

## BUDGETING METHODS IN NORTH DAKOTA AND OTHER STATES

This memorandum provides information on budgeting methods used in North Dakota, Arizona, Colorado, Iowa, Minnesota, Montana, New Hampshire, New Mexico, Oklahoma, South Dakota, Wisconsin, and Wyoming.

The information is organized by major budgeting categories. Under each category the various state methods are listed. The major categories include:

1. General budgeting methods.
2. Legislative budget systems.
3. Revenue forecasting.
4. Appropriation bills.

5. Performance measures.
6. Agency flexibility to move funds between line items.
7. Unspent appropriation authority at end of budget cycle.
8. Budget monitoring or program reviews conducted between legislative sessions.

### GENERAL BUDGETING METHODS

The schedule below provides a comparison of the selected state's general budgeting methods and budget timelines:

	Legislative Session	Budget Cycle	Date Budget Guidelines Released	Month Budget Request Is Submitted to Executive Branch	Month Budget Request Is Submitted to Legislative Branch	Month Executive Budget Presented to Legislature	Senate and House Appropriations Committee Hearings	Month Legislature Approves Budget	Primary Budgeting Method
North Dakota	Biennial	Biennial	March	July	July	December	Separate	April	Incremental, also using program-based performance budgeting on a limited basis
Arizona	Annual	Biennial	May	September	September	January	Joint	April	Incremental
Colorado	Annual	Annual	June	September	November	November	Separate	May	Incremental, but using zero-based budgeting on a limited basis
Iowa	Annual	Annual	July	September	September	January	Joint	May	Modified zero-based (begin at 75 percent of current level)
Minnesota	Annual	Biennial	June	November	November	January	Separate	May	Incremental
Montana	Biennial	Biennial	June	September	September		<sup>1</sup> Joint	April	Incremental, also using performance budgeting on a limited basis
New Hampshire	Annual	Biennial	May	October	October	February	Separate	May	Incremental
New Mexico	Annual	Annual	June	September	September	January	Separate	March	Incremental
Oklahoma	Annual	Annual	July	October	October	February	Separate	May	Incremental
South Dakota	Annual	Annual	August	October	November	December	Joint	March	Incremental
Wisconsin	Biennial	Biennial	June	September	September	January	Joint	July	Incremental
Wyoming	Annual	Biennial	April	August	December	December	Joint	March	Incremental

<sup>1</sup>The Montana executive budget is not formally presented to the legislature but made available to legislative staff to use in developing an executive budget analysis report that is presented by the legislative staff to the Appropriations Committees during the first week of the session.

## LEGISLATIVE BUDGET SYSTEMS

Of the states reviewed, three prepare a legislative budget in addition to the executive budget recommendation. The three states are Arizona, Colorado, and New Mexico. A summary of each state's system is listed below.

### Arizona

The Arizona Legislature considers a legislative budget in addition to the executive budget. The legislative budget is prepared from September through December prior to the legislative session and involves primarily the Joint Legislative Budget Committee staff (similar to North Dakota's Legislative Council fiscal staff) and leadership. The legislative budget proposal is not presented to a legislative committee prior to the legislative session, but both the executive budget and the legislative budget are presented to the legislature during the first week of the legislative session. The staff of the Joint Legislative Budget Committee meets with agencies in the development of the legislative budget, but no public hearings are held while the budget is being developed. The same budget request forms are used by both the Governor's budget staff and the Joint Legislative Budget Committee staff. The Joint Legislative Budget Committee consists of 16 members, including the House and Senate majority leaders, the chairmen of the House and Senate Appropriations Committees, the chairmen of the Senate Finance Committee and House Ways and Means Committee, and five Senate Appropriations Committee members and five House Appropriations Committee members. The committee meets during the interim to approve line item transfers of agencies as well as hear reports relating to certain expenditures and to review or approve certain program expenditures as directed by legislation. During the session, the committee meets to oversee select issues.

