	Statute
Kansas*	Budget Stabilization Fund	% of amount of revenue in excess of latest consensus revenue estimate			No moneys in the budget stabilization fund shall be expended unless the expenditure either has been approved by an appropriation or other act of the legislature or has been approved by the state finance council.	Statute
Kentucky*	Budget Reserve Trust Fund	Surplus revenues and unexpended General Fund appropriations and sometimes, direct appropriations.			Prescribed in a budget reduction plan required by statute to be in each biennial Executive branch appropriations act and prescribed non-sum-specific appropriations within appropriations acts.	Statute
Louisiana	Budget Stabilization Fund	Mineral revenues exceeding \$950 million and 25% of nonrecurring revenues up to the cap of the fund.		4% total state revenue receipts for the previous fiscal year less federal disaster assistance.	(1) If the official forecast of recurring money for the next fiscal year is less than the official forecast for the current fiscal year; (2) If a deficit for the current fiscal year is projected due to a decrease in the official forecast. Limited to 1/3 of the balance of the fund.	Constitution with further requirements set in statute
	Revenue Stabilization Fund	The Fund is to receive corporate income and franchise tax receipts in excess of \$600 million per year. In addition, 30% of mineral revenue between \$660 million and \$950 million per year is to be allocated to UAL of the state employee and the teacher's retirement systems and 70% is to be deposited to the fund. Mineral revenue received once the Budget Stabilization Fund is filled to its maximum is to be allocated to the UAL (30%) and the remainder (70%) deposited to the Fund.			Once the balance of \$5 billion is reached, 10 percent of the fund can be appropriated for capital outlay projects or transportation infrastructure. Additionally, the fund can be used in an emergency after the consent of 2/3 of elected members approve the use.	Constitution with further requirements set in statute
Maine	Budget Stabilization Fund	After transfers to the State Contingent Account and the Loan Insurance Reserve Fund, 48% of the General Fund unappropriated surplus remaining after all required deductions of appropriations, budgeted financial commitments and adjustments, is transferred to the Budget Stabilization Fund.	Amounts in the stabilization fund may not be reduced below 1% of total General Fund revenue in the immediately preceding state fiscal year.	Amounts in the stabilization fund may not exceed 12% of total General Fund revenues in the immediately preceding state fiscal year.	Amounts in the stabilization fund may be used to offset a General Fund shortfall, pay death benefits, state valuation adjustments, and emergency management assistance compact transfers.	5 MRSA §1532
	Reserve Working Capital	Transfer \$2.5M from the unappropriated surplus account by the statute and additional transfer from the unappropriated surplus of the General Fund to the stabilization fund an amount equal to the balance remaining of the excess of total General Fund revenue over accepted estimates in the fiscal year that would have been transferred to the Reserve Operating Capital account at the close of each fiscal year.		\$50 million	Transfer out by an enacted law.	5 MRSA §1536
Maryland*	Revenue Stabilization Account	Mandated appropriations based on the size of the balance of the fund as a percentage of estimated General Fund revenues. There is an additional mandated appropriation to the account based on the unappropriated surplus as of June 30 of the second preceding year that exceeds \$10 million. Also transfer all or a portion of nonwithholding income tax revenue exceeding 10-year average as a percentage of general fund revenues.			The Governor may transfer amounts in excess of 5% of estimated General Fund revenues as specifically authorized in the State Budget. If a transfer would result in a balance that was less than 5% of estimated General Fund revenues, the transfer must be authorized by an act of the General Assembly.	Statute

* See Notes to Table 13 on page 92.

Table continued on next page.

Table 13: Rainy Day Fund or Budget Stabilization Fund (continued)

State	Fund name	Funding source and method to determine deposits	Minimum size required	Maximum size required	Procedure for expenditure	Legal source
Massachusetts	Commonwealth Stabilization Fund	Notable sources include year-end surplus, excess capital gains transfers, gaming tax revenues, growth in abandoned property receipts, and interest		15% of Annual Revenue	Requires Legislative Authorization	Statute
Michigan*	Countercyclical Budget and Economic Stabilization Fund	Calculated general fund deposits may be triggered by annual growth in Michigan personal income or by legislative action to increase the Rainy Day fund balance. All deposits require an appropriation.		Balance may not exceed 15% of the combined general fund and school aid fund revenue for the fiscal year.	Allowable appropriations out of the fund may be triggered by a decline in Michigan personal income, a balance in excess of the statutory limit, or by legislative action. All expenditures require an appropriation.	Statute
	School Aid Stabilization Fund (SASF)	Deposits include any remaining unreserved fund balance in the School Aid Fund at year-end; money statutorily dedicated to the SASF; and money appropriated to the SASF.			State law provides for an appropriation from the SASF when School Aid Fund appropriations exceed School Aid Fund revenues	Statute
Minnesota	Budget Reserve Account	The reserve is a bookkeeping account in the general fund. Deposits to the account occur from legislative action and a deposit rule that allocates 1/3 of a November forecast balance to the budget reserve.		Based on total general fund revenues and volatility of tax structure. \$2.4 billion in FY 2020-21	Minnesota Management Budget with the approval of the Governor and after consulting the Legislative Advisory Council. The legislature may also authorize its use.	Statute — Minnesota Statutes 16A.152
	Cash Flow Account	The cash flow account is a bookkeeping account in the general fund funded by one-time deposits.		Set in statute at \$350 million	Legislative action is required to reduce amounts in the account. Used if needed to meet cash flow deficiencies resulting from uneven distribution of revenue collections and required expenditures during a fiscal year.	Statute — Minnesota Statutes 16A.152
Mississippi*	Working Cash Stabilization Reserve Fund	General Funds/Ending Cash Transfers and/or Appropriation		10 Percent of General Fund Appropriation	Appropriation, Cover projected deficits except for \$40m	Miss. Code Ann. § 27-103-203 (2013)
Missouri	Budget Reserve Fund	General Revenue — The fund must have 7 1/2% of the net general revenue collections for the previous fiscal year. The fund also collects interest on the balance.	7 1/2% of net general revenue collections for the previous fiscal year.	10% of net general revenue collections for the previous fiscal year, with legislative approval.	The Governor may determine a shortfall or disaster and then request action by the legislature. The legislature may authorize an emergency appropriation out of the fund with a two-thirds majority. Only one-half of the fund may be used for rainy day or disaster purposes.	Constitution
Montana	Budget Stabilization Reserve	Statutory allocation of General Fund revenue in excess of official revenue estimate.		4.5% of appropriation in second year of biennium, or approximately \$113 million for current biennium.	Authorized statutory budget deficit trigger to provide for transfers to general fund, and associated reductions to general fund spending, if applicable.	Statute
Nebraska	Cash Reserve Fund	Primarily General Fund receipts in excess of a certified consensus revenue forecast for a fiscal year			None are made directly from the Cash Reserve Fund. Transfers out of the Cash Reserve Fund to be used for expenditure from another fund are only at the direction of the Legislature.	Statute
Nevada*	Account to Stabilize the Operation of the State Government	At the close of the fiscal year, subtract 7 percent of General Fund (GF) balance from the ending GF balance, then transfer 40% of the remainder to the stabilization fund.		Stabilization balance must not exceed 20% of the operational appropriations from the General Fund.	If a) Actual revenue is 5% or more less than budgeted; or b) the Legislature or Legislative Interim Finance Committee (IFC) and the Governor declare a fiscal emergency, the Executive Branch can ask IFC. In addition, the Legislature may allocate stabilization funds "to be used for any other purpose"	Statute
New Hampshire	Revenue Stabilization Reserve Account			By statute, the limitation is to a maximum of 10% of the actual general fund unrestricted revenue for the most recently completed fiscal year.	Two processes exist in statute to access the Fund: 1.) After the official audit of the close of the fiscal year, where the state may close with a deficit, a like amount may be authorized to be transferred from the Revenue Stabilization Reserve Account with approval of the Governor and Joint Fiscal Committee of the General Court. 2.) An amount of the available Revenue Stabilization Reserve Account balance may be authorized to be utilized with 2/3 majority of the House of Representatives and the Governor's approval.	Statute
New Jersey*	Surplus Revenue Fund	50% of amount by which actual General Fund revenue exceeds anticipated revenues added to the fund, less the amount by which the Property Tax Relief Fund estimates fall short of estimated amounts.			The Governor certifies to the Legislature that revenues are estimated to be less than certified. The Legislature appropriates the funds. Also, if the Governor declares an emergency and the Legislature approves.	Statute
New Mexico	Appropriation Contingency Fund	General Fund revenues from a variety of sources			Subject to appropriation by the Legislature	Statute
	General Fund Tax Stabilization Reserve	Appropriations and investment income			Appropriated by legislature after governor declares it is necessary for public peace, health and safety	Statute

* See Notes to Table 13 on page 92.

Table continued on next page.

Table 13: Rainy Day Fund or Budget Stabilization Fund (continued)

State	Fund name	Funding source and method to determine deposits	Minimum size required	Maximum size required	Procedure for expenditure	Legal source
New York	Tax Stabilization Reserve Fund	General Fund surplus at end of fiscal year, provided that such amount to be transferred shall not exceed 0.2 percent of the General Fund norm.		The reserve fund shall not increase to an amount in excess of 2 percent of General Fund norm.	Transfer to the General Fund to finance a cash basis operating deficit.	Statute
	Rainy Day Reserve Fund	Transfers from the General Fund		Not to exceed 5 percent of the amount projected to be disbursed from the General Fund.	The Fund may only be used to meet General Fund financial plan shortfalls attributable to economic downturns or to finance expenses related to catastrophic events.	Statute
North Carolina	Savings Reserve	15% of General Fund revenue growth		An amount necessary to cover two years of need for 9 out of 10 scenarios involving a decline in General Fund revenues.	Majority vote of the Legislature for decline in General Fund Revenue; to cover the difference in that year's General Fund operating budget appropriations; pay cost of a court or administrative order; provide disaster relief and assistance. A 2/3rds vote is needed for any amount greater than 7.5% of the previous year's General Fund appropriation.	Statute — NC GS 143C-4-2
North Dakota	Budget Stabilization Fund	After the biennial budget is set, the amount that would bring the BSF up to its maximum amount is transferred to the BSF from the General Fund.		15% of appropriated general fund expenditures.	The governor may order a transfer in four phases: 1. An allotment totaling at least 3% have to be made during a biennium and then a transfer of an amount equal to 3% of general fund appropriations may be transferred. 2. If an additional allotment of at least 1% is needed then a transfer may be made up to an amount equal to 2% of general fund appropriations. 3. If an additional allotment of at least 1% is needed then a transfer may be made up to an amount equal to 3% of general fund appropriations. 4. If an additional allotment of at least 1% is needed then any remaining funds in the budget stabilization fund may be transferred.	Statute
	Foundation Aid Stabilization Fund	10% of the Oil Extraction Taxes	15% of General Fund appropriation for state aid to schools for the most recently completed biennium must be retained in the fund		If revenues fall below forecast, foundation aid, transportation aid for schools, special education and the General Fund portion of grants made to school districts by the Career and Technical Education department are made whole by a transfer from this fund.	Constitution
Ohio	Budget Stabilization Fund	Transfers from the general revenue fund		The balance may be up to 8.5% of the preceding fiscal year's GRF revenues.	Legislative action is necessary for expenditure	Statute
	Medicaid Reserve Fund	Transfers from the general revenue fund			Legislative action or Controlling Board approval is necessary for expenditure	Statute
Oklahoma	Constitutional Reserve Fund	Actual revenue collections in excess of 100% of the estimate.		15% of the prior year General Revenue collections.	3/8 — current year shortfall 3/8 — next year shortfall 1/4 — emergency approved by 2/3 vote of the Legislature & Governor	Constitution
Oregon*	Rainy Day Fund	1% of GF appropriations in previous biennium from ending balance to the RDF. If the ending balance does not equal or exceed 1% of the amount of GF appropriations, an amount equal to the ending balance shall be transferred to the RDF. Plus dedicated portion of Corp. Taxes.		Cap of 7.5 percent of General Fund revenue in the previous biennium	3/5 vote of legislature if certain revenue or economic conditions are met. Can spend up to 2/3 of balance in a biennium.	Statute
	Education Stability Fund	Funding source is 18% of net lottery proceeds.		Cap of 5 percent of General Fund revenue in previous biennium.	3/5 vote of legislature if certain revenue or economic conditions are met, or 3/5 vote of legislature and Governor declares emergency.	Constitution and statute
Pennsylvania	Budget Stabilization Reserve Fund	Revenue to the Budget Stabilization Reserve Fund is provided through an annual transfer of 25 percent of the General Fund fiscal year ending surplus.		If the fund's ending balance would equal or exceed six percent of actual General Fund revenues for the fiscal year in which the surplus occurs, the General Fund transfer would be reduced to ten percent.	2/3 legislative vote with the Governor's request	Statute
Rhode Island	Budget Reserve and Cash Stabilization Fund	Three percent (3.0%) of general revenues are deposited to the Rainy Day Fund. Calculated as part of the annual audit.		Five percent (5.0%) of general revenue resources.	Funds may be appropriated from the Rainy Day Fund by the General Assembly, but must be paid back in the following fiscal year.	Constitution
South Carolina	General Reserve	General Fund revenue collections. One time transfer at the beginning of the next fiscal year.	5% of revenues for the most recently completed fiscal year.		Used only in event of statewide General Fund deficit, after completely eliminating the State's 2% Capital Reserve.	Constitutional and Statutory
	Capital Reserve	General Fund revenues of the budgeted year. One time transfer at the beginning of the fiscal year.	2% of general fund revenues for the most recently completed fiscal year.		Appropriations are set aside until end of fiscal year. This reserve must first be applied towards a year-end operating deficit, if necessary. The residual may then be appropriated for capital related and nonrecurring expenditures in the next fiscal year.	Constitutional and Statutory

* See Notes to Table 13 on page 92.

Table continued on next page.

Table 13: Rainy Day Fund or Budget Stabilization Fund (continued)

State	Fund name	Funding source and method to determine deposits	Minimum size required	Maximum size required	Procedure for expenditure	Legal source
South Dakota	Budget Reserve fund	Automatic deposit of any unspent general funds at year end.		10% of General Funds in prior year's General Appropriations Act	Legislative appropriation	Statute
	General Revenue Replacement Fund				Transferable to general fund by the Commissioner of Finance and Management	
Tennessee	Reserve for Revenue Fluctuations	10% of state tax revenue growth allocated to General and Education Fund.		8% of funds allocated to the General and Education Trust Funds each year.	Appropriations guided by statute if there is a revenue shortfall.	Statute
Texas	Economic Stabilization Fund	Transfer to the economic stabilization fund one-half of any unencumbered positive balance of general revenues on the last day of the preceding biennium.		During each fiscal biennium, the amount in the economic stabilization fund may not exceed an amount equal to 10 percent of the total amount, excluding investment income, interest income, and amounts borrowed from special funds, deposited in general revenue during the preceding biennium.	Legislature may appropriate the fund for any purpose if two-thirds vote of the members present	Article III Section 49-g
Utah	General Fund Budget Reserve Account	General Fund automatic transfers of 25% of year-end surplus, plus any repayments		Up to 8% General Fund Appropriation threshold for automatic surplus transfers	Must be appropriated by the Legislature and approved by the Governor	Statute
	Education Fund Budget Reserve Account	Education Fund (primarily income taxes), automatic transfers of 25% of year-end surplus, plus any repayments		Up to 9% General Fund Appropriation threshold for automatic surplus transfers	Must be appropriated by the Legislature and approved by the Governor	Statute
	Medicaid Growth Reduction and Budget Stabilization Account	General Fund automatic surplus transfer, subject to certain conditions related to Medicaid growth		N/A	Must be appropriated by the Legislature and approved by the Governor	Statute
Vermont *	Budget Stabilization Reserves	General Fund, Education Fund, Transportation Fund — contributions are made from the respective funds' undesignated surpluses each fiscal year based on the respective funds' prior year appropriations.		Capped at 5% of the respective funds' prior year's appropriations.	Should an undesignated fund deficit occur at fiscal year-end, the Commissioner of Finance may use the respective reserves to solvent close a fiscal year pursuant to GAAP standards.	Statute
	Balance Reserves ("the rainy day reserves")	General Fund and Transportation Fund — contributions are made from the respective funds' remaining undesignated and unreserved surpluses each fiscal year after meeting the respective Budget Stabilization Reserve requirements and any other reserve requirements.			Unlike the Budget Stabilization Reserves, which may be used by the Commissioner of Finance to address unbudgeted fund deficits at year end, the Balance Reserves can be used only by the designation or appropriation of the General Assembly, or of the Emergency Board which is comprised of members of the legislature and chaired by the Governor. The specific conditional triggers enabling these actions are stipulated in statute.	Statute
	Human Services Caseload Reserve	Transfers from the General Fund			Similar to the Balance Reserves, its use is limited to the designation or appropriation of the General Assembly, or of the Emergency Board which is comprised of members of the legislature and chaired by the Governor. Further, its use shall be limited to Agency of Human Services caseload-related needs primarily in the Departments for Children and Families, of Health, of Mental Health, of Disabilities, Aging, and Independent Living, of Vermont Health Access, and settlement costs associated with managing the Global Commitment waiver	Statute

* See Notes to Table 13 on page 92.

Table continued on next page.

Table 13: Rainy Day Fund or Budget Stabilization Fund (continued)

State	Fund name	Funding source and method to determine deposits	Minimum size required	Maximum size required	Procedure for expenditure	Legal source
Virginia	Revenue Stabilization Fund	Deposits to the fund shall equal at least fifty percent of the product of the certified tax revenues [individual, corporate, and retail sales taxes] collected in the most recently ended fiscal year times the difference between the annual percentage increase in the certified tax revenues collected for the most recently ended fiscal year and the average annual percentage increase in the certified tax revenues collected in the six fiscal years immediately preceding the most recently ended fiscal year. Deposits are only required when the annual percentage increase is greater than the six year average. Deposits are general fund appropriations.		Capped at 15% of average annual revenue from individual, corporate and retail sales taxes for the prior 3 years.	Legislative appropriation; The General Assembly may appropriate an amount for transfer from the Fund to compensate for no more than one-half of the difference between the total general fund revenues appropriated and a revised general fund revenue forecast presented to the General Assembly prior to or during a subsequent regular or special legislative session. However, no transfer shall be made unless the general fund revenues appropriated exceed such revised general fund revenue forecast by more than two percent of certified tax revenues collected in the most recently ended fiscal year. Furthermore, no appropriation or transfer from such fund in any fiscal year shall exceed more than one-half of the balance of the Revenue Stabilization Fund.	Constitution (Article X Section 8)
	Revenue Reserve Fund	Whenever there is a fiscal year in which general fund revenues do not result in a mandatory deposit to the Revenue Stabilization Fund required by Article X, Section 8 of the Constitution of Virginia, the Comptroller shall, at the end of the fiscal year, commit within his annual report pursuant to § 2.2-813 the amount of the general fund revenue in excess of the official forecast for that prior fiscal year, less any deposit to the Virginia Water Quality Improvement Fund pursuant to subsection A of § 10.1-2128, for deposit into the Fund. Such amount committed for deposit into the Fund shall not exceed one percent of the total general fund revenues for the prior fiscal year. Deposits are general fund appropriations.		The combined amount in this Fund and the Revenue Stabilization Fund shall not exceed 15 percent of average annual revenue from individual, corporate and retail sales taxes for the prior 3 years.	Legislative appropriation; In the event that a revised general fund forecast presented to the General Assembly reflects a decline when compared with total general fund revenues appropriated, and the decrease is two percent or less of general fund resources collected in the most recently ended fiscal year, the General Assembly may appropriate an amount for transfer from the Fund, not to exceed 50 percent of the amount in the Fund, to the general fund to stabilize the revenues of the Commonwealth.	Statute; Title 2.2, Chapter 18, Article 4.1, Code of Virginia
Washington	Budget Stabilization Account	One percent of general state revenues and Investment income			Moneys may be appropriated from the Budget Stabilization Account by a majority vote of each house of the Legislature if: (1) forecasted state employment growth for any fiscal year is less than 1 percent; or (2) the Governor declares an emergency resulting from a catastrophic event.	Statute (RCW 43.79.490)
West Virginia	Revenue Shortfall Reserve Fund	The first 50% of all General Revenue surplus at the end of each fiscal year (up to 13% of General Revenue appropriations for the fiscal year just ended). Also funded from investment earnings.		If fund reaches 13% of General Revenue appropriations for the fiscal year just ended then there is no further deposit required.	Legislature is authorized to make appropriations from the fund for revenue shortfalls, emergency revenue needs caused by acts of God or natural disasters or for other fiscal needs as determined solely by the Legislature.	Statute
	Revenue Shortfall Reserve Fund — Part B	Consists of moneys transferred from the WV Tobacco Settlement Medical Trust Fund and all interest and other return earned on the moneys invested.			No funds may be expended from this fund unless all moneys in the Revenue Shortfall Reserve Fund have first been expended — then only for revenue shortfalls, emergency revenue needs caused by acts of God or natural disasters or for other fiscal needs as determined solely by the Legislature.	Statute
Wisconsin	Budget Stabilization Fund	Fifty percent of unanticipated revenues.			Legislative Appropriation	Statute
Wyoming	Budget Reserve Account				Legislative Appropriation	
	Legislative Stabilization Reserve Account				Legislative Appropriation	
District of Columbia*	Fiscal Stabilization Reserve Fund	From uncommitted unassigned funds at year-end	2.34 percent of adjusted expenditures		May be used by the Mayor, as certified by the Chief Financial Officer, with approval of the Council by act.	Statute

* See Notes to Table 13 on page 92.

Table 13: Additional Details and Notes

Notes to Table 13

Arkansas	Funds from the General Revenue Allotment Reserve are transferred to the General Improvement Fund, along with ½ of interest collected on the state’s treasury balances to be utilized to finance capital needs for state agencies. During the biennial and fiscal sessions, funds can be appropriated directly from these surplus accounts through the Supplemental budget process.
Hawaii	Although not formally established as a budget reserve fund, the Hawaii Hurricane Relief Fund has also been used as a de facto budget reserve fund.
Kansas	Kansas has a statutory requirement that the enacted budget leave an uncommitted balance of 7.5 percent of expenditures in the SGF, which serves as the rainy day or stabilization fund.
Kentucky	The rainy day fund is authorized by KRS 48.705.
Maryland	*If the balance is below 3%, \$100 million is required. If the balance is between 3% and 7.5%, \$50 million is required.
Michigan	Under state law, the Consensus Revenue Estimating Conference is required to include the calculation of Rainy Day fund pay-in and pay-out amounts as part of the consensus forecast. The calculations are based on statutory formulas, advisory only, and subject to appropriation.
Mississippi	Miss. Code Ann. § 27–103–213 (2013) provides the order of distribution to certain funds of unencumbered cash balances in the General Fund at the close of each fiscal year.
Nevada	Starting with fiscal 2016, the funding rule changes to deposit, after the close of the previous fiscal year, 1 percent of the budgeted revenue for the current fiscal year. http://www.leg.state.nv.us/NRS/NRS-353.html#NRS353Sec288
New Jersey	Since fiscal year 2013, the annual Appropriations Act has included a provision overriding this statute to allow the State to return amounts that would otherwise be deposited in the Surplus Revenue Fund back to the General Fund.
Oregon	The Education Stability Fund is restricted to uses related to education and economic development.
Vermont	Please note that the state also has a “27/53” reserve which is used to meet the general fund’s share of payroll needs and Medicaid expenditures in fiscal years wherein either a 27th pay period of 53rd week of Medicaid payments should occur. Budget Stabilization Reserves are governed by 32 V.S.A. § 308/308a and 16 V.S.A. § 4026. The Balance Reserves are governed by — 32 V.S.A. § 308c — also known as “the rainy day reserves”. The Human

Notes to Table 13 (continued)

Services Caseload Reserve is governed by 32 V.S.A. § 308b, and the 27/53 Reserve is governed by 32 V.S.A. § 308e.

District of Columbia The Fiscal Stabilization reached its statutory level at the end of FY 2019. The Contingency Cash Reserve Fund (*See Table 14*) could also be considered a “rainy day fund.” The District also has a Cash Flow Reserve Fund, which is 8.33 percent of the operating budget and is used for cash flow purposes, not exactly a “rainy day fund.”

Table 14: Unexpected Natural or Manmade Disaster Funds

State	Separate emergency fund for disaster response established	Transfer approps. for disaster response	Fund name	Dollar amount in fiscal 2019?	Rules or methods used to determine deposits	Who is authorized to allocate funds?	Purpose for fund use	Unspent funds carried forward?
Alabama*	X		Finance — FEMA	\$7	It is a FEMA matching fund with an open-ended appropriation from the State General Fund.	Governor	Natural Disaster	Yes
			Alabama Law Enforcement Agency Emergency Code	\$56,700	Section 32–2–7, Code of Alabama 1975 — “whenever any officer, agency or employee of the Department of Public Safety shall be called upon by the Governor, or the appointing authority of said department, to perform a duty or duties, or to be present at or on an alert basis at the scene of, or at any marshalling point for movement to such scene, of any public disorder for the control of civil disturbances, the restoration of the public order, or to perform rescue or protective duties at a natural or man-made disaster which shall extend beyond 24 hours, then any law or laws to the contrary notwithstanding, the compensation of such officers, agents or employees of said department, the expenses of subsistence while so engaged at the call of the Governor, or of the appointing authority of said department, may be paid out of the general Treasury of the state upon the approval of the Governor, and not from the regular appropriations provided for the organization, maintenance and upkeep of the Department of Public Safety.”	Governor	Public Safety, natural or man-made disasters	Yes
			Military Emergency Active Duty	\$994,901	In addition to the moneys to be appropriated for the purpose stated in Section 31–2–132, there shall be appropriated by the Legislature at each of its regular sessions, or such other sessions as conditions may require, out of the moneys not otherwise appropriated, such sum as may be necessary for pay, allowances, subsistence, shelter, travel and other necessary expenses of the National Guard called into the active military service of the state for the purpose of enforcement of the law, preservation of peace, for the security of lives of citizens, for aid and relief of citizens in case of disaster, for the protection of property and for such other purposes as the Governor may, for specific reasons, designate as in the active military or naval service of the state. The disbursement of all funds appropriated for the purpose of carrying out the provisions of this chapter shall be with the approval of the Governor, under such rules and regulations as the Adjutant General may prescribe.	Governor	Public Safety	Yes
Alaska*	X	X	Disaster Relief fund	\$9,566,849	Unrestricted general fund deposits	Military and Veterans Affairs	Natural Disaster	Yes
Arizona*	X		Governor's Emergency Fund			Governor and the Governor's Emergency Council	Natural Disasters, Invasions or Insurrections	Yes, but only under specific conditions
			Fire Suppression Fund	\$3,758,000	Appropriations and reimbursements from land owners (mostly the feds)	Department of Forestry and Fire Management	Fighting Wildland Fires	Yes, under the right conditions
			Budget Stabilization Fund (State's Rainy Day Fund)	\$1,000,000,000				For fires on federal land, the state is responsible for paying local fire fighters and other vendors, but will eventually be reimbursed by the feds. The Budget Stabilization can be used for up to \$20 M to pay fire fighters and local vendors while the State awaits federal reimbursement.
Arkansas	X	X	Disaster Response/ Disaster Recovery/ Hazard Mitigation/ Catastrophic Loss	Disaster Relief Program Trust — \$542,102 Disaster Assistance — \$4,996,957	Statutory with Emergency Order, with flexibility for Governor increase allocations from time to time, as needed.	Governor	Natural Disaster, Public Safety, and Other	Yes
California	X	X	Special Fund for Economic Uncertainties	\$5,388,000,000	Discretionary decision adopted as part of the Budget Act between the Administration and the Legislature.	Director of Finance	Disaster Relief	Yes

* See Notes to Table 14 on page 99.

Table continued on next page.

