State Budget Sources

AN ANNOTATED REFERENCE GUIDE TO STATE BUDGETS, FINANCIAL REPORTS, AND FISCAL ANALYSES

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## Contents

**PREFACE** .................................................. 4

**INTRODUCTION** ............................................. 5

**NATIONAL SOURCES FOR STATE FISCAL RESEARCH** ............................................ 7

- National Associations of Elected and Appointed Officials ........................................ 7
- Other National Research, Academic, and Advocacy Organizations .................................. 9
- Federal Government Resources ...................................................................................... 15
- Credit Rating Agencies .................................................................................................. 17

**STATE BUDGET AND FISCAL RESOURCES** .......................................................... 18

- Alabama .................................................................................................................. 19
- Alaska ....................................................................................................................... 21
- Arizona ...................................................................................................................... 23
- Arkansas .................................................................................................................... 25
- California ................................................................................................................... 27
- Colorado .................................................................................................................... 30
- Connecticut ................................................................................................................. 33
- Delaware .................................................................................................................... 35
- Florida ......................................................................................................................... 37
- Georgia ...................................................................................................................... 40
- Hawaii ......................................................................................................................... 42
- Idaho ............................................................................................................................ 44
- Illinois ........................................................................................................................ 46
- Indiana ......................................................................................................................... 49
- Iowa .............................................................................................................................. 51
- Kansas ........................................................................................................................ 53
- Kentucky ..................................................................................................................... 55
- Louisiana ..................................................................................................................... 57
- Maine ........................................................................................................................... 59
- Maryland ..................................................................................................................... 61
- Massachusetts ............................................................................................................. 63
- Michigan ..................................................................................................................... 65
- Minnesota .................................................................................................................... 67
- Mississippi ................................................................................................................. 70
- Missouri ..................................................................................................................... 72
- Montana ....................................................................................................................... 74
- Nebraska ..................................................................................................................... 76
- Nevada ........................................................................................................................ 78
- New Hampshire .......................................................................................................... 80
- New Jersey .................................................................................................................. 82
- New Mexico ............................................................................................................... 84
- New York ..................................................................................................................... 86
- North Carolina ............................................................................................................ 89
- North Dakota .............................................................................................................. 91
- Ohio ............................................................................................................................. 93
- Oklahoma ..................................................................................................................... 95
- Oregon ........................................................................................................................ 97
- Pennsylvania .............................................................................................................. 100
- Rhode Island ............................................................................................................. 102
- South Carolina .......................................................................................................... 104
- South Dakota ............................................................................................................. 107
- Tennessee .................................................................................................................... 109
- Texas .......................................................................................................................... 111
- Utah ............................................................................................................................. 114
- Vermont ....................................................................................................................... 117
- Virginia ....................................................................................................................... 120
- Washington ............................................................................................................... 122
- West Virginia ............................................................................................................. 124
- Wisconsin ................................................................................................................... 126
- Wyoming .................................................................................................................... 128

**TRUTH AND INTEGRITY IN GOVERNMENT FINANCE PROJECT UNIVERSITY RESEARCH NETWORK** ...................................................... 130

**ACKNOWLEDGEMENTS** .................................................... 131

**ABOUT THE AUTHORS** .................................................. 132

**ABOUT THE ALLIANCE** .................................................. 133

- Board of Directors ...................................................................................................) 133
- Staff of the Volcker Alliance ..................................................................................... 133
Preface

BUDGETS ARE THE BEDROCK OF STATE GOVERNMENTS, laying out how scarce resources are to be allocated through expenditures each fiscal year. Shaping budget decisions and managing finances involves many inputs: state agency plans, revenue and spending forecasts, gubernatorial budget proposals, legislative budget and tax policy deliberations, interest group activities, and the implementation of enacted budgets.

As the chief financial advisers to our nation’s governors for more than seventy years, the National Association of State Budget Officers has a keen understanding of the need to provide road maps for this critical territory. The Volcker Alliance has assembled in the following pages a valuable set of tools for achieving a greater understanding of the budget process and state government finances. This guide serves as a convenient repository of connections to budget and financial information for state governments in general and for each state. Variations among states and the complex nature of state government finances require assistance with identifying and navigating to find useful information and achieve an understanding of budget decisions, actual financial results, and broader fiscal circumstances.

While this guide is an effective starting point for locating state fiscal information produced by state government institutions, it also provides pathways to national groups that pay attention to, comment on, research, and analyze state government finances in all fifty states; to federal government resources provided to states; to credit rating agencies; and to state-specific entities that provide information about state government.

The unique component of this resource guide is a listing of nongovernmental organizations for each state. They have become a nontraditional source of information about state government finances. Having these resources in one place facilitates information gathering from many sources.

Putting together the many elements of state government finances is difficult. This guide is another step in making it possible for citizens to succeed in their efforts to understand state budgeting and spending.

JOHN HICKS
EXECUTIVE DIRECTOR
NATIONAL ASSOCIATION OF STATE BUDGET OFFICERS
Introduction

MORE THAN EIGHT DECADES AGO, US Supreme Court Justice Louis Brandeis observed that state governments are the federal system’s laboratories for social and economic experimentation. They remain so and now generate more than $2 trillion in annual expenditures, according to the US Census Bureau, accounting for 11 percent of the nation’s gross domestic product. The states play a central role in providing public services vital to maintaining growth of GDP as well as ensuring that all Americans have opportunities to advance economically.

State responsibilities include supporting primary, secondary, and post-secondary education; administering public safety, health, and income-support programs; building and maintaining infrastructure; and creating a business climate conducive to economic expansion. To meet these obligations, sound fiscal practices—starting with the construction of annual or biennial budgets—are essential.

While every state makes its budgets and comprehensive annual financial reports available online, those documents reveal only part of the story of a government’s fiscal health.

To fully understand the reasons behind decisions that governors and legislators make as they attempt to balance budgets according to law or historical practice, public officials, policy advocates, journalists, academics, and concerned citizens must tap other information within and outside state-houses. These include legislative analyses of budget bills and treasurers’ or comptrollers' monthly state cash-flow statements; capital spending plans; reports on public worker pension funding and returns; and reports by local and national fiscal research organizations, bond rating firms, and associations of state fiscal and finance officials.

Government officials also need this information to make decisions supported by data. Yet while the vast majority of these reports and data sources are posted on the Internet, finding them—even with the best search tools—can prove a daunting challenge.