### Colorado

In Colorado, the Joint Budget Committee, consisting of six members, including the chairmen of the House and Senate Appropriations Committees and one majority and one minority member from each Appropriations Committee, is responsible for developing the legislative budget. The executive budget recommendation is presented to the Joint Budget Committee in November of each year. The executive budget is the starting point for the Joint Budget Committee to develop its legislative budget. The Joint Budget Committee develops its budget from November through March by meeting three to four days per week. The legislative session generally runs from January through April of each year. The Joint Budget Committee holds two sessions of hearings. The first, from November through December, involves agencies explaining the executive recommendation. The second, from January through March during the legislative session, involves the Governor's office responding to Joint Budget Committee recommendations on behalf of

agencies and public testimony on the budget recommendations. The Joint Budget Committee concludes its work by the end of March at which time it prepares the appropriation bill. The bill is introduced at the end of March and referred to the Appropriations Committees. Although the Appropriations Committees could change the bill, they never have. However, the bill is sometimes amended on the floor. The budget bill also spends about one week in each caucus for review by the full caucus membership. The Joint Budget Committee also meets during the interim approximately once each month to conduct budget tours and hold hearings across the state.

### New Mexico

The New Mexico Legislature prepares a legislative budget for consideration in addition to the executive budget. The legislative budget is prepared from September through December preceding the legislative session. The Legislative Finance Committee is an interim committee that consists of 16 members appointed by the Speaker of the House and the President of the Senate and includes the House and Senate Appropriations Committee chairmen. The committee meets three to four days per week from September through December of each year preceding the legislative session to develop the budget with the assistance of the legislative fiscal staff. The Legislative Finance Committee holds public hearings from September through December which are open to the public as it develops the legislative budget. The committee provides budget guidelines to the fiscal staff which the staff uses to develop budget recommendations for each agency which are approved by the committee as it develops the legislative budget. Both the executive and legislative budgets are presented to the legislature on the first day of the legislative session in January.

## REVENUE FORECASTING

This section reviews the methods used in each of the selected states for projecting state revenues for use in the development of the state budget.

### North Dakota

The Executive Budget Office is responsible for preparing the revenue forecast used in the development of the executive budget recommendation. The Executive Budget Office contracts with WEFA, an economic consulting firm, to provide the economic projections and receives assistance from the State Tax Department in the development of the forecast which is released in December as part of the executive budget recommendation. The forecast is revised in March during the legislative session at which time the forecast is reviewed by leadership, Appropriations Committee members, and Finance and Taxation Committee members of both houses. The Appropriations Committees

may approve, or change and approve, the revised revenue forecast by motion of the Appropriations Committees.

### **Arizona**

Both the Governor's budget staff and the Joint Legislative Budget Committee staff develop revenue forecasts. Forecasts are generally developed in-house with limited use of contracts with Arizona State University and the University of Arizona. Once the revenue forecasts are complete, the staffs meet to reconcile any differences and the resulting forecast is adopted by the legislature.

### **Colorado**

Both the executive branch and the legislative branch prepare revenue forecasts. Both are prepared in-house without the use of consultants. The Joint Budget Committee evaluates both the executive and legislative forecasts but historically has approved the legislative forecast and includes the revenue forecast in a resolution that is approved by February 1 by each house of the Colorado Legislature.

### **Iowa**

The revenue forecast in Iowa is developed by a Revenue Estimating Committee, consisting of the director of the Legislative Fiscal Bureau, the director of the Department of Management, and one other person selected by these two. The Revenue Estimating Committee contracts with outside economists and utilizes information provided by the University of Iowa and the Iowa Department of Revenue in developing its revenue forecast. The forecast is released in December preceding the legislative session and updated in March. Only if the March revised forecast amount is lower than the December forecast is the new amount used. If the amount is higher, the December revenue projection is still the maximum amount that may be utilized in the development of the state budget.