Table 14: Unexpected Natural or Manmade Disaster Funds (continued)

State	Separate emergency fund for disaster response established	Transfer approps. for disaster response	Fund name	Dollar amount in fiscal 2019?	Rules or methods used to determine deposits	Who is authorized to allocate funds?	Purpose for fund use	Unspent funds carried forward?
Colorado*	X	X	Disaster Emergency Fund	\$94,700,000	The fund consists of any moneys appropriated by the General Assembly and reimbursements from prior declared disasters.	Governor	Natural Disasters declared by executive order to be emergencies	Yes
Connecticut								
		X						
		X						
Georgia	X		Governor's Emergency Fund	\$0	Annual appropriations. Unspent funds lapse at year end.	Governor	Other — Governor's Discretion	No
Hawaii	X	X	Major Disaster Fund	\$0	Deposits to the Major Disaster Fund are general fund appropriations	Governor	Natural Disaster, Other (emergency and to match federal disaster relief funds)	No
			Firefighter's Contingency Fund	\$13,297	Deposits to the Firefighter's Contingency Fund are general fund appropriations	Dept. of Land and Natural Resources (DLNR)	Natural Disaster, Other (for all reimbursable expenses in controlling or extinguishing a fire by the DLNR)	No
Idaho*	X		Governor's Emergency Fund	\$84,000	Funds appropriated by legislature and by executive order	Governor	Any unforeseen or not reasonably foreseen emergency by the legislature and which may arise in carrying on essential functions of state government and protecting the interests of the state which have been impaired by such emergency.	Unexpended funds remain in the fund but will not be carried forward without legislative authorization.
			Disaster Emergency Account	\$2,090,346	This is continuously appropriated and can also be funded through executive order and from any eligible account, including General Fund. Restitutions from non-state entities may also contribute to the fund.	Governor or designee	Declared state of disaster emergency	Continuously appropriated
			Hazardous Waste Emergency Fund	\$276,788	This is continuously appropriated and is funded by legislative appropriation. Fees, settlements, and other sources also contribute to this account.	Idaho Department of Environmental Quality (DEQ) director and the DEQ board.	Hazardous waste emergencies for costs of preventing, neutralizing, or mitigating any threat to public health or safety or the environment caused by the emergency.	Continuously appropriated
Illinois*	X	X	Disaster Response and Recovery Fund	\$506,408,651	Funds are received from any source, public or private, including federal sources for the purposes of responding to a disaster or to provide financial assistance during a natural disaster recovery.	IL Emergency Management Agency	Natural Disaster	Yes
			Federal Aid Disaster Fund	\$113,208	Funds are received from any source, public or private, including federal sources for purposes of emergency management.	IL Emergency Management Agency	Natural Disaster	Yes
Indiana*	X	X	Emergency Management Contingency Fund	\$623,677		Under \$100,000 = Budget Director. Over \$100,000 = Governor	Broad emergency management	Yes
			Governor's Civil and Military Contingency Fund	\$0		Governor	To pay the expenses of all encampments ordered or approved by the governor, inspections, courts-martial, boards of inquiry, inspection, examination, and survey, and pay of officers and soldiers on active duty.	This fund reverts to the General Fund at the end of every biennium.
			State Disaster Relief Fund	\$2,556,143		Governor	Individual Assistance and Public Assistance	Yes
Iowa*								
Kansas*	X	X	State Emergency Fund	\$909,158	Appropriation bill or State Finance Council approval for transfer from the State General Fund	State Finance Council	Natural Disaster	Yes
Kentucky	X		General Fund Surplus Account	\$0	KRS 48.700, which provides that half of the year-end general fund balance, and language provisions within the Executive branch appropriations act.	Secretary of the Finance and Administration Cabinet and State Budget Director approve amount of funds made available.	Expenditures as a result of the Governor's statutory declaration of emergency, the Governor's call of the Kentucky National Guard to active duty, and funds required to match federal aid in the event of a presidentially declared disaster or emergency.	No

* See Notes to Table 14 on page 99.

Table continued on next page.

Table 14: Unexpected Natural or Manmade Disaster Funds (continued)

State	Separate emergency fund for disaster response established	Transfer approps. for disaster response	Fund name	Dollar amount in fiscal 2019?	Rules or methods used to determine deposits	Who is authorized to allocate funds?	Purpose for fund use	Unspent funds carried forward?
Louisiana*	X		Interim Emergency Board	\$0	The interim emergency board will request by letter the written consent of two-thirds of the elected members of the each house of the legislature. The board will submit to the Legislative Fiscal Office (LFO) and the Division of Administration (DOA) a copy of each request received within 24 hours of receipt. Upon approval of requests submitted by the board, a copy of the analysis provided by both the LFO and DOA, in addition to the ballot, is sent to each member of the legislature. The head of the agency requesting the funds is given an opportunity to make recommendations to the board. Each member of the legislature is given a report of the board's balance on hand, as well as a list of approved projects.	Legislature	Natural Disaster, Public Safety, and Other (an event or occurrence not reasonably anticipated by the legislature)	Yes
			State Emergency Response Fund	\$248,247	Monies in the fund shall be appropriated and used to pay expenses incurred as a result of activities associated with the preparation for and response to an emergency or declared disaster. The expenditure for such a purpose from another source may be eligible to be repaid from the fund if the using agency has certified the necessity of the expenditure to the commissioner of administration. Monies in the fund may also be utilized to provide bridge funding in anticipation of reimbursements from the federal government or other source. Funds may also be transferred to the Federal Emergency Management Agency (FEMA) Reimbursement Fund by the commissioner of administration with the approval of the Joint Legislative Committee on the Budget (JLCB). Reimbursements received for expenses paid from the fund will be returned and deposited into the fund. The transfer of monies from the fund may be made from one agency to another prior to obtaining approval by the JLCB in the event of an emergency and if certified by the commissioner of administration to the governor that a delay in the expenditure would be detrimental to the welfare of the state. JLCB is notified in writing of the declaration and will meet to consider this action. If the committee determines that the funds were not needed for an emergency expenditure, the approval may be withdrawn and any balance remaining may not be expended.	Commissioner of Administration and Legislature	Natural Disaster, Public Safety, and Other (bridge funding in anticipation of reimbursements)	Yes
Maine*	X	X	State Contingent Account	\$300,000	At the close of each fiscal year, as the first priority transfer before any other transfer authorized by law, there must be transferred from the General Fund an amount as may be available from time to time until the maximum of \$350K is achieved. 5MRS §1507	Governor	Institutions, construction, purchase of real estate, emergencies, Maine community colleges, promotion of Maine, job development training and retention, early childhood investments, and claims approved by the State Claims Commission.	Yes.
			Final Reserve for Future Funding Needs	\$32,978,000		The Legislature	For future funding needs	See notes.
			Maine Emergency Management Agency	\$0	The funding is approved by the legislature at each biennium; both the Budget Stabilization Fund and the State Contingent Account may transfer funds in the event of emergency.			
Maryland*	X	X	Catastrophic Event Account	\$2,500,000	Deposits are at the discretion of the Governor.	Governor	Natural disaster or other catastrophic event	Yes
Massachusetts*								
Michigan*	X		Disaster & Emergency Contingency Fund	\$8,067,600	The fund has a statutory cap of \$10m, and a statutory floor of \$2.5m. Deposits are made as a line item appropriation (typically via supplemental appropriations).	Department of State Police	Natural disaster, human-made disaster, to save lives, to protect property, for public health and safety, to lessen/avert threat of catastrophe. Funds may only be used following a declaration of emergency by the Governor. Assistance to state agencies to cover costs is allowed, as well as assistance to local governments.	Yes

* See Notes to Table 14 on page 99.

Table continued on next page.

Table 14: Unexpected Natural or Manmade Disaster Funds (continued)

State	Separate emergency fund for disaster response established	Transfer approps. for disaster response	Fund name	Dollar amount in fiscal 2019?	Rules or methods used to determine deposits	Who is authorized to allocate funds?	Purpose for fund use	Unspent funds carried forward?
Minnesota*	X		Disaster Relief Contingency Account			Department of Public Safety	Natural disaster	Yes
Mississippi*	X		Disaster Assistance Fund	Varies		MS Emergency Management Agency	Natural Disaster	Yes
Missouri*	X		Missouri Disaster Fund	\$25,255	Revenue is drawn down from federal funds and is passed through the Missouri Disaster Fund.	Governor, State Emergency Management Agency	Natural Disaster, Public Safety	Yes
Montana*	X	X	General Fund Fire Suppression Fund	\$0	General Fund allocation each biennium Direct allocations from the legislature and general fund reversions in excess of 0.5% of appropriations.	Governor Budget Agency	ND, PS, O Fire Suppression	No Yes
Nebraska	X		Governor's Emergency Fund	\$1,263,623	Based on Legislative Action and / or Federal Reimbursements	Governor	Natural Disaster, Public Safety	Yes
Nevada*	X		Disaster Relief Account	\$11,700,000	Legislative Interim Finance Committee	Legislative Interim Finance Committee	Natural disaster, public safety or other occurrence which "Results in, or may result in, widespread or severe damage to property or injury to or the death of persons in this State"	Yes
New Hampshire	X		Governor's Contingency Fund	\$0	Legislative appropriation as part of the biennial budget process.	Governor	Natural disaster, Other	No
New Jersey*	X	X	Emergency Services Fund	\$2,291,682	General Fund appropriations are credited to the Fund.	Governor, based on recommendations of the Governor's Advisory Council for Emergency Services	Any needs resulting from an emergency occasioned by aggression, civil disturbance, sabotage, or disaster.	Yes
New Mexico		X	Appropriation Contingency Fund			Governor	Natural Disaster, Public Safety	Yes
New York*	X	X	Contingency Reserve Fund	\$21,000,000	Transfers from the General Fund in amounts certified by the Budget Director, of "savings" resulting from the refinancing of outstanding debt of the State or is public authorities; and appropriated transfers from other funds.	Division of the Budget and Division of Homeland & Emergency Services	Payments of judgments against the State or emergency payments relating to natural or physical disasters, or to make payments for the enhancement of the State's economy.	Yes
North Carolina	X	X	State Emergency Response and Disaster Relief Fund	\$54,100,564	Deposits based on Legislation	Governor	"State of Emergency" as defined in state statute	Yes
North Dakota	X		Disaster Relief Fund	\$21,987,295	\$15 million of oil revenue is to be deposited in the fund as long as it doesn't bring the unobligated balance in the fund to more than \$15 million.	Legislature; Emergency Commission and Budget Section outside of a Legislative Session	To defray expenses of state disasters including funds required to match federal funds associated with presidential declared disaster in the state.	Yes
Ohio*	X		Controlling Board Emergency Purposes Disaster Services	\$6,700,000 \$11,400,000	 The Disaster Services fund receives cash through a General Revenue Fund transfer, usually in the operating budget act.	Controlling Board Controlling Board	Natural Disaster, Public Safety, Other Natural Disaster, Public Safety	No No
Oklahoma	X		State Emergency Fund	\$1,600,000	Deposits are appropriated by the Legislature and vary year to year.	Governor	Broad statutory language encompassing emergency situations	Yes
Oregon*	X		Emergency Fund	\$0	Legislative Appropriation	Emergency Board, Legislature	ND, PS, O (Emergency Board is not limited on what the funds may be used for)	No
Pennsylvania*	X	X				Governor	Natural Disaster, Public Safety, Other	Yes
Rhode Island	X		Oil Spill, Prevention and Response Fund	\$3,118,720	A fee of five cents for each barrel of petroleum products is assessed.	Department of Environmental Management	Oil Spill or related disaster	Yes
South Carolina	X	X	Contingency Reserve Fund	\$31,700,000		Legislature, B&C Board	Natural Disaster, Public Safety, and Other.	Yes

* See Notes to Table 14 on page 99.

Table continued on next page.

Table 14: Unexpected Natural or Manmade Disaster Funds (continued)

State	Separate emergency fund for disaster response established	Transfer approps. for disaster response	Fund name	Dollar amount in fiscal 2019?	Rules or methods used to determine deposits	Who is authorized to allocate funds?	Purpose for fund use	Unspent funds carried forward?
South Dakota*	X	X	Special Emergency and Disaster Special Emergency Revenue Fund	\$186,967		Secretary of Department of Public Safety	Natural Disaster, Public Safety	Yes
Tennessee	X	X	Civil Defense Disaster Relief	\$27,800,000	A federal declaration of emergency must be declared, federal requirements met/ matched, and included in the annual Appropriations Bill.	Budget Director	Natural Disaster and Public Safety	Yes
Texas	X	X	Disaster Funds			Governor's Office	Natural Disaster, Public Safety, and/or Other	Yes
Utah	X		Wildland Fire Suppression Fund	\$6,690,300	Lesser of \$4 million or the amount bringing the fund balance to \$12 million, after the General Fund and Medicaid rainy day deposits are made. Also receives reimbursements for fire suppression costs.	State Forester	Fire suppression costs	Yes
			Disaster Recovery Restricted Account	\$12,624,900	Lesser of 25% of surplus after other rainy day transfers or 6% of General Fund budget.	Legislature, by appropriation	Natural Disaster	Yes
Vermont*	X		Emergency Relief and Assistance Fund	\$2,160,311	Pursuant to statute, the fund contains any amounts transferred or appropriated to the fund by the General Assembly.	The Secretary of Administration pursuant to authorization of the Emergency Board (see below).	Emergencies, natural of otherwise, as identified by the state's Emergency Board (described elsewhere herein). Please refer to footnote for more information.	Yes
Virginia*	X	X	Disaster Planning & Operations	Sum Sufficient	Event of a declared state of emergency or authorization by the Governor, amount calculated for disaster assistance shall be made in consultation with Secretary of Finance.	Governor	Written authorization of Governor	Yes
Washington	X		Disaster Response Account	\$2,579,000	Deposits by the Legislature from the General Fund and reimbursements from the federal government, primarily FEMA.	Military Dept (Emergency Management)	For support of state agency and local government disaster response and recovery efforts and to reimburse the workers' compensation funds and self-insured employers under RCW 51.16.220.	Yes
West Virginia	X	X	Governor's Contingency Fund	\$59,800,000	Appropriation by Legislature	Governor	Natural Disaster, Public Safety, any other purpose at the discretion of the Governor	Yes
			Income Tax Refund Reserve Fund	\$23,000,000	Of the revenue collected the state treasurer shall credit the amount as the tax commissioner may determine to be necessary for refunds to which taxpayers shall be entitled to the personal income tax reserve fund.	State Tax Commissioner	Other — payment of timely Personal Income Tax Refunds	Yes
Wisconsin								
Wyoming	X	X	Special Contingent Fund — Emergency Response	\$1,000,000 appropriated during the 2020 Budget Session	Wyoming Statutes	Governor	ND,PS,O	Yes
			Disaster Contingency	\$ 500,000 appropriated during the 2020 Budget Session	Wyoming Statutes	Governor, Legislature	ND, PS, O	Yes
Total	43	25						
District of Columbia*	X		Emergency Cash Reserve Fund	\$149,262,486	Must make deposits to maintain 2% of adjusted annual expenditures.	Mayor, after submitting request to Chief Financial Officer for analysis	Unanticipated and nonrecurring extraordinary needs of an emergency nature, including a natural disaster or calamity, as defined by Public Law 100-707) or unexpected obligations by Federal law, or a declared State of Emergency.	Yes
			Contingency Cash Reserve Fund	\$298,524,972	Must make deposits to maintain 4% of adjusted annual expenditures.	Mayor, after submitting request to Chief Financial Officer for analysis	Nonrecurring or unforeseen needs, including expenses associated with unforeseen weather or other natural disasters, unexpected obligations created by Federal law or new public safety or health needs or requirements identified after the budget process, or opportunities to achieve cost savings.	Yes

* See Notes to Table 14 on page 99.

Table 14: Additional Details and Notes

Notes to Table 14

Alabama	The appropriation to the Department of Finance — FEMA from the State General Fund is conditioned upon the declaration of a man made, technological, biological, or natural disaster area by the President of the United States and conditioned further upon the requirement by the Federal Emergency Management Agency for the State of Alabama to pay a state match for FEMA grants.
Alaska	The Disaster Relief Fund is capitalized each year with General Funds. Whatever federal funds may be received are also appropriated to the Fund and any additional funds needed are appropriated during the supplemental process. Therefore, the actual 2020 fiscal amount is not known until the year is over.
Arizona	For any single declared emergency, the Governor may allocate up to \$200,000 of the emergency money for that emergency. Subsequent money for that emergency must be authorized by the Governor’s Emergency Council (select cabinet directors). Once money has been allocated to an emergency, that money does not lapse or revert, even if unexpended. Of the annual \$4,000,000 available for emergencies, any amount not allocated to an emergency during the year reverts to the general fund at the end of the year. Likewise, the annual appropriation for the Fire Suppression Fund can be carried forward if it has been allocated to a fire emergency, even if it has not been expended. Governor’s Emergency Fund is not actually a separate fund, but subaccount of the general fund. Statute allows the Governor to expend up to \$4M each year from otherwise unallocated money in the general fund. Appropriation authority lapses each year, but also has a new appropriation each year. If there is a need for more than \$4M in a year, an additional legislative appropriation is required.
Colorado	The Governor may tap other funds to add revenues into the Disaster Emergency Fund.
Florida	None other than Budget Stabilization fund (BSF), unallocated General Revenue fund (GR) and Trust Fund Balances and funds in the Lawton Chiles Endowment Fund. Section 252.37, Florida Statutes authorizes such transfers.
Idaho	See Economic Recovery Reserve Fund in Table 13.
Illinois	The Governor has authority to direct cash transfers to the Disaster Response and Recovery Fund if the General Assembly is not in session, and regular agency appropriations are insufficient. If the General Assembly is in session, the Governor must request legislative action.
Indiana	In addition to these 3 funds, a \$1 annual appropriation is made for Public Assistance. This amount may be augmented by the Budget Director as needed.
Iowa	The state of Iowa does not have a specific fund to pay for natural or man-made disasters. Instead, the state has a standing unlimited appropriation from the Economic Emergency

Fund available to the Executive Council to pay for expenses incurred by the state involving fire, storm, theft, or unavoidable injury, aiding local governments in natural disasters, paying for suppressing an insurrection or riot, and other specific areas.

Kansas The State Finance Council (Governor + 8 leaders of the Legislature) may authorize up to \$10 million in any single year which are directly related to a severe weather-related state of disaster emergency declared by the Governor. The \$10 million is transferred from the State General Fund to the State Emergency Fund upon the Budget Director's certification once the Council provides unanimous endorsement. The Emergency Fund may also be used for rewards for wanted criminals.

Louisiana The board's recommendation must be approved by majority vote of both houses of the legislature via ballot vote. The legislature can approve use of the funds for any emergency as defined by statute, not limited to natural disasters or public safety.

Maine Both the Budget Stabilization Fund and the State Contingent Account may transfer funds in the event of an emergency. Any remaining balance in the Final Reserve for Future Funding Needs at the close of fiscal year must be transferred to the Budget Stabilization Fund.

Maryland Review and comment is required by the Legislative Policy Committee of the General Assembly.

Massachusetts Massachusetts has pending legislation that would significantly reduce its reliance on immediate supplemental appropriations and create a new fund with deficiency spending authorization in order to quickly make payments for disaster relief and response.

Michigan State law sets an upper limit fund balance of \$10.0 million for the Disaster and Emergency Contingency Fund. The statute also provides an upper limit of assistance to a local unit of \$250,000–\$1,000,000, depending on population, or 10% of the unit's total annual operating budget for the preceding fiscal year, whichever is less.

Minnesota Minnesota has a number of open appropriations to respond to various disasters. They include: a Minnesota National Guard Emergency open appropriation that is authorized by the Governor and an emergency fire fighting open appropriation authorized by the Department of Natural Resources. Contingent accounts exist in several state funds to provide supplemental funding for emergencies and other legally authorized purposes. The release and expenditure of funding in the contingent accounts require the approval of the Governor after consultation with the Legislative Advisory Commission (LAC). The Department of Revenue is also authorized to advance local government aid to cities impacted by a natural disaster.

Mississippi If funds are immediately needed The Mississippi Emergency Management Assistance agency may requests a transfer of \$500,000 for each disaster occurrence up to a maximum of \$2m during any fiscal year.

Missouri The state has appropriation authority for general revenue spending for natural disasters 1) to call out the National Guard (\$4,000,001), 2) for state agency costs related to responding to disasters (\$3,390,729); and 3) for matching federal grants and for emergency assistance (\$10,000,000). The state has \$100.5M in appropriation authority from the Missouri Disaster Fund.

Montana Any unspent funds in general fund allocation are transferred to the Fire Suppression Fund.

Nevada Disaster Relief Account <http://www.leg.state.nv.us/NRS/NRS-353.html#NRS353Sec2705>

Notes to Table 14 (continued)

New Jersey	There is no applicable dollar amount in the fund because the amount is fluid throughout a given year. This fund acts as a conduit for disaster related expenditures as moneys flow to and from on a daily basis, most of which are reimbursed by the federal government. The remaining amounts are covered via transfers from the State's General Fund.
New York	In addition to the specific statutory fund identified, the State also appropriates funds annually in general support of the State's Disaster Assistance Program to be administered through the Division of Homeland Security and Emergency Services. There is emergency appropriation authority (no cash budgeted) available to respond to acts of terrorism, disasters, or other emergencies if necessary.
Ohio	In addition to being used for natural disasters and public safety issues, the Controlling Board Emergency Purposes may be used for judgments and settlements, for example, wrongful imprisonment lawsuits. Cash balance in emergency funds does not necessarily equate to what is available to be spent as funds are designated or obligated when disasters are declared.
Oregon	Any unused amount reverts to the General Fund at the end of the biennium. This fund is appropriated on a biennial basis and funding does not carry forward. For the 2019–21 biennium, the fund was appropriated \$50 Million. As of July 2020 roughly \$13M is remaining in the fund.
Pennsylvania	The Governor has the authority to annually transfer up to \$12 million from unexpended General Fund appropriations to disaster authorization line item specific to each disaster when a disaster has been formally declared. Unused authority does not carry forward to the next fiscal year, but specific disaster authorizations may carry forward until fully expended.
South Dakota	This is a fund which is used to pay for costs associated with emergencies and natural disasters in South Dakota. Traditionally this fund is spent to a negative balance and then back-filled with a special appropriation during legislative session.
Vermont	The Emergency Board may authorize expenditures to avert emergencies, natural or otherwise, and to provide low interest loans and grants to municipalities and persons whose property is damaged by natural disasters. Funds may be used as state match for federal FEMA grants.
Virginia	Any appropriation authorized by this item shall be transferred to state agencies for payments of eligible costs according to written directions of the Governor or by such person or persons as may be designated by him for this purpose.
District of Columbia	Executive cannot on its own transfer other appropriations to respond to an emergency, but budget could be reprogrammed via the standard practice, requiring legislative approval if over \$500,000. Both funds may also be used for short-term cash flow needs, but any such uses must be replenished in the same fiscal year. Contingency Cash Reserve Fund could also be considered a "rainy day fund".

Table 15: Use of General Fund Budget Surplus

State	Transfer to budget stabilization or "rainy day" fund	Remain in general fund	Refund to taxpayers	Earmarked	Pay down outstanding debt	One-time expenditures	Other**
Alabama*	X	X					
Alaska*	X	X	X	X	X	X	X
Arizona		X					
Arkansas	X					X	X
California	X	X			X	X	
Colorado		X					X
Connecticut*	X				X		
Delaware		X				X	X
Florida		X					
Georgia	X						
Hawaii*	X	X	X		X		X
Idaho*	X	X				X	
Illinois*		X					
Indiana*		X	X		X	X	
Iowa*	X						
Kansas		X					
Kentucky	X	X					
Louisiana	X				X	X	X
Maine*	X	X	X	X	X	X	
Maryland*		X					
Massachusetts	X						
Michigan*		X					
Minnesota*	X	X					
Mississippi	X						X
Missouri*	X	X					
Montana	X	X		X			
Nebraska	X	X					
Nevada*	X	X				X	
New Hampshire	X	X					
New Jersey	X	X					
New Mexico	X					X	
New York*	X	X		X	X		
North Carolina*		X		X			
North Dakota	X	X				X	
Ohio*	X		X				X
Oklahoma	X	X					
Oregon*	X	X	X				
Pennsylvania*	X	X					
Rhode Island*		X					
South Carolina	X	X		X	X	X	X
South Dakota	X						
Tennessee		X					
Texas*	X	X			X		
Utah	X	X			X	X	
Vermont*	X			X			
Virginia	X	X		X			
Washington	X	X				X	
West Virginia	X	X				X	
Wisconsin	X	X					
Wyoming	X	X		X		X	
Totals	38	39	6	9	11	16	9
District of Columbia	X	X		X			

* See Notes to Table 15 on page 103.

** For states that responded "Other" see descriptions on page 103.

Table 15: Additional Details and Notes

Other Uses of General Fund Surplus

Alaska	Constitutional or Statutory Budget Reserve
Arkansas	25% of surplus is transferred to the Arkansas Highway Transfer Fund.
Colorado	General Fund surpluses are handled on a year-to-year basis — there is no law in place governing the disposition of any surplus.
Delaware	By State Constitution, a portion of the unencumbered surplus at the end of the fiscal year must be dedicated to the Budget Reserve Account. By statute, any surplus Abandoned Property revenue above a legislated threshold must be dedicated to the 1) K–123 Construction Fund 2) Debt Reduction Fund and 3) OPEB fund.
Hawaii	Pension or Other Post Employment Benefit Liabilities accrued for State Employees.
Louisiana	Payments against the unfunded accrued liability of the public retirement system; retiring or defeasance of bonds; capital outlay projects in the comprehensive state capital budget; deposit into the Wetlands Conservation and Restoration Fund; and deposit into the Rainy Day Fund.
Mississippi	Miss. Code Ann. § 27–103–213 (2013) provides the order of distribution to certain funds of unencumbered cash balances in the General Fund at the close of each fiscal year.
Ohio	In the past, a surplus has been used for one-time expenditures, one-time transfers, and it has remained in the general revenue fund.
South Carolina	Available for appropriation at the discretion of the Governor and Legislature during the subsequent budget cycle.

Notes to Table 15

Alabama	For the State General Fund, any surpluses become part of the beginning balance for the next fiscal year. For the Education Trust Fund (ETF), any surplus is first used to pay back any balances owed to the ETF Rainy Day Account, then after the Account is repaid in full, the excess revenues go into the Budget Stabilization Fund and the ETF Advancement & Technology Fund.
Alaska	Budget surplus is swept into the Constitutional (CBR) or Statutory Budget Reserve (SBR). In recent years, surplus has also been used to capitalize other funds such as the Alaska Capital Income Fund.

Connecticut	Unappropriated surpluses after the books have closed for the fiscal year are deposited to the Budget Reserve Fund up to a 15 percent maximum. Any surplus beyond that amount would then be directed to the State Employee Retirement Fund or the Teachers' Retirement Fund until the fund reaches 5 percent of the unfunded past service liability according to the most recent actuarial valuation certified by the Retirement Commission. Any further surplus funds are to be used to reduced bonded indebtedness.
Hawaii	The Emergency Budget and Reserve Fund (EBRF) receives money from three sources: (1) tobacco settlement monies, (2) appropriations made by the legislature, and (3) 5% of the state general fund balance under conditions established by the Hawaii State Constitution and Section 328L-3, Hawaii Revised Statutes.
Idaho	Money is transferred to the Budget Stabilization Fund per formula.
Illinois	A statutory provision exists for surplus revenues to be transferred to the Budget Stabilization Fund and the Pension Stabilization Fund, but no such transfers have ever occurred since that law took effect in 2004.
Indiana	We define surplus as current year revenues minus current year expenses. Surpluses are added to the state's combined General Fund reserve balances. After fiscal year close out of odd numbered years, a calculation of excess reserve balances is made. This calculation may trigger a refund to taxpayers and a transfer to pensions. In addition, surpluses and reserves are occasionally used to pay down outstanding debt.
Iowa	If the General Fund has a surplus at the end of a fiscal year, in the subsequent fiscal year, the surplus first goes to the Cash Reserve Fund. When that fund is at its statutory limit, the remaining amount is then transferred to the Economic Emergency Fund. When that fund is at its statutory limit, the remaining amount goes back to the General Fund.
Maine	The Tax Relief Fund for Maine Residents was created to reduce the individual income tax rates. If sufficient funds exist in the fund, reductions must be a minimum of 0.2 percentage points in the first year in which reductions are made and a minimum of 0.1 percentage points in subsequent years. If sufficient funds are not available to pay for the minimum reduction, a rate reduction may not be made until the amount in the fund is sufficient to pay for the reduction.
Maryland	<p>The unappropriated General Fund balance in excess of \$10 million must be appropriated to the Revenue Stabilization Account in the following year's budget. There are now also required allocations (up to a maximum of \$25,000,000, that is equal to one-quarter of the amount by which the unappropriated General Fund surplus as of June 30 of the second preceding fiscal year exceeds \$10,000,000, for each account) to the State Retirement and Pension System and the Postretirement Health Benefits Trust Fund taken out of the of General Fund surplus contribution to the Revenue Stabilization Account.</p> <p>There is also a Fiscal Responsibility Fund where nonwithholding tax revenues from revenue volatility are deposited. These funds are appropriated for PAYGO capital projects.</p>
Michigan	Typically a general fund budget surplus remains in the general fund. All other options (i.e., transfer to Rainy Day fund, refund to taxpayers, earmark, pay down debt, one-time spending) are exceptions and require an appropriation.

Notes to Table 15 (continued)

Minnesota	Statute (M.S. 16A.152, subdivision 1b) allocates 1/3 of every November Forecast balance to the budget reserve until the reserve has reached its maximum size (approximately \$2.4 billion for FY 2020–21).
Missouri	Surplus revenues remain in the general revenue fund. Revenues exceeding the constitutional limit are refunded to taxpayers.
Nevada	In 2005, the state refunded roughly \$300 million in General Fund budget surplus to Nevadans, a one-time event.
New York	Part or all of the General Fund surplus may be transferred to the state’s rainy day reserves, or other reserves set aside for designated purposes.
North Carolina	There is an earmark of one-fourth of the year-end fund balance — transferred to the State Capital and Infrastructure Fund.
Ohio	Under Ohio law, surplus revenues are deposited into the Budget Stabilization Fund (BSF) to stabilize budgets against cyclical changes in revenues and expenditures. The maximum balance of the BSF is up to 8.5 percent of the total prior year receipts deposited into the general revenue fund. Once 8.5 percent balance is achieved, additional surplus revenue is deposited into the Income Tax Reduction Fund.
Oregon	Per Oregon’s “kicker” law, if General Fund revenues come in greater than 2 percent above the original biennial forecast, the entire surplus is refunded to taxpayers. The legislature has the ability to override. If revenues increase less than 2 percent, the surplus goes to the General Fund and/or the Rainy Day Fund.
Pennsylvania	25 percent of budget surplus is transferred to the Budget Stabilization Reserve Fund; the remainder of the surplus goes to the General Fund.
Rhode Island	Surplus funds are available for appropriation in the following fiscal year.
Texas	The comptroller will transfer to the economic stabilization fund one-half of any unencumbered positive balance of general revenues on the last day of the preceding biennium.
Vermont	Pursuant to 32 V.S.A. § 308c, any GF surplus is allocated 50% to the GF Reserve (aka “Rainy Day Fund”) and 50% to Vermont State Employees Retirement System (VSERS) OPEB trust.

Table 16: Unspent Appropriations

State	Revert back to general fund	Carried forward	Transferred to other fund	Other
Alabama*		X		
Alaska	X			
Arizona	X			
Arkansas*	X	X	X	
California*	X	X		
Colorado	X			
Connecticut*	X	X		
Delaware	X	X		
Florida	X			
Georgia*	X	X		
Hawaii*	X			
Idaho*	X	X		
Illinois*	X			
Indiana	X			
Iowa*	X	X		
Kansas*		X		
Kentucky*	X	X		
Louisiana*	X	X	X	
Maine*	X	X		X
Maryland*	X	X		
Massachusetts*	X	X	X	
Michigan*	X			X
Minnesota*	X			
Mississippi	X			
Missouri	X			
Montana*	X	X	X	X
Nebraska*	X	X		
Nevada*	X			
New Hampshire	X			
New Jersey*	X	X		
New Mexico*	X			
New York*		X		
North Carolina*	X	X		
North Dakota*	X	X		
Ohio*	X			X
Oklahoma		X		
Oregon*	X	X	X	
Pennsylvania*	X	X	X	
Rhode Island*	X	X		
South Carolina*	X	X		
South Dakota	X			
Tennessee*	X	X		
Texas	X			
Utah *	X	X		
Vermont*	X	X		
Virginia*	X	X		
Washington	X			
West Virginia*	X	X		
Wisconsin*	X			
Wyoming	X			
Total	46	30	6	4
District of Columbia	X			

* See Notes to Table 16, including "Other" descriptions, on page 107.

Table 16: Additional Details and Notes

Notes to Table 16

Alabama	The appropriation bill for the State General Fund has language allowing appropriations that were unexpended at the end of the fiscal year to be reappropriated to the respective agencies in the next fiscal year.
Arkansas	25% of the surplus for general revenue funding is transferred to the Arkansas Highway Transfer Fund, the rest will be transferred to the General Revenue Allotment Reserve with the exception of those state agencies with Special Language to carry forward unspent general revenue into the next fiscal year.
California	The unspent balance of multiyear appropriations remains available in subsequent fiscal years until the appropriation expires.
Connecticut	Funds may be carried forward in accordance with statutory authority.
Georgia	General fund appropriations may only be reserved and carried forward into a subsequent fiscal year if approved by the Governor’s Office of Planning and Budget and State Accounting Office. Internal policy limits approving requests for reserves to specific initiatives that are funded in one fiscal year but for which the expenses may continue into a subsequent year. Reserved funds can only be spent for the purpose for which they were originally appropriated.
Hawaii	The Department of Education can retain 5% of its appropriations up to one year into the next fiscal biennium.
Idaho	General Fund appropriations revert back to the General Fund. Dedicated and federal fund spending authority reverts but cash remains in the individual non-General Fund accounts.
Illinois	Amounts not spent from any state appropriations, whether from general funds or other funds, are never deducted from the fund balance.
Iowa	Iowa Code requires that all unspent appropriations revert back to the original funding source. However, legislation can be passed which overrides the Code requirement and allow certain appropriations to carry forward into the subsequent fiscal year. This only happens on a case by case basis.
Kansas	Legally, unspent funds remain in the agencies’ accounts until an action is taken to lapse them by the subsequent Legislature.
Kentucky	Unexpended General Fund appropriations are carried forward only when permitted by statute or budget bill authorization. Historically applicable to a small portion of General Fund appropriations.

Notes to Table 16 (continued)

Louisiana	Transfers to other funds require annual prior approval of the legislature. Carry forwards are only for expenditures with a bona fide obligation that are approved by the Commissioner of Administration and the Joint Legislative Committee on the Budget.
Maine	Other — General Fund Salary Plan. Unobligated General Fund appropriations lapse to the Unappropriated Surplus of the General Fund unless language exists to carry the appropriation into the next fiscal year.
Maryland	General Fund PAYGO appropriations do not revert at the end of the current year. They have a two-year life. If unspent they revert at the end of the second year. There are also some cases where unexpended General Funds in specified programs do not revert back to the General Fund balance but instead are deposited into a non-lapsing special fund account that can be used in future years for the same purpose.
Massachusetts	Unspent appropriations typically revert back to the General Fund. However, appropriations may be carried forward subject to Legislative action, and certain unspent debt service appropriations have been deposited into the State's OPEB Fund.
Michigan	Other — Work project authority and capital outlay carry forward authority. State law provides that any unused ("lapsed") appropriation reverts to the fund from which it was appropriated, becoming available to provide appropriated authority for future fund expenditures on any item. There are situations when lapsed appropriations may be retained in full or in part for use beyond the fiscal year in which the appropriation was made. Typically this would be achieved through a "work project" designation utilizing funds for a specific, non-recurring good or service. In addition, state law provides carry forward authority for capital outlay appropriations.
Minnesota	Under Minnesota Statutes 16A.28, general fund unspent grant and operating dollars cancel at the end of each biennium. In limited cases, legislation allows specific appropriations to be carried forward or transferred to another fund.
Montana	Other — 30% of certain unspent appropriations from the general appropriations act can be re-appropriated for the following 2 years. If appropriations are indicated as "biennial" in the bill authorizing the appropriation, then the unspent balance will carry forward from one year to the next. In addition, the unspent balance of appropriations for capital projects continue from year to year until the project is completed.
Nebraska	Historically, unspent general fund appropriations at the end of a biennium would revert back to the unobligated general fund balance. However, during the past several budget cycles unspent general fund appropriations have been carried forward and available to agencies.
Nevada	Nevada has a biennial budget. Most General Fund appropriations revert at the end of each fiscal year.
New Jersey	Most unspent General Fund appropriations revert back to the General Fund at year-end. However, certain appropriations carry forward if authorized by appropriations language.
New Mexico	Unspent general fund appropriations may be carried forward but this must be specifically authorized in the budget act.

Notes to Table 16 (continued)

New York	At the end of a budget cycle, any remaining appropriation authority is automatically carried forward into the new budget cycle and is subject to lapse 3–6 months later if not entirely exhausted by that time. Any remaining appropriation authority may also be reappropriated by the Legislature, making that appropriation active for the duration of the upcoming budget cycle (similar to new appropriations enacted for that budget cycle).
North Carolina	Unspent appropriations and year end surpluses make up the credit balance, which by law, one-fourth are to be deposited to the State Capital and Infrastructure Fund. Agencies may carry forward unspent appropriations upon approval of the Budget Director for documented encumbrances, if funds are available.
North Dakota	Funds can be carried forward when permitted by statute.
Ohio	Other — Operating encumbrances can remain open for five months the following fiscal year if they meet specific criteria described in temporary law. In limited circumstances, unspent funds may be carried forward or transferred to another fund.
Oregon	The prior biennium ending GF balance is transferred to the Rainy Day Fund up to a maximum of 1% of total biennial budget appropriation (less GF reversions and statutorily authorized carry-forward amounts for the Legislative and Judicial branches). Any remaining balance is carried forward to the next biennium.
Pennsylvania	25 percent of budget surplus is transferred to the Budget Stabilization Reserve Fund; the remainder of the surplus goes to the General Fund.
Rhode Island	Unspent general fund appropriations may be reappropriated to the succeeding fiscal year by the Governor for the same purpose for which they were originally appropriated. Legislature and Judicial balances are automatically reappropriated under statute.
South Carolina	Agencies allowed to carry-forward up to 10% of general fund appropriations; amounts over the 10% limit lapse to the General Fund. In addition, certain programs have special carry-forward authority which allows unspent appropriations to be carried forward to the next year to be used for the same purpose(s).
Tennessee	Agencies may request that certain unexpended appropriations be carried forward to the next year and the Commissioner of Finance & Administration may approve or deny the carryforward request(s).
Utah	If nonlapsing authority is given through the Legislature, the money is carried forward. If not, the money is reverted back to the general fund.
Vermont	The statutory default for unspent appropriations is to revert to the General Fund's balance. However, it is customary each budget cycle pursuant to session law to notwithstanding statutory reversions and instead permit the Secretary of Administration to carry forward and use unspent appropriations in the subsequent fiscal year at his/her discretion for the Executive branch. Should any amounts not be designated for expenditure by the Secretary of Administration, the Governor may request of the General Assembly that such balances be reverted to the General Fund for reserves, one-time expenditures, or other uses in that year's Budget Adjustment process. Via session law, the Judicial and Legislative branches are afforded this practice, as well.

Notes to Table 16 (continued)

Virginia	Unexpended General Fund appropriations in the Legislative, Judicial and Independent agencies shall be re-appropriated except as otherwise provided by the General Assembly. Executive Branch appropriations: Conditional carry-forwards at the end of the first year of the biennium which meet certain criteria may be authorized by the Governor. Unexpended general funds at the end of the biennium shall revert to the general fund.
West Virginia	Balances in accounts that are not “reappropriated” in the Budget Bill revert back to the unappropriated general revenue surplus balance at year end. Balances in accounts that are “reappropriated” in the Budget Bill carry forward to the next fiscal year and are available for spending in the next year.
Wisconsin	In most cases, general fund appropriations revert back to the general fund, unless there is a detailed alternative in the statutes.

Table 17: Intergovernmental Mandates

State	Estimate state cost of federal mandates	Estimate local cost of federal mandates	Estimate local cost of state mandates	Fiscal notes for legislative impacts on locals	Reimburse local governments for mandate costs
Alabama	X				
Alaska*					
Arizona					
Arkansas					
California	X	X	X	X	X
Colorado*					
Connecticut	X			X	
Delaware*	X				X
Florida	X		X	X	
Georgia	X		X	X	
Hawaii*	X		X		X
Idaho				X	
Illinois*					
Indiana	X		X	X	
Iowa	X		X	X	
Kansas*				X	
Kentucky	X		X	X	
Louisiana*	X		X	X	
Maine*	X		X	X	X
Maryland*	X		X	X	
Massachusetts*	X		X		X
Michigan*	X		X	X	X
Minnesota*			X	X	
Mississippi	X		X		
Missouri*	X		X	X	X
Montana	X		X	X	X
Nebraska*	X		X	X	X
Nevada				X	
New Hampshire			X		X
New Jersey*			X	X	X
New Mexico	X			X	
New York	X		X	X	
North Carolina*	X	X	X	X	
North Dakota	X		X	X	
Ohio*				X	X
Oklahoma					
Oregon*	X		X	X	X
Pennsylvania	X	X	X	X	
Rhode Island*			X	X	
South Carolina*			X	X	X
South Dakota	X		X		
Tennessee	X		X	X	X
Texas	X		X	X	X
Utah	X			X	
Vermont*					
Virginia*	X	X	X	X	X
Washington	X		X	X	X
West Virginia	X	X	X	X	X
Wisconsin			X	X	
Wyoming		X		X	
Totals	32	6	33	36	19
District of Columbia					

* See Notes to Table 17 on page 112.

Table 17: Additional Details and Notes

Notes to Table 17

Alaska	There is no specific policy to perform these tasks but they may be done as a need arises.
Arizona	Budget office will examine the effects on the state of only some federal actions; most are not evaluated prior to enactment.
Colorado	Executive Order D 2011–005 prohibits any State agency from promulgating a regulation creating a mandate on local governments unless certain conditions are met. The General Assembly may pass legislation that creates mandates on local governments.
Delaware	The state shares in the funding of the Statewide Paramedic Program with county governments.
Hawaii	Estimates are prepared for selected programs.
Illinois	None of the above
Kansas	For legislation introduced in the Legislature, Division of the Budget produces a fiscal note outlining the fiscal effect of the proposal. Requests for information on bills affecting local government are made to the Kansas Association of Counties and League of Kansas Municipalities.
Louisiana	The state cost of federal mandates is estimated by the state agency responsible for the mandate. The local cost of state mandates is usually estimated by the Legislative Fiscal Office as fiscal notes attached to the legislative instrument authorizing the mandate.
Maine	For the purpose of more fairly apportioning the cost of government and providing local property tax relief, the State may not require a local unit of government to expand or modify that unit's activities so as to necessitate additional expenditures from local revenues unless the State provides annually 90% of the funding for these expenditures from State funds not previously appropriated to that local unit of government. Legislation implementing this section or requiring a specific expenditure as an exception to this requirement may be enacted upon the vote of 2/3 of all members elected to each House. This section must be liberally construed. (Constitution of Maine, Article IX, Section 21)
Maryland	Local costs of state mandates are estimated as a part of the legislative process. Local governments are not reimbursed unless specifically required by statute.
Massachusetts	Within the State Auditor's office is the Division of Local Mandates, which evaluates proposed and actual legislation to determine the financial impact on the Commonwealth's cities and towns. In accordance with state law, the Commonwealth is required to reimburse cities and towns for any costs incurred through mandated programs established after the passage of Proposition 2½, the statewide tax limitation enacted by the voters in 1980, unless expressly exempted from those provisions, and the State Auditor's financial analysis is used to establish the amount of reimbursement due to the Commonwealth's cities and towns.

Michigan	Fiscal notes for local government are prepared by legislative fiscal agencies as bills progress through the legislative process. The State Budget Office reviews all intergovernmental mandates as part of the Executive Budget process. The Michigan Constitution prohibits the state from reducing the proportion of total state spending paid to all local units below a constant proportion and from reducing state-financed proportion of the necessary costs of any existing program or service required of local units under state law. In addition, the Michigan Constitution also requires the state to finance increased costs incurred by local units as a result of any new state-mandated activity or service or increase in the level of any activity or services beyond that required by existing law.
Minnesota	Minnesota's local impact note process assesses the fiscal impact of proposed legislation on local units of government. Local impact notes are requested by the legislature. Fiscal notes completed on purposed legislation include narrative information on potential local government costs.
Missouri	Any new local mandates enacted without a vote of the people must be reimbursed by the state.
Nebraska	Reimburse local governments for specific programs as dictated by the legislature.
New Jersey	The State continuously reviews federal legislation and mandates for State and local cost impact; however, there is no official process for estimating and reporting that. The State's Council on Local Mandates, which is independent of the Executive, Legislative and Judicial branches of State government, was created pursuant to the "State Mandate, State Pay" amendment to the New Jersey Constitution, approved by voters in November 1995, and an enabling statute, the Council Statute, that became effective in May 1996. The Council has the exclusive constitutional authority to rule that a State law, rule, or regulation imposes an unconstitutional "unfunded mandate" on boards of education, counties, or municipalities. Under the Constitution, if the Council so rules, the "unfunded mandate" in the law, rule or regulation ceases to be mandatory in effect and "expires."
North Carolina	Estimates of state and local costs are included in fiscal notes (regulatory impact analyses) agencies analyze the impact of amending/ adopting a permanent rule. Not all federal mandates require a fiscal note.
Ohio	The General Assembly's research office is required to prepare fiscal notes on the impact of pending legislation on local government. Limited reimbursement is provided for some mandates.
Oregon	With some exceptions, if costs for performing a service or activity mandated after 1997 is not allocated to local governments, local government compliance is not required.
Rhode Island	Development of the cost of local mandates is performed by the Division of Municipal Finance within the Department of Revenue.
South Carolina	The State's Aid to Subdivisions and Tax Relief Trust Fund provide funding to local governments for certain tax relief programs (Residential & Homestead exemptions, etc.).
Vermont	There is no formal process for the items in Table 17; however, estimates are prepared for/by implicated state government departments, as needed. Any fiscal note for legislative impacts on local governments would customarily be prepared by the legislature's Joint Fiscal Office possibly in conjunction with the associated state government department.
Virginia	Statutory

Table 18: Financial Management Technology

State	Enterprise financial management system?	Date of most recent update	Functions included in enterprise system													
			Accounting	Payroll	Personnel	Budget	Forecasting	Legislative	Fiscal notes	Performance measures	Procurement	Asset management	Travel management	Supplier relationship management	State property/facilities management	Federal funds/grants management
Alabama*	X		X			X				X	X					
Alaska*	X	Ongoing	X	X	X							X				
Arizona																
Arkansas	X	2002	X	X	X	X					X	X				
California*	X	Ongoing	X			X					X					
Colorado	X	2014	X			X					X	X		X		X
Connecticut*	X	2016	X	X	X						X	X		X	X	X
Delaware*	X	2010	X	X	X							X				X
Florida																
Georgia	X		X	X	X											
Hawaii*																
Idaho*																
Illinois	X	2019	X													
Indiana	X	2019	X		X						X	X	X			
Iowa	X	2012	X			X				X	X	X	X			
Kansas	X	2010	X	X							X	X	X	X		X
Kentucky	X	2015	X			X					X	X	X	X		X
Louisiana*	X	Ongoing	X	X		X					X					X
Maine*	X	Varied	X	X	X	X	X	X		X	X	X		X	X	
Maryland*	X		X													X
Massachusetts*	X	2011														
Michigan*	X	2017	X	X	X	X					X		X	X		X
Minnesota*	X	2020	X	X	X	X			X		X	X		X		X
Mississippi	X	2014	X	X	X	X				X	X	X	X	X	X	X
Missouri*	X	1999–2000	X	X	X	X										X
Montana	X	2019	X	X	X	X		X			X	X		X		
Nebraska*	X	2018	X	X	X						X	X		X		X
Nevada																
New Hampshire*	X	2006–2013	X	X	X	X					X	X		X		X
New Jersey																
New Mexico	X	2017	X	X	X	X					X	X	X	X	X	X
New York*	X	2012	X			X					X	X	X	X	X	X
North Carolina*	X	Ongoing	X	X	X	X										

* See Notes to Table 18, including "Other" descriptions, on page 116.

Table continued on next page.

Table 18: Financial Management Technology (continued)

State	Enterprise financial management system?	Date of most recent update	Functions included in enterprise system															
			Accounting	Payroll	Personnel	Budget	Forecasting	Legislative	Fiscal notes	Performance measures	Procurement	Asset management	Travel management	Supplier relationship management	State property/facilities management	Federal funds/grants management	Other	
North Dakota	X	2020	X	X	X	X					X	X			X	X		
Ohio	X	2021	X	X	X	X					X	X	X	X				
Oklahoma	X	2014	X	X	X	X				X	X	X						
Oregon	X	2002	X			X												
Pennsylvania	X	2008	X	X	X	X					X	X	X	X	X	X		
Rhode Island*	X	2007	X								X	X		X				
South Carolina*	X	2018	X	X	X	X					X	X	X	X			X	
South Dakota	X	Ongoing	X	X	X	X				X								
Tennessee*	X	2019	X	X	X						X	X	X	X			X	X
Texas	X		X	X	X						X	X			X		X	
Utah*	X	2007	X	X	X	X												
Vermont*	X	2019	X	X	X							X	X					
Virginia*	X	2021	X	X	X													
Washington*	X	Ongoing	X	X	X	X			X	X	X	X	X	X	X	X	X	
West Virginia*	X	2020	X	X	X	X	X			X	X	X	X	X	X	X	X	
Wisconsin*	X	2016	X	X	X	X	X				X	X	X	X	X	X	X	
Wyoming	X	2018	X	X	X	X												X
Total	44		43	32	31	29	3	2	2	8	31	28	16	21	11	22	5	
District of Columbia*	X	1998	X									X						

* See Notes to Table 18, including "Other" descriptions, on page 116.

Table 18: Additional Details and Notes

Notes to Table 18

Alabama	Alabama is currently in the process of expanding STAARS Financials to include payroll and human resource management.
Alaska	The enterprise resource planning administrative system upgrade to 4.0 has begun and is anticipated to be completed in the next two–three years.
California	A new system, Financial Information System for California (FI\$Cal), began implementation in 2014 for accounting, budgeting, and procurement. Full implementation of system is anticipated in 2021–22.
Connecticut	Federal funds are expended and accounted for in the state’s enterprise system, but applications for such funding are not included in system functionality. A system upgrade will begin in July 2021 and is anticipated to be complete in December 2023.
Delaware	The State’s budget system interfaces with the ERP system, but is a separate stand alone system. The State implemented a comprehensive ERP system in July, 2010.
Hawaii	The State is currently in the process of developing an ERP system.
Idaho	The state Controller’s Office is developing an ERP system called Luma. It will include many of the functions listed above.
Louisiana	The ERP system was purchased in 2007, and is in the rollout stage.
Maine	The State of Maine currently has separate budget, accounting, payroll/personnel and time and attendance management systems. There are interfaces between the systems, as well as to the system used by the Legislature. These systems are updated regularly.
Maryland	Other functions — Revenue Collection. The system is a legacy system that has not been updated in decades. The State recently implemented separate and distinct personnel and budgeting systems in 2014 and 2018, respectively. The State is currently in the process of implementing a new enterprise procurement system.
Massachusetts	The Commonwealth is currently undertaking a multi-year program to transform financial and human resource operations, including replacing the state’s Financial and Human Resource applications: Massachusetts Management, Accounting and Reporting System (MMARS) and the Human Resources/Compensation Management System (HR/CMS).
Michigan	In July 2014, the state of Michigan initiated development of an enterprise resource planning system named SIGMA (“statewide integrated governmental management applications”) that expanded the accounting system to include budget preparation, grant

Notes to Table 18 (continued)

reporting/processing, cost allocation, and numerous treasury functions among other functionalities. The budget preparation component was implemented in 2016, the financial in 2017.

Minnesota	Minnesota's enterprise system is accessible through one portal, however, each of the individual components of the system may be hosted on different technical platforms. For example, the procurement, accounting, payroll and personnel system are all in PeopleSoft. The budget system is in .NET and the Fiscal Note Tracking and Capital Budget Systems are custom built using .Net technology. Rollout of a multi-year phased accounting system update started in CY 2020 that provides enhanced financial management tools and increased processing time, as well as improved administrative portal access with user interface.
Missouri	Missouri is in the process of replacing its current ERP system.
Nebraska	Last update of system — 2018 for accounting/payroll; 2018 for personnel. Administrative staff of the Governor's Office, Budget Agency, Legislature, and Auditor have the ability to enter and/or edit data in the state's enterprise system to the extent they are performing business functions for that particular entity. They are not able to enter and/or edit data for other agencies.
New Hampshire	April 2006 through February 2013 Budget, Financial, Human Resource Management / Payroll Systems.
New York	The state's payroll function is centralized under a separate statewide system that is linked to the statewide financial management system.
North Carolina	The State is currently undergoing a replacement of its financial system. The previous system was updated in the mid-1990s.
Rhode Island	The State acquired and began implementation of an ERP around 2000, with the first version of the system going live in FY 2002. A major update to this system was completed for FY 2007.
South Carolina	Most recent update: SAP Treasury Module. Budgetary accounting is included in Enterprise system, however, a separate software program is used for preparing the annual budgets for the Executive and Legislative branches.
Tennessee	PeopleSoft is updated annually. Other functions — Recruiting went live February 2020.
Utah	The enterprise system includes setting up agency budgets after appropriation. It does not include GOPB's preparation of the Governor's budget recommendation.
Vermont	The items marked are incorporated into the State's ERP (an Oracle/PeopleSoft product). The State's budget system is separate, but interfaces with the ERP.
Virginia	Latest upgrade will occur during FY 2021 to include HR.
Washington	The latest update is currently in multi-year planning process.
West Virginia	The latest update is currently in a multi-year planning process.
Wisconsin	Wisconsin has not yet implemented the budget or forecasting portions of its ERP.

District of Columbia Payroll, personnel, budget, procurement, and grants management are all separate systems, although they all interface with the financial system. Access to the financial system is generally limited to offices within the Office of the Chief Financial Officer — that is, budget, treasury, controller, and revenue offices.

Budget Documents

States produce a variety of documents to plan, evaluate, and monitor the allocation of state resources, including agency requests, the governor's budget, appropriation bills, and accounting records. Budget documents often contain complex fiscal data and narratives. Designing an effective method to present this information is challenging. How various budget documents are communicated and presented has an impact on how successfully the information is received through the legislative approval process and how the public understands the information. This chapter provides information on state methods to develop and display the complex and voluminous fiscal data contained within executive budget documents, as well as how states structure and publish information on enacted appropriations.

Executive Budget Approach (Table 19)

The executive budget is typically the starting point for putting together a state's budget. Before turning to focus on the contents of the executive budget, and how this varies by state, it can be helpful to consider the combination of approaches used to develop the executive budget recommendation. Common approaches include incremental budgeting, program budgeting, performance budgeting, and zero-based or modified zero-based budgeting. Since discussions about these various budget approaches can get bogged down in confusion over terminology, the following definitions were included in the survey instrument in an effort to standardize state responses to some degree.