In State Budget Sources, the Volcker Alliance continues its efforts to help address issues of trust in government by making state budgets more responsible, transparent, and comprehensible. This guide builds upon the work of the State Budget Crisis Task Force, led by Alliance Chairman Paul A. Volcker and Director Richard Ravitch, which in 2012 urged improvements in state fiscal accountability and transparency. The guide also follows on the recommendations of the Alliance’s 2015 report, Truth and Integrity in State Budgeting: Lessons from Three States which concluded that inadequate budgetary disclosure can lead to poorly informed debates on fiscal policy that result in the use of gimmicks that merely shift current costs to future generations. These cost-shifting techniques include spending deferrals, the use of one-time revenue sources to cover current expenditures, and the underfunding of obligations for infrastructure and public employees’ retirement.

The resources presented in this guide, as well as the findings and recommendations contained in Truth and Integrity in State Budgeting and the 2015 working paper Beyond the Basics: Best Practices in Budget Transparency, will be used in research for the Alliance’s further examination of budgetary practices in the states. In the following pages, readers will find hundreds of references and links to repositories of documents and other resources posted by state budget offices, pension funds, legislative analysts, treasurers, comptrollers, and other sources, including local and national research organizations that provide comprehensive data and reports on state budgets and finances. For those who wish to dig even deeper, many of the offices, associations, and research organizations cited have compiled their own directories of budget and fiscal resources. We welcome readers to send suggestions to info@volckeralliance.org for additional listings of budget and fiscal resources to be included in future editions of this work.
A guide of this depth and breadth is necessary because, while budget documents remain the cornerstone of fiscal research, other sources provide valuable context for spending and revenue-raising decisions. The basis for those decisions may become lost in a sea of government departments with different functions and titles from state to state. The information in this guide is essential not just for analyzing budgets but also for helping elected officials make choices that are informed by data instead of by expediency, anecdotes, or political considerations.
National Sources for State Fiscal Research

NATIONAL ASSOCIATIONS OF ELECTED AND APPOINTED OFFICIALS

The following organizations cover state budget, finance, and policy issues from a national or multistate perspective.

AMERICAN LEGISLATIVE EXCHANGE COUNCIL
Based in Arlington, Virginia, this membership organization is dedicated to limited government and free market principles. It includes about 25 percent of the nation’s state and federal lawmakers, as well as corporate and foundation members. The council works on model legislation that has been adopted in many states. Its website includes budget, tax reform, and pension reform sections.
► https://www.alec.org

THE COUNCIL OF STATE GOVERNMENTS
This is the only organization that serves all three branches of state government. Policy coverage and analysis is conducted at the Lexington, Kentucky-based headquarters, a Washington, DC office, and four regional offices, and includes budget, tax, and economic topics. The council’s annual Book of the States contains a data-rich section on state finance.
► http://www.csg.org

FEDERATION OF TAX ADMINISTRATORS
The federation serves as a research and information exchange for state tax administrators, and as a vehicle to promote interstate cooperation and to press state interests at the federal level. The Washington, DC-based organization provides useful comparative data on state tax rates, tax burden, and tax holidays and amnesty programs, as well as information on revenue estimation. Its website offers links to state tax and revenue departments, revenue reports and research, the work of tax study groups, and tax-related publications in each state.
► http://www.taxadmin.org

GOVERNMENT FINANCE OFFICERS ASSOCIATION OF THE UNITED STATES AND CANADA
This is a Chicago-based organization of US and Canadian federal, state, provincial, and local government finance officers who prepare and monitor budgets, financial statements, official statements, bond offerings, and pensions. Its website includes best practices and other useful information for analysts. The group publishes a weekly newsletter and regular research reports.
► http://www.gfoa.org

NATIONAL ASSOCIATION OF STATE BUDGET OFFICERS (NASBO)
Membership is limited to employees in executive-branch budget offices, and staff is in Washington, DC. NASBO’s Fiscal Survey of the States, released in the spring and the fall, reports on proposed and enacted budgets, with data from all fifty states. The association’s website tracks and contains links to proposed and enacted budgets for states, territories, and the District of Columbia. Its annual State Expenditure Report examines spending across budget categories (such as education, Medicaid, corrections, and transportation). NASBO also publishes issue briefs and has a resources section that includes reports from other sources. It produces the weekly Washington Report and a weekly compi-
lation of budget-oriented news clips.
► http://www.nasbo.org

NATIONAL ASSOCIATION OF STATE AUDITORS, COMPTROLLERS AND TREASURERS (NASACT)
Based in Lexington, Kentucky, the association brings together three important professional groups that lead different components of state finance, and it provides management and staff assistance to auditors and comptrollers. An online directory gives names and website links for officeholders. Publications include the monthly NASACT News, weekly Washington Update, white papers, and reports.
► http://www.nasact.org

NATIONAL CONFERENCE OF STATE LEGISLATURES (NCSL)
The Denver-based organization serves legislators and legislative staff in the fifty states, and in commonwealths and territories. NCSL represents the interests of state governments before Congress and federal agencies. A fiscal policy section provides research on budget conditions and procedures, revenues, tax policies, and pensions.
► http://www.ncsl.org

NATIONAL ASSOCIATION OF STATE RETIREMENT ADMINISTRATORS (NASRA)
Members of the association are primarily executive directors of state and territorial pension systems, and large teacher and local retirement systems. Other forms of membership are available to managers of local plans and private sector firms that advise the retirement industry. Based in Lexington, Kentucky, NASRA provides news and analysis of state pension funds and runs the Public Fund Survey, which tracks pension information in large state and local plans. A summary of information is provided annually. A link to Public Plans Data, a project of NASRA, the Center for State and Local Government Excellence, and the Center for Retirement Research at Boston College, is available on the association’s website. It also provides links to individual state retirement system websites, where visitors can find actuarial and financial reports, information on authorizing statutes, and board composition.
► http://www.nasra.org

NATIONAL ASSOCIATION OF STATE TREASURERS
Membership in this Lexington, Kentucky-based association comprises state treasurers and officials with comparable responsibilities. It tracks federal issues that affect state treasurers and issues position statements, such as one opposing federal legislation that would remove the interest-free status of municipal bonds. Working groups, conferences, and webinars cover new developments in public finance.
► http://nast.org

• STATE DEBT MANAGEMENT NETWORK
The network, an affiliate of the National Association of State Treasurers and also based in Lexington, is made up of issuers and managers of state debt. It serves as a tool for exchanging information on debt management practices, capital planning, and debt issuance. It also posts relevant materials from other public and private organizations that issue reports on debt-related topics.
► http://nast.org/affiliates/sdmn

NATIONAL GOVERNORS ASSOCIATION
This association, in Washington, DC, provides a forum for member governors to share best practices and address mutual state needs on Capitol Hill and in the executive branch. Its website provides links
to all state and territorial governors’ offices.