### **Minnesota**

The Department of Finance in Minnesota prepares the executive budget revenue forecast with the assistance of economic consultants. The Minnesota Legislature uses the executive budget revenue forecast in the development of the state budget. It does not change or formally approve the executive revenue forecast.

### **Montana**

Both the Executive Budget Office and the legislative fiscal staff prepare revenue forecasts in-house without the use of outside consultants and present

the forecasts to an interim Legislative Revenue Oversight Committee by December 1 of the year preceding the legislative session. The Legislative Revenue Oversight Committee monitors revenues and revenue forecasts during the interim and is responsible for developing the revenue forecast to be used by the legislature during the session. The committee adopts the underlying assumptions it wishes to utilize from either the executive budget forecast or the legislative fiscal staff forecast. The legislative fiscal staff uses the assumptions approved by the committee to develop the legislative revenue forecast which is introduced to the legislature in the form of a resolution. The resolution is considered using the same procedures as a bill or other resolution. The resolution is referred to the Taxation Committees, public hearings are held, the committees may amend the resolution to adjust the revenues, and the resolution is acted on by each chamber of the legislature.

### **New Hampshire**

The Governor's budget staff prepares the revenue forecast in-house without the use of consultants. The revenue forecast is included as a part of the budget bill considered by the General Court. The Appropriations Committees reviewing the budget bill hold hearings and receive testimony regarding projected revenues and may amend the budget bill to change revenue projections throughout the session. The legislative branch uses limited consulting services in its consideration of the revenue forecast.

### **New Mexico**

In New Mexico, a consensus process is used to develop the revenue forecast which involves the Governor's economic advisors, legislative economic advisors, and university personnel who meet and develop, through consensus, the revenue forecast to be used by the New Mexico Legislature. The forecast is prepared in August, October, and December and may be updated during the session but usually is not. The legislature may not change the revenue forecast.

### **Oklahoma**

The Office of State Finance prepares the revenue forecast which is presented in December and February to the Board of Equalization. The Board of Equalization is a constitutional board consisting of executive branch elected officials. The Board of Equalization reviews, may change, and approves the revenue forecast. The board certifies 95 percent of the approved revenue forecast to the legislature which is the maximum amount the legislature may utilize in the development of the state budget. The Oklahoma Legislature may not change the revenue forecast.

### **South Dakota**

In South Dakota, both the Governor's budget staff and the legislative fiscal staff prepare revenue forecasts. The Governor's revenue forecast is prepared in-house with input from economic advisors and through contracts with economic consultants. The legislative forecast is prepared by the legislative fiscal staff without assistance of consultants. Legislative leadership and the Appropriations Committee chairmen are involved in reviewing the executive and legislative revenue forecasts and determine the revenue forecast to be used by the legislature in the development of the state budget.

### **Wisconsin**

Both the Governor's budget staff and the legislative fiscal staff prepare revenue forecasts in Wisconsin. The executive revenue forecast is completed in November while the legislative forecast is completed in January. The legislative fiscal staff prepares its forecast with the assistance of an economic consulting firm. There is no formal process to reconcile the differences between the executive and legislative revenue forecast; however, the Wisconsin Legislature has always used the legislative forecast in developing the state budget.

### **Wyoming**

In Wyoming, the revenue forecast utilized in the development of the state budget is developed by a consensus revenue estimating group consisting of legislative fiscal staff and the staff of the Department of Management and Information, Department of Revenue, State Auditor, State Treasurer, and other state agency representatives with the assistance of an economic consulting firm. The revenue forecast is completed in October and revised in January. The revenue estimate may not be changed by the Wyoming Legislature.

## **APPROPRIATION BILLS**

This section provides information on funding amounts included in appropriation bills when introduced, the type of line items in the appropriation bills, and the level of detail included in appropriation bills.

### **North Dakota**

The appropriation bills as introduced to the North Dakota Legislative Assembly contain the amounts recommended in the executive budget. The majority of appropriation bills contain object code (salaries and wages, operating expenses, equipment, etc.) line items. Appropriations for the majority of agencies or programs involved in the program-based performance budgeting pilot project are provided program line items. Appropriations are

generally made by agency or in some instances by a major division of an agency.

### **Arizona**

The Arizona Legislature considers one appropriation bill containing the appropriations for all of state government. The bill is not introduced at the beginning of the session but is developed throughout the session by action of the Appropriations Committees. Arizona is in the process of converting from object code line items for each agency to program line items by the year 2006.

### **Colorado**

The Colorado General Assembly considers one appropriation bill containing the funding for the operations of state government. The appropriation bill is not introduced at the beginning of the session but in March at the conclusion of the development of the legislative budget by the Joint Budget Committee. The Joint Budget Committee prepares the appropriation bill based on its recommendation. The detail included in the appropriation bill varies by agency and by program. In some instances, lump sum appropriations are provided for agencies while in other instances detailed line items are included for a specific program of an agency.

### **Iowa**

The Iowa General Assembly considers a number of appropriation bills for funding state government operations. The appropriation bills are not introduced at the beginning of the session but are developed by the Appropriations Committees based on subcommittee recommendations in each house. The appropriation bills include program line items for each agency or a division of an agency.

### **Minnesota**

In Minnesota, generally nine appropriation bills are introduced providing funding for the operation of state government. Minnesota has nine budget committees in each house. The Governor generally asks an Appropriations Committee member from each budget committee to introduce an appropriation bill on behalf of the Governor in support of the Governor's recommendation. The types of appropriations may vary among the nine budget committees. Some budget committees appropriate lump sum appropriations to an agency with certain limits for various programs or items within the budget and other budget committees appropriate very specific line items for each agency, program, or activity.

### **Montana**

The Montana Legislature considers one major appropriation bill containing the funding for the operations of state government. The bill is introduced with executive budget recommended amounts. Once the bill is referred to the Appropriations Committee, however, a motion is made to amend all of the executive recommended amounts from the bill (a hohouse amendment) and the Appropriations Committees develop the appropriation amounts to include in the bill. Generally, appropriation bill line items are by program, but in some instances detailed line items may be provided for certain items within a program.

### **New Hampshire**

The New Hampshire General Court considers one appropriation bill containing funding for the operations of state government. The bill is introduced with the executive budget recommended amounts by the party leader of the same political affiliation as the Governor. The appropriation bill includes object code line items for each program of each agency.

### **New Mexico**

The New Mexico Legislature considers one appropriation bill containing funding for the operations of state government. Generally, the appropriation bill is introduced with executive budget recommended amounts but recently has been introduced using the legislative recommendation. Appropriation bills include approximately 12 object code line items for each agency and, in some instances, for a division of an agency.

### **Oklahoma**

The Oklahoma Legislature considers a number of appropriation bills providing funding for the operations of state government. The appropriation bills are prepared by the Appropriations Committee based on committee action. The appropriation bills include appropriations by major program of each agency. The appropriation bills also include limits on the amount of lease-purchase expenditures an agency may make in a fiscal year.

### **South Dakota**

The South Dakota Legislature considers one appropriation bill containing funding for the operations of state government. As introduced, the appropriation bill contains the executive budget recommended funding levels for state agencies. The appropriation bill includes appropriations by program and each program contains two object code line items--personnel services and operating expenses.

### **Wisconsin**

The Wisconsin Legislature considers one appropriation bill containing the funding for the operations of state government. As introduced, the appropriation bill includes the amounts recommended in the executive budget. The appropriation bill includes program line item appropriations for each agency.

### **Wyoming**

The Wyoming Legislature considers one appropriation bill containing the funding for operations of state government. An appropriation bill is not introduced at the beginning of the session, but after joint hearings, the Joint Appropriations Committee introduces the appropriation bill to both houses concurrently which contains the recommendations of the Joint Appropriations Committee. Each Appropriations Committee then considers and amends the bill which is then approved by the full chamber. Any differences are reconciled in conference committee. The appropriation bill generally includes program line item appropriations for each agency, but in some instances includes special line item appropriations.

## **PERFORMANCE MEASURES**

This section reviews the status of the development of performance measures in the budgeting process, the use of the performance measures by legislators in the development of the state budget, the extent to which performance measures are monitored, and how the results are reported to the legislature.

### **North Dakota**

Fourteen agency budgets are involved in the program-based performance budgeting pilot project in North Dakota. These agencies have developed performance measures which are reported to the Legislative Assembly as part of the budgeting process. Of the 14 agency budgets, only nine receive their appropriations by program. The Legislative Assembly has not changed performance measures of agencies, but agencies adjust the measures based on the level of legislative appropriations. Agencies monitor and report actual performance to their projected performance measures and the information is presented in report form to the Legislative Assembly and to the Budget Section.

### **Arizona**

By statute, agencies are required to include performance measures in their budget requests. Currently, however, the performance measure information is not reviewed by the legislature or any legislative committee nor are the

measures adjusted based on legislative appropriations. Agencies have not reported actual historical performance information in order to measure an agency's effectiveness in meeting its performance measures.

### **Colorado**

Agencies are required by law to include performance measures in their budget requests. Although the Joint Budget Committee and the Appropriations Committees do not review the performance measures, they are used by staff when analyzing agency performance and as a part of the budget review and analysis. Agencies adjust their measures based on legislative appropriations; however, minimal monitoring occurs to determine whether agencies meet their performance measures.

### **Iowa**

Most agencies in Iowa have developed performance measures. Although the performance measures have not formally been reviewed by the Legislative Assembly, during the next legislative session agencies have been asked to present their performance measures to the appropriations subcommittees as part of their budget presentations. Because performance measure budgeting is a recent development in Iowa, formal reporting of actual agency performance to estimates has not occurred nor has any performance information been reported.

### **Minnesota**

Agencies are developing performance measures, monitoring agency performance compared to the measures, and preparing reports on the results for presentation to the budget committees during legislative sessions. The extent to which the committees utilize the performance measure information provided to them varies among the nine budget committees in Minnesota. Currently, the majority of committees are not utilizing the information as anticipated when the performance measure budgeting concept was initiated.

### **Montana**

Thirteen state agencies currently prepare performance budgets and the number is anticipated to increase each legislative session. The performance measures are formally reviewed and modified by the Appropriations Committees and performance measures are included in the appropriation bill. In some instances, the Appropriations Committees make changes to the performance measures and, as a result, adjust legislative appropriations. In other instances, the appropriations are changed and the performance measures are adjusted based on the new appropriated amounts. The performance measures are reviewed and actual agency performance is

monitored and compared to the estimated performance measures and this information included in budgetary documents presented to the next legislature.

### **New Hampshire**

By law, agencies are required to include performance measures in their budget requests. Currently, however, minimal use is made of the information by legislators or staff.

### **New Mexico**

Executive budget guidelines require agencies to include performance measures in their budget requests. The performance measures are reviewed by staff but not by Legislative Finance Committee members or Appropriations Committee members. Currently, agency performance measures are not adjusted by agencies or staff based on the appropriated amounts approved by the legislature nor are agencies reporting actual performance compared to estimates.

### **Oklahoma**

The implementation of performance measures has been inconsistent in Oklahoma. In some agencies, performance measures have been developed for one or two programs. The performance measures are reviewed and monitored by the agencies; however, there is no consistent reporting to the legislature of the performance measures or whether the agencies are meeting their measures.

### **South Dakota**

By law, the Bureau of Finance and Management in South Dakota is to work toward developing performance measures for state agencies. To date, however, minimal action has been taken regarding performance measure budgeting in South Dakota.

### **Wisconsin**

By law, state agencies are required to develop performance measures; however, few agencies are complying with the provisions. The 1997 Wisconsin Legislature directed that two agencies prepare their budgets based on performance measures for consideration by the 1999 Wisconsin Legislature.

### **Wyoming**

Performance measures are used to a limited extent in Wyoming as part of an executive branch tool in budgeting. A small number of agencies are developing performance measures and including the measures as part of the

agency's budget presentation; however, the information is not used by Appropriations Committee members or staff.

### AGENCY FLEXIBILITY TO MOVE FUNDS BETWEEN LINE ITEMS

The following schedule provides a comparison among the selected states of the flexibility that agencies have to move funds between line items after an agency's appropriation has been approved by the legislature.

State	Flexibility
North Dakota	Agencies may transfer funds of up to \$50,000 between line items subject to approval by the Emergency Commission, which consists of the Governor, chairman of the Legislative Council, Secretary of State, and chairmen of the Senate and House Appropriations Committees. Any transfer exceeding \$50,000 also requires approval by the Budget Section.
Arizona	Agency line item transfers are subject to approval by the Joint Legislative Budget Committee, which consists of 16 legislators.
Colorado	Agencies may not transfer funds between line items, unless specific authority is provided by the General Assembly.
Iowa	Agencies may transfer funds between line items with the approval of the Governor and notification of the legislative branch.
Minnesota	Agencies may transfer funds between line items subject to the approval of the Commissioner of Finance.
Montana	Agencies may transfer funds between program line items within an agency subject to approval of the Executive Budget Office. Agencies may transfer funds between agencies if the funds will be used for a similar program in the other agency subject to the approval of the Executive Budget Office. If the Montana Legislature appropriates a special line item, the agency may not transfer funds from that line item.
New Hampshire	Agencies may not transfer funds to or from a salaries line item or a fringe benefits line item, but transfers may be made between other line items with the approval of a legislative committee.
New Mexico	An agency may transfer funds between line items only if authority is provided to the agency by the legislature in the appropriation bill.
Oklahoma	An agency may transfer funds between line items subject to the approval of the chairmen of the House and Senate Appropriations Committees and the Governor's office.
South Dakota	An agency, subject to approval by the Bureau of Finance and Management, may transfer funds between object code line items within a program or between programs of an agency. The Governor may transfer funds between agencies subject to the approval of an interim legislative committee; however, if the Governor reorganizes agencies within state government, the Governor may transfer funds between agencies without the approval of a legislative committee.
Wisconsin	An agency may transfer funds between line items subject to the approval of the Legislative Joint Committee on Finance.
Wyoming	An agency may transfer funds between line items subject to approval by the Governor and notification of the legislature.

### STATUS OF UNSPENT APPROPRIATION AUTHORITY AT THE END OF A BUDGET CYCLE

This section provides a comparison among the selected states regarding the status of any unspent appropriation authority of an agency remaining at the end of a budget cycle.

State	Status
North Dakota	Unless an exemption is provided by the Legislative Assembly, any unspent appropriation authority is canceled at the close of the budget cycle.
Arizona	Unless an exemption is provided by the legislature, any unspent appropriation authority is canceled at the close of the budget cycle.
Colorado	Unless an exemption is provided by the General Assembly, any unexpended appropriation authority is canceled at the close of the budget cycle.
Iowa	An agency may retain 25 percent of unspent appropriation authority relating to an agency's general operating costs (not equipment, grants, repairs, capital improvements, or other specific program areas), as determined by the Department of Management, for technology improvements during the next fiscal year. All other unspent appropriation authority, unless an exemption is provided by the General Assembly, is canceled at the close of the budget cycle.
Minnesota	Unless an exemption is provided by the legislature, any unspent appropriation authority is canceled at the close of the budget cycle.
Montana	Unless an exemption is provided by the legislature, any unspent appropriation authority is canceled at the close of each fiscal year.
New Hampshire	Unless an exemption is provided by the General Court, any unspent appropriation authority is canceled at the close of the budget cycle.
New Mexico	Unless an exemption is provided by the legislature, any unexpended appropriation authority is canceled at the close of the budget cycle.
Oklahoma	Agencies may continue any unspent annual appropriations; however, the estimated amount of unspent appropriation authority is identified and used to reduce the next fiscal year's appropriation.
South Dakota	Any unspent federal or other fund appropriations may be continued for one year subject to the approval of the Bureau of Finance and Management. Any unspent general fund appropriation authority may be continued for one year to pay for contractual obligations as approved by the Bureau of Finance and Management. Any other unspent general fund appropriation authority is canceled at the close of the budget cycle and funds in the amount of the unspent general fund authority is transferred to a budget reserve fund (rainy day fund) up to a cumulative maximum of five percent of the state's general fund appropriation.
Wisconsin	Unless an exemption is provided by the legislature, any unspent appropriation authority is canceled at the close of the budget cycle.
Wyoming	Unless an exemption is provided by the legislature, any unspent appropriation authority is canceled at the close of the budget cycle.

## **BUDGET MONITORING OR PROGRAM REVIEWS**

This section provides information on the extent to which the legislature monitors agency expenditures between sessions and reviews and evaluates agency programs.

### **North Dakota**

The Legislative Council fiscal staff conducts agency visits at least once during each interim to discuss budgetary issues and compliance with legislative intent. The fiscal staff prepares a report based on the information gathered and presents it to an interim legislative committee and the Budget Section. In addition, an interim legislative committee receives reports, prepared by the Legislative Council fiscal staff, comparing major state agency expenditures to budgeted amounts that include explanations of major variances.

### **Arizona**

The Joint Legislative Budget Committee staff and the Governor's budget staff conduct program authorization reviews of state agency programs between sessions to determine their effectiveness. The review involves an agency program self-assessment and a program analysis by both the Joint Legislative Budget Committee staff and the Governor's budget staff. A joint report is prepared and presented to the interim Legislative Program Authorization Review Committee. Members of this committee are selected by the Speaker of the House and the President of the Senate. The report is reviewed by the committee and the committee determines whether any legislation should be introduced affecting this program.

### **Colorado**

The legislative Joint Budget Committee staff monitors the implementation of and compliance with legislative intent and prepares reports that are presented to the Joint Budget Committee regarding compliance or noncompliance with legislative intent.

### **Iowa**

The Legislative Fiscal Bureau staff prepares a report that is sent to each agency which identifies applicable legislative intent for the agency. The agency is asked to explain how it is complying with legislative intent. A staff report is prepared and provided to all legislators and presented to the appropriate joint appropriations subcommittee during the legislative session.

### **Minnesota**

The Legislative Audit Commission, consisting of approximately 18 to 20 legislators, utilizes its staff to conduct program evaluations of state agency programs. The resulting reports are presented to the Legislative Audit Commission and to the budget committee assigned that agency's budget during the session.

### **Montana**

Montana legislative staff monitors the transfer of funds between programs and between agencies as reported by the Executive Budget Office.

### **New Hampshire**

The legislative audit staff conducts performance reviews of agencies and presents the reports to an interim legislative committee.

### **New Mexico**

Legislative performance audit staff conduct performance audits of agencies and programs. The performance audit reports are presented to a legislative committee.

### **Oklahoma**

In Oklahoma, minimal budget monitoring or program reviews are conducted by the legislature.

### **South Dakota**

South Dakota legislative staff conduct minimal budget monitoring or program reviews between legislative sessions.

### **Wisconsin**

The Legislative Audit Bureau conducts performance reviews of agencies between sessions; however, there is no formal budget monitoring of state agencies appropriations.

### **Wyoming**

A legislative performance evaluation staff conducts performance reviews of state agencies as directed by the Legislative Management Audit Council. The reports are presented to the council and the council may introduce legislation as a result of the performance review report.