- **Incremental Budgeting:** An approach to budgeting that generally requires explanation or justification only for additions or deletions to current

budgeted or "**base**" expenditures. Funding decisions are made on the margin, based on the justifications for spending increases or decreases of operating agencies or programs.

- **Program Budgeting:** An approach to budget formulation and appropriations that identifies programs or activities, rather than expenditure objects, as the primary budget units, and presents information on program missions, goals, and effectiveness. This information intends to aid the executive and legislature in understanding the broader policy implications of their funding decisions and the expected results of services to be carried out by programs.
- **Performance Budgeting:** An approach that also uses programs or activities as budget units and presents information on program goals and performance. This budget system places emphasis on incorporating program performance information into the budget development process and on allocating resources to achieve measurable results.
- **Zero-base Budgeting (ZBB) or Modified ZBB:** A systematic approach to planning and budgeting that subjects all expenditures to justification. Funding requests, recommendations and allocations for existing and new programs are usually ranked in priority order on the basis of alternative service levels, which are lower, equal to and higher than current levels. A modified zero-base budgeting (ZBB) approach may use a spending baseline above zero (e.g., 80 percent of

the current spending level) or apply the process to programs on a rotating basis so that only a portion of programs are subject to ZBB each budget cycle.

States generally use some combination of the approaches defined above to put together their executive budgets. The vast majority of states (43) reported using incremental budgeting, including nine states that reported exclusively using this approach. The next most common approach used by 30 states is program budgeting; only two states reported exclusively using this approach to put together the executive budget. Twenty-five states reported using performance budgeting to some degree, though no states reported using this approach exclusively. This reinforces the notion that states tend to use performance data as one tool to help inform funding decisions, but that states do not base all funding decisions solely on performance measures for practical, legal, and political reasons. Chapter 6 of this publication contains more details on the use of performance measures in budgeting and management, as well as the incorporation of evidence of effectiveness and integrated data to inform the budget process. Eight states also reported using a zero-based budgeting (ZBB) or modified ZBB approach in developing the executive budget, including three states that indicated only using a modified ZBB approach.

Executive Budget Document (Table 20)

In part driven by the budget approach(es) used by states, the contents of each state's executive budget document can vary, as shown in **Table 20**. Virtually all states include revenue estimates in their governor's budget proposal, while most states (40) also include the economic analysis behind those estimates. Since most states practice incremental budgeting, which focuses on changes to the base budget, to some extent it is not surprising that 45 states reported including program changes and initiatives in their executive budget documents. A significant majority of states also include program descriptions (39 states) and budget justifications (39 states). Twenty-nine states include caseload data, and 18 states report on demographic information. Most executive budget documents also include the number of state employees (44 states), while more detailed information on personnel is often excluded. Twenty-one states reported including caps on

agency personnel, 11 states reported including salary schedules, and 19 states reported including employee compensation changes in the executive budget.

Some states break out information related to various ongoing operating costs tied to longer-term liabilities, such as building maintenance costs (22 states), debt service costs (44 states), and the annual determined contribution (ADC) to pension systems (19 states). Only one state reported including contracts in their budget document, and 6 states include lease agreements.

Another category of items included in executive budgets relates to conveying information on the state's budgeting and financial management practices and fiscal stability. Along those lines, 14 states include their current services baseline, 18 states include information on tax expenditures and 25 states include calculations on budgets being structurally balanced. Furthermore, 15 states separately report recurring versus non-recurring (or "one-time") revenue and 17 states separately report recurring and non-recurring ("one-time") expenditures. Twenty-five states reported publishing state agencies' budget request information in the executive budget.

A state's executive budget documents and related materials can generally be found on the budget agency's website. NASBO maintains a directory of state budget office websites,² as well as links to governors' proposed (and states' enacted) budgets.³ While states now make their budget documents available digitally, 37 states still print budget books, often in very limited quantities.

The Capital Budget (Table 21)

Typically, states budget separately for current operating expenses and for capital expenditures, though sometimes capital spending budgets are included in the same document as a state's operating budget. Capital budgets require long-term planning and resource commitments, and also usually have distinct fund sources. While this Budget Processes in the States publication focuses primarily on operating budgets, **Table 21** provides some basic information about capital planning and budgeting at the state level. Much more detailed information on state capital budgeting concepts, practices, processes, and policies can be found in NASBO's *Capital Budgeting in the States* report.⁴

² See NASBO, "State Budget Office Directory", available at <https://www.nasbo.org/directories/state-budget-office-directory>.

³ See NASBO, "Proposed & Enacted Budget Links", available at <https://www.nasbo.org/resources/proposed-enacted-budgets>.

⁴ See NASBO, *Capital Budgeting in the States* (Spring 2014), available at <http://www.nasbo.org/capital-budgeting-in-the-states>.

As shown in the table, 43 states maintain a long-term capital budget or multiyear capital improvement plan (CIP) to identify capital expenditure projects. Among those states that maintain a long-term plan, the vast majority cover at least 5 years of capital expenditures. Thirty-one states reported that the executive branch produces a consolidated capital budget as part of the budget documents. In 45 states, capital budget requests require information estimating the fiscal impact on future operating budgets. Thirteen states reported having a dedicated revenue source for capital maintenance.

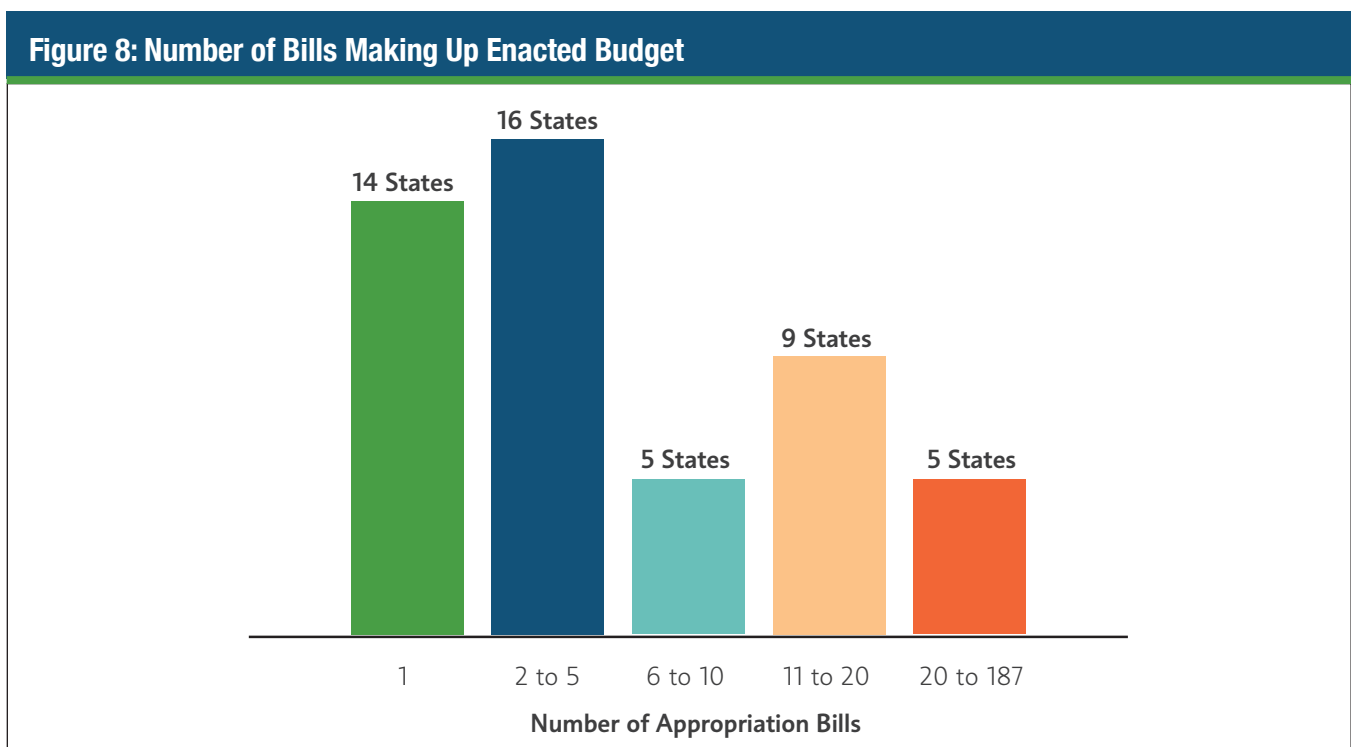
Enacted Budget Document and Appropriations (Tables 22 and 23)

While some of the previous tables focused mainly on executive budget documents, Tables 22 and 23 contain information on a state’s enacted budget, comprised of one or more appropriations bills. States vary considerably in the structure of their enacted budgets. Some states pass one consolidated appropriations bill that serves as the state’s legally adopted budget. Other states pass several bills — such as an operating budget bill, capital budget bill and a supplemental bill for the current fiscal year. Still, other states pass many appropriations bills — exceeding one hundred in a few cases — whereby each agency is funded by a separate bill, for example. Some states indicated that the number of

appropriations bills that comprise the enacted budget can vary year-to-year. (See Figure 8) Just over half of states reported that capital appropriations are co-located with operating appropriations in bills, while the remaining states reported that capital appropriations are provided for in separate bills (one state reported a hybrid approach). Half of states reported that appropriations bills can temporarily suspend or change the operation of statutes, such as by using “notwithstanding” language to temporarily override existing laws in statute or circumvent statutory limitations on fund use.

Following the budget’s enactment into law, most states publish a separate document conveying information about state appropriations in a more accessible and streamlined format. In 10 states, this document is produced by the executive branch. In 18 states, the legislative branch publishes this document and another 10 states reported that both the executive and legislative branches produce enacted budget document(s). Twelve states reported not publishing an enacted budget document separate from the state’s appropriations bill(s).

States provide appropriations at different levels of detail. On one end of the spectrum, states may provide appropriations to agencies as one lump sum, while on the other end, states appropriate fund amounts specific to each expenditure object group or class within an agency or program (such as personnel). In this survey, states



were asked to indicate which unit best describes the structure of line item appropriations for most appropriations in the state's enacted budget bill(s); states' responses are displayed in **Table 23**. Among the 22 states that reported structuring appropriations as agency or organization lump sums, most also indicated using a more detailed budgetary unit as well (such as program-level lump sums and more specifically, program/sub-program activity or outcome). However, eight states noted agency-level lump sums solely as the primary line item structure for state appropriations. Meanwhile, 18

states reported using expenditure object groups or classifications as commonly used budget units in state appropriations — including five states that solely reported this as their primary appropriations structure. Some states noted that the appropriations process and structure varies by budget area, with some appropriations at the agency level and others appropriated at a more specific level such as program or activity. One state noted that most agencies receive appropriations as a lump sum, but that budget bill language frequently specifies how some agency funds are to be used.

Table 19: Executive Budget Approach

State	Decision-making framework used to prepare executive budget			
	Incremental	Program	Performance	Zero-base or modified zero-base
Alabama*	X	X		
Alaska*	X	X		X
Arizona*	X	X	X	
Arkansas	X			
California*	X	X	X	X
Colorado	X	X	X	
Connecticut*	X	X		
Delaware	X	X	X	
Florida	X			
Georgia	X	X		
Hawaii*	X	X	X	
Idaho*	X	X		
Illinois*	X	X	X	
Indiana	X	X	X	
Iowa	X	X		
Kansas	X		X	
Kentucky	X	X		
Louisiana*	X	X	X	
Maine*				X
Maryland*	X	X	X	
Massachusetts	X		X	
Michigan*	X			
Minnesota*	X	X	X	
Mississippi	X			
Missouri*	X	X	X	
Montana	X			X
Nebraska*	X	X	X	
Nevada*				X
New Hampshire*		X	X	
New Jersey	X	X	X	
New Mexico*		X		
New York	X	X	X	
North Carolina	X			
North Dakota	X		X	
Ohio*				X
Oklahoma*	X		X	
Oregon*	X	X		
Pennsylvania		X		
Rhode Island*	X	X	X	
South Carolina	X			
South Dakota	X			
Tennessee	X			
Texas*	X	X	X	X
Utah	X	X	X	
Vermont*	X		X	
Virginia	X	X		
Washington	X			
West Virginia	X		X	
Wisconsin	X	X		
Wyoming			X	X
Totals	43	30	25	8
District of Columbia	X	X	X	

* See Notes to Table 19 on page 124.

Table 19: Additional Details and Notes

Notes to Table 19

Alabama	Budget formulation begins with estimated expenditures for the next fiscal year being prepared by the administrative head of each budgeted agency and institution and submitted to the EBO by the statutory deadline of November 1st of each year. Expenditure requirements must be classified by programs, program elements or reporting units, and major objects of expenditure in accordance with a standard plan of classification. Requested changes in programmatic expenditures from the prior fiscal year must be explained, and proposed capital expenditures must be described and justified. Personnel information and a detailed statement showing actual agency revenue for the preceding year, budgeted revenue for the current year, and estimated revenue for the next fiscal year must also be submitted by each agency.
Alaska	Only two agencies use zero based budgeting within the executive branch.
Arizona	<p>Arizona's budget is primarily incremental, but program budgeting is integrated into the Executive Budget and Feed Bill. The program and subprogram structure for planning and budgeting for each state agency is determined by a process established in statute. Budget requests and the Executive Budget are organized by program. However, money decisions are discussed as incrementals.</p> <p>Performance measures are used to inform budget decisions and are published as part of the Executive Budget, as required by statute. However, performance measures do not (cannot) determine the amount of funding to be included in the budget.</p>
California	All budget approaches are used for justification and decision-making during budget development.
Connecticut	The primary approach is incremental, with a secondary publication presenting the budget in a program format.
Hawaii	Hawaii uses the Planning, Programming and Budgeting System. The Planning, Programming and Budgeting System integrates the planning, programming and budgeting processes to improve decisions on the allocation of resources. The operating and capital improvement requirements are evaluated together to insure compatibility and mutual support. Systematic evaluations and analyses are conducted to ascertain the attainment of program objectives and alternative means or methods of improving current State services.
Idaho	We budget similar to the incremental approach where we scrutinize most things additive. This includes evaluating inflationary increases, replacement items, new requests, non-discretionary increases, etc. Each agency has to justify their new requests and provide additional information for anything maintenance-related if requested by our office or the Legislative Services office.

Notes to Table 19 (continued)

Illinois	The Illinois executive budget is formulated by using a multi-faceted approach. The Governor outlines the top priorities for investment and ensures that critical programs are maintained while managing the state's other commitments. The performance of critical programs and activities are monitored and the information gathered throughout the year are used to help make resource allocation decisions.
Louisiana	Louisiana uses Performance-Based Budgeting. An act of the legislature during the 2014 session requires the major expenditure categories to be included in the appropriations bill starting in the 2015 session for the FY16 budget. In addition, beginning FY 18–19 and each year thereafter, the executive budget includes a listing of all incentive expenditure programs by department, including the forecasted amount as adopted by the Revenue Estimating Conference (REC).
Maine	The Governor's budget consists of the current services budget and individual agency requests on a priority basis.
Maryland	Maryland uses a "performance-informed" budgeting approach, where performance data is analyzed and presented with budget recommendations, but this performance data is not often directly tied to a specific funding decision, often because funding levels for many programs are subject to mandates or are formula-driven.
Michigan	All agencies are required to identify performance indicators that measure achievement of program outcomes consistent with the agency mission. Measurements are selectively monitored by the legislature. The State Budget Office utilizes program outcomes to evaluate requests for funding changes as part of the annual Executive Budget process.
Minnesota	Minnesota used an incremental (base + change) approach to budgeting on a program basis. Performance metrics and information are incorporated into the decision making process to facilitate better program outcomes in the budgeting process.
Missouri	Performance measures are required for all programs (both core items and requests for new funding). These measures are analyzed as part of the budget recommendations.
Nebraska	The state does not appropriate Trust Funds in specific amounts. The budget approach utilized by the Executive Branch is strategic and places increasing emphasis on performance measures and results. Legislature utilizes the incremental approach.
Nevada	Nevada uses Line Item Budgeting. The budget process has three major cycles; Agency Request, Governor's Recommended Budget, and Legislatively Approved Budget.
New Hampshire	The State of New Hampshire Executive Branch budget process delineates the requirements for departments to put forward Efficiency Expenditure Requests, for the next Biennium, during the even year. Based on the economic forecast of the future biennium, the governor establishes targets for Executive Branch department to reach, for each year, as their Efficiency Expenditure Request budget.
New Mexico	The approach falls broadly within statutory guidelines of reviewing agency requests and presenting a comprehensive executive budget recommendation to the legislature in early January. However the approach taken can vary significantly depending on the gubernatorial administration and the financial conditions of the state at the time.

Notes to Table 19 (continued)

Ohio	Modified zero-based budgeting is used.
Oklahoma	The state is required to use performance based budgeting by statute (§62–34.96). In practice we are currently transitioning from the use of incremental budgeting to performance based budgeting.
Oregon	For Incremental Budgeting, Oregon refers to the baseline as the “Current Service Level”.
Rhode Island	Rhode Island develops budgets by program within each agency, but starts with the prior year enacted budget adjusted for certain known changes (i.e. cost of living increases, caseload growth, etc.). Performance measures are collected from each agency and are reviewed as part of the analysis of the agency budget request.
Texas	Texas uses approach referred to as “Priorities of the Governor”.
Vermont	Both Program and Performance budget data are provided to the General Assembly each budget cycle. However, the Program budget data do not currently comprise “the primary budget units”, and therefore this designation was not selected above. The Performance budget designation above is not as restrictive as the Program budget designation, (i.e., “the primary budget unit”). Performance data are included as part of budget materials and hence can be used for performance-based budget decision making.

Table 20: Executive Budget Documents

State	Economic analysis	Revenue estimates	Program descriptions	Program changes and initiatives	Strategic planning	Justification	Caseload	Demographic information
Alabama	X	X	X					
Alaska	X	X	X	X		X		
Arizona*	X	X	X	X	X	X	X	
Arkansas*		X	X	X		X		X
California*	X	X	X	X		X	X	X
Colorado*	X	X	X	X	X	X	X	
Connecticut	X	X	X	X		X		
Delaware*		X	X	X	X	X	X	
Florida	X	X	X	X	X	X	X	X
Georgia*	X	X	X	X				
Hawaii*	X	X	X	X		X	X	X
Idaho*	X	X	X	X		X	X	
Illinois	X	X		X				X
Indiana*	X	X		X	X	X		
Iowa	X	X	X	X	X	X		
Kansas	X	X	X	X	X	X	X	X
Kentucky*	X	X	X	X		X		X
Louisiana*	X	X						
Maine*	X	X	X	X		X		
Maryland*		X	X	X	X		X	
Massachusetts*		X	X	X	X	X	X	
Michigan*	X	X		X	X	X	X	
Minnesota*	X	X	X	X		X	X	
Mississippi		X		X		X		
Missouri*	X	X	X	X		X	X	
Montana*	X	X	X	X	X	X	X	
Nebraska*		X	X	X	X	X		
Nevada*	X	X	X	X	X	X	X	
New Hampshire*		X						
New Jersey	X	X	X	X		X	X	X
New Mexico	X	X	X	X	X	X	X	X
New York	X	X	X	X	X	X	X	X
North Carolina*	X	X	X	X		X	X	X
North Dakota*	X	X	X	X		X	X	X
Ohio*	X	X		X		X	X	X
Oklahoma*	X	X	X	X		X		
Oregon*	X	X	X	X	X	X	X	X
Pennsylvania	X	X	X	X		X	X	X
Rhode Island*	X	X	X	X	X	X	X	
South Carolina*		X		X				
South Dakota*	X	X	X	X			X	
Tennessee	X	X	X	X		X		X
Texas								
Utah*		X		X				
Vermont*	X	X	X	X			X	
Virginia*	X	X		X		X		
Washington*	X	X	X	X	X	X	X	
West Virginia	X	X	X	X		X		X
Wisconsin	X	X	X	X	X	X	X	
Wyoming*	X	X	X			X	X	X
Totals	40	49	39	45	19	39	29	18
District of Columbia*	X	X	X	X	X	X		X

* See Notes to Table 20 on page 130.

** This information was gathered through a separate, one-time email survey of state budget officers conducted in February 2020.

*** See "other" content descriptions on page 130.

Table continued on next page.

Table 20: Executive Budget Documents (continued)

State	Number of employees	Caps on agency personnel positions	Salary schedules	Employee compensation changes	Building maintenance/operating costs	Debt service costs	Annual determined contribution (ADC) to pension system(s)	Contracts
Alabama	X					X		
Alaska	X							
Arizona*	X				X	X	X	
Arkansas*	X	X	X	X	X	X	X	
California*	X		X	X		X		
Colorado*	X	X	X	X	X	X		
Connecticut	X	X				X	X	
Delaware*	X		X	X	X	X	X	
Florida	X			X	X	X		
Georgia*						X		
Hawaii*	X	X				X		
Idaho*	X	X			X	X		
Illinois	X			X		X		
Indiana*					X	X	X	
Iowa	X	X				X		
Kansas	X	X				X		
Kentucky*		X		X		X	X	
Louisiana*	X	X				X		
Maine*	X				X	X	X	
Maryland*	X		X	X		X		
Massachusetts*	X	X				X	X	
Michigan*	X			X	X	X	X	
Minnesota*	X					X		
Mississippi					X	X		
Missouri*	X	X				X		
Montana*	X		X	X	X	X		
Nebraska*	X			X	X		X	
Nevada*	X					X		
New Hampshire*	X	X						
New Jersey	X	X	X	X	X	X	X	
New Mexico	X	X	X	X	X	X	X	X
New York	X	X			X	X	X	
North Carolina*	X		X	X	X	X	X	
North Dakota*	X	X	X	X	X	X		
Ohio*	X					X		
Oklahoma*	X					X		
Oregon*	X	X				X		
Pennsylvania	X	X				X		
Rhode Island*	X	X	X	X	X	X	X	
South Carolina*	X					X		
South Dakota*	X			X				
Tennessee	X	X				X	X	
Texas								
Utah*					X	X		
Vermont*	X				X	X	X	
Virginia*	X			X	X	X		
Washington*	X			X	X	X	X	
West Virginia	X					X	X	
Wisconsin	X					X		
Wyoming*	X	X						
Totals	44	21	11	19	22	44	19	1
District of Columbia*	X				X	X	X	X

* See Notes to Table 20 on page 130.

** This information was gathered through a separate, one-time email survey of state budget officers conducted in February 2020.

*** See "other" content descriptions on page 130.

Table continued on next page.

Table 20: Executive Budget Documents (continued)

State	Lease agreements	Tax expenditures	Separately reporting recurring vs. non-recurring revenues	Separately reporting recurring vs. non-recurring expenditures	Structural budget balance calculation	Current services baseline	Other***	Agency request info published in executive budget	Budget book printed (in addition to being available digitally)**
Alabama			X	X				X	X
Alaska					X				
Arizona*			X	X	X	X	X	X	X
Arkansas*								X	X
California*				X	X				X
Colorado*		X	X	X		X		X	X
Connecticut					X	X	X	X	X
Delaware*				X				X	X
Florida			X		X		X	X	X
Georgia*		X						X	X
Hawaii*	X								
Idaho*					X			X	X
Illinois					X		X		
Indiana*					X				
Iowa								X	X
Kansas								X	
Kentucky*	X							X	X
Louisiana*							X		X
Maine*	X	X	X	X	X	X		X	
Maryland*		X			X		X		X
Massachusetts*		X							X
Michigan*		X			X	X			X
Minnesota*		x	x	x	x	x			X
Mississippi									X
Missouri*		X			X			X	
Montana*			X	X	X			X	
Nebraska*					X	X		X	
Nevada*								X	X
New Hampshire*					X				X
New Jersey	X	X	X	X	X	X		X	X
New Mexico	X			X	X				
New York		X			X	X			X
North Carolina*			X	X	X	X		X	X
North Dakota*	X							X	X
Ohio*		X							
Oklahoma*									X
Oregon*		X							X
Pennsylvania									X
Rhode Island*					X	X			X
South Carolina*			X	X					X
South Dakota*		X	X					X	X
Tennessee		X	X	X	X	X	X		X
Texas									X
Utah*			X	X				X	X
Vermont*		X	X	X		X			X
Virginia*					X				X
Washington*									
West Virginia		X	X	X	X	X		X	
Wisconsin		X			X			X	X
Wyoming*		X	X	X	X	X		X	X
Totals	6	18	15	17	25	14	7	25	37
District of Columbia*	X	X		X					X

* See Notes to Table 20 on page 130.

** This information was gathered through a separate, one-time email survey of state budget officers conducted in February 2020.

*** See "other" content descriptions on page 130.

Table 20: Additional Details and Notes

Other contents in Executive Budget Document

Arizona	Five-year look at the major strategic issues each agency faces and the agency's strategy for dealing with them.
Connecticut	Additional information included in the Governor's recommended budget includes: Financial position of all major funds; summary of outstanding general obligation and special tax obligation debt; fringe benefits; agency requested amounts and Governor's recommended amounts; federal funds; capital budget.
Florida	Florida Education Finance Program (FEFP) Summary
Illinois	Statutory transfers, expenditures, fund cash flows
Louisiana	The executive budget recommendation contains additional information, including the governor's message, foreword, acknowledgments, comparative statement, revenue loss summary, incentive expenditure programs, statewide state general fund revenues and expenditures, recommended by means of financing, comparison of existing operating budget to recommended, comparative health care and higher education, statewide discretionary and non-discretionary, and historical trends.
Maryland	Capital Budget Volume
Tennessee	Capital Budget

Notes to Table 20

Arizona	45 copies of budget book are printed. Estimates are made of one-time v ongoing revenues and expenditures; but, estimates are not for each specific revenue source, except for the largest sources. Agency request information: Only the dollar amounts, by accounting object, are published, not the justifications.
Arkansas	No longer bind budget books for legislators.
California	A limited number of the budget books are printed for the Governor's Cabinet, Legislature, and Governor's Office. Much of the information is presented in separate publications made available along with the Governor's Budget document. Together, the budget bill, Governor's Budget, Governor's Budget Summary, Salaries and Wages supplement and the eBudget website comprise the Governor's spending plan.

Notes to Table 20 (continued)

Colorado	In Colorado, caps on agency personnel positions are included in the general appropriations bill, but are constitutionally unenforceable.
Delaware	For the Governor's Recommended Budget, print copies are only made available to legislators on the two appropriations committees, OMB staff and the Controller General's staff. In recent fiscal years Delaware has enacted a separate appropriations bill in addition to the operating and capital budgets for only one-time operational items.
Georgia	Agencies can order printed copies of budget books.
Hawaii	The State of Hawai'i currently only prints a document which we call the "Budget In Brief." The official state budget document is only posted online on Budget & Finance's website. Agency requests are not published in the executive budget but the Governor's final decisions are published and position and funding amounts by programs and agencies are reported.
Idaho	10 total copies of the executive budget recommendation are printed. Copies are given to the chairs of the legislative budget committee, some to legislative staff and the rest to governors senior staff. The legislature prints 20 copies of their budget book solely for members of the budget committee. Non-recommended agency requests show in the executive budget, but the amounts requested do not.
Indiana	With the Governor's budget, a Budget Report is created. That is solely digital and not printed. After the budget passes, another report is published, known as either the List of Appropriations or the As Passed Book. That is available both digital and as a hard copy.
Kentucky	Print copies of budget book only for legislative members and staff and state agencies. Cabinet and major agency strategic plans are produced in advance of the Governor's budget recommendation. Lease agreements that cost in excess of \$200,000 are included in the capital budget. Tax expenditure analysis separately published.
Louisiana	The State Budget Document, which is published after the process (Fall), is published online only. The executive budget supporting document contains additional information, including program descriptions, performance measures, and state general fund revenues and expenditures, graphs, comparison by functional area, unfunded accrued liability, and Children's Budget.
Maine	Agency requests approved by the Governor are published in the executive budget.
Maryland	Legislation requires us to print at least 268 copies of the budget book; one for each member and 80 for the legislative staff agency. Books are also available digitally. The executive budget document also includes a separate capital budget volume. Contracts and lease agreements are produced internally as part of the budget process but are not published publicly.
Massachusetts	The Caseload and Economic Forecasting Office submits caseload forecasts to the Executive Office for Administration and Finance and the House and Senate Committees on Ways and Means. Though one of the reports is typically submitted around the time of the executive budget recommendation, it is not submitted as part of the executive budget recommendation.
Michigan	The executive budget document contains a variety of background information including historical expenditures/appropriations, Civil Service pay recommendations for the recommended fiscal period, and a listing of legislation needed to implement provisions of the Executive Budget recommendation.

Notes to Table 20 (continued)

Minnesota	State statute (M.S. 16A.11) provides the timelines and details about what must be included in a governor's budget submission to the legislature. A tax expenditure budget is published separately from the Governor's budget release. Ongoing vs. one time resources and spending is reported implicitly through fiscal reports included with the budget release. Structural balance is highlighted in release materials. The current services baseline is published as part of the base budget before publication of the Governor's total recommendation (base + change).
Missouri	Program descriptions are not exhaustive or detailed. Agency budget requests revised with the Governor recommendations include more detailed information such as justification, caseload, actual prior year amounts, number of employees and performance measures.
Montana	Statutorily, only the agency request information for the Judicial Branch is required to be published in the executive budget.
Nebraska	The traditional "Budget Book" which is lengthy and more detailed is only done in digital format and placed on our website. An "executive brief" is printed in very limited quantity (for Senators/staff and press/media briefings) and also placed on our website.
Nevada	A limited quantity of copies are printed.
New Hampshire	A limited quantity of copies are printed.
North Carolina	We are required by statute to publish a five-year forecast of revenues and expenditures, which is essentially a current services projection.
North Dakota	Lease agreements over \$50,000 are included in the executive budget.
Ohio	The Ohio Department of Taxation publishes a Tax Expenditure report for the upcoming fiscal biennium that is posted alongside of the Governor's Executive Budget Book.
Oklahoma	Print a few copies for leadership.
Oregon	Budget books are printed for the legislature and a few extras.
Rhode Island	A series of printed budget books (7 volumes) are printed. Funding for contracts and lease agreements are described in the executive budget, but the contracts/lease agreements themselves are not published or specifically described.
South Carolina	Agency requests are published on the Executive Budget Office's website. Debt service cost chart included in Exec. Budget.
South Dakota	Agency requests figures include only the dollar amount requested.
Utah	The full budget book (to include all the detailed funding tables) is only available online. Only those items being recommended by the Governor.
Vermont	Print a hard copy of executive summary of the budget, but no longer print the 1,500 page big book. Employee compensation changes defined as either step increases within pay grades or as across-the-board increases to pay grades, that occur during a fiscal year, are appropriated separately in legislation known as the Pay Act. However, the annualization of the prior year's step and across-the-board increases are included in the annual Governor's Recommended Budget.

Notes to Table 20 (continued)

Virginia	Strategic Planning is referenced within the agency's mission statement. Performance measures are referenced by links.
Washington	The Governor's budget document reflects FTEs by agency. These are considered maximums but are not appropriated, so they are not a legal FTE limit.
Wyoming	Print 22 budget books for the Joint Appropriation Committee, 2 books for the State Library, 4 books for the governor's office, and 1 book for the budget administrator.
District of Columbia	The Office of the Chief Financial Officer (OCFO) is independent of the Mayor's office but is part of the executive branch. The OCFO prepares most of the information here.

Table 21: Capital Budget

State	Multiyear capital improvement plan (CIP)	Agency primarily responsible for maintaining CIP	# of years contained in CIP	Executive branch presents a consolidated capital budget	Name of the capital budget document (if applicable)	Fiscal impact on future operating budgets required in capital budget requests	State has dedicated revenue source for capital maintenance
Alabama		N/A					
Alaska	X	Office of Management and Budget	10	X	Budget: Capital	X	
Arizona*		Arizona Department of Administration		X		X	
Arkansas		Department of Transformation & Shared Services — Division of Building Authority	10		Capital Projects Request Manual		
California	X	State Department of Finance	5			X	
Colorado*	X	The Office of the State Architect	5	X	FY 2020–21 Capital Construction Budget Request, Prioritized List	X	X
Connecticut*	X	Office of Policy and Management	5	X	Capital Budget	X	
Delaware	X	Office of Management and Budget	3	X	Fiscal Year 2020 Bond and Capital Improvements Act	X	
Florida	X	Department of Management Services and The Executive Office of the Governor	5		Capital Improvement Program Plan	X	
Georgia	X	Each Agency/Department	5	X		X	
Hawaii	X	N/A	6	X	N/A	X	
Idaho*	X	Department of Administration	5	X			X
Illinois	X	Governor's Office of Management and Budget	5	X	Illinois Capital Budget		X
Indiana	X	N/A	10			X	
Iowa	X	Iowa Department of Management	5			X	
Kansas*	X	Division of the Budget / State Building Advisory Commission / Joint Committee on State Building Construction	5	X	Capital Improvements section of The Governor's Budget Report Volume I	X	
Kentucky*	X	Capital Planning Advisory Board	6	X	Budget of the Commonwealth, Volume II	X	X
Louisiana	X	Office of Facility Planning and Control	5		Act 20 of the 2019 Regular Legislative Session	X	
Maine		N/A	N/A			X	X
Maryland	X	Maryland Department of Budget and Management — Office of Capital Budgeting	5	X	Maryland Consolidated Capital Bond Loan, or Capital Improvement Plan	X	
Massachusetts*	X	Executive Office for Administration and Finance	5		Capital Investment Plan	X	
Michigan	X	Department of Technology, Management and Budget	5			X	
Minnesota		N/A	N/A	X	Minnesota Capital Budget — 2020	X	
Mississippi	X	Department of Finance & Administration	5			X	
Missouri	X	Office of Administration: Facilities Management, Design, and Construction	6	X		X	X
Montana	X	Department of Administration — Architecture and Engineering Division	6	X	Governor's Executive Budget	X	X
Nebraska	X	Department of Administrative Services — State Building Division	6	X	Capital Construction Appropriations Bill — LB 297 for FY 2019–20 and FY 2020–21	X	
Nevada		Department of Administration: Public Works, Budget, and Research Planning Grants Management.		X	Recommended Capital Improvement Program	X	
New Hampshire	X	Department of Administrative Services	6		Chapter 146, Laws of 2019 (HB25–A Making Appropriations for Capital Improvements)	X	
New Jersey	X	New Jersey Commission on Capital Budgeting and Planning	7	X	State Capital Improvement Plan	X	

* See Notes to Table 21 on page 136.

Table continued on next page.

Table 21: Capital Budget (continued)

State	Multiyear capital improvement plan (CIP)	Agency primarily responsible for maintaining CIP	# of years contained in CIP	Executive branch presents a consolidated capital budget	Name of the capital budget document (if applicable)	Fiscal impact on future operating budgets required in capital budget requests	State has dedicated revenue source for capital maintenance
New Mexico	X	Department of Finance & Administration, State Budget Division, Capital Outlay Bureau for state facilities and the Department of Finance & Administration, Local Government Division for local facilities.	5			X	
New York*	X	New York State Division of the Budget (DOB)	5	X	Capital Projects Appropriation Bill	X	X
North Carolina*	X	Office of State Budget and Management	6	X		X	
North Dakota		N/A	10			X	
Ohio*	X	Office of Budget and Management	6		Capital Appropriations Budget	X	
Oklahoma	X	Office of Management and Enterprise Services	8		Included in Capital Improvements Plan	X	
Oregon	X	Department of Administrative Services (coordinating individual agency efforts).	6	X	House Bill 5006 (Capital Construction Bill) Budget Report		
Pennsylvania*	X	Primary — Department of General Services Secondary — Office of the Budget	5	X	Capital Budget Act	X	
Rhode Island*	X	Office of Management and Budget — Budget Division	5	X	Capital Improvement Plan	X	X
South Carolina	X	Department of Administration	3		Comprehensive Permanent Improvement Plan	X	
South Dakota	X	Bureau of Finance and Management and Bureau of Administration	5	X	Five-Year Capital Expenditure Plan	X	
Tennessee*	X	Finance and Administration	5	X	Approved (Fiscal Year) Capital Budget	X	X
Texas	X	Texas Bond Review Board	5			X	
Utah	X	Department of Administrative Services, Division of Facilities, Construction, and Maintenance, Utah State Building Board	5		State Building Board Five-year Building Program	X	X
Vermont*	X	Agency of Administration	10	X	Capital Budget Request (32 V.S.A. § 309)	X	X
Virginia	X	Department of Planning and Budget	6	X		X	
Washington*	X	The Office of Financial Management	10	X	The Omnibus Capital Budget	X	
West Virginia*	X	Division of Real Estate	4	X		X	
Wisconsin*	X	Department of Administration — Division of Facilities Development	6	X	State of Wisconsin Capital Budget	X	X
Wyoming	X	State Construction Department	N/A	X	Capital Construction Budget 2019–2020 Biennium	X	
Total	43			31		45	13
District of Columbia	X	The Office of Budget and Planning	6	X	FY 2020 to FY 2025 Capital Improvement Plan	X	

* See Notes to Table 21 on page 136.

Table 21: Additional Details and Notes

Notes to Table 21

Arizona	Plan is one year; but, appropriations are good for two years. Consolidated capital budget does not include a complete capital plan for universities. Agencies contribute, via rent payments, to a separate fund that covers part of the maintenance costs.
Colorado	The Controlled Maintenance Trust Fund consists of any general fund revenues appropriated or transferred by law.
Connecticut	CIP is not formally published. Includes three year projections. A separate facility plan includes only leased facilities.
Idaho	Agencies can submit for new projects or capital maintenance requests out of the Permanent Building Fund. The Permanent Building Fund Advisory Committee reviews the requests and makes recommendations for funding the projects. Agencies can also self-fund projects or capital maintenance out of their own dedicated funds.
Kansas	Division of the Budget coordinates the budget process for capital projects. The State Building Advisory Commission in the executive branch and the Joint Committee on State Building Construction of the legislative branch also review capital projects.
Kentucky	In reference to dedicated revenue source for capital projects, the capital construction investment income account receives interest income from funds that do not have authority to retain its investment income. This account has averaged about \$4 to \$24 million annually.
Massachusetts	Though not included as part of the budget documents, the Executive Office for Administration and Finance annually updates and publishes its five-year capital investment plan.
New York	The State has various dedicated revenue sources from user taxes and fees set aside to support specific capital programs, including maintenance expenses. Funds receiving miscellaneous taxes and fees include the State's Dedicated Highway and Bridge Trust Fund, Hazardous Waste Remedial Fund, Environmental Protection Fund, and the State Park Infrastructure Fund.
North Carolina	In 2017 the General Assembly created the State Capital and Infrastructure Fund, whose funding source is to be 4% of General Fund revenues, 1/4 of the year end credit balance, and any interest earned from the fund. Some portion could be used for maintenance. The fund is subject to appropriation by the General Assembly. Due to budget vetoes and stalemates, the Fund has largely not been implemented.
Ohio	Much of capital expenses are funded through debt but there are some expenses paid with cash-based funds rather than debt-based funds.

Notes to Table 21 (continued)

Pennsylvania	Years in CIP: 1 year detailed in Budget Book with 4 more years estimated dollar amounts not detailed projects.
Rhode Island	Name of capital fund: Rhode Island Capital Plan Fund
Tennessee	There is a recurring appropriation for capital maintenance for the Department of Correction.
Vermont	The fiscal impact on future operating budgets, and the resulting recommended debt level, is included in the process outlined above in Table 10.
Washington	The term “omnibus capital budget” differentiates between this capital program and the Transportation budget’s capital program. All capital appropriations are consolidated in one budget bill for all agencies.
West Virginia	Includes some capital projects information in Volume II — Operating Detail.
Wisconsin	The capital budget is consolidated but not with the operating budget until the legislative process.

Table 22: Enacted Budget

State	Number of bills that comprise enacted budget	Capital appropriations are:		Appropriations temporarily suspend or change operation of statutes	Enacted budget document published separate from appropriations bill			
		In separate bill	Co-located with operating appropriations		Produced by executive branch	Produced by legislative branch	Produced by both branches	Not produced
Alabama	8		X					X
Alaska	4	X	X	X				X
Arizona*	10	X		X		X		
Arkansas*	187	X					X	
California*	2-3		X	X			X	
Colorado*	1		X			X		
Connecticut	1	X		X		X		
Delaware*	4	X		X				X
Florida*	1		X					X
Georgia	1		X		X			
Hawaii*	1		X					X
Idaho*	95	X		X		X		
Illinois*	2	X			X			
Indiana	1		X	X	X			
Iowa	12		X	X		X		
Kansas*	2-3		X	X			X	
Kentucky*	5		X	X	X			
Louisiana*	6	X		X			X	
Maine*	Varies		X			X		
Maryland*	1	X					X	
Massachusetts*	1	X		X	X			
Michigan*	16		X			X		
Minnesota*	10	X		X			X	
Mississippi	104	X				X		
Missouri	17	X				X		
Montana	14	X				X		
Nebraska*	7	X				X		
Nevada	5	X		X			X	
New Hampshire	2	X		X				X
New Jersey*	1		X	X	X			
New Mexico*	2	X		X		X		
New York*	5	X		X	X			
North Carolina	1		X	X	X			
North Dakota*	46		X				X	
Ohio*	4	X		X			X	
Oklahoma	1-5		X					X
Oregon	100-150	X					X	
Pennsylvania	17	X						X
Rhode Island	1		X	X		X		
South Carolina*	2		X	X				X
South Dakota	20		X		X			
Tennessee	1		X					X
Texas	3-4		X					X
Utah	15		X			X		
Vermont*	4	X		X				X
Virginia*	1		X	X	X			
Washington*	3	X		X		X		
West Virginia*	Less than 20		X			X		
Wisconsin*	1		X			X		
Wyoming	16		X			X		
Total		24	27	25	10	18	10	12
District of Columbia*	2		X		X			

* See Notes to Table 22 on page 139.

Table 22: Additional Details and Notes

Notes to Table 22

Arizona	Appropriations bills temporarily suspend or change the operation of statutes for selected items. Executive summary is not published separately, but is used as the foundation for the software provided to agencies for developing the next year's budget requests.
Arkansas	Arkansas had 187 appropriation bills in 2020.
California	There are programmatic appropriations passed each year through Trailer Bills. The number of Trailer Bills varies each year.
Colorado	The Budget in Brief is a condensed summary of the final action of the General Assembly and the Governor on the budget and other legislation passed during the previous legislative session that contained an appropriation of moneys.
Delaware	The state's four appropriation bills that become the enacted budget include: Operating Budget, Capital Budget, One-time supplemental, Grants in Aid. The epilogue of the budget contains sections that have the force of law for the duration of the budget (one year). These sections can include measures that temporarily suspend or amend statute.
Florida	An implementing bill travels with the general appropriations bill and contains provisions necessary to effect the general appropriations bill. The implementing bill is effective for one fiscal year only.
Hawaii	Typically, the legislature passes one appropriations act for the Executive Branch that contains the majority of the operating and capital improvement appropriations. However, the 2019 Legislature passed a number of acts that contained appropriations for various programs and they passed a separate act for capital improvement projects.
Idaho	Bills can be passed with legislative intent language which may alter what is written in statute but only for a specific time period, not to exceed one fiscal year.
Illinois	The budget office is required to post a document within 60 days after the budget is enacted, containing all appropriations.
Kansas	Governor's proposed budget is in 3 bills — Supp bill, Budget year bill, capital improvement bill. Capital appropriations typically end up being co-located in the "mega" bill. Executive and legislative branches each produce their own enacted budget publication.
Kentucky	The Executive branch appropriations act directs the Office of State Budget Director to prepare an enacted budget document that compiles all appropriation and revenue actions from multiple bills.

Notes to Table 22 (continued)

Louisiana	The state's six appropriation bills that become the enacted budget include: Appropriations, Ancillary, Judiciary, Legislative, Revenue Sharing, Capital Outlay.
Maine	Number of appropriation bills varies greatly based on legislative session length and other factors.
Maryland	The operating budget bill is typically presented alongside a separate "Budget Reconciliation and Financing Act" (BRFA) that can temporarily amend statute to present a balanced budget. The operating budget bill cannot amend statute. The executive branch publishes the official final enacted budget document (the fiscal digest), and the legislative branch publishes the enacted bill, as well as a report that explains all of the actions taken by the General Assembly against the Governor's allowance.
Massachusetts	See here: https://www.mass.gov/budget
Michigan	For FY20, 16 bills were passed by the legislature; the Governor had proposed 2 omnibus bills, consistent with prior administration's practice.
Minnesota	10 omnibus bills make up enacted budget, and usually additional standalone appropriation bills will also pass. Appropriations bills can use "Notwithstanding" language to suspend statutory requirements.
Nebraska	Executive Budget Bills include: Current Fiscal Year Deficit bill; New Biennium Operations Budget Bill; Legislative Salaries Bill; Constitutional Officers Salary Bill; Capital Construction Bill; Cash Transfers Bill; and Cash Reserve Fund Bill.
New Jersey	In the past, there have occasionally been additional spending bills passed and signed by the Governor at the same time as the budget bill. These are clearly identified in our Appropriations Handbook. The appropriations bill temporarily suspends or changes operation of statutes through budget language provisions.
New Mexico	Specific appropriations in the budget act may use "notwithstanding" language to circumvent normal statutory limitations on fund use. This practice has declined in recent years.
New York	Five appropriations bills: capital projects, aid to localities, state operations, legislature & judiciary, debt service. In certain cases, appropriations may be advanced notwithstanding certain state laws. Either house of the New York State legislature may choose to publish their own report document summarizing the enacted budget bills.
North Dakota	There are usually other bills that have appropriations in them that are separate from the agency appropriation bills
Ohio	There are instances where temporary law is enacted to suspend, or "notwithstand" statutes.
South Carolina	2 appropriations bills: Appropriations Act; Capital Reserve Appropriation.
Vermont	The four bills are comprised of the primary annual operating budget bill, a biennial capital bill, a biennial bill to appropriate collective bargaining agreement increases known as Pay Act, and the annual Budget Adjustment Act that makes operational amendments to appropriations mid-year.
Virginia	A revised and shortened version of the budget document issued with the Governor's introduced budget in December is posted on the Department of Planning and Budget website after the new appropriation act is enacted.

Notes to Table 22 (continued)

Washington	While language can be placed in a budget bill to suspend or change the operation of statutes, the change lasts only for the period covered by the budget bill (a biennium) so any such change is temporary.
West Virginia	There are typically less than 20 appropriation bills that make up the enacted budget, including supplemental appropriations.
Wisconsin	The Legislative Fiscal Bureau publishes a Comparative Summary that compares the Enacted Budget against the executive and Joint Finance Committee budgets.
District of Columbia	The Office of the Chief Financial Officer (OCFO) is independent of the Mayor's office but is part of the executive branch. The OCFO published the approved budget (for transmittal to Congress).

Table 23: Appropriation Detail

State	Structure of line item appropriations for most appropriations in enacted budget bill(s)			
	Agency/organization lump sum	Program lump sum	Program/sub-program activity or outcome	Expenditure object group/object classification
Alabama	X	X		
Alaska	X	X		X
Arizona*	X			
Arkansas		X		X
California	X	X	X	
Colorado*			X	
Connecticut				X
Delaware		X		X
Florida				
Georgia		X		
Hawaii		X		
Idaho*			X	X
Illinois	X			X
Indiana	X			
Iowa	X			
Kansas	X	X	X	
Kentucky	X			
Louisiana*			X	
Maine			X	X
Maryland		X		
Massachusetts		X		
Michigan		X		
Minnesota*	X	X	X	
Mississippi	X			
Missouri		X		
Montana		X		
Nebraska*	X	X		
Nevada*				X
New Hampshire				X
New Jersey				X
New Mexico				X
New York	X	X		
North Carolina*	X	X	X	X
North Dakota	X			X
Ohio*	X			
Oklahoma	X			
Oregon	X	X	X	
Pennsylvania		X		
Rhode Island*		X		
South Carolina			X	X
South Dakota		X		X
Tennessee	X	X		
Texas*			X	
Utah		X	X	
Vermont	X			X
Virginia		X	X	
Washington*	X			
West Virginia			X	X
Wisconsin			X	
Wyoming	X	X	X	X
Totals	22	25	16	18
District of Columbia*			X	X

* See Notes to Table 23 on page 143.

Table 23: Additional Details and Notes

Notes to Table 23

Arizona	Most typical is lump sum with separate special-line appropriations for selected items.
Colorado	Our appropriated budget is primarily at the line item level, separated by “personal services” and “operating expenses” for most discrete programs in the State.
Idaho	Appropriations are typically by agency, program and object code. Lump sum appropriation is rarely given. Some agencies are also given continuous appropriation.
Louisiana	The appropriation bill contains high-level object categories which started in FY16. Also, Key Performance measures are no longer in the Bill, but are still reported in the Executive Supporting Document.
Minnesota	Each bill area appropriation process is different. Some appropriate at the agency level, others appropriate at the program or activity level.
Nebraska	Budget Bills show appropriations by Agency, by Program within the Agency, and by Fund Type within the Program.
Nevada	In addition to approving program level amounts within the appropriation bill, line item amounts as approved by the Legislature are loaded into the state accounting system.
North Carolina	In recent years, more information at the legislature has been added to include fund/program budgets at each department, regardless of whether it has been impacted by the appropriations bill. The bill now clearly delineates Total Requirements, Receipts, and Net General Fund Appropriations.
Ohio	Ohio’s budget bills group appropriation line items by budget fund group within the agency that uses the appropriation line items.
Rhode Island	Outcome level means the inclusion of performance measures that indicate the expected outcomes for various measures based on requested or recommended funding. The General Assembly previously would issue a “letter of intent” on the use of certain funds included in the appropriations act. Due to concerns by legislative members and good government groups, this method was replaced by including specific language on appropriations in the annual act.
Texas	Structure of line item appropriations — Funding by strategy.
Washington	While most agencies are appropriated at agency level, there is frequently proviso language in the budget bill that limits or specifies how some portions of the agency’s funding is to be used.
District of Columbia	The District’s appropriation bill, as passed by Congress, is at a very high level, but it is understood to incorporate the detail published in the budget documents.

Monitoring the Budget

After enactment of the budget, state agencies implement programs by spending funds in a way that follows the intent of appropriations. During this budget execution phase, the budget agency plays a key role in helping state agencies manage program spending. This chapter includes information on various state policies to monitor, control and regulate state expenditures.

Controlling Expenditures (Table 24)

In most states, the budget agency has certain authorities at its disposal to monitor and control expenditures. As shown in **Table 24**, these authorities include contract approval (24 states), position control for new or refill of positions (33 states), **allotment** controls (36 states), and the ability to modify receivables in anticipation of funding (8 states).

An allotment is part of an appropriation that may be expended or encumbered during a given period. For states that use allotments, allotment schedules to monitor and control the timing of expenditures vary. The frequency of both allotment requests and allotments across states ranges from monthly to annually, and in some states, allotments are also made upon request. In states that use allotments, they are applied to all agencies in 40 states, and 29 states reported using them for all funds. Due to the unique funding relationship between states and public higher education institutions (HEIs) and a special interest in states' ability to monitor and control institutional spending, states were also asked to explain how allotment controls specifically apply to HEIs; responses are included in the footnotes following the table. Additionally, 33 states issue interim

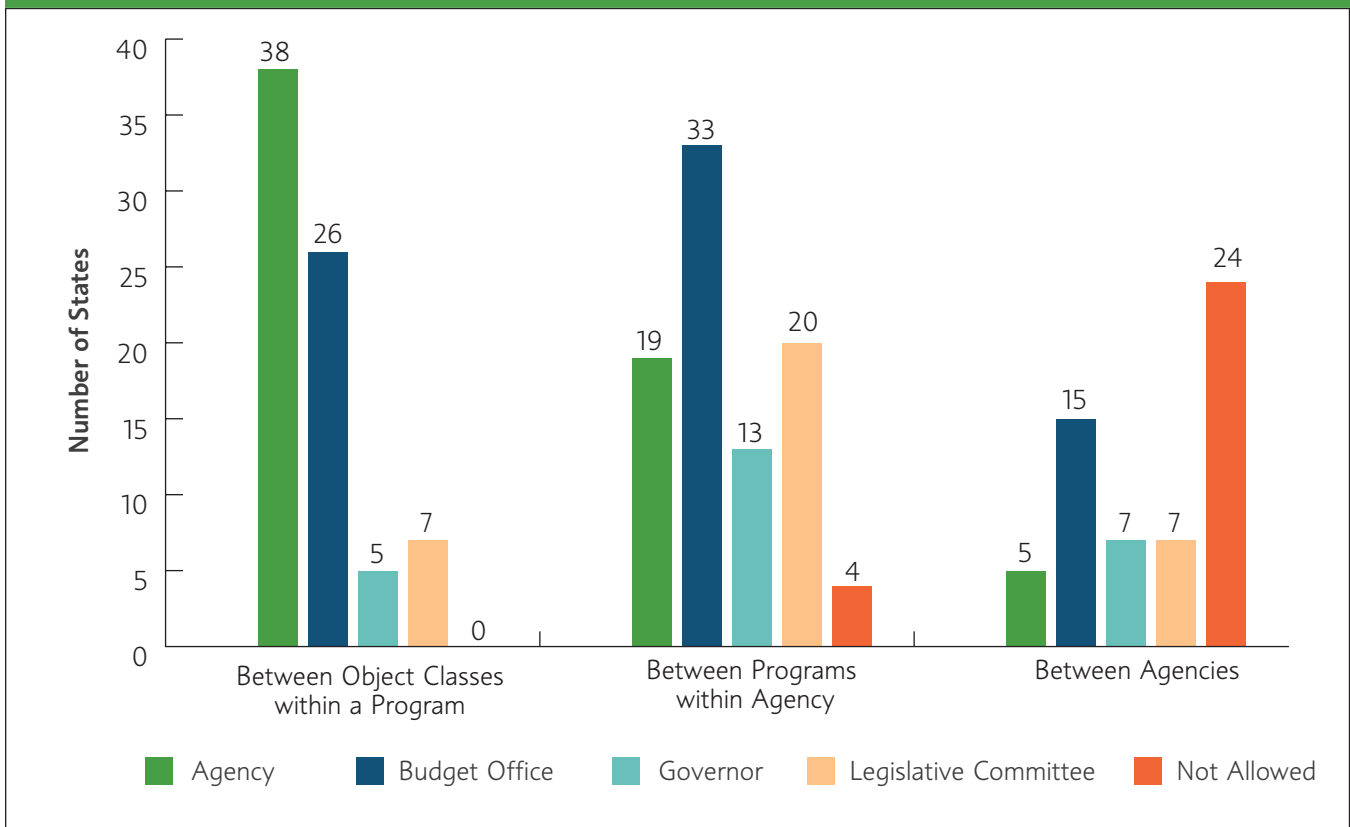
reports to monitor expenditures on a periodic basis. As with allotments, the frequency of these reports varies, though they are most often issued on a monthly basis.

Transferring Funds (Table 25)

In general, state agencies must fund and operate services within the boundaries set forth in the enacted budget, which represents elected officials' intent for policy and spending in the state during that budget cycle. However, state budget offices, agencies, governors, and legislative committees have varying degrees of flexibility to authorize transfers of previously enacted appropriations between departments, programs, and/or object classes. **Table 25** displays these variations. As the table shows, there are considerably greater restrictions placed on transfers between departments than between programs within a department; similarly, there are more limits on fund transfers between programs in the same department than between object classes within a program.

For transfers between object classes of appropriations, agencies can authorize these in 38 states, while in other states, these generally go through the executive budget agency for approval. No states reported that such transfers were "not allowed" without full legislative approval. As noted in **Table 23**, not all states use object classes as budget units for most or any appropriations. For transfers between programs within a department or agency, in 19 states the agency is authorized to make such a transfer. Among states that do not give agencies such transfer authority, 23 states give the budget office this authority. Meanwhile, in nearly half the states (24),

Figure 9: Authority to Transfer Appropriations



only the full legislature may transfer appropriations between departments, or between programs in separate departments. Among states that do authorize such transfers without legislative approval (often capped at a certain amount), the budget office is the most common entity enabled to approve these transfers, having this authority in 15 states. (See Figure 9)

Forecasting Operating Budgets (Table 26)

Table 26 presents information on whether states publish long-term expenditure forecasts and, if so, how these forecasts are developed. Thirty states reported that they publish a multi-year operating expenditure forecast, with these forecasts extending anywhere from

one to 15 years beyond the current budget cycle (with 3 to 4 years being the most common range). Twenty-five states also reported publishing projected budget gaps or surpluses beyond the current budget cycle, and 21 states said that their long-term spending estimates reflect inflationary increases. A long-term expenditure forecast is prepared by the executive branch in 19 states, the legislative branch in two states, and both branches in nine states. Nearly all states that prepare long-term expenditure forecasts reported that they are based on current law requirements, assume current level of services, and include all general fund spending. Fourteen states also include at least some non-general fund spending in their long-term forecasts.

Table 24: Allotments and Expenditure Monitoring

State	Authorities of executive budget office to monitor and control expenditures					Frequency of allotment requests								Frequency of allotments							
	Contract approval	Position control (for new or refill of positions)	Allotment controls	Modify receivables (in anticipation of funding)	Other	A	S	Q	M	R	NA	O	A	S	Q	M	R	NA	O		
Alabama			X			X									X						
Alaska*	X	X		X							X								X		
Arizona*			X						X						X						
Arkansas			X					X								X					
California*		X									X								X		
Colorado											X									X	
Connecticut	X	X	X	X				X		X					X		X				
Delaware*		X			X						X								X		
Florida*	X	X	X			X		X		X			X		X		X				
Georgia		X	X					X	X							X	X				
Hawaii*	X	X	X			X				X					X		X				
Idaho		X				X							X								
Illinois		X									X								X		
Indiana	X	X	X	X		X	X	X		X			X	X	X			X			
Iowa	X	X	X			X				X			X					X			
Kansas*		X	X									X						X			
Kentucky			X					X		X					X		X				
Louisiana*	X	X						X	X							X	X				
Maine*	X	X	X						X						X						
Maryland*		X	X		X								X		X					X	
Massachusetts*		X	X						X											X	
Michigan*			X			X				X					X						
Minnesota		X	X			X							X								
Mississippi		X	X				X			X				X							
Missouri*			X			X		X	X	X			X		X	X					
Montana*	X	X	X	X	X	X							X								
Nebraska*	X	X	X							X					X		X				
Nevada*	X	X			X						X								X		
New Hampshire*	X					X							X								
New Jersey*	X	X	X	X		X				X			X					X			
New Mexico	X	X	X	X		X										X					
New York*	X	X	X					X							X						
North Carolina*			X					X				X			X					X	
North Dakota*			X						X								X				
Ohio*	X	X	X			X						X	X		X						
Oklahoma								X	X							X	X				
Oregon		X	X					X	X						X		X				
Pennsylvania*	X	X				X							X								
Rhode Island*	X	X	X			X	X	X					X	X	X						
South Carolina			X			X							X								
South Dakota																					
Tennessee	X	X	X	X		X							X								
Texas	X										X								X		
Utah			X			X							X								
Vermont*	X	X	X	X								X								X	
Virginia*			X			X				X			X				X				
Washington	X		X					X								X					
West Virginia	X	X	X			X	X	X					X	X	X						
Wisconsin		X	X							X			X				X				
Wyoming*	X	X										X								X	
Total	24	33	36	8	4	21	2	12	6	21	7	5	19	2	18	9	16	7	5		
District of Columbia*					X						X								X		

* See Notes to Table 24 on page 150.

** See state-specific explanations of how allotment controls apply to public higher education institutions on page 149.

Codes: A=Annually S=Semi-annually Q=Quarterly M=Monthly R=As requested O=Other
 AA=All Agencies AF=All Funds NA=Not applicable

Table continued on next page.

Table 24: Allotments and Expenditure Monitoring (continued)

State	Allotments apply to:**			Interim expenditure reports issued?	Frequency of interim expenditure reports					
	AA	AF	NA		A	S	Q	M	R	O
Alabama	X	X		X			X			
Alaska*			X	X			X			
Arizona*	X	X					X			
Arkansas	X			X			X			
California*			X	X						X
Colorado			X							
Connecticut	X	X		X			X			
Delaware*			X	X			X	X		
Florida*	X	X								
Georgia	X	X		X			X			
Hawaii*	X			X	X					
Idaho	X	X		X			X			
Illinois			X							
Indiana	X	X								
Iowa	X									
Kansas*	X									
Kentucky	X	X								
Louisiana*	X						X			
Maine*	X	X		X					X	
Maryland*	X	X								
Massachusetts*	X									
Michigan*	X	X		X	X		X	X		
Minnesota	X	X		X		X		X		
Mississippi	X	X		X			X	X		
Missouri*	X	X		X			X	X		
Montana*	X	X								
Nebraska*	X	X		X			X			
Nevada*			X							
New Hampshire*	X			X			X			
New Jersey*	X	X		X			X			
New Mexico	X								X	
New York*	X	X		X			X			
North Carolina*	X			X			X			
North Dakota*	X			X			X			X
Ohio*	X	X		X			X	X		
Oklahoma		X								
Oregon	X	X								
Pennsylvania*	X	X		X			X			
Rhode Island*	X	X		X			X			
South Carolina	X	X		X			X	X		
South Dakota				X			X			
Tennessee	X			X			X	X		
Texas			X							
Utah	X			X					X	
Vermont*	X	X		X					X	
Virginia*	X	X		X			X			
Washington	X			X			X			
West Virginia		X		X			X			
Wisconsin	X	X		X			X			
Wyoming*	X	X		X						X
Total	40	29	7	33	2	1	7	23	10	3
District of Columbia*			X	X			X	X		

* See Notes to Table 24 on page 150.

** See state-specific explanations of how allotment controls apply to public higher education institutions on page 149.

Codes: A=Annually S=Semi-annually Q=Quarterly M=Monthly R=As requested O=Other
 AA=All Agencies AF=All Funds NA=Not applicable

Table 24: Additional Details and Notes

How Allotment Controls Apply to Public Higher Education Institutions

Alabama	Higher Education institutions receive one fourth of their appropriation from the Education Trust Fund each quarter.
Arizona	Appropriations are allocated to universities in even monthly amounts.
Connecticut	Appropriated funds and university operating funds are allotted quarterly in accordance with an allotment plan established at the beginning of the fiscal year.
Georgia	The State allots funds on a monthly basis to the Board of Regents of the University System of Georgia and the Technical College System of Georgia. Allotments to individual institutions are done by the central offices of the University and Technical College Systems.
Hawaii	Public higher education institutions are subject to allotment controls that are applicable to all state agencies and are contained in the budget execution policies and instructions. However, modification or amendment of an allotment to the University of Hawaii requires notifying the University and making a public declaration ten days prior to the modification or amendment taking effect.
Indiana	Allotments are made to universities on a quarterly basis.
Kansas	Allotments can be applied against the state's Regents universities or to the aid provided to the other public higher education institutions.
Kentucky	Same as all other agencies.
Louisiana	Higher education institutions request general fund allotments from the treasurer's office on a monthly basis. Other funds are available as received.
Maine	The University of Maine System, the Maine Technical College System, and the Maine Maritime Academy receive a portion of their funding from the State General Fund. These funds are allotted annually in quarterly increments and remitted to the institutions upon request.
Maryland	Allotment controls for higher education are done quarterly as outlined in the annual State budget bill.
Missouri	The public higher education institutions receive lump sum state aid, which is allotted monthly. The state has no control over IHE funding that is outside the state treasury.
Nebraska	Allotment controls apply to public higher education institutions but, like with any other agency, the Budget Office may not withhold appropriations at fiscal year end.
New Mexico	General Fund allotments follow the appropriation act. Revenues earned by the University are adjusted mid-year, and at year-end.

North Carolina	Allotments are required for higher education general funds only.
North Dakota	Higher educational institutions have to follow any allotment rules as they are under the executive branch.
Rhode Island	State appropriations to higher education are disbursed on a monthly basis.
Virginia	Higher education institutions are given allotments at the beginning of the fiscal year unless there are contingencies placed on certain funds. Once requirements are met, then institutions are given allotments.
Washington	Higher Education must allot their funding from state accounts, but they have numerous “non-budgeted” local accounts that are not required to be reflected either in the budget or in allotment estimates. They must currently allot their primary account into which tuition payments are deposited.

Notes to Table 24

Alaska	Interim Reports are internal only
Arizona	Appropriations set allocated quarterly at preset levels; agencies can request changes to those levels at any time. Allotments apply to all appropriated funds; allocations do not apply to non-appropriated funds. Internal expenditure reports only for Accounting and Budget offices.
California	Reports provided January 10, May 14, and at Budget Enactment.
Delaware	Other Strategy — The OMB Director has the authority by statute to control the rate of expenditures. Interim expenditure reports are issued quarterly for capital expenditures and monthly for operating expenditures.
Florida	For this section the term “allotments” are considered “release of appropriations” as outlined in s.216.192, Florida Statutes.
Hawaii	Variance reports are completed annually
Kansas	The Governor authorizes allotments only when the SGF is projected to end the year below zero.
Louisiana	Interim expenditures are monitored at least quarterly but are not issued.
Maine	Departments and Agencies of the state are able to generate reports at anytime from the various state systems.
Maryland	The Governor, with approval of the Board of Public Works, may reduce any appropriation by up to 25% with certain exceptions (education aid, debt service and the salary of a public official).
Massachusetts	See G.L. c. 29 § 9b. Agencies not under the control of the Governor or a Secretary, including public higher education institutions, could request to be fully allotted once the state budget is signed into law. Frequency of allotments: Any multiple of monthly, as determined by the Secretary of Administration and Finance.

Notes to Table 24 (continued)

Michigan	1) The legislature and judicial branches are exempt from allotment requirements. 2) State law requires the State Budget Director to annually report to the Legislature any department that is estimated to exceed its level of appropriation with recommended corrective action steps. The State Budget Director is also required to publish a monthly financial report within 30 days after the end of each month, including estimated spending by principal department. 3) Throughout the year, expenditure monitoring is conducted by executive and legislative staff producing daily, weekly, monthly, quarterly, and year-to-date reports.
Missouri	The state Division of Accounting issues monthly expenditure reports.
Montana	Other Strategy — Lease Approvals
Nebraska	Monthly Reports called Budget Status Reports, compare Budget to Actual by month and Y-T-D
Nevada	Other Strategy — Budget reviews contracts before Board of Examiners (Governor, Sec. of State and Atty Gen'l) approval.
New Hampshire	The enacted budget for each year of the Biennium is appropriated on July 1. The reference to allotments being made available on an annual basis refers to this process in New Hampshire. Expenditures are required by statute to be reported monthly on the State of New Hampshire transparency website.
New Jersey	The Office of Management and Budget's approval is required for contracts above thresholds designated in statewide circular letters.
New York	Allotments are made quarterly, or as needed due to changing conditions.
North Carolina	Budget Director has discretion to determine frequency of allotments (monthly, quarterly, etc.). Typically they are done quarterly.
North Dakota	Allotments apply to executive branch agencies only. Expenditure monitoring reports are available on-line in real time.
Ohio	Agencies may request to shift allocations between expense account codes throughout the fiscal year.
Pennsylvania	Original allocation of each appropriation among major objects (personnel, operations, fixed assets, grants) is approved by the Office of the Budget. With few exceptions, allocations are made once at the beginning of the fiscal year.
Rhode Island	Can use monthly/quarterly allotments, but traditionally only annual are used. Quarterly reports are due 45 days after the end of the first three quarters of the fiscal year.
Vermont	While the Governor has the statutory authority to approve the allotments of enacted appropriations, subject to periodic reporting to a representative legislative body, this authority is rarely used.
Virginia	This is a function of the Department of Accounts.
Wyoming	Allotments are biennial. Expenditure reports are issued daily.
District of Columbia	Expenditure reports are issued monthly for operating budget expenditures and quarterly for capital budget expenditures. Contract approval and position control are managed by finance staff in agencies (who also report to the CFO) rather than by the central budget office.

Table 25: Transfer Appropriations

State	Between departments or programs in separate departments							Between a program or unit within a department							Between an object class within a program or unit						
	NA	A	B	C	L	G	Maximum amount	NA	A	B	C	L	G	Maximum amount	NA	A	B	C	L	G	Maximum amount
Alabama						X							X			X					
Alaska*					X			X	X							X	X				
Arizona*	X								X												
Arkansas	X								X		X					X		X			
California*	X								X						X						
Colorado	X								X				X	\$5,000,000	X						
Connecticut	X								X	X					X						
Delaware*			X		X			X	X		X				X	X			X		
Florida*	X							X	X		X	X	See notes.	X							
Georgia	X										X				X				X		
Hawaii*			X			X		X	X			X			X	X					
Idaho*	X								X		X		10% of program	X	X			X			
Illinois*	X							X				X	Generally 2%	X					X		Generally 2%
Indiana*				X					X					X	X						
Iowa*						X	0.5%	X	X			X	0.5%								
Kansas	X							X	X			X		X							
Kentucky*			X						X				10%		X						
Louisiana*			X		X				X		X			X	X						
Maine*			X						X		X	X			X			X	X		
Maryland*			X			X			X			X		X							
Massachusetts*	X							X						X	X						
Michigan*	X										X	X		X							
Minnesota*		X	X					X	X					X							
Mississippi	X							X	X		X			X	X			X			
Missouri*	X							X						X							Unlimited
Montana*			X						X					X	X						
Nebraska*	X								X					X							
Nevada*	X											X			X			X			
New Hampshire*	X							X	X	X	X	X		X	X	X	X	X	X		
New Jersey*			X		X				X		X			X							
New Mexico*	X						Varies		X				Varies		X						Varies
New York*			X						X						X						
North Carolina		X						X						X							
North Dakota	X							X						X							
Ohio*			X	X					X	X	X			X	X						
Oklahoma*			X		X		25%-40%		X		X		NA	X							NA
Oregon*	X							X	X		X			X	X						
Pennsylvania*	X							X						X	X						
Rhode Island*	X							X						X	X						Amount available
South Carolina*		X					20% of program	X	X		X		20% of program	X							
South Dakota					X				X					X	X						
Tennessee			X			X			X		X			X	X						
Texas		X						X						X							20%
Utah	X							X						X							
Vermont*			X				\$50,000		X	X		X	\$50,000	X							\$50,000
Virginia			X			X			X			X			X				X		
Washington*	X								X		X			X							
West Virginia*		X					5%	X		X	X		5%	X							
Wisconsin					X						X				X						
Wyoming						X	10%	X	X			X	5%	X							
Total	24	5	15	2	7	7		4	19	33	6	20	13		38	26	1	7	5		
District of Columbia*						X						X								X	

* See Notes to Table 25 on page 153.

Codes NA=Not Allowed
A=Agency B=Executive Budget Agency
C=Controlling Board

L=Legislative Committee
G=Governor

Table 25: Additional Details and Notes

Notes to Table 25

Alaska	Only the Department of Health and Social Services may transfer appropriations between a program or unit within a department. The Commissioner is authorized to transfer up to \$15 Million between appropriations within the department by legislative conditional language.
Arizona	Appropriation transfers within an agency can be approved by the budget office, except for: transfers involving an isolated appropriation solely for payroll, which must be approved by a legislative committee and transfers involving the Department of Administration.
California	Specified authority is needed for transfers between separate departments.
Delaware	Agencies may request a General fund transfer, however the transfer is subject to the approval of both the Director of the Office of Management and Budget and the Controller General.
Florida	<ol style="list-style-type: none">1. Appropriation transfers between agencies are not allowed unless specifically authorized by law.2. Appropriation transfer within an agency is authorized by S. 216.292, Florida Statutes as follows:<ol style="list-style-type: none">a. By the Agency Head: (i.) 5% or \$250,000 of the appropriation, whichever is greater, between certain units of appropriation and only from identical funding sources; (ii.) Between certain units of appropriation with a program and from identical funding sources. The program has to be defined in the General Appropriations Act.b. By the Governor with Legislative Objection Rights: Transfers that cannot be accomplished by the Agency Head up to \$1 million for trust fund appropriations.c. By the Legislative Budget Commission: Transfers that cannot be accomplished by the Agency Head or Governor over \$1 million for both General Revenue and trust fund appropriations.
Hawaii	Transfers between departments or programs in separate departments must be authorized in an appropriations act and/or by general statute, reviewed by executive budget agency, and approved by the Governor. Transfers of appropriations between programs or unit within a department can be made if reviewed by executive budget agency and approved by Governor. Transfers of appropriations between object classes within a program or unit can be made if approved by executive budget agency.
Idaho	Transfers cannot be made into personnel or out of capital outlay. An agency has authority to request object transfers, the budget office approves the transfers.
Illinois	Agencies under the authority of the Governor submit transfer requests for approval by the Governor's Office of Management and Budget and the Governor's Office.

Notes to Table 25 (continued)

Indiana	Agencies are authorized to make object class transfers within the 7 classes of other operating expenses; however, transfers of appropriations between personal services and other operating expenses require Budget Agency approval.
Iowa	Appropriations are not enacted at the object class level so no transfers are required to increase/decrease amounts budgeted at the object class level. Appropriation transfers are allowed statutorily to be done by within specific departments between appropriations within those departments. Otherwise appropriation transfers are only allowed when approved by the Director of the Department of Management and the Governor. In total, these are limited to 0.5% of the total appropriations from that fund.
Kentucky	In regard to the transfer of appropriations between departments, this authority is only permitted if the Executive branch appropriations act provides it.
Louisiana	The Commissioner of Administration is authorized to transfer up to 1% of the agency's total appropriation between programs of that agency. With the approval of the Joint Legislative Committee on the Budget, a transfer of funds not to exceed an aggregate of 25% of the total appropriation between programs, may be approved. Through the use of Interagency Transfers revenue and expenditures, the Executive Budget agency is authorized to transfer appropriations between departments or programs to balance between budget units without formal action required of the legislature.
Maine	Any balance of any appropriation in a department or agency, which at any time may not be required for its original purpose, may be transferred within the same department or agency. Accrued savings in Personal Services in a General Fund appropriation may be used to offset Personal Services shortfalls in other General Fund appropriations. Such transfers are subject to approval of the State Budget Officer and the Governor, and subject to review by the Legislature.
Maryland	Transfers between agencies are generally not allowed unless authorized by the General Assembly in the Budget Bill. If not authorized, the request requires approval of the Board of Public Works.
Massachusetts	Appropriations may only be transferred between departments or programs if explicitly authorized by the Legislature in the budget or other legislation; examples include various trial court accounts and MassHealth (Medicaid) accounts. In addition, agencies not under the control of the Governor or a Secretary may transfer appropriations between object classes without further authorization from the Executive Budget Agency or the Legislature.
Michigan	The governor has constitutional authority to make departmental changes considered necessary for efficient administration. Where these changes require the force of law, they are set forth in executive orders submitted to the legislature, and also result in the transfer of the related appropriations. Supplemental appropriations require approval by the legislature. Transfers of spending authority within departments require approval of legislative appropriations committees. If those committees have not approved transfer within 6 session days or 30 calendar days, whichever is earlier, the State Administrative Board can transfer funds within a department.
Minnesota	All transfers between agencies must be authorized in law or statutes and approved by Minnesota Management and Budget (MMB). Agencies may have the authority to transfer between programs or activities within the same fund; however, transfers between funds

must be authorized in law/statutes and approved by MMB. State statute (M.S. 16A.285) provides authority to agencies to transfer operational money between programs within the same fund if certain conditions are met. An agency in the executive, legislative, or judicial branch may transfer state agency operational money between programs within the same fund if: (1) the agency first notifies the commissioner as to the type and intent of the transfer; and (2) the transfer is consistent with legislative intent. If an amount is specified for an item within an activity, that amount must not be transferred or used for any other purpose.

Missouri	Legislatively approved language is required to allow departments to transfer appropriation authority between programs within a department.
Montana	Transfers between agency programs and between object classes above a certain threshold require review but not approval of the Legislative Finance Committee.
Nebraska	Agency to agency transfers and program to program transfers within an agency are allowed only when specifically authorized within the budget bill.
Nevada	Nevada's Legislature generally meets for one four month session each biennium. Between sessions, the money committees meet as the Interim Finance Committee (IFC), which may authorize appropriation transfers within a department. Whether transfers are small enough to be approved by Budget and the Governor, without IFC approval, is governed by http://leg.state.nv.us/NRS/NRS-353.html#NRS353Sec220
New Hampshire	Requests for transfers of more than \$100,000 may be made to the Governor and Executive Council and the Joint Fiscal Committee of the General Court. Requests for transfers under \$100,000 may be made to the Budget Office and Commissioner of the Department of Administrative Services.
New Jersey	If a function or program is transferred by executive order or legislation, then transfers of appropriations are permitted for the transferred program. Transfers of State appropriations of \$50,000 or more across departments or across appropriation classifications requires approval by the Legislature's Joint Budget Oversight Committee. Additional transfer rules are outlined in the annual Appropriations Act.
New Mexico	Maximum transfer amounts allowed vary depending on authorization contained in budget act by agency and program.
New York	No transfers between departments may occur unless specifically authorized in the appropriation language. Transfers of appropriations within a department are limited to 5 percent of program appropriation for the first \$5 million, 4 percent for the second \$5 million, and 3 percent in excess of \$10 million. For certain statewide purposes (e.g., information technology services), department appropriation language has been amended statewide to include transfer authorization to finance the centralization and consolidation of services for that purpose.
Ohio	The legislature occasionally delegates limited authority to make transfers between departments or programs in separate departments to the Controlling Board or the budget director. The Controlling Board may delegate the authority to make transfers of appropriations between programs or units within a department to the budget director. Currently, the budget director may transfer appropriation authority within a fiscal year between operating items in amounts equal to their direct purchasing authority limit, i.e., \$50,000 for most agencies and \$75,000 for institutional agencies.

Notes to Table 25 (continued)

Oklahoma	Maximum amount to be transferred between departments: Up to 25% with executive budget agency approval, up to 40% with legislative committee approval.
Oregon	Authority to transfer appropriations between programs or units within a department depends on level at which the legislature established appropriation. If appropriation is agency-wide, then the agency or executive budget agency has the ability to transfer between programs or units. If the appropriation is at the program level, then neither the agency nor the executive budget agency has authority to transfer between programs.
Pennsylvania	Transfers may be made within an appropriation line item. The Budget Office approves transfers between major objects. Allocation among minor objects has been delegated to the agencies. Legislative authority is required for transfers between appropriations.
Rhode Island	Funding is appropriated at the line item/program level, but budgeted to the object of expense level. Agencies are permitted to shift funding between the object of expense, but not between line items/programs; the latter requires legislative approval.
South Carolina	Transfers between separate departments can be made as authorized per legislation in the Appropriations Act. In addition, the Executive Director of the Department of Administration may transfer funds to another agency in some cases. Transfers between recurring programs within an agency are limited to 20% except for special items. Transfers from personal services to operating expenditures are limited to the greater of 1% of personal service budget or \$100,000.
Vermont	Transfers between agencies/departments (i.e., inter-department transfers across agencies, or inter-agency transfers) require approval of the Emergency Board. Transfers within a department, or among departments within the same agency, may occur with Executive Budget Agency approval up to \$50,000. Transfers over that amount must be approved by the Emergency Board.
Washington	The ability to move appropriations between programs within an agency refers only to a few large agencies. Before any movement is allowed, the legislature must provide transfer authority in the appropriations bill. Currently, this is given only for the Department of Social and Health Services, Department of Corrections, and the Office of Superintendent of Public Instruction. Most other agencies are appropriated at the agency level and have full ability to spread funding, except as limited by law and budget provisos.
West Virginia	Between departments: 5% transfer authority between non-dedicated items of appropriation; Within agency: up to 5% of approp.
District of Columbia	“Governor” means Mayor for the District. There is no maximum amount, but if a transfer exceeds \$500,000, the legislature (Council) must approve it. The legislature cannot initiate a transfer.

Table 26: Long-Term Expenditure Forecasting

State	State publishes:			Expenditure forecast estimates reflect inflationary increases	Long-term forecast prepared by:		
	Multi-year operating expenditure forecast	Forecast for how many years beyond budget cycle?	Projected budget gaps or surpluses beyond current budget cycle?		Executive branch	Legislative branch	Both branches
Alabama							
Alaska	X		X				
Arizona*	X	2					X
Arkansas*			X				
California*	X	3	X	X	X		
Colorado*	X	5	X	X	X		
Connecticut*	X	3	X	X			X
Delaware	X	4			X		
Florida	X	3	X	X		X	
Georgia	X	3	X	X	X		
Hawaii*	X	4	X		X		
Idaho							
Illinois	X	5	X	X	X		
Indiana					X		
Iowa*	X	4	X	X	X		
Kansas							
Kentucky							
Louisiana*	X	4	X	X	X		
Maine*	X	2	X		X		
Maryland*	X	4	X	X			X
Massachusetts							
Michigan	X	1			X		
Minnesota*	X	4	X	See notes.	X		
Mississippi							
Missouri	X	1	X	X	X		
Montana							
Nebraska*			X				
Nevada*				X			X
New Hampshire							
New Jersey							
New Mexico							
New York*	X	3	X	X	X		
North Carolina*	X	3	X	X	X		
North Dakota							
Ohio							
Oklahoma	X						
Oregon*							
Pennsylvania*	X	5		X	X		
Rhode Island*	X	4	X	X			X
South Carolina*	X	3	X	X		X	
South Dakota*	X	3	X	X	X		
Tennessee*							
Texas*							
Utah	X	15	X	X			X
Vermont*							
Virginia	X	4		X	X		
Washington	X	2	X	X			X
West Virginia*	X	5	X	X	X		
Wisconsin*	X	2	X				X
Wyoming	X	2					X
Totals	30		25	21	19	2	9
District of Columbia	X	3	X	X	X		

* See Notes to Table 26 on page 159.

Table continued on next page.

Table 26: Long-Term Expenditure Forecasting (continued)

State	Long-term expenditure forecast:			
	Based on current law requirements	Assumes current level of services	Includes all general fund spending	Includes non-general fund spending
Alabama				
Alaska				
Arizona*	X	X	X	
Arkansas*				
California*	X	X	X	
Colorado*	X	X	X	X
Connecticut*	X	X	X	X
Delaware	X	X	X	
Florida	X	X	X	X
Georgia			X	
Hawaii*	X	X	X	
Idaho				
Illinois	X	X	X	
Indiana	X	X	X	
Iowa*	X	X	X	
Kansas				
Kentucky				
Louisiana*	X	X	X	
Maine*	X	X	X	
Maryland*	X	X	X	
Massachusetts				
Michigan	X	X	X	
Minnesota*	X		X	X
Mississippi				
Missouri	X	X	X	X
Montana				
Nebraska*				
Nevada*	X	X	X	X
New Hampshire				
New Jersey				
New Mexico				
New York*	X	X	X	X
North Carolina*	X	X	X	X
North Dakota				
Ohio				
Oklahoma				
Oregon*				
Pennsylvania*	X	X		X
Rhode Island*	X	X	X	
South Carolina*	X	X	X	X
South Dakota*	X	X	X	
Tennessee*				
Texas*				
Utah	X	X	X	X
Vermont*				
Virginia	X	X	X	
Washington	X	X	X	X
West Virginia*	X	X	X	X
Wisconsin*	X	X	X	
Wyoming	X	X	X	X
Totals	29	28	29	14
District of Columbia	X	X	X	

* See Notes to Table 26 on page 159.

Table 26: Additional Details and Notes

Notes to Table 26

Arizona	Only one inflation adjustment item (required by law) is included in forecast estimates, K–12 enrollment funding. Long-term expenditure forecast assumes current level of services, plus estimates for caseload changes and advance appropriations from the past.
Arkansas	Monthly Revenue Forecasts include surplus or deficit projections based on the current budget cycle.
California	Only major programs include cost of living adjustments.
Colorado	Statute requires that each state agency to develop a long-range financial plan on or before November 1, 2019, and to update the plan each of the next 4 years thereafter.
Connecticut	Three outyears are projected for the Governor’s proposed budget and the final enacted budget, as well as for the executive and legislative branch “fiscal accountability reports” due in November each year. Expenditure forecasts sometimes reflect inflationary increases. The long-term expenditure forecast includes the Special Transportation Fund.
Hawaii	The Executive Budget Request (that is submitted to the Legislature) includes a general fund financial plan that has a multi-year operating expenditure forecast.
Iowa	Included in the Governor’s budget recommendations are charts based upon 5-year projections developed by the Department of Management.
Louisiana	This estimate is the Continuation Budget which is presented to the Joint Legislative Committee on the Budget.
Maine	By September 1st of each even-numbered year, the State Budget Officer prepares a report containing a forecast of revenue and expenditures for the following biennium. This report is commonly known as the “four-year forecast.”
Maryland	The General Fund expenditure forecast as well as the Higher Education forecast are prepared by the Department of Budget and Management. The Transportation forecast is prepared by the Department of Transportation and coordinated by the Department of Budget and Management.
Minnesota	Depending on timing within the cycle, we forecast 1 or 2 biennia beyond the current budget period. If we are going into a budget setting legislative session (odd calendar year sessions), the forecast will include two biennia (4 years) beyond the current budget. Spending projections assume that no increases in spending will occur over the four-year period beyond those incorporated in current law for education aids, property tax aids and credits, debt service, health care programs and a few specific appropriations. These areas of spending

are impacted by enrollment, caseload, formula or other factors, such as the underlying cost of health care. Inclusion of inflationary costs in the expenditure forecast is prohibited in statute unless a current law formula explicitly includes cost growth (i.e. — special education, some health care programs etc.).

Nebraska	No long term expenditure forecast, per se, but estimated revenues and expenditures projected for following biennium included with Executive Budget package and prepared by Legislature after enacted budget.
Nevada	State publishes projected deficits/surpluses within the biennium.
New York	Multi-year spending forecast reflects current law requirements as well as multi-year budgetary impact of proposed or enacted budgetary changes. Forecasts are updated quarterly, and depending on the quarter, forecast assumptions may reflect current services, Executive-proposed changes or enacted legislative changes.
North Carolina	Forecast also include Highway Fund and Highway Trust Fund
Oregon	The long term expenditure forecast is for both General Fund and Lottery Funds.
Pennsylvania	A balanced budget is required; therefore, the budget publication would rarely include a budget gap.
Rhode Island	The Budget Office is required to prepare and include a five year financial forecast of revenues and expenditures with the Governor's annual budget submission. The forecasts are based on the Governor's recommended budget and assume all recommended revenue and expenditure changes are adopted.
South Carolina	The Office of Revenue & Fiscal Affairs prepares a 3-Year Outlook based on major programs and statewide constitutionally required funding items.
South Dakota	The budget office is required to produce a four-year expenditure projection by way of an executive order from the Governor.
Tennessee	Long-term forecasts are developed internally for the Governor only — not published. Only three-year Lottery appropriation requirements are published.
Texas	We do not have a long-term expenditure forecast
Vermont	The Executive branch conducted a five year forecast during the summer of 2019. It remains to be determined if this will become an annual exercise.
West Virginia	Also includes Lottery and Excess Lottery funds
Wisconsin	Statutes require the executive branch to provide a statement of revenues and expenditures for one biennium beyond the current budget cycle based on the recommendations in the Governor's budget bill and the legislative branch to provide such a statement for each version of the budget bill.

Measuring Performance and Using Data and Evidence

States develop budgets in an environment with limited resources, wherein expenditure demands usually exceed available revenue to spend. States employ various strategies and tools in an effort to allocate resources as efficiently as possible, as well as monitor the effective use of funds once appropriated and evaluate program outcomes. Much of this chapter will look at the various ways states collect, report, and use performance measures to inform decision-making, enhance transparency, and promote efficiency and effectiveness in the public sector. This chapter also examines states' efforts to use rigorous evidence and integrated data systems to inform budget decisions.

Collecting and Reporting Performance Measures (Table 27)

In total, 46 states indicated that they collect at least some of the performance measures asked about in the survey. **Table 27** shows at what level(s) performance measures are collected — in other words, the scope of government activities that the measure applies to. The vast majority of states (43) that collect performance measures at all do so at the program level. The second most common level is the agency level, with 38 states collecting measures at this level. Additionally, 10 states collect statewide quality of life measures. Common types of performance measures include input measures, output measures, efficiency measures and outcome measures.

Table 27 also displays details on how these performance measures are reported, some of the key require-

ments around performance measures, and the entities responsible for managing certain elements of performance measurement. The most common method used to report performance measures and actual performance data is in the budget document — usually throughout the document (27 states) but sometimes in one designated section of the document (8 states). Nineteen states post performance data on a statewide performance website, while 15 states publish them in a stand-alone separate document. A number of states use multiple methods to report performance measures.

Performance measures are required as part of each agency budget request in 39 states, and they are required as part of the executive budget document submitted to the legislature in 26 states. Twenty-seven states indicated that they formally review or audit performance measures on a regular basis, and 12 states reported these reviews or audits are included in a formal report. Staff training on performance budgeting is regularly provided to non-budget agency staff in nine states.

The state budget agency plays a significant role in the performance measurement process in a majority of states. The budget office manages the collection and reporting of performance measures in 36 states, either independently or more often in collaboration with other entities (such as agencies). In 28 states, the budget office also helps determine which performance measures are reported. Thirty-five states reported having a statutory requirement currently in place regarding performance measures. These laws were enacted as long ago as 1962 and as recently as 2018, with most of them adopted during the 1990s or later.

Using Performance Information (Table 28)

How performance measures are utilized in state government is a subject of great interest for public policy, and for public administration academics and practitioners alike. While this topic raises issues that are more subjective and complex, and therefore more difficult to present in a tabular manner, **Table 28** aims to provide a snapshot of the use of performance data by states, as reported by budget offices. The most common use of performance data identified is to support internal agency or program management (42 states), followed by informing the executive budget recommendations (40 states), **program evaluation** (36 states), and strategic planning and setting priorities (36 states). Half of states (25 states) reported that performance data are used to inform legislative actions on appropriations. Some states also use performance measures in cost-benefit analysis (14 states), for grant programs (14 states), in contracting (9 states), and in oversight of gubernatorial appointees (7 states). Fourteen states also indicated that performance measures are used in higher education institution funding allocations. States that reported

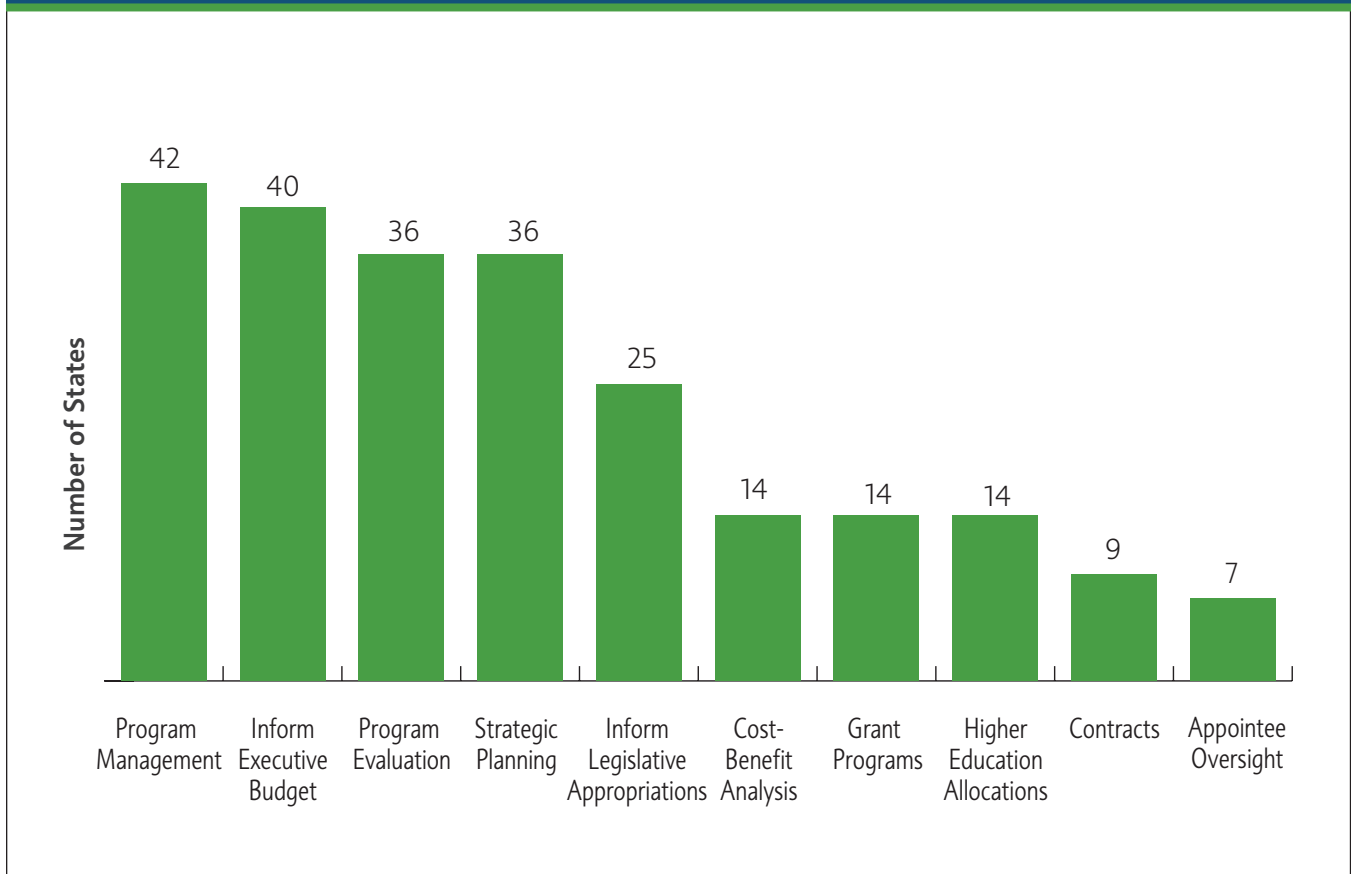
using performance budgeting as an executive budget approach in **Table 19** were more likely to report using performance measures for cost-benefit analysis, grant programs, contracts, and higher education funding allocations; however, they were only slightly more likely to report using performance measures for the other applications listed in **Table 28**. (See *Figure 10*)

Government Transparency (Tables 29 and 30)

Many state governments have taken steps to increase public transparency as part of the general trend towards “open government” and as technology has made data-sharing easier and more affordable. Performance measures can be published online to help states communicate to the public how government services are performing, while making spending information available online can demonstrate how tax dollars are being utilized.

Thirty-one states reported having a performance measure website, and the URL addresses for these websites can be found in **Table 29**. Nearly all states make

Figure 10: How Performance Measures Are Used by States



actual expenditure information available online, as shown in **Table 30**. Oversight of a state’s spending transparency website is most commonly performed by the finance and/or administration department, budget office, comptroller’s office or some combination of these three entities. Six states indicated that the auditor’s office serves in this oversight role, while a few states indicated the treasurer’s office, technology office or a legislative fiscal office or committee handle this function. Thirty-seven states have passed legislation requiring state spending data to be provided online. The URL addresses for state spending transparency websites are listed in **Table 30**.

The Role of Evidence, Data and Management Analysis in Budgeting (Table 31)

States have made significant progress in recent years in advancing the use of data and evidence to inform budget decisions and improve government efficiency and effectiveness. These efforts include systematically using evidence to inform the budget process, integrating and harnessing administrative data, establishing performance management systems, employing Lean and other process improvement strategies, and implementing other tools and methods.

Twenty states reported that their budget process incorporates the systematic use of evidence to inform decision-making. States were asked to describe how this

works in practice (in footnotes following the table). Some states noted that evidence-based requirements are now part of the official budget instructions provided to agencies, while other states indicated that they use program evaluation and/or performance management methods to help make budget decisions.

Meanwhile, 10 states reported having an integrated data system — defined as a system that shares and links administrative data across multiple agencies to monitor and evaluate service delivery and inform policy. A few states noted the systems were in development, and a couple states reported that their systems were currently focused on K–12 data or postsecondary institutional funding allocation.

In **Table 2**, 41 states indicated that the budget office plays a management analysis function; **Table 31** breaks out this role into various components. The budget office conducts management reviews of agencies in 27 states, prepares reorganization or consolidation studies in 22 states, conducts economic and efficiency studies in 21 states and provides management consulting advice to agencies in 32 states. Furthermore, the budget office develops, implements, and oversees a state-wide management initiative in 24 states, an e-government initiative in 10 states, and a performance management system in 26 states. Nineteen states indicated that the executive branch could reorganize departments or agencies without legislative approval.

Table 27: Collecting and Reporting Performance Measures

State	Level of performance measures collected				Method for reporting performance measures and actual performance data				
	Statewide quality of life measures	Agency-level performance measures	Program-level performance measures	Other	In one section of the budget document	Throughout budget document	Through the appropriations act	In a stand-alone, separate document	On a statewide performance website
Alabama		X						X	
Alaska*	X	X	X			X	X		
Arizona		X	X			X		X	
Arkansas									
California									
Colorado		X	X			X		X	X
Connecticut		X	X			X			
Delaware		X	X			X			
Florida		X	X					X	
Georgia			X					X	
Hawaii*			X			X		X	
Idaho*		X	X		X				X
Illinois		X	X			X		X	X
Indiana*		X	X						X
Iowa*		X	X		X			X	X
Kansas*		X	X		X				
Kentucky*		X	X			X			
Louisiana		X	X			X			
Maine									
Maryland*	X	X		X		X		X	X
Massachusetts		X	X					X	X
Michigan*	X	X	X						
Minnesota*	X	X	X			X			X
Mississippi		X	X		X		X		
Missouri	X	X	X			X			X
Montana			X			X			
Nebraska			X			X			
Nevada*	X		X			X			
New Hampshire			X			X			
New Jersey*	X	X	X						X
New Mexico		X	X		X		X		
New York		X	X			X			
North Carolina		X	X			X		X	
North Dakota*		X	X		X				
Ohio									
Oklahoma	X	X	X			X			X
Oregon*	X	X	X			X		X	
Pennsylvania		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
Texas		X	X			X	X		
Utah*		X	X	X			X		X
Vermont*		X	X			X		X	X
Virginia		X	X						X
Washington*		X	X			X			
West Virginia		X	X		X				
Wisconsin			X		X				
Wyoming	X		X			X		X	
Totals	10	38	43	2	8	27	5	15	19
District of Columbia*		X	X			X		X	X

* See Notes to Table 27 on page 168.

** See legal references for performance measure requirements on page 167.

Table continued on next page.

Table 27: Collecting and Reporting Performance Measures (continued)

State	Performance measure requirements					Manages collection and reporting of performance measures				
	Required as part of each agency budget request	Required as part of executive budget document	Formally reviewed or audited on a regular basis	Reviews or audits are included in a formal report	Performance budgeting training regularly provided to non-budget agency staff	B	L	G	A	O
Alabama			X	X	X	X				
Alaska*	X	X	X			X			X	
Arizona	X	X				X				
Arkansas										
California										
Colorado			X	X	X			X	X	
Connecticut	X					X	X		X	
Delaware	X	X				X			X	
Florida			X	X		X			X	
Georgia	X		X			X				
Hawaii*	X	X	X			X			X	
Idaho*	X		X			X				
Illinois	X	X	X			X				
Indiana*	X		X	X						X
Iowa*	X	X	X			X			X	
Kansas*	X	X	X			X			X	
Kentucky*	X								X	
Louisiana	X	X	X	X		X				
Maine										
Maryland*	X	X	X			X				
Massachusetts			X	X		X		X	X	
Michigan*	X							X	X	
Minnesota*	X	X			X	X			X	
Mississippi	X	X				X	X		X	
Missouri	X				X	X			X	
Montana	X	X							X	
Nebraska	X	X	X			X			X	
Nevada*	X	X				X			X	
New Hampshire	X								X	
New Jersey*	X		X			X				X
New Mexico	X	X	X	X		X	X		X	
New York		X	X			X		X		
North Carolina	X	X	X			X		X		
North Dakota*										
Ohio										
Oklahoma	X	X		X		X			X	
Oregon*	X		X		X	X	X		X	
Pennsylvania	X	X	X	X	X	X		X		
Rhode Island	X	X	X	X		X		X	X	
South Carolina*	X		X		X	X		X		
South Dakota	X	X				X	X		X	
Tennessee*			X							X
Texas	X	X	X	X		X	X			
Utah*	X		X					X		
Vermont*	X	X				X			X	X
Virginia	X		X	X	X	X				
Washington*	X	X				X				
West Virginia	X	X			X	X			X	
Wisconsin	X	X				X				
Wyoming	X							X		X
Totals	39	26	27	12	9	36	6	10	25	5
District of Columbia*	X	X	X			X		X	X	

* See Notes to Table 27 on page 168.

** See legal references for performance measure requirements on page 167.

Codes B=Budget Agency L=Legislature G=Governor A=Agency O=Other

Table continued on next page.

Table 27: Collecting and Reporting Performance Measures (continued)

State	Determines which performance measures are reported					Statutory requirement for performance measures**	
	B	L	G	A	O	Yes	Year enacted
Alabama				X		X	1976
Alaska*	X	X		X		X	
Arizona	X			X		X	1993
Arkansas							
California							
Colorado			X	X		X	2013
Connecticut	X	X		X		X	1982
Delaware	X			X		X	1996
Florida	X	X	X	X		X	2000
Georgia	X						
Hawaii*	X			X		X	1970
Idaho*		X		X		X	2005
Illinois	X		X	X		X	2010
Indiana*					X		
Iowa*	X			X		X	2001
Kansas*	X					X	2018
Kentucky*	X			X			
Louisiana	X			X		X	1997
Maine							
Maryland*	X	X		X		X	2004
Massachusetts	X		X	X		X	2012
Michigan*			X	X			
Minnesota*	X			X		X	1998
Mississippi		X				X	1992
Missouri	X	X	X	X		X	2003
Montana				X		X	
Nebraska				X		X	2012
Nevada*	X			X		X	1991
New Hampshire				X			
New Jersey*	X				X		
New Mexico	X					X	1999
New York	X		X				
North Carolina			X			X	
North Dakota*							
Ohio							
Oklahoma	X		X			X	1994
Oregon*	X	X				X	1993
Pennsylvania	X		X			X	1978
Rhode Island	X		X	X		X	1996
South Carolina*				X		X	1962
South Dakota	X	X		X		X	2016
Tennessee*				X	X	X	2002
Texas	X						
Utah*		X	X				
Vermont*		X		X	X	X	2014
Virginia	X			X		X	2008
Washington*	X					X	1993
West Virginia				X			
Wisconsin				X		X	1977
Wyoming			X		X	X	
Totals	28	11	13	30	5	35	
District of Columbia*			X	X		X	2001

* See Notes to Table 27 on page 168.

** See legal references for performance measure requirements on page 167.

Codes B=Budget Agency L=Legislature G=Governor A=Agency O=Other

Table 27: Additional Details and Notes

Legal Reference for Statutory Requirement for Performance Measures

Alabama	Section 41–19–11, Code of Alabama 1975
Arizona	Primarily 35–122
Colorado	C.R.S. 2–7–200.1 to 2–7–205
Connecticut	Sec. 4–67m and Sec. 4–73, Conn. General Statutes
Delaware	Title 29, Chapter 105 of the Delaware Code
Florida	216.013 and 216.023, Florida Statutes
Hawaii	Sections 37–69 and 37–75, Hawaii Revised Statutes
Idaho	IC 67–1904
Illinois	State Budget Law (15ILCS 20/50–25)
Iowa	Iowa Code Chapter 8E
Kansas	KSA 75–3718b
Louisiana	Act 1465 (HB 2476) of the 1997 Regular Legislative Session
Maryland	Md. STATE FINANCE AND PROCUREMENT Code Ann. Section 3–1001
Massachusetts	G.L. c. 6A § 4a
Minnesota	16A.10
Missouri	The statutory requirement was enacted in Section 33.210 RSMo, by SB 299 in 2003.
Montana	17–7–111 (3) (c) Montana Code Annotated
Nebraska	Language included in each biennium budget bill. Most current is 2019 LB 294.
Nevada	NRS 353
New Mexico	Accountability in Government Act, 6–3A NMSA 1978
North Carolina	S.L. 2017–57, Sec. 26.3 (Results First Initiative)
Oregon	ORS 291.110
Pennsylvania	https://govt.westlaw.com/pac/Document/N6FA27930343911DA8A989F4EECDB8638?viewType=FullText&originationContext=documenttoc&transitionType=CategoryPageItem&contextData=(sc.Default)#co_anchor_l82B4D1F0335011EA8687DF22F55C9A57

Legal Reference for Statutory Requirement for Performance Measures (continued)

Rhode Island	http://webserver.rilin.state.ri.us/Statutes/TITLE35/35-3/35-3-24.1.HTM
South Carolina	SC Code of Laws 1–1–820
South Dakota	SDCL 2–6–35 through SDCL 2–6–39
Tennessee	TCA 9–4–5602 through 9–4–5612
Vermont	3 V.S.A. § 2311
Virginia	§ 2.2–1501, Code of Virginia
Washington	RCW 43.88.090
Wisconsin	s. 16.42(1)(b)
Wyoming	W.S. 9–2–1004(a)(iii), 9–2–1014, and W.S. 28–1–115 through 116.
District of Columbia	D.C. Code § 47–308.01

Notes to Table 27

Alaska	Performance Measures Statutes: AS 37.07.040 (10) & AS 37.07.050 (f)(2),(3),(8)
Hawaii	Development of measures are coordinated between departments and executive budget agency.
Idaho	Performance Measures are required to be submitted at the same time as the budget request but as a separate document. Each agency is to present the information orally to its corresponding Senate or House of Representatives germane committee each year.
Indiana	Management and Performance Hub manages the collection and reporting of performance measures. Office of Management and Budget determines which performance measures are reported.
Iowa	Statutory requirement — Chapter 8E State Accountability (Accountable Government Act)
Kansas	State law requires the Board of Regents to review the performance indicators developed by the post-secondary educational institutions and then use those in a formal performance agreement process that can result in funding reductions for failure to meet agreed upon outcomes. Other state agencies do not have such statutory requirements in place.
Kentucky	Public postsecondary education institutions are subject to statutory requirement for the allocation of a subset of General fund appropriations using a performance funding model.
Maryland	Other Performance Measures — The Governor's Office coordinates the collection of customer service surveys and publishes an annual report with statewide results. Performance measurement program was first implemented in 1998, but was not codified until 2004. Generally the legislature does not determine performance metrics but can include budget language requiring the inclusion of new performance metrics.
Michigan	Measures are reported through annual reports; press releases; newsletters; reports to citizens, stakeholders, elected officials, and to the governor; and through Michigan's Comprehensive Annual Financial Report. The Governor's office determines performance measures used for broad policy vision; state agencies determine performance measures geared toward individual programs.

Notes to Table 27 (continued)

Minnesota	All agencies are required to include measures of the effectiveness of their programs and operations within agency budget documents and change requests.
Nevada	http://www.leg.state.nv.us/NRS/NRS-353.html#NRS353Sec205 NRS 353.205 1.(b)(3); 1991 Statutes of Nevada, Page 2446 (Chapter 726, SB 156)
New Jersey	Office of the State Treasurer manages collection and reporting of performance measures, and determines which performance measures are reported. Applicable departments' core missions and key performance Indicators are posted on the Governor's Performance Center website.
North Dakota	If agencies provide performance data in their budget request, that data is included in the Governor's budget documents.
Oregon	Performance measures reviewed by budget staff, the Legislative Fiscal Office, and Ways and Means Committee every other year.
South Carolina	Beginning with fiscal year 2014–15, the Executive Budget Office will be responsible for the administration of performance measures. Other requirements for agency accountability reports within the annual Appropriations Act.
Tennessee	The Office of Customer Focused Government within the Department of Finance and Administration manages collection and reporting of performance measures, and determines which performance measures are reported. The Governmental Accountability Act was amended in 2013 to require performance measures rather than performance-based budgeting, but retaining strategic planning and performance audit requirements.
Utah	Other performance measures — “System-level” performance measures, which sometimes aligns with programs and sometimes doesn't. The statewide performance website is currently an internal website. A bill passed in the 2021 General Session to allow the Governor's Office of Planning and Budget to coordinate with the legislative staff on a shared performance measures process and system.
Vermont	Chief Performance Officer within the Agency of Administration manages collection and reporting of performance measures, and determines which performance measures are reported.
Washington	Link to the statute: https://app.leg.wa.gov/RCW/default.aspx?cite=43.88.090
District of Columbia	Performance measures are collected by the Office of the City Administrator (under the Mayor) and published in the budget book by the Office of Budget and Planning (under the CFO).

Table 28: Using Performance Measures

State	Internal agency and program management	Program evaluation	Cost-benefit analysis	Oversight of gubernatorial appointee performance	Strategic planning and setting priorities	Inform executive budget recommendations
Alabama	X					
Alaska	X	X		X	X	X
Arizona	X	X		X	X	X
Arkansas						
California*	X					X
Colorado	X	X	X	X	X	X
Connecticut						X
Delaware	X	X			X	X
Florida	X	X			X	X
Georgia	X	X		X	X	X
Hawaii*						
Idaho	X	X			X	X
Illinois	X	X	X		X	X
Indiana	X	X		X	X	X
Iowa	X				X	
Kansas	X	X	X		X	X
Kentucky	X	X			X	X
Louisiana	X	X	X		X	X
Maine*						
Maryland	X				X	X
Massachusetts	X	X			X	X
Michigan	X	X			X	X
Minnesota	X	X	X		X	X
Mississippi	X	X			X	
Missouri	X	X	X		X	X
Montana	X					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	X
North Carolina	X	X	X		X	X
North Dakota	X	X	X		X	X
Ohio						
Oklahoma	X	X			X	X
Oregon	X	X	X			X
Pennsylvania	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	X	X
Utah	X					X
Vermont	X	X	X		X	X
Virginia	X	X		X	X	X
Washington	X	X			X	X
West Virginia		X			X	X
Wisconsin	X	X			X	X
Wyoming		X				X
Totals	42	36	14	7	36	40
District of Columbia*	X	X		X	X	X

* See Notes to Table 28 on page 172.

Table continued on next page.

Table 28: Using Performance Measures (continued)

State	Inform legislative actions on appropriations	Some or all grant programs	Some or all contracts	Higher education institution funding allocations	Other	Not used/not applicable
Alabama						
Alaska	X					
Arizona		X	X	X		
Arkansas						X
California*		X	X	X		
Colorado	X	X	X	X		
Connecticut	X					
Delaware	X	X	X	X		
Florida	X					
Georgia						
Hawaii*					X	
Idaho	X	X		X		
Illinois	X	X				
Indiana	X			X		
Iowa						
Kansas				X		
Kentucky	X			X		
Louisiana	X					
Maine*						
Maryland	X					
Massachusetts		X	X	X		
Michigan				X		
Minnesota	X	X				
Mississippi	X					
Missouri	X	X	X	X		
Montana						
Nebraska	X					
Nevada*					X	
New Hampshire						
New Jersey	X					
New Mexico	X					
New York		X	X			
North Carolina						
North Dakota						
Ohio						X
Oklahoma						
Oregon		X				
Pennsylvania	X	X	X			
Rhode Island						
South Carolina	X					
South Dakota	X					
Tennessee				X		
Texas	X	X	X	X		
Utah	X					
Vermont	X	X				
Virginia						
Washington						
West Virginia						
Wisconsin	X			X		
Wyoming	X					
Totals	25	14	9	14	2	2
District of Columbia*	X	X				

* See Notes to Table 28 on page 172.

Table 28: Additional Details and Notes

Notes to Table 28

California	The state's community college system allocates a portion of general purpose funding on the basis of selected performance metrics.
Hawaii	Other — Use varies between departments as well as within a department.
Maine	Agencies may utilize performance measures at the contract level.
Nevada	Other — Measures are reviewed by Executive budget analysts, may be reviewed by Legislative fiscal staff, and Legislators may ask questions about them.

Table 29: Performance Measures Websites

State	Website URL
Alabama	State Agencies: http://budget.alabama.gov/qpr_state_agencies/ State Institutions: http://budget.alabama.gov/qpr_state_institutions/
Alaska	https://omb.alaska.gov/html/performance.html
Arizona	http://www.azospb.gov/index.html
Arkansas	
California	
Colorado	https://operations.colorado.gov/
Connecticut	http://www.cga.ct.gov/app/rba/
Delaware	
Florida	http://floridafiscalportal.state.fl.us/
Georgia	http://opb.georgia.gov/agency-performance-measures
Hawaii	https://budget.hawaii.gov/budget/variance-report-fiscal-year-2019-and-2020/
Idaho	http://www.dfm.idaho.gov/Publications/PerfRpt_Publications.html
Illinois	
Indiana	http://www.in.gov/omb/2342.htm
Iowa	http://www.resultsiowa.org/ and http://data.iowa.gov/
Kansas	
Kentucky	
Louisiana	https://www.doa.la.gov/Pages/opb/lapas/lapas.aspx
Maine	
Maryland	https://dbm.maryland.gov/Pages/ManagingResultsMaryland.aspx
Massachusetts	https://www.mass.gov/lists/data-driven-performance
Michigan	http://www.michigan.gov/openmichigan
Minnesota	https://mn.gov/mmb/results-first/
Mississippi	
Missouri	https://budgetexplorer.mo.gov
Montana	http://budget.mt.gov/2023_Budget_AgencyGoals-Objectives
Nebraska	
Nevada	
New Hampshire	
New Jersey	http://www.yourmoney.nj.gov/transparency/performance/
New Mexico	
New York	
North Carolina	https://www.osbm.nc.gov/operational-excellence/north-carolina-results-first https://www.osbm.nc.gov/operational-excellence/strategic-planning
North Dakota	
Ohio	
Oklahoma	okstatestat.ok.gov
Oregon	https://www.oregonlegislature.gov/ifo/Pages/KPM.aspx
Pennsylvania	https://www.budget.pa.gov/PublicationsAndReports/Pages/PerformanceReports.aspx#.VYwwU_IVhBc
Rhode Island	http://www.omb.ri.gov/performance/
South Carolina	https://www.scstatehouse.gov/reports/aar2019/aar2019.php
South Dakota	http://sdlegislature.gov/Reference_Materials/LPCReports.aspx
Tennessee	https://www.tn.gov/transparenttn/performance-management.html
Texas	
Utah	https://cobi.utah.gov/
Vermont	https://spotlight.vermont.gov/performance-management
Virginia	https://dpb.virginia.gov/sp/sp.cfm
Washington	https://results.wa.gov/
West Virginia	
Wisconsin	
Wyoming	
District of Columbia	https://oca.dc.gov/page/performance-plans-and-reports

Table 30: State Spending Transparency

State	Actual expenditure information available online?	Who oversees your state's spending transparency website(s)?					
		Governor's office	Comptroller's office	Auditor's office	Budget agency	Finance/ administration department	Other
Alabama	X		X				
Alaska	X					X	
Arizona*	X		X			X	
Arkansas	X					X	
California	X				X		
Colorado	X		X				
Connecticut*	X		X				X
Delaware*	X						X
Florida*	X	X	X				
Georgia	X			X			
Hawaii*			X		X		
Idaho	X		X				
Illinois*	X		X				
Indiana	X			X			
Iowa	X				X		
Kansas	X					X	
Kentucky	X					X	
Louisiana	X					X	
Maine	X					X	
Maryland*	X				X		X
Massachusetts	X		X		X		
Michigan*	X				X		
Minnesota	X				X	X	
Mississippi	X					X	
Missouri	X					X	
Montana	X					X	
Nebraska*	X				X	X	X
Nevada	X				X		
New Hampshire	X					X	
New Jersey*	X	X			X	X	X
New Mexico	X		X		X	X	
New York*	X				X		
North Carolina*	X		X		X		
North Dakota*	X				X	X	
Ohio*	X				X		X
Oklahoma	X				X		
Oregon*	X						X
Pennsylvania*	X					X	
Rhode Island	X		X		X		
South Carolina	X		X				
South Dakota	X				X		
Tennessee	X					X	
Texas	X		X				
Utah*	X			X			X
Vermont	X					X	
Virginia	X			X			
Washington*	X				X		X
West Virginia	X			X			
Wisconsin	X					X	
Wyoming	X	X		X	X		
Total	49	3	14	6	20	20	9
District of Columbia	X				X		

* See Notes to Table 30 on page 176.

Table continued on next page.

Table 30: State Spending Transparency (continued)

State	Legislation requiring online state spending data?	Spending transparency website URL
Alabama	X	http://open.alabama.gov/
Alaska	X	http://doa.alaska.gov/dof/reports/transparency.html
Arizona*	X	http://openbooks.az.gov/app/transparency/index.html
Arkansas	X	http://transparency.arkansas.gov/Pages/default.aspx
California	X	http://www.ebudget.ca.gov/
Colorado	X	https://www.colorado.gov/transparency-online-project
Connecticut*	X	http://www.transparency.ct.gov/html/main.asp ; http://www.osc.ct.gov/openCT.html
Delaware*	X	https://data.delaware.gov/
Florida*	X	see footnotes
Georgia	X	http://www.open.georgia.gov/
Hawaii*	X	Currently not available.
Idaho		http://transparent.idaho.gov/Pages/transhome.aspx
Illinois*		www.ioc.state.il.us
Indiana		http://www.in.gov/itp/
Iowa	X	http://data.iowa.gov/
Kansas	X	http://kanview.ks.gov/
Kentucky	X	http://opendoor.ky.gov/Pages/default.aspx
Louisiana	X	https://checkbook.la.gov/
Maine	X	http://opencheckbook.maine.gov/transparency/index.html
Maryland*	X	https://mtp.maryland.gov/
Massachusetts	X	https://www.macomptroller.org/cthr
Michigan*	X	https://sigma.michigan.gov/EI360TransparencyApp/jsp/home
Minnesota	X	http://www.mn.gov/mmb/transparency-mn
Mississippi	X	http://www.transparency.mississippi.gov/
Missouri	X	http://mapyourtaxes.mo.gov/MAP/Portal/Default.aspx
Montana		https://transparency.mt.gov/
Nebraska*	X	http://nebraskaspending.gov/
Nevada		http://open.nv.gov/
New Hampshire	X	http://www.nh.gov/transparentnh/
New Jersey*		http://www.yourmoney.nj.gov/
New Mexico	X	http://sunshineportalnm.com/
New York*		http://www.openbudget.ny.gov/
North Carolina*		https://www.nc.gov/government/open-budget
North Dakota*	X	https://www.nd.gov/omb/public/transparency
Ohio*		https://checkbook.ohio.gov/
Oklahoma	X	data.ok.gov AND openbooks.ok.gov
Oregon*	X	https://data.oregon.gov/
Pennsylvania*	X	http://www.pennwatch.pa.gov
Rhode Island		http://www.transparency.ri.gov/
South Carolina	X	https://cg.sc.gov/fiscal-transparency
South Dakota	X	http://open.sd.gov/
Tennessee		https://www.tn.gov/transparenttr/state-financial-overview.html
Texas	X	http://www.texasransparency.org/
Utah*	X	https://transparent.utah.gov/
Vermont		http://spotlight.vermont.gov/
Virginia	X	http://datapoint.apa.virginia.gov
Washington*	X	http://www.fiscal.wa.gov/
West Virginia		https://www.wvcheckbook.gov/
Wisconsin	X	http://openbook.wi.gov/
Wyoming	X	https://www.wyomingsense.gov/
Total	37	
District of Columbia		http://cfoinfo.dc.gov/cognos/finance.htm

* See Notes to Table 30 on page 176.

Table 30: Additional Details and Notes

Notes to Table 30

Arizona	Comptroller is within the Department of Administration.
Connecticut	Other — Legislative fiscal office. The Governor’s Office also implemented an open data portal, which is accessible at https://data.ct.gov/ .
Delaware	Other — Open Data Council and the Government Information Center within the Department of State. The General Assembly requires school district/charter financial information be available on the district/charter website
Florida	We have 2 sites: 1 — http://www.transparencyflorida.gov/ 2 — http://www.myfloridacfo.com/transparency/
Hawaii	We are currently working to implement a spending transparency website.
Illinois	Although the Comptroller’s office is not required by law to make state spending data available online, it has done so voluntarily for over 10 years.
Maryland	Other — Department of Information Technology. The Maryland Transparency Portal was launched in 2019 and allows visitors to search and view summary information about the State’s Operating Budget, State Grants and Loans, and Payments Made to Vendors. Vendor payment and grant and loan data has been posted since 2009, posting line-item detail of the operating budget began in 2019.
Michigan	State law requires each agency to provide a link to the state’s spending transparency website for expenditure information as defined in statute. The website is maintained by the State Budget Office.
Nebraska	The State Treasurer’s Office administers the statutorily required spending transparency website. The Department of Administrative Services — Accounting Division and the Budget Office also make state spending data available online.
New Jersey	Other — Office of the State Treasurer. While the State has not passed legislation requiring it, Governor Christie signed Executive Order 8 (2010) to require the State to provide spending data online.
New York	To fulfill Executive budget document requirements, as governed by the State Constitution and by State laws, budget materials are made accessible to the general public through the Division of the Budget official website (http://www.budget.ny.gov/).
North Carolina	G.S. 143C–2–2 requires OSBM collect and disseminate statistics on the budget, but not specifically that they be online.

Notes to Table 30 (continued)

North Dakota	The Budget Agency and the Finance/Administration Department are one and the same in ND.
Ohio	Other — Ohio Treasurer's Office. The Office of Budget and Management and the Treasurer of State's Office merged their own transparency sites to jointly host the Ohio Checkbook, which displays both state and some local government spending information. The Monthly Economic Summary and State Financial Report provides monthly and year-to-date general revenue fund expenditure and revenue amounts.
Oregon	Other — Office of the Chief Information Officer
Pennsylvania	Agency expenditure data are also available on the Governor's Budget Office website at: http://www.budget.state.pa.us/portal/server.pt/community/current_and_proposed_commonwealth_budgets/4566
Utah	Other — Transparency advisory board
Washington	Other — Legislative Evaluation and Accountability Program Committee

Table 31: Evidence, Data and Management Analysis in Budgeting

State	Budget process incorporates systematic use of evidence**	State has integrated data system***	Tasks performed on a regular basis as part of the management analysis function within budget office			
			Management reviews of departments or agencies	Reorganization or consolidation studies	Economy and efficiency studies	Management consulting advice to department and agency leadership
Alabama	X		X			
Alaska*			X			X
Arizona*	X			X		X
Arkansas			X			
California	X			X	X	
Colorado	X		X			X
Connecticut			X	X		
Delaware			X	X	X	X
Florida			X	X	X	X
Georgia		X		X		
Hawaii*						
Idaho	X		X	X		X
Illinois*					X	
Indiana*	X					X
Iowa			X			X
Kansas*				X		
Kentucky		X		X	X	
Louisiana*		X				
Maine			X	X	X	X
Maryland*		X		X	X	
Massachusetts*		X				X
Michigan*	X					
Minnesota	X		X			X
Mississippi	X				X	X
Missouri*	X		X		X	X
Montana			X	X	X	X
Nebraska	X	X	X		X	X
Nevada		X				
New Hampshire						X
New Jersey	X		X		X	X
New Mexico	X		X	X	X	X
New York	X		X	X	X	X
North Carolina*	X		X	X	X	X
North Dakota			X	X	X	X
Ohio*			X			X
Oklahoma				X	X	
Oregon*			X	X		X
Pennsylvania*	X		X	X	X	X
Rhode Island	X		X	X	X	X
South Carolina			X			X
South Dakota						
Tennessee	X	X				
Texas*	X	X	X	X		X
Utah			X		X	X
Vermont*	X					X
Virginia*				X		
Washington*			X		X	X
West Virginia		X				X
Wisconsin*						
Wyoming						X
Totals	20	10	27	22	21	32
District of Columbia	X					

* See Notes to Table 31 on page 182.

** See descriptions of states' systematic use of evidence in the budget process on page 180.

*** See descriptions of states' use of integrated data system in the budget process on page 181.

Table continued on next page.

Table 31: Evidence, Data and Management Analysis in Budgeting (continued)

State	Tasks performed on a regular basis as part of the management analysis function within budget office				Reorganize departments without legislative approval?
	Develop/implement/oversee statewide management initiative	Develop/implement/oversee e-government initiative	Develop/implement/oversee performance management system	Other	
Alabama			X		X
Alaska*	X		X		X
Arizona*			x		
Arkansas					
California	X	X	X		
Colorado	X		X		
Connecticut	X	X			
Delaware	X	X	X		
Florida	X	X			X
Georgia					
Hawaii*				X	X
Idaho	X				X
Illinois*	X		X		X
Indiana*					X
Iowa			X		
Kansas*					
Kentucky	X	X			X
Louisiana*					
Maine	X				
Maryland*	X		X		X
Massachusetts*			X		
Michigan*					X
Minnesota					X
Mississippi			X		
Missouri*			X		
Montana	X	X			X
Nebraska	X		X		
Nevada			X		
New Hampshire					
New Jersey	X		X		
New Mexico	X	X	X		
New York	X				
North Carolina*	X	X	X		X
North Dakota	X	X			
Ohio*					
Oklahoma			X		
Oregon*			X		
Pennsylvania*	X	X	X		X
Rhode Island	X		X		
South Carolina			X		
South Dakota					X
Tennessee					
Texas*					
Utah	X		X		
Vermont*	X		X		X
Virginia*			X		X
Washington*	X		X	X	
West Virginia					X
Wisconsin*	X				X
Wyoming					
Totals	24	10	26	2	19
District of Columbia					

* See Notes to Table 31 on page 182.

** See descriptions of states' systematic use of evidence in the budget process on page 180.

*** See descriptions of states' use of integrated data system in the budget process on page 181.

Table 31: Additional Details and Notes

Systematic Use of Evidence in Budget Process

Alabama	The Commission on Evaluation of Services, created in Act 2019–517, informs Legislative and Executive branches to better help them both make evidence-based budgeting decisions.
Arizona	Evidence-based justifications are required of all budget request issues. Without it, there is no demonstration of need and can be no recommendation for funding, at the budget office level.
California	The Department of Finance has been directed to incorporate program evaluation methods into its budgeting process including zero-based budgeting, performance measures, audits, and cost-benefit analyses.
Colorado	The Governor’s Office, led by the Office of State Planning and Budgeting, uses data, research, and evidence to inform program design, implementation, management, and resource allocation. Colorado’s goal is to ensure that State agencies provide Coloradans the best possible service by using funds efficiently and effectively and continually monitoring and evaluating program performance.
Idaho	Yes, but... It is not consistent across all state agencies. Some agencies who have new program requests are required by the legislature to report annual on the efficacy of the program. Performance reports are also a tool used to determine how funding is providing (or not providing) intended results.
Indiana	Budget instructions include program performance evaluation information.
Michigan	Data is used to inform decision making on agency budget requests.
Minnesota	Agencies are asked to identify requests with evidence based documentation. That information is then used to inform decision making. Submitted information is developed and vetted in conjunction with the Results Management division within the budget office.
Mississippi	Complete justification of increases (decreases) and the impact on agency functions are required. Justification should be included for each identified program area. If a requested program or activity was previously funded through an escalation, the permanency of the program and its source of funding are required.
Missouri	Departments are required to include effectiveness measures for all funding requests. These measures are analyzed as part of the budget recommendations.
Nebraska	Budget documents include specific references to evidence-based programs utilized by agencies.
New Jersey	A letter detailing guidelines to develop the budget planning submissions is disseminated at the start of the budget process.

Systematic Use of Evidence in Budget Process (continued)

New Mexico	Agency expansion requests must include data showing how performance will be improved and/or how more people will receive greater benefits.
New York	As part of the State's annual budget formulation process, where budget agency staff meet with the Budget Director to determine agency funding levels and what new agency initiatives are being advanced, performance management and efficiency measures are requested to support agency proposals.
North Carolina	Agencies are required to provide data and evidence to support budget requests and also to tie budget requests to their strategic planning documents.
Pennsylvania	Performance based budgeting
Rhode Island	Agencies are requested to provide performance measures that demonstrate program efficiency, effectiveness and/or improvement of outcomes.
Tennessee	Starting with the 2020–2021 Budget Request, agencies were asked to identify evidence based programs, if any, along with their cost increase requests and reductions.
Texas	Our budget structure includes performance measures that allow for the evaluation of the effectiveness and efficiency of agency programs.
Vermont	Departmental budgets submitted to the Governor and Legislature are required to report individual granular program budgets, to the extent they exist, within the appropriation level budgets. Selected pilot departments are required to report performance measure data along with their budgets. Together, this information can be used as evidence to inform decision-making.
District of Columbia	Most enhancement requests (new funding requests) were required to include an evidence-based submission. These were evaluated and assigned an evidence category based on the Federal Evidence ACT definitions as part of the decision-making.

Use of Integrated Data System in Budget Process

Georgia	In development
Kentucky	Rather than inform the budget process, this model determines the allocation of a subset of all General fund appropriations made for public postsecondary education institutions.
Maryland	MDThink is a new shared human services platform currently underway that strives for a “no-wrong-door” approach, but the system is too new to affect budget analysis or budget decisions.
Massachusetts	Informs optimal budget resource allocation decisions and data-driven forecasting.
Nebraska	Budget Office downloads integrated data system detail into Budget reporting system and also pulls data from budget reporting system to help create budget bills.
Nevada	Financial Data Warehouse allows multiple agency to monitor and evaluate.
Tennessee	Integrated data system is currently focused on K–12 data.
West Virginia	Enterprise Resource Planning system

Notes to Table 31

Alaska	AS 44.17.020 & AS 44.17.070 govern the reorganization of departments without legislative approval.
Arizona	<p>Regarding integrated data systems, some information is shared across some agencies; but, nothing is universal, and no system contains all information. Reorganization can be completed by the Executive within an agency, but not between agencies.</p> <p>Some activities of agencies may be strictly defined by statute, which would limit the Governor's ability to reorganize those parts of a department without legislative approval.</p>
Hawaii	Other — Changes in organization at the branch level or above are subject to review and acknowledgement by the budget agency.
Illinois	The Governor's authority to reorganize departments extends only to those agencies directly responsible to the Governor, per the Constitution. State law defines which agencies are "directly responsible to the Governor" as it relates to this authority.
Indiana	Executive Orders and MOUs may be used to reorganize departments as long as these actions do not contradict statutes.
Kansas	Executive branch agencies can reorganize internally but redistributing responsibilities across agencies would require approval of an Executive Reorganization Order (ERO).
Louisiana	Individual agencies have independently utilized LEAN Sigma 6 to improved processes within its offices. The budget office is scheduled to participate in this in the future. Statutory limitations on departmental reorganizations vary between agencies. For example, certain programs are statutorily required which would limit any reorganization without legislative approval.
Maryland	Reorganization studies are conducted when requested by State agencies.
Massachusetts	The Governor's Office has dedicated staff to provide management consulting advice to department and agency leadership.
Michigan	1) State law requires the State Budget Director to provide for the evaluation of state programs, planning and evaluation of state financial resources to programs and activities, and concurrently evaluate administrative management and performance in accordance with approved public policy; and to review for cost, program impact, and departmental organization. 2) The governor has constitutional authority to organize functions within the executive branch not subject to legislative review. However, the governor's executive order reorganization may be forestalled if disapproved by both houses of the Legislature within 60 days of issuance.
Missouri	The Governor can authorize a reorganization through and an Executive Order; however, the General Assembly has the ability to disapprove the Executive Order. This must be done within the first 60 days of the legislative session.

Notes to Table 31 (continued)

North Carolina	Per Section 6.10 of SB 744 — The Office of State Budget and Management shall report quarterly to the Joint Legislative Commission on Governmental Operations and the appropriate Joint Legislative Oversight Committee on reorganizations of State agencies and movements of State agency positions.
Ohio	The Office of LeanOhio works with state agencies to improve core business processes using the principles of Lean, Kaizen, and Six Sigma. While each state agency has a Lean Liaison, the use of these tools by agencies is not required.
Oregon	Department reorganization is dependent on the level of appropriation and cannot cross department/agency lines. The executive branch can reorganize the department/agency within an appropriation, but cannot cross appropriations.
Pennsylvania	The executive branch can reorganize departments within a single agency without legislative approval. Reorganizations involving more than one agency require legislative approval.
Texas	Intra-agency would not require legislative approval, but inter-agency would require legislative approval.
Vermont	Pursuant to 3 V.S.A. Section 2001, “The Governor may make such changes in the organization of the Executive Branch or in the assignment of functions among its units as he or she considers necessary for efficient administration.” Regarding this question, the budget office does not REGULARLY perform management reviews or reorganization studies, but has done so in the past and is available for that purpose.
Virginia	Reorganization & consolidation studies are conducted on an as needed basis.
Washington	Other — Provides LEAN training sessions. Website for Governor’s Office of Results Washington: http://www.results.wa.gov/
Wisconsin	The executive branch can approve reorganizations that do not require transfers between appropriations or departments.

Glossary

Allotment	Part of an appropriation that may be expended or encumbered during a given period.
Base	The base is the component of a budget request or recommendation which reflects previous fiscal year appropriations. It may include inflation for an agency's ongoing programs.
Bond Rating	A judgment of credit quality based on detailed analysis of specific data given to a state by a rating agency such as Moody's Investors Service, Standard and Poor's Corporation, and Fitch's Investors Service. Factors that are evaluated in determining bond ratings include a state's ability to raise taxes, sovereignty, and the relative size and diversity of a state's economic base.
Budget	A budget is a plan for the expenditure of funds to support an agency, program, or project.
Capital Budget	The capital budget is the budget associated with acquisition or construction of major capital items, including land, buildings, structures, and equipment. Funds for these projects are usually appropriated from surpluses, earmarked revenues, or from bond sales.
Consensus Forecast	A revenue projection developed in agreement through an official forecasting group representing both the executive and legislative branches.
Contingency Fund	A fund set apart to provide for unforeseen expenditures or for anticipated purposes of uncertain amounts.
Current Services	Current services is a budget recommendation or request that encompasses the base budget plus allowances for addressing demand such as caseload growth or phased-in statutory responsibilities.
Debt Management	Negotiate and manage issuance of bonds and refunding.
Earmarked Revenues	Earmarked revenues are the designation of certain sources of revenue for support of specific programs or agencies by statutory or constitutional provision.
Economic Analysis	Analysis of the national and state economy to develop predictions on level of state business activity and personal income.
Efficiency Measure	This represents as a ratio how much output was obtained per unit of input. An example would be the cost per invoice produced (input divided by output) or invoices processed per employee (output divided by input).
General Fund	Refers to revenues accruing to the state from taxes, fees, interest earnings, and other sources which can be used for the general operation of state government. General fund revenues are not specifically required in statute or in the constitution to support particular programs or agencies.

Incremental Budgeting	An approach to budgeting that generally requires explanation or justification only for additions or deletions to current budgeted or “base” expenditures. Funding decisions are made on the margin, based on the justifications for spending increases or decreases of operating agencies or programs.
Input Measure	This is a measure of the amount of resources provided or used to carry out a program. This is often reported as a dollar amount but can also include other inputs, such as full-time employees (FTEs).
Item Veto	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.
Line-Item Budgeting	An approach to budget development, analysis, authorization, and control that focuses on objects or lines of expenditures (for example, personnel, supplies, contractual services, capital outlay).
Line-Item Veto	A provision that allows a governor to veto components of the legislative budget on a line-by-line basis.
Lump Sum Appropriations	Made for a state purpose, or for a named department, without specifying further the amounts that may be spent for particular objects of expenditure. An example is an appropriation for the corrections department that does not specify the amounts to be spent for salaries and wages, travel, equipment, and so forth.
Management Analysis	Studies and assistance to agencies on organization procedures and systems.
Mandate	A law, policy, program, or provision that is passed by one level of government but applies to another’s.
Nonrecurring/ One-Time Appropriation	An appropriation made for one-time items or projects. Examples include capital or major equipment purchases, special studies, and information technology upgrades.
Object Classification	Analysis of obligations and expenditures according to the types of services, articles, or other items involved, e.g., personal services, supplies, materials, or equipment, as distinguished from the purpose for which such obligations are incurred.
Ongoing Appropriation	This type of appropriation is made for ongoing programs for which future appropriations will have to be made.
Operating Budget	The budget established for operation of a state agency or program, typically based on legislative appropriation.
Organizational Unit	A budget format that assigns expenditures by department level, without specification as to what the funding level is for specific programs.
Outcome Measures	This is a measure of the result associated with a program or service. Outcome measures can be short- or long-term results that can be directly linked to a government program or service. Examples include the percentage of students reading at grade level, air quality, or the traffic fatality rate. Outcome measures are often the most desirable measures but the most difficult to use and analyze, as major system outcomes are generally derived from a variety of services, products, and activities, and isolating the root cause of change is often very difficult.

Output Measure	This is a measure of the quantity of service, product or activity performed or provided. Examples include the number of students enrolled in a school district or the number of driver's licenses generated.
Performance Budgeting	This budgeting approach also tends to use programs or activities as budget units, and presents information on program goals and performance. This budget system places emphasis on incorporating program performance information into the budget development and appropriations process and allocating resources to achieve measurable results.
Program Budgeting	An approach to budget formulation and appropriations that identifies programs or activities, rather than line items, as the primary budget units, and presents information on program missions, goals, and effectiveness. This information intends to aid the executive and legislature in understanding the broader policy implications of their funding decisions and the expected results of services to be carried out by programs.
Program Evaluation	Preparation of reports with detailed analytical support to determine to what degree programs are effective and are accomplishing their objectives.
Revenue Estimating	The process used by a state to project available revenues for the support of operating costs and capital outlays in the current and future fiscal years.
Structural Deficit Appropriation/Budget	Structural deficits occur when growth in spending needed to maintain current services and growth in revenues from current taxes and other revenue sources are inconsistent.
Supplemental	A supplemental appropriation is an appropriation made to an agency or program during the current operating fiscal year to cover unforeseen events, projected over expenditures, or to replace revenue shortfalls. It can also refer to changes made for the second year of a state's biennial (two-year) budget.
Tax Expenditure	Revenue foregone because of special tax exemptions, deductions, exclusions, credits, preferential tax rates, or deferrals.
Trust Funds	Amounts received or appropriated and held in trust in accordance with an agreement or legislative act which may be expended only in accordance with the terms of such trusts or act.
Zero-Based Budgeting	A systematic approach to planning and budgeting that subjects all expenditures to justification (in contrast to incremental budgeting). Funding requests, recommendations and allocations for existing and new programs are usually ranked in priority order on the basis of alternative service levels, which are lower, equal to and higher than current levels. A modified zero-base budgeting (ZBB) approach may use a spending baseline above zero (e.g., 80 percent of the current spending level) or apply the process to programs on a rotating basis so that only a portion of programs are subject to ZBB each budget cycle.



National Association of State Budget Officers
444 North Capitol Street, NW, Suite 642
Washington, DC 20001-1511
Tel: (202) 624-5382
www.nasbo.org