 Related organizations include:

- **MIDWESTERN GOVERNORS ASSOCIATION**
  - [http://www.midwesterngovernors.org](http://www.midwesterngovernors.org)

- **WESTERN GOVERNORS ASSOCIATION**
  - [http://www.westgov.org](http://www.westgov.org)

- **DEMOCRATIC GOVERNORS ASSOCIATION**
  - [https://democraticgovernors.org](https://democraticgovernors.org)

- **REPUBLICAN GOVERNORS ASSOCIATION**
  - [http://www.rga.org](http://www.rga.org)

**OTHER NATIONAL RESEARCH, ACADEMIC, AND ADVOCACY ORGANIZATIONS**

These nongovernmental groups follow budgets and fiscal policy, compile data on states and localities, coordinate academic research in public finance, and hold conferences.

**ASSOCIATION FOR BUDGETING AND FINANCIAL MANAGEMENT (ABFM)**

This is an association of budget and public finance professors and graduate students from schools of public administration and policy in the US and abroad. A part of the American Association for Public Administration, it promotes academic research and serves as a network for current and former state and local budget officials. ABFM publishes a quarterly journal, *Public Budgeting & Finance*, and a newsletter, *Line Item*, which provides both organizational news and updates on relevant publications from other sources.

- [http://abfm.org](http://abfm.org)

**BALLOTPEDIA**

Sponsored by the Lucy Burns Institute, a nonprofit organization in Middleton, Wisconsin, Ballotpedia describes itself as an encyclopedia of American politics. It provides political and election coverage, along with state budget and finance information. It closely follows initiatives and referendums, and offers basic financial data and credit information for each state.

- [https://ballotpedia.org/Main_Page](https://ballotpedia.org/Main_Page)

**BROOKINGS INSTITUTION**

A public policy research institution in Washington, DC, Brookings provides coverage of policy and fiscal challenges on local, state, national, and international levels. It cosponsors an annual municipal finance conference with Brandeis and Washington universities.

- [http://www.brookings.edu](http://www.brookings.edu)

**CATO INSTITUTE**

A Washington, DC-based public policy research organization with a limited-government, free-market perspective. State and local fiscal policy is one of its research topics.

- [http://www.cato.org](http://www.cato.org)
CENTER ON BUDGET AND POLICY PRIORITIES (CBPP)
This research and policy organization focuses on exploring budget and tax issues, reducing poverty, and supporting efforts to improve the lives of low- and moderate-income people. Reports from the Washington, DC-based group have covered budget planning and improving cost and revenue estimates. Through its States Priorities Partnership, the CBPP works with budget-focused state organizations that have similar policy goals.
▶ http://www.cbpp.org

CENTER FOR RETIREMENT RESEARCH AT BOSTON COLLEGE
The center partners with the National Association of State Retirement Administrators and the Center for State and Local Government Excellence to produce the Public Plans Data website, which includes data for more than 150 state and local retirement plans. The center, in Chestnut Hill, Massachusetts, also provides research briefs related to pensions and retiree health issues. Pension reform briefs are available for some states.
▶ http://crr.bc.edu

CENTER FOR STATE AND LOCAL GOVERNMENT EXCELLENCE
This research organization focuses on workforce issues, including the need to recruit and retain strong employees for state and local government, and the costs associated with health and retirement benefits in the public sector. The center, based in Washington, DC, has published extensively on pension benefits and funding, as well as other compensation issues. Reports have also concentrated on the costs of employee health benefits and retiree health care. It collaborates with the National Association of State Retirement Administrators and the Center for Retirement Research at Boston College to produce the Public Plans Data website.
▶ http://slge.org

CENTER FOR STATE AND LOCAL GOVERNMENT LEADERSHIP
Housed at the George Mason University School of Policy and Government in Arlington, Virginia, the center is a research and teaching hub that focuses on state and local governance and intergovernmental relations. It follows and analyzes fiscal stress on municipalities and chronicles efforts to achieve fiscal sustainability. It publishes a daily blog, The GMU Municipal Sustainability Project.
▶ http://spgia.gmu.edu/research/research-publications/research-centers/center-for-state-local-leadership

CITIZENS FOR TAX JUSTICE (CTJ)
A research and advocacy organization based in Washington, DC, CTJ focuses on tax policy at the federal, state, and local levels. The Institute on Taxation and Economic Policy is a partner organization.
▶ http://ctj.org

COUNCIL OF STATE CHAMBERS
Based in Alexandria, Virginia, this association of state chambers and their leaders follows state budget and tax policies, particularly as they affect businesses. Its website carries links to individual chambers, which generally offer local coverage of budget and other fiscal issues.
▶ http://www.statechambers.org/

FEDERAL FUNDS INFORMATION FOR STATES
This Washington, DC-based organization assists subscribers with reports that summarize congres-
sional actions, detail federal grant opportunities, and analyze the impact of federal budgetary decisions on states, which receive about 30 percent of their funding from the federal government. Though most information is available only to paying subscribers, a portion is free, including a primer on federal grants, a table showing federal funding for major programs, and links to other federal and state budget information sources.

FRANKLIN CENTER FOR GOVERNMENT AND PUBLIC INTEGRITY
Based in Alexandria, Virginia, the organization focuses on government transparency, accountability, and fiscal responsibility. The mission of its Watchdog.org project is “to restore oversight of our state governments.” The center covers eight states (Colorado, Florida, Mississippi, Ohio, Pennsylvania, Texas, Vermont, and Wisconsin) more intensely, with less frequent reporting on twenty-one others.

GOOD JOBS FIRST
A national policy resource center, this Washington, DC-based organization promotes corporate and government accountability in economic development, with an emphasis on accurate and complete reporting of tax subsidies for jobs and the relationship between growth and employment.

GOVERNING INSTITUTE
An initiative of Governing magazine and its parent company, e.Republic, this Washington, DC-based institute often covers topics relevant to state budgeting and finance, including recent commentaries on funding infrastructure.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB)
Based in Norwalk, Connecticut, the board establishes accounting and financial reporting standards for states and local governments that follow generally accepted accounting principles. GASB is overseen by the Financial Accounting Foundation.

INSTITUTE ON TAXATION AND ECONOMIC POLICY
This research organization, in Washington, DC, works on federal, state, and local tax policy issues. Its website features a map with links to tax-related information from each state. Citizens for Tax Justice is a partner organization.

HAAS INSTITUTE FOR A FAIR AND INCLUSIVE SOCIETY
The institute is at the University of California, Berkeley. It produces and reports on research in the US and internationally concerning public finance, global financial systems, and debt and credit issues.
TRUMAN SCHOOL OF PUBLIC AFFAIRS
The school, at the University of Missouri, in Columbia, publishes the American Review of Public Administration, which covers budgeting and financial management, as well as other topics relating to public administration and management.
► https://truman.missouri.edu

MERCATUS CENTER
The center, at George Mason University in Arlington, Virginia, describes itself as bridging the gap between “academic ideas and real-world problems,” with a focus on how markets solve problems. The subjects of Mercatus’ recent reports have included the Puerto Rican fiscal crisis, Medicaid provider taxes, and state pension funding. Economic and fiscal research includes annual rankings of state solvency and data regarding federal spending on states.
► http://mercatus.org

MULTISTATE ASSOCIATES INC.
With a network of state and local lobbyists, this Alexandria, Virginia-based company provides coverage of state legislative actions, with attention to budget and other fiscal issues that may affect businesses and trade associations. Links are provided to state government and legislative websites, gubernatorial state of the state addresses, and other state and local government information.
► https://www.multistate.com

MUNICIPAL SECURITIES RULEMAKING BOARD
Based in Washington, DC, the board is the US municipal bond market’s self-regulating body. Funding is largely provided by assessments on municipal security brokers, dealers, and advisers.
► http://www.msrb.org

• ELECTRONIC MUNICIPAL MARKET ACCESS
  This Municipal Securities Rulemaking Board website provides prices, bond offering statements, and other municipal bond data. Many free resources are available, including credit agencies’ ratings and other information on thousands of state and local debt issuers.
  ► http://emma.msrb.org/Home/Index

MUNINET GUIDE
Described as a hub for municipal research, the website of MuniNet, in Hinsdale, Illinois, provides comprehensive coverage of municipal finance, defaults, fiscal distress, pensions, and infrastructure. Demographic, employment, and other information is available on each state through a clickable map, with the state pages leading to further information on cities and counties.
► http://muninetguide.com

NATIONAL BUREAU OF ECONOMIC RESEARCH
The nonprofit bureau is the arbiter of US business cycle dates, and conducts and disseminates economic research that often touches on state revenue and spending issues. Cambridge, Massachusetts-based, its researchers include more than 1,400 economics and business professors from US colleges and universities. Recent papers have looked at the fiscal cost of hurricanes and the economic impact of increased Medicaid spending.
► http://www.nber.org
NATIONAL FEDERATION OF MUNICIPAL ANALYSTS
This Pittsburgh-based nonprofit membership association promotes professionalism among credit analysts, provides education and tools for information sharing, and seeks to improve issuer disclosure by encouraging the use of best practices. A directory provides links to regional municipal analyst groups.
► http://www.nfma.org

THE NELSON A. ROCKEFELLER INSTITUTE OF GOVERNMENT
Based at the State University of New York at Albany, the institute is a primary source of data on US state revenues, expenditures, budgets, and fiscal trends. Reports on fiscal and other topics are issued frequently; recent subjects have included gambling, the decline in oil and coal prices, slowing state tax revenues, and the investment performance of public pensions. The institute tracks state revenue and, in conjunction with The Pew Charitable Trusts, has published several reports on revenue estimating. Other themes included in its state and local finance work include pension reform, education finance, health care finance, and fiscal trends.
► http://www.rockinst.org

THE PEW CHARITABLE TRUSTS
The Washington, DC-based nonprofit’s government performance division, previously known as the Pew Center on the States, has a unit devoted to state fiscal health. Its work has included pension studies for all fifty states, reports on rainy day funds and revenue volatility, and a focus on the state-local fiscal relationship. Its Fiscal Fifty interactive web tool lets users compare states on a number of metrics, including changes in state spending, revenue volatility, and long-term costs. Several reports have focused on revenue estimating, in conjunction with the Rockefeller Institute.

• STATELINE
Pew’s state news service provides daily reporting and analysis of state policy, with strong attention to fiscal topics.
► http://www.pewtrusts.org/en/research-and-analysis/blogs/stateline#s=Relevance/sortDir=asc/pg=0/count=9/content=59fe81ce-f007-4fa1-a82e-a1579d6643bd

ROBERT M. LAFOLLETTE SCHOOL OF PUBLIC AFFAIRS
The school, at the University of Wisconsin–Madison, has had a long-term commitment to developing and analyzing public finance policy. A state policy report is published twice a year.
► http://www.lafollette.wisc.edu/index.php

STATE POLICY NETWORK
The Arlington, Virginia-based network concentrates on policy issues associated with limited government and free market principles. It supports affiliated state organizations concerned with budget and other fiscal issues.
► https://spn.org

STATESIDE ASSOCIATES
This state and local government affairs firm, based in Arlington, Virginia, monitors fiscal and policy issues for clients, and provides other state-related services. The free resources on its website that are useful to a broader audience include major state-by-state legislative dates, party makeup, top state
political officeholders, weekly notes on state legislative activity, and news on state and local elections.
▶ http://www.stateside.com

STROM THURMOND INSTITUTE OF GOVERNMENT AND PUBLIC AFFAIRS
Based at Clemson University in Clemson, South Carolina, the institute conducts public policy research covering local, regional, state, and national issues, including analysis relating to the economy as well as taxes and other fiscal topics.
▶ http://sti.clemson.edu

TAUBMAN CENTER FOR STATE AND LOCAL GOVERNMENT
Research, education, and public events at the center, at Harvard Kennedy School, in Cambridge, Massachusetts, focus on improving state, city, and metropolitan-area governance. Some issue briefs and working papers cover fiscal topics.
▶ http://www.ksg.harvard.edu/centers/taubman

TRUTH IN ACCOUNTING
This Chicago-based organization aims to increase awareness of each state’s fiscal condition through understandable and transparent government disclosure. It publishes annual assessments of each state and maintains vigilance for accounting gimmicks that can compromise budgets’ integrity and transparency. It compiles state budget and financial data—much of it behind a paywall—as well as demographic information that viewers can use to create their own charts and graphs in its State Data Lab.
▶ http://www.truthinaccounting.org

• STATE DATA LAB
  ▶ http://www.statedatalab.org

UNITED STATES COMMON SENSE
Initially focused on the Golden State, this Mountain View, California-based nonprofit has expanded to cover all fifty states, providing research and data to help users analyze the finances of multiple levels of government. Website features include govrank.org, a data portal that can be filtered according to topic and source; an archive of state and local financial documents; and state performance assessments. Research examines budget balance, asset flexibility, and pension funding.
▶ http://uscommonsense.org
▶ http://www.govrank.org

URBAN-BROOKINGS TAX POLICY CENTER
This Washington, DC, center is a partnership between the Urban Institute and Brookings Institution. It provides national expertise on tax, budget, and policy issues, with some attention to state and local budgets and taxes.
▶ http://www.taxpolicycenter.org

URBAN INSTITUTE
Based in Washington, DC, the institute conducts national, state, and local economic and policy research on budget, taxes, municipal debt, and other topics related to finance and performance.
▶ http://www.urban.org/research-area/taxes-and-budget

THE VOLCKER ALLIANCE
The Volcker Alliance was launched in 2013 by former Federal Reserve Board Chairman Paul A. Volcker to
address the challenge of effective execution of public policies and to help rebuild public trust in government. The nonpartisan Alliance works toward that broad objective by partnering with other organizations—academic, business, governmental, and public interest—to strengthen professional education for public service, conduct needed research on government performance, and improve the efficiency and accountability of governmental organization at the federal, state, and local levels. The Alliance website’s state and local section provides reports and blogs on state budget issues.

▶ https://volckeralliance.org

FEDERAL GOVERNMENT RESOURCES

Federal agencies and congressional offices provide numerous sources of data on state finances, economies, and demographic trends.

BUREAU OF ECONOMIC ANALYSIS
Part of the US Department of Commerce, the bureau publishes comparative data on a range of topics related to state tax and finance. Data include personal income and consumption expenditures, and gross domestic product by state, with material released on a preset schedule available on the website.

▶ http://www.bea.gov/index.htm

CONGRESSIONAL BUDGET OFFICE (CBO)
As a provider of nonpartisan research and analysis for Congress, the CBO conducts analysis to support the federal budget process. Given that states and the federal government share many funding responsibilities, the organization’s work is often relevant to state budgeting. Its website has a section on state and local governments.

▶ https://www.cbo.gov

DATA.GOV
This is the US government’s open-data portal, with tools and resources on topics including education, health, agriculture, climate, energy, and finance. More than 8,000 data sets are directly related to states, such as workers’ compensation rates or employee benefit costs, or information about state leases.

▶ https://www.data.gov

THE FEDERAL RESERVE SYSTEM
The central bank of the United States, the Federal Reserve has twelve regional Federal Reserve Banks that often cover economic, demographic, and fiscal trends within their districts and nationally. The Federal Reserve System Online website contains links to the Washington, DC-based Board of Governors as well as to each Fed regional bank.

▶ http://federalreserveonline.org

- The Federal Reserve Board of Governors website contains quarterly reports on the US municipal bond market, including market size and data on holdings by sector.
  ▶ http://www.federalreserve.gov

- The Federal Reserve Bank of St. Louis site is notable for its Federal Reserve Economic Data (FRED) tool, which provides a way to explore and graph hundreds of thousands of fiscal data elements from eighty sources. FRED can help users track tax collection, municipal bond yields,
domestic bond issues, exchange rates, financial stress indexes, and other economic data.
► https://research.stlouisfed.org/fred2

- The Federal Reserve Bank of Philadelphia site provides widely followed current and leading economic indexes for the US and the states dating back to 2005. The data are useful for putting historical, current, and projected state revenues and expenditures into an economic context.
► https://www.philadelphiafed.org

FEDSTATS
This site provides easy access to statistical information produced by the US government. Data come from more than 100 agencies, with trend information on the economy, education, health care, population, energy use, and agriculture.
► http://fedstats.sites.usa.gov

US GOVERNMENT ACCOUNTABILITY OFFICE (GAO)
An independent nonpartisan agency, the GAO examines multiple issues relating to federal spending, including many that have a significant impact on states. Headed by the Comptroller General of the United States, the office focuses on improving the efficiency, effectiveness, and performance of government programs. It sometimes looks specifically at issues affecting the state’s fiscal condition and outlook, and provides frequent analysis of topics relevant to state spending such as transportation and Medicaid.

US CENSUS
The State Government Finances section offers many links to sites containing quarterly and annual data on government revenues, expenditures, assets, and debt. The agency’s Census of Governments takes place every five years; the most recent was done in 2012.
► https://www.census.gov/govs/state

- SURVEY OF PUBLIC PENSIONS: STATE & LOCAL DATA
  Revenues, expenditures, financial assets, and membership information for more than 6,000 state and local defined-benefit public pension systems.
► https://www.census.gov/govs/retire

US CONGRESS JOINT ECONOMIC COMMITTEE
Snapshots provide major economic indicators for each state and the District of Columbia. Economic statistics include export data, unemployment rate changes, home prices, and average weekly earnings.
► http://www.jec.senate.gov/public/index.cfm/democrats/statebystatereport

US DEPARTMENT OF LABOR EMPLOYMENT AND TRAINING ADMINISTRATION
The department produces a weekly update of outstanding balances on federal loans to states to provide unemployment benefits during economic downturns.
CREDIT RATING AGENCIES

Much of the content produced by bond rating agencies is available only to paid subscribers or buyers of individual reports, but press releases on rating actions, some research, and analysts’ names and contact information are often accessible for free on the agencies’ websites. Ratings on individual bonds can also be found free on the Municipal Securities Rulemaking Board’s Electronic Municipal Market Access website (http://emma.msrb.org/Home/Index). While rating agencies are in the private sector, they must receive certification from the Securities and Exchange Commission to grade municipal debt. The agencies include:

• FITCH RATINGS
  ▶ https://www.fitchratings.com/site/home

• KROLL BOND RATING AGENCY
  ▶ https://www.krollbondratings.com

• MOODY’S INVESTORS SERVICE
  ▶ https://www.moodys.com

• S&P GLOBAL RATINGS
State Budget and Fiscal Resources

FOLLOWING IS A STATE-BY-STATE compilation of executive fiscal departments, legislative fiscal offices, and nongovernmental organizations that track budget policy. Links to governors’ state of the state messages, which often provide context for the chief executive’s taxation and expenditure priorities, show the most recent address.
Alabama

Executive and Other Constitutional
Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.
► http://governor.alabama.gov/newsroom/2016/02/2016-state-state-address-2

DEPARTMENT OF FINANCE
Accounting, budget, debt management, and comptroller functions.
► http://finance.alabama.gov

EXECUTIVE BUDGET OFFICE
Governor’s most recent budget proposals; budget process information.
► http://www.budget.state.al.us

DIVISION OF DEBT MANAGEMENT
Background documents on state debt.

COMPTROLLER
Financial services and reporting functions.
► http://comptroller.alabama.gov/default.aspx
  Comprehensive Annual Financial Reports
  ► http://comptroller.alabama.gov/pages/CAFR.aspx

OPEN ALABAMA
Transparency and accountability website with information on spending, state properties, meetings, campaign finance, higher education, and ethics.
► http://www.open.alabama.gov

STATE TREASURER
Cash management and bond services.
► http://treasury.alabama.gov
  Bond Indebtedness Reports
  ► http://treasury.alabama.gov/bond-services

Legislative Offices and Other Resources

LEGISLATIVE FISCAL OFFICE
Budget spreadsheets, tax information, annual budget fact publications, and annual presentations on

19
Alabama’s finances.
► http://www.lfo.state.al.us

**EXAMINERS OF PUBLIC ACCOUNTS**  
Financial audits of state, agency, county, and other entities that disperse public funds.  

**Nongovernmental Organizations**

**ALABAMA POLICY INSTITUTE**  
Coverage of budget, pension, and other fiscal issues; part of the State Policy Network of state-focused, free market-oriented think tanks.  
► http://www.alabamapolicy.org

**ARISE CITIZENS’ POLICY PROJECT**  
Concerned more with policy than fiscal affairs but some coverage of budget and tax issues, including the Alabama Tax and Budget Handbook; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.  
► http://www.arisecitizens.org

**Alabama Tax and Budget Handbook**  

**PUBLIC AFFAIRS RESEARCH COUNCIL OF ALABAMA**  
Provides research on issues including budget and finance; 2016 annual meeting focused on Alabama’s budget process; member of the Governmental Research Association, a national organization of individuals professionally engaged in governmental research.  
► http://parcalabama.org/home

**Resources for Understanding Alabama’s Budget Process**  
► http://parcalabama.org/resources-for-understanding-alabamas-budget-process
Alaska

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.
http://gov.alaska.gov/newsroom/2016/01/bold-steps-new-beginnings-alaskans-pull-ing-together

OFFICE OF MANAGEMENT AND BUDGET
Current and historical budget information, as well as links to revenue forecast and performance measures, and explanatory detail on Alaska’s budget process.
https://www.omb.alaska.gov

Revenue Sources Book and Forecast

DIVISION OF FINANCE
Accounting and financial reporting; part of the Department of Administration.
http://doa.alaska.gov/dof/index.html

Comprehensive Annual Financial Reports
http://doa.alaska.gov/dof/reports/cafr.html

TRANSPARENCY REPORTS AND INFORMATION
Alaska’s checkbook, budget reserve information, and payment and revenue reports.
http://doa.alaska.gov/dof/reports/transparency.html

TREASURY DIVISION, DEPARTMENT OF REVENUE
Cash, debt, and investment management.
http://treasury.dor.alaska.gov

Debt Management
Annual public debt report, debt management, and capacity policies.

Investment
Monthly and annual investment reports, investment policies, retirement investment performance reports, and annual audited financial schedules.
http://treasury.dor.alaska.gov/Investments.aspx

Constitutional Budget Reserve

Statutory Budget Reserve Fund
DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT
► http://labor.state.ak.us

*Economic Trends*
Monthly publication that tracks the Alaskan economy.
► http://labor.state.ak.us/trends

**Legislative Offices and Other Resources**

**LEGISLATIVE FINANCE DIVISION**
Information on the budget in development.
► http://www.legfin.state.ak.us

**LEGISLATIVE BUDGET AND AUDIT COMMITTEE**
Detail on oil and gas revenue issues, other fiscal issues; some performance and special audit issues and reports.
► http://lba.akleg.gov

**LEGISLATIVE RESEARCH SERVICES**
Agency that responds to requests from individual legislators for research and covers fiscal topics with relevance to the budget process.
► http://akleg.gov/laa/research.php

*Research Reports*
► http://akleg.gov/laa/research/public.cgi

**DIVISION OF LEGISLATIVE AUDIT**
Financial, special audits, and performance reviews.
► http://legaudit.akleg.gov

**Nongovernmental Organizations**

**ALASKA COMMON GROUND**
Policy studies, with some coverage of economic and fiscal issues.
► http://akcommonground.org

**INSTITUTE OF SOCIAL AND ECONOMIC RESEARCH AT THE UNIVERSITY OF ALASKA ANCHORAGE**
Researches and reports on state fiscal issues.
► http://www.iser.ualaska.edu
Arizona

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.

OFFICE OF STRATEGIC PLANNING AND BUDGETING
Executive budget information, strategic planning, statistical information, and monthly revenue and expenditure reports.
► http://www.ospb.state.az.us

GENERAL ACCOUNTING OFFICE
Financial reporting and accounting.
► https://gao.az.gov
  Comprehensive Annual Financial Reports
  ► https://gao.az.gov/financials

ARIZONA OPENBOOKS
Transparency website with financial highlights, reports audits, graphs, and economic outlook.
► https://ptl.az.gov/app/transparency/index.html

STATE TREASURER
Investment and debt management and reporting.
► http://www.aztreasury.gov
  Bonded Indebtedness Reports
  ► http://www.aztreasury.gov/bid-reports/

Legislative Offices and Other Resources

JOINT LEGISLATIVE BUDGET COMMITTEE
Fiscal policy analysis with information on budget process, budget updates, economic analysis, revenue updates, and links to general reports.
► http://www.azleg.gov/jlbc.htm
  Legislative Reports
  ► http://www.azleg.gov/jlbc/legislativereposrts.htm

SENATE RESEARCH BRIEFS
Revenue section and past briefs on the reserve fund, debt, taxes, and other topics.
► http://www.azleg.state.az.us/briefs.asp#Issue%20Papers
AUDITOR GENERAL
Financial and performance audits, with some attention to retirement system and spending limitations.
► https://www.azauditor.gov

Nongovernmental Organizations

ARIZONA TAX RESEARCH ASSOCIATION
Taxpayer organization with tax policy finance information and annual budget reviews. It is a member of the National Taxpayers Conference, a national association of chief executive officers of state groups that analyze public finance and tax issues.
► http://www.arizonatax.org

CHILDREN’S ACTION ALLIANCE
Budget and tax section is focused on children and families; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://azchildren.org/category/issues/budget-and-taxes

MORRISON INSTITUTE FOR PUBLIC POLICY, ARIZONA STATE UNIVERSITY
More issue than budget oriented; research touches on budget, economic growth, and pension issues.
► http://www.asu.edu/copp/morrison
Arkansas

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
No state of the state address since 2013.

DEPARTMENT OF FINANCE AND ADMINISTRATION
Budget, accounting, and financial reporting.  
▶ http://www.dfa.arkansas.gov/Pages/default.aspx

  Comprehensive Annual Financial Reports
  ▶ http://www.dfa.arkansas.gov/offices/accounting/Pages/CAFR.aspx

OFFICE OF BUDGET
Current and past budget information.  
▶ http://www.dfa.arkansas.gov/offices/budget/Pages/default.aspx

  Economic Forecast and Monthly Revenue Reports
  ▶ http://www.dfa.arkansas.gov/offices/budget/Pages/generalRevenue.aspx

  Biennial Budget Information
  ▶ http://www.dfa.arkansas.gov/offices/budget/Pages/biennialBudgetRequests.aspx

TRANSPARENCY ARKANSAS.GOV
Expenditures, revenues, debt, contracts, and workforce information.  
▶ http://transparency.arkansas.gov/Pages/default.aspx

TREASURER OF STATE
State investments and cash reports.  
▶ https://www.artreasury.gov

Legislative Offices and Other Resources

BUREAU OF LEGISLATIVE RESEARCH
Budget and fiscal analysis for legislators.  
▶ http://www.arkleg.state.ar.us/bureau/pages/default.aspx

LEGISLATIVE FISCAL SERVICES DIVISION
Coverage of expenditures, revenues, budgets, and other finance-related topics.  
▶ http://www.arkleg.state.ar.us/bureau/fiscal/Pages/default.aspx

  Fiscal Publications
  ▶ http://www.arkleg.state.ar.us/bureau/fiscal/Pages/fiscalpublications.aspx
**LEGISLATIVE AUDIT**
Financial audits, reviews, and special reports.
▶ [http://www.arklegaudit.gov](http://www.arklegaudit.gov)

**Nongovernmental Organizations**

**ARKANSAS ADVOCATES FOR CHILDREN AND FAMILIES (TAX AND BUDGET SECTION)**
Budget and tax coverage focused on the impact on children and families; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.

**ARKANSAS POLICY FOUNDATION**
Coverage of taxes, spending, and other fiscal policy topics; part of the State Policy Network of state-focused, free market-oriented think tanks.
▶ [http://www.arkansaspolicyfoundation.org](http://www.arkansaspolicyfoundation.org)
California

Executive and Other Constitutional Finance Offices

GOVERNOR'S OFFICE
2016 state of the state address.

DEPARTMENT OF FINANCE
Current and historical budget documents and supplementary material; monthly economic and cash updates (except in January and May).
➤ http://www.dof.ca.gov

Fi$Cal Resources
Accounting, budget process, budget development, and chart of accounts.
➤ http://www.dof.ca.gov/Budget/Fiscal_Resources_For_Budget/

Economic Forecasts
Quarterly and annual forecasts for California and the nation.
➤ http://www.dof.ca.gov/Forecasting/Economics/Eco_Forecasts_Us_Ca/index.html

Reports and Periodicals
Budget, accounting, audit, and research reports, including multiyear general fund budget projections.
➤ http://www.dof.ca.gov/Reports/

STATE CONTROLLER
Financial reports, revenue tracking, investments and pensions, government data and accountability, tax, and economic information.
➤ http://www.sco.ca.gov

Comprehensive Annual Financial Reports
➤ http://www.sco.ca.gov/ard_state_cafr.html

Fiscal Focus
Controller’s monthly newsletter, which includes a revenue review.
➤ http://www.sco.ca.gov/ard_state_cash_summaries.html

State Finances 101
Explanatory material on taxes and spending, and glossary.
➤ http://www.sco.ca.gov/state_finances_101_intro.html

Publications
➤ http://www.sco.ca.gov/pubs.html
CALIFORNIA STATE AUDITOR
Financial, compliance, and performance audits.
► https://www.auditor.ca.gov

STATE TREASURER
Investment and finance information, including details on bond sales.
► http://www.treasurer.ca.gov
  Publications
  Financial data reports; debt affordability reports; and a monthly newsletter, Intersections.
  ► http://www.treasurer.ca.gov/publications/index.asp

Legislative Offices and Other Resources

CALIFORNIA LEGISLATIVE ANALYST’S OFFICE
Comprehensive analysis of budget and other finance and policy issues.
► http://www.lao.ca.gov
  Budget Pages
  ► http://www.lao.ca.gov/Budget
  Publications

CALIFORNIA SENATE BUDGET AND FISCAL REVIEW COMMITTEE
► http://sbud.senate.ca.gov
  Budget Information
  ► http://sbud.senate.ca.gov/budgetinformation
  Publications
  Budget overviews, summary action, and final action reports.
  ► http://sbud.senate.ca.gov/publications

CALIFORNIA STATE ASSEMBLY COMMITTEE ON BUDGET
► http://abgt.assembly.ca.gov
  Committee Reports
  ► http://abgt.assembly.ca.gov/reports

Nongovernmental Organizations

CALIFORNIA BUDGET & POLICY CENTER
Analysis of and commentary on budget and tax issues, with a focus on low- and moderate-income people and on expanding opportunity; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://calbudgetcenter.org

CALIFORNIA POLICY CENTER
Pension, debt, and spending coverage; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://californiapolicycenter.org
CALTAX
Tax policy, government efficiency, and other fiscal issues, including bonds and state spending; member of the National Taxpayers Conference.
► http://www.caltax.org

HOWARD JARVIS TAXPAYERS ASSOCIATION
An association founded after passage of the historic property tax reduction measure known as Proposition 13 and dedicated to taxpayer rights and limited taxation.
► http://www.hjta.org

PACIFIC RESEARCH INSTITUTE
Emphasis on public policy concerning schools, health, and environment; includes commentary on pension, debt, tax, budget, and other fiscal issues; part of the State Policy Network of state-focused, free market-oriented think tanks.
► https://www.pacificresearch.org/home

PUBLIC POLICY INSTITUTE OF CALIFORNIA
Research organization focused on improving public policy and whose focus areas include fiscal and governance reform.
► http://www.ppic.org/main/home.asp
Colorado

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.  

OFFICE OF STATE PLANNING AND BUDGET
Budget, revenue forecast, economic outlook, and performance information.  
▶ https://sites.google.com/a/state.co.us/ospb-live/
  
  **Budget Documents and Instructions**
  Current and past budget instructions, budget development materials, and supplemental budget information.  
  ▶ https://sites.google.com/a/state.co.us/ospb-live/image-heavy-page
  
  **Economics**
  Research and reports on the Colorado economy and revenue forecasts.  
  ▶ https://sites.google.com/a/state.co.us/ospb-live/live-form

OFFICE OF THE STATE CONTROLLER
Financial operations and reporting.  
▶ https://www.colorado.gov/osc
  
  **2015 Comprehensive Annual Financial Report**
  ▶ https://www.colorado.gov/pacific/osc/cafr
  
  **Comprehensive Annual Financial Reports (for years prior to 2015)**

TRANSPARENCY ONLINE PROJECT
Reports compare actual spending to appropriated budget amounts; investment, infrastructure, contract, and economic development reports and other information starting with fiscal 2015.  
▶ https://www.colorado.gov/apps/oit/transparency/index.html
  
  **Archive Transparency Online Project**
  Financial information for fiscal 2014 and prior years.  
  ▶ https://www.colorado.gov/apps/oit/transparency/resources.html

OFFICE OF THE STATE AUDITOR
Financial and performance audits, and other reports.  
▶ http://leg.colorado.gov/agencies/office-of-the-state-auditor
DEPARTMENT OF THE TREASURY
Investments, financial accountability, public finance, and debt issuance.
▶ https://www.colorado.gov/pacific/treasury
  Investment Reports
  ▶ https://www.colorado.gov/pacific/treasury/investment-reports
  Public Finance and Debt Issuance
  ▶ https://www.colorado.gov/pacific/treasury/public-finance-debt-issuance

Legislative Offices and Other Resources

COLORADO JOINT BUDGET COMMITTEE
▶ http://www.tornado.state.co.us/gov_dir/leg_dir/jbc/jbchome.htm
  Joint Budget Committee Staff Documents
  Appropriations history and reports; briefing documents, glossary, and supplemental recommendations.
  ▶ http://www.tornado.state.co.us/gov_dir/leg_dir/jbc/2015-16/jbcstaffdocs.htm

COLORADO LEGISLATIVE COUNCIL
Research for the Colorado General Assembly, including budget, tax, and fiscal policy information.
▶ http://leg.colorado.gov/lcs
  Statutory Reports to the Colorado General Assembly
  Annual and other reports with fiscal themes, such as the annual Colorado Unemployment Insurance Trust Fund Summary Report.
  ▶ http://www.leg.state.co.us/library/reports.nsf/reports.xsp

Nongovernmental Organizations

THE BELL POLICY CENTER
Focused on family economic security, with some attention to Colorado budget and fiscal issues.
▶ http://www.bellpolicy.org

COLORADO CENTER ON LAW AND POLICY
Focused on social justice and equal access for low-income people, but with modest attention to fiscal issues.
▶ http://cclponline.org

COLORADO FISCAL INSTITUTE
Budget and tax analysis; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
▶ http://www.coloradofiscal.org

COLORADO FUTURES CENTER AT COLORADO STATE UNIVERSITY
Provides research on the Colorado economy, including the impact of tax and spending limitations; member of the Governmental Research Association.
▶ http://coloradofutures.colostate.edu
COLORADO WATCHDOG.ORG
A project of the Franklin Center for Government and Public Integrity, this news organization is dedicated to transparency and accountability, with a mission to “expose the facts about government mismanagement and overreach” and to provide oversight of state government.
► http://watchdog.org/category/colorado

INDEPENDENCE INSTITUTE
Fiscal research; part of the State Policy Network of state-focused, free market-oriented think tanks.
► https://www.i2i.org
Connecticut

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.
► http://portal.ct.gov/Departments_and_Agencies/Office_of_the_Governor/Press_Room/Speeches/Governor_Dannel_P_Malloy_s_2016_State_of_the_State_Address

OFFICE OF POLICY AND MANAGEMENT
Budget preparation and monitoring materials, as well as policy analysis.
► http://www.ct.gov/opm/site/default.asp

Publications and Reports

OFFICE OF THE STATE COMPTROLLER
Financial reporting with a focus on accountability and transparency.
► http://www.osc.ct.gov

Comprehensive Annual Financial Reports

Retirement System Actuarial Reports

Bond Allocation Database

OpenConnecticut
Transparency site offers breakdowns of the budget, spending, payroll, pensions, and tax credits.
► http://www.osc.ct.gov/openCT.html

OFFICE OF THE STATE TREASURER
Cash management, debt management, and pension information, including pension fund performance and policy statements.
► http://www.ott.ct.gov

Cash and Debt Monthly Report
► http://www.ott.ct.gov/debt_cashanddebt_monthlyreport.html

Annual Reports of the Treasurer
Legislative Offices and Other Resources

OFFICE OF FISCAL ANALYSIS
Budget, tax, revenue, and other fiscal analysis for the Connecticut General Assembly.
► https://www.cga.ct.gov/ofa

- Budget Reports
  Current budget, budget status, and budget process information; links to historical material.
  ►https://www.cga.ct.gov/ofa/explorebudget.asp

- Tax and Revenue Information
  Consensus revenue estimates, revenue summaries, and tax expenditure reports.
  ►https://www.cga.ct.gov/ofa/locatetaxrev.asp

- Bond and Grant Documents
  ►https://www.cga.ct.gov/ofa/bondgrant.asp

TRANSPARENCY CONNECTICUT
State expenditure, contract, employee compensation, and other fiscal information compiled under the direction of the Office of Fiscal Analysis, with data from the comptroller.

OFFICE OF LEGISLATIVE RESEARCH
Provides responses to legislative queries, as well as background reports on state policies and practices, including fiscal topics.
► https://www.cga.ct.gov/olr

FINANCE, REVENUE, AND BONDING COMMITTEE
Public hearing agendas and transcripts, and reports relating to finance, revenue, capital bonding, and unemployment compensation.
► https://www.cga.ct.gov/fin

Nongovernmental Organizations

CONNECTICUT VOICES FOR CHILDREN
Budget and tax coverage focused on the impact on children and families; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://www.ctvoices.org

YANKEE INSTITUTE FOR PUBLIC POLICY
Focused on budget, debt, tax, and other financial issues; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://www.yankeeinstitute.org
Delaware

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.

OFFICE OF MANAGEMENT AND BUDGET
Budget documents and process information.
► http://omb.delaware.gov

DEPARTMENT OF FINANCE
Revenue, accounting, and financial reporting information.
► http://finance.delaware.gov

Comprehensive Annual Financial Reports

TRANSPARENCY RESOURCES
State spending, contracts, checkbook, budgets, and tax expenditure reports.
► http://delaware.gov/topics/transparency

ECONOMIC AND FINANCIAL ADVISORY COUNCIL
Revenue and expenditure forecasts.

Legislative Offices and Other Resources

STATE AUDITOR
An elected position, the state auditor serves as Delaware’s fiscal watchdog.
► http://auditor.delaware.gov/

CURRENT APPROPRIATIONS BILLS
Provides links to budget and bond legislation.
**OFFICE OF THE CONTROLLER GENERAL**
Part of the Legislative Council, which consists of House and Senate leadership, with a staff that provides legislative information to the public and gives technical support to the General Assembly. The Controller General provides analysis on the operating budget to the Joint Finance Committee and analysis on the capital budget to the Joint Legislative Committee on the Capital Improvement Program. Site offers bill tracking.


**Nongovernmental Organizations**

**CAESAR RODNEY INSTITUTE**
Analysis of tax and fiscal matters; part of the State Policy Network of state-focused, free market-oriented think tanks.

▶ [http://www.caesarrodney.org](http://www.caesarrodney.org)

  *Transparent Delaware*
  Payroll, vendor payments, and pension information; requires registration; run by the Caesar Rodney Institute.
  ▶ [http://www.transparentdelaware.org](http://www.transparentdelaware.org)

**DELAWARE PUBLIC POLICY INSTITUTE**
An affiliate of the Delaware Chamber of Commerce, focused on business and reports on budget issues.

Florida

Executive and Other Constitutional Finance Offices

GOVERNOR'S OFFICE
2016 state of the state address.

GOVERNOR’S BUDGET PAGE
► http://www.floridafirstbudget.com/Home-FY17.htm

2016–17 Budget
► http://www.floridafirstbudget.com/web%20forms/BudgetMain.aspx

Information and Reports
Governor's recommended appropriations bill, economