

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	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	
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		
Illinois*	X	X		X	X	X	X	X	X	X	X	X	
Indiana*	X	X		X	X	X					X	X	
Iowa	X	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	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	
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	
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	
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	X
Rhode Island*	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
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			
Wisconsin	X	X		X	X	X			X			X	
Wyoming				X	X			X					
District of Columbia*								X			X	X	
Total	41	36	16	37	47	26	23	41	37	42	35	37	7

* See Notes to Table 2 on page 18.

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	
Florida								X
Georgia			X	X	X			X
Hawaii		X		X	X	X	X	X
Idaho					X		X	X
Illinois*		X		X		X		
Indiana*		X	X				X	X
Iowa						X		X
Kansas					X			
Kentucky			X				X	X
Louisiana		X						X
Maine*		X					X	X
Maryland*		X	X	X			X	
Massachusetts		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	
Nevada*		X					X	X
New Hampshire*	X	X	X				X	X
New Jersey*	X				X	X	X	X
New Mexico	X	X	X	X	X		X	X
New York		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	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
Virginia*								X
Washington	X	X					X	X
West Virginia					X		X	X
Wisconsin	X	X		X	X			X
Wyoming					X			
District of Columbia*								X
Total	16	23	13	21	24	6	23	35

* See Notes to Table 2 on page 18.

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.
California	Accounting functions includes maintenance of the California Statewide Accounting and Reporting System (CALSTARS), 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, hiring controls, we don't do specific agency controls but we do request set levels of FTE in the budget requests and depending on the direction of the Governor, at times have implemented hiring freezes.
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.
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).
Indiana	The Government Efficiency and Financial Planning Division of the Indiana OMB performs management analysis, coordination of statewide performance measures, and program evaluation.
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.
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 to Table 2 (continued)

notes as bills progress through the legislative process. 3) The Governor's office and state agencies coordinate statewide performance measures as part of Michigan's Open Government initiative. 4) Debt management and cash management are primarily duties of the State Treasurer with assistance from the State Budget Office. 5) State accounting and state internal audit functions are centralized in the State Budget Offices and operate as service centers.

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 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 which performs the central payroll, accounting, reporting, and personnel support functions for the State.
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 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 Budget and Management Section, which is located within the Department of Administrative Services. Other functions within the Department of Administrative Services, but not in Budget and Management, 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 Budget and Management Section coordinates execution of transactions for debt issuance and debt service for most state agencies. While the Budget and Management Section has some responsibilities related to Cash Management, that is primarily a function of the Treasurer.

Notes to Table 2 (continued)

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	The State Budget Division is responsible for impacts on appropriations/expenditures. The Board of Economic Advisors is responsible for revenue 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.
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:	Starting Salary Determination	FY 2014 salary range or salary for budget director	Member of cabinet
Alabama	State Budget Officer	C	NA	D	\$160,440	
Alaska*	Director, Office of Management and Budget	G	NA	P	\$170,252	X
Arizona	State Budget Director/Director, Governor's Office of Strategic Planning and Budgeting	G	G	D	\$147,000	X
Arkansas	State Budget Administrator	C	NA	P	\$88,957 - \$111,196	
California	Director of Finance	G	S	P	\$175,000	X
Colorado	Director, Governor's Office of State Planning and Budgeting	G	NA	D	Approx \$165,000	X
Connecticut*	Secretary, Office of Policy and Management	G	O	P	\$124,836 - \$183,996	No Cabinet
Delaware*	Director of the Office of Management and Budget	G	S	O**	\$147,370	X
Florida	Director of Planning and Budgeting	G	NA	D	\$77,471 - \$174,112	
Georgia	Chief Financial Officer/Director, Governor's Office of Planning and Budget	G	NA	D	\$100,000 - \$150,000	No Cabinet
Hawaii	Director of Finance	G	S	O**	\$143,028	X
Idaho	Administrator, Division of Financial Management, Office of the Governor	G	S	D	\$123,000	X
Illinois	Budget Director	G	NA	D	\$125,000	X
Indiana	Budget Director	G	NA	D	\$120,000	X
Iowa	Director, Iowa Department of Management	G	S	P	\$100,840 - \$154,300	X
Kansas*	Director of the Budget	G	NA	D	\$130,000	X
Kentucky	State Budget Director	G	NA	D	\$145,000	X
Louisiana*	State Director of Planning and Budget			P	\$76,357 - \$160,680	
Maine	State Budget Officer	C	G	P	\$67,000 - \$93,000	
Maryland*	Executive Director, Office of Budget Analysis	C	NA	P	\$104,679 - \$139,849	
Massachusetts	Assistant Secretary for Budget and Fiscal Operations	C	NA	D		
Michigan*	State Budget Director	G	G	D	\$150,000	X
Minnesota	Assistant Commissioner—State Budget Director	C	G	P	\$84,627 - \$121,271	
Mississippi	Director, Office of Budget & Fund Management	C	NA	P	\$77,703 - 135,979	
Missouri*	Director of Budget and Planning	C	G	P	\$78,512 - \$113,924	
Montana	Budget Director	G	NA	D	\$105,000 - \$110,000	X
Nebraska	State Budget Administrator	C	G	D	\$140,906	X
Nevada*	Chief of the Budget Division and Director, Department of Administration	G	NA	O**	\$127,721 less furlough	X
New Hampshire*	Budget Officer, Assistant Commissioner	C	G	P	\$82,000 - \$108,000	
New Jersey	Director, Office of Management and Budget	G	S	D	\$125,000 - \$135,000	
New Mexico	State Budget Director	G	G	P	\$96,000	
New York	Director, Division of the Budget	G	NA	D	\$170,000	X
North Carolina	State Budget Director	G	NA	D	Set by the Governor	X
North Dakota	Director, Office of Management and Budget	G	NA	D	\$180,000 - \$190,000	X
Ohio	Director of Budget and Management	G	S	O**	\$73,715 - \$157,955	X
Oklahoma	Director—Office of Management and Enterprise Services	G	S	D	\$181,000	X
Oregon	Chief Financial Officer, Department of Administrative Services	C	G	P	\$109,500 - \$153,282	No Cabinet
Pennsylvania	Secretary of the Budget	G	NA	P	\$149,497	X
Rhode Island*	Executive Director/State Budget Officer	C	G	P	\$126,295 - \$140,018	X
South Carolina	Director, Budget & Control Board—State Budget Division	O**	O	P	\$125,000	
South Dakota	Commissioner	G	NA	D	\$131,127	X
Tennessee	Commissioner of Finance and Administration	G	NA	P	\$150,000 - \$190,000	X
Texas*	Budget Director, Office of the Governor	G	G	D	\$111,793 - \$184,458	No Cabinet
Utah	Executive Director of Governor's Office of Management and Budget	G	G	D	\$67,642 - \$160,222	X
Vermont*	Commissioner of Finance and Management	G	S	O**	\$102,046	
Virginia*	Director Department of Planning & Budget	G	O	P	\$162,470	
Washington	Director of the Office of Financial Management	G	S	P	\$183,000	X
West Virginia	Secretary of the Department of Revenue	G	S	O**	\$95,000	X
Wisconsin	Administrator, Division of Executive Budget and Finance	C	G	P	\$81,632 - \$126,531	X
Wyoming*	Budget and Economic Administrator	G, C	G	P	\$85,500 - \$123,356	
District of Columbia	Deputy Chief Financial Officer for Budget and Planning	O**	NA	P	\$164,800 - \$186,430	
Total						29

* See Notes to Table 3 on page 22.

** See "other" descriptions on page 22.

Codes: G = Governor D = At full discretion of the Governor/Cabinet Secretary or Department head C = Cabinet Secretary/Department head P = Based on experience, within predefined salary range
 S = Senate O = Other NA = Not Subject to Approval No Cabinet = State does not have a cabinet

Table 3: Additional Details and Notes

“Other” Official to Appoint State Budget Director

South Carolina	Budget & Control Board
District of Columbia	Chief Financial Officer

“Other” Method to Determine State Budget Director Salary

Delaware	Salaries for Cabinet and other state officials are determined in the annual budget act.
Hawaii	Executive salary commission
Nevada	The pay bill, passed each session, sets the maximum salary. The Governor may elect to pay less.
Ohio	The governor has discretion to determine the director’s salary within a set pay range.
Vermont	Statute
West Virginia	Set by statute

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 2014 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	The OMB Director salary will increase to \$147,870 effective January 1, 2015.
Kansas	Current budget director also serves as Director of State Hospitals.
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 \$130,459 - \$174,487.
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.

Notes to Table 3 (continued)

Missouri	The Director is appointed by the department head with Governor approval.
Nevada	\$127,721 is the maximum salary in the 2013 pay bill for the Director of the Department of Administration, who is also the budget director. That was reduced in FY 14 by 48 hours of furlough. http://leg.state.nv.us/Session/77th2013/Bills/AB/AB511_EN.pdf
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.
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.
Vermont	Member of the extended cabinet.
Virginia	Confirmed by a joint resolution of both houses of the general assembly.
Wyoming	Salary range for Budget Manager

Table 4: Budget Agency Personnel

State	Total Positions in:		Number of:				Starting Salary Determination	FY 2014 salary range for budget analysts	Budget analysts hired through civil service
	Budget agency	Budget function	Budget analysts	Technology/computer staff	Administrative staff	Other staff			
Alabama*	9	8	7	0	1	1	A	\$33,902 - \$113,479	X
Alaska*	17	13	9	2	2	4	P	\$66,525 - \$120,043	
Arizona	19	17	17	1	1		D	\$55,000 - \$147,000	
Arkansas	18	15	11	1	1		P	\$37,332 - \$78,038	
California	479	203	116	43	17	303	P	\$37,924 - \$93,274	X
Colorado*	18	13	11	0	1	6	O**	\$55,000 - \$105,000	
Connecticut*	126	25	23	1	1	0	P	\$62,229 - \$183,996	X
Delaware*	414	22	11	1	4	6	P	\$44,094 - \$77,310	X
Florida	121	53	44	44	11	13	D	\$35,000 - \$75,000	
Georgia	58	26	15	10	3	17	P	\$36,000 - \$70,000	
Hawaii	362	24	15	0	7	2	P	\$37,464 - \$85,416	X
Idaho	15	8	7	0	2	6	P	\$34,860 - \$90,376	
Illinois*	42	42	17	2	5	18	A	\$41,000 - \$54,000	
Indiana	32	20	12	2	1	9	P	\$43,000 - \$75,000	
Iowa	23	11	11	0	1	11	P	\$53,456 - \$108,555	X
Kansas*	14	14	9	0	2	3	A	\$41,870 - \$64,938	X
Kentucky	30	23	12	2	3	2	A	\$35,000 - \$78,000	X
Louisiana*	37	34	26	0	2	1	P	\$37,523 - \$100,069	X
Maine*	13	13	8	0	1	4	P	\$47,000 - \$76,000	X
Maryland*	316	35	24	3	2	6	P	\$38,117 - \$101,708	
Massachusetts	43	23	11	4	4	24	A		
Michigan*	175	37	23	0	9	143	P	\$38,675 - \$100,267	X
Minnesota*	298	30	12	4		14	P	\$56,439 - \$105,193	
Mississippi	406	7	6	68	27	278	P	\$29,119 - \$91,356	X
Missouri*	26	17	11	1	4	10	P	\$46,464 - \$65,363	X
Montana	17	17	12	0	2	3	P	\$46,325 - \$77,165	
Nebraska*	490	10	8	0	1	1	P	\$49,283 - \$95,915	X
Nevada*	23	17	15	1	3	2	P	\$59,194 - \$97,593	X
New Hampshire	317	9	6	0	2	1	P	\$66,000 - \$98,000	X
New Jersey*	132	41	24	6	13	87	P	\$44,750 - \$106,993	X
New Mexico	150	16	15	0	1	0	D	\$39,520 - \$65,000	X
New York	230	230	203	0	25	2	P	\$40,000 - \$145,000	X
North Carolina*	65	26	18	10	5	32	P	\$40,552 - \$91,746	
North Dakota*	131	5	4	1	2		P	\$58,188 - \$98,972	X
Ohio	226	24	21	15	1	186	P	\$47,923 - \$92,310	X
Oklahoma	1,400	13	8	2	1	2	A	\$40,000 - \$68,000	
Oregon*	44	24	13	5	4	20	P	\$47,920 - \$109,144	X
Pennsylvania*	73	46	28	0	3	15	P	\$45,000 - \$101,000	
Rhode Island*	25	16	12	0	2	11	P	\$52,903 - \$89,941	X
South Carolina	21	21	10	0	4	7	P	\$47,092 - \$87,125	X
South Dakota*	34	6	6	4	2	14	P	\$45,377 - \$69,080	
Tennessee	32	32	12	2	2	16	P	\$46,620 - \$102,000	
Texas	32	29	28	0	3	0	P	\$50,000 - \$109,000	
Utah	27	10	10	3	6	8	D	\$45,011 - \$100,090	
Vermont	30	10	6	0	1	23	A	\$52,250 - \$99,133	X
Virginia*	47	37	30	2	2	5	P	\$32,000 - \$155,000	
Washington	275	39	30	23	25	188	P	\$61,000 - \$103,000	
West Virginia	10	10	4	1	1	4	P	\$28,080 - \$42,984	X
Wisconsin*	1,004	32	19		4	9	P	\$46,652 - \$124,965	X
Wyoming*	7	6	5	0	0	0	P	\$54,072 - \$88,764	
District of Columbia	42	29	20	2	5	6	P	\$69,030 - \$111,612	X
Total	7,951	1,461	1,015	286	227	1,517			27

* See Notes to Table 4 on page 25. ** See "other" descriptions on page 25.
 Codes D = At full discretion of the Governor/Cabinet Secretary or Department head P = Based on experience, within predefined salary range A = Predefined amount for analyst level O = Other

Table 4: Additional Details and Notes

“Other” Method to Determine State Budget Analyst Salary

Colorado Salary is at the discretion of the office's management, and is based on experience and scope of work.

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.

Alaska The department has budgeted \$66,525 for a Budget Analyst III (Range 19 Step A) and \$120,043 for a Chief Budget Analyst (Range 27 Step D). The salary schedules are somewhat flexible but the Office of Management and Budget Analysts all have salaries that lie in this range.

Colorado The response to “Total personnel in budget function” line includes the office director and deputy director. These two positions are counted in the “other staff” line, however.

Connecticut Budget analyst grades and associated salary ranges are: Budget Analyst, \$62,229 - \$84,842; Budget Specialist, \$77,923 - \$106,240; Principal Budget Specialist, \$94,803 - \$129,274; Fiscal and Program Policy Section Director, \$115,352 - \$157,284; Assistant Executive Budget Officer, \$128,503 - \$175,220; Executive Budget Officer, \$138,791 - \$189,516.

Delaware Salary range represents minimum salary for an Associate Fiscal and Policy Analyst—Midpoint of a Senior Analyst.

Illinois Salary range detail: Analyst I \$41,000; Analyst II \$46,000 - \$49,000; Senior Budget Analyst \$50,000 - \$54,000

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.

Louisiana The one “other staff” position is the state economist.

Maine Other staff includes the State Budget Officer, Deputy State Budget Officer, Position Control Analyst and Position Control Analyst Assistant. Salary range detail: Budget Analyst \$47-65k; Senior Budget Analyst \$55-76k

Maryland Budget function personnel—25 in Office of Budget Analysis (operating) and 10 in Office of Capital Budget. Salary range detail: \$38,117 - \$89,320 analysts; \$55,630 - \$101,708 supervisory analysts

Notes to Table 4 (continued)

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. Reorganization of functions in 2007 transferred responsibility for all accounting and internal audit functions from state agencies to the State Budget Office by order of the governor. Of the total employees in the State Budget Office, 37 are directly involved in preparation and presentation of the executive budget, including 23 budget analyst positions.
Minnesota	In 2014, there were 298 full-time equivalents (FTEs) in Minnesota Management and Budget, 30 in the Budget Services Division (excluding accounting and payroll systems). The Budget Services Division is managed by the budget director and consists of three units. Budget Planning and Analysis consists of 12 executive budget officers/analysts and 3 team leaders. Budget Operations and Planning consists of 2 directors, one manager, 6 professional staff/analysts/project managers and 4 technology systems and database support staff. The Results Management Initiative had one coordinator. The FY 2014 salary range for budget analysts includes 3 positions (Executive Budget Officer Trainee, Executive Budget Officer, Executive Budget Officer Senior).
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.
Nevada	Budget analysts in the Budget Division could have salaries between \$59,194.80 - \$97,593.12, depending on merit steps earned and whether the analyst's position is a Budget Analyst 5 (team lead) or Budget Analyst 4. Other state agencies employ staff in the budget analyst class code, generally as budget analysts 1, 2, or 3, with lower salary ranges. Budget employs one budget analyst in the unclassified service, whose maximum salary is \$88,952. All salaries were reduced in FY 14 by 48 hours of furlough. Budget analysts earn overtime pay in the fall of odd-numbered fiscal years while preparing the Governor's recommended budget. Budget director is also the director of the Department of Administration, and Budget is also the department Director's Office. Total personnel count includes a few staff who serve both Budget and the department.
New Jersey	Number of other staff includes OMB Director's Office, unit managers and staff in the accounting, payroll, and financial reporting bureaus. Analyst salary range includes first-level supervisors.
North Dakota	Computer staff person is shared with all divisions of OMB.
Oregon	The data reported here includes all of the Office of the Chief Financial Officer. Other staff includes Capital Investment, Facility Planning, Procurement Policy, and the Statewide Accounting Reporting Section staff.

Notes to Table 4 (continued)

Pennsylvania	Total agency positions (618) include Comptroller Operations (509), Administrative Services (36), and Budget Office (73). Budget Office positions include the Secretary's office as well as staff in the Bureaus for Budget Analysis, Budget Administration, Legislative Affairs, Legal, and Revenue, Capital & Debt. Over an 18-month period during 2008 and 2009, the Office of the Budget consolidated six distinct comptroller organizations into one centralized Comptroller Operations for accounting, auditing, financial management, payables, quality assurance, and other key roles. This restructuring reduced the number of Comptroller Operations staff by 124 positions.
Rhode Island	Personnel counts include all of the Office of Management and Budget. This Office is assigned one technology staff member, but the position is not part of the OMB/Budget Office roster. Other staff includes management of the OMB/Budget Office, Performance Management, Federal Grants, Regulatory Reform and Strategic Planning. Salary range detail: \$52,903 - \$59,728 for entry level up to \$79,366 - \$89,941 for supervisory positions.
South Dakota	Some positions serve in dual functions. As an example, the economist does analyst work.
Virginia	There are 4 salary ranges for analyst. They range from a low of \$32,000 to a high of \$155,000. PP1 \$31,979 - \$70,801. PP2 \$41,778 - \$91,896. PP3 \$54,580 - \$119,455 and Associate Directors \$71,305 - \$155,463.
Wisconsin	Other staff includes Director, Deputy Director and six Team Leaders.
Wyoming	Salary range includes Budget Analysts and Senior Budget Analysts.

Table 5: Location of Executive Budget Agency

State	Freestanding Budget Agency	Governor's Office	Budget Agency within Finance Department	Budget Agency within Management/ Administration Department
Alabama			X	
Alaska		X		
Arizona		X		
Arkansas*			X	X
California*	X			
Colorado		X		
Connecticut	X			
Delaware*				X
Florida		X		
Georgia		X		
Hawaii			X	
Idaho		X		
Illinois	X			
Indiana*				X
Iowa*	X			
Kansas*				X
Kentucky	X			
Louisiana*				X
Maine*			X	
Maryland				X
Massachusetts			X	X
Michigan*	X			X
Minnesota*			X	
Mississippi			X	
Missouri*				X
Montana		X		
Nebraska				X
Nevada*				X
New Hampshire*				X
New Jersey*			X	
New Mexico			X	
New York	X			
North Carolina		X		
North Dakota				X
Ohio	X			
Oklahoma				X
Oregon				X
Pennsylvania	X			
Rhode Island*				X
South Carolina				X
South Dakota			X	
Tennessee			X	X
Texas		X		
Utah		X		
Vermont			X	X
Virginia*	X			
Washington*	X			
West Virginia*	X			
Wisconsin				X
Wyoming				X
District of Columbia*			X	
Total	12	10	12	21

* See Notes to Table 5 on page 29.

Table 5: Additional Details and Notes

Notes to Table 5

Arkansas	Department of Finance and Administration
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.
Indiana	The Indiana State Budget Agency is under the authority of the Indiana Office of Management and Budget.
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.
Massachusetts	The "executive budget agency" is located within the Executive Office for Administration and Finance. The Executive Office is a cabinet level Office headed by the Secretary of Administration and Finance.
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.

Notes to Table 5 (continued)

Missouri	The budget office is a division of the Office of Administration.
Nevada	The budget director is also the director of the Department of Administration, which houses Budget and 12 other divisions.
New Hampshire	The Budget Office 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.
New Jersey	The Office of Management and Budget is a division within the Department of the Treasury.
Rhode Island	The Budget Office was moved under the newly created (in FY 2013 budget) Office of Management and Budget, which is a division in the Department of Administration.
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 Office of financial management created—Transfer of powers, duties, and functions. 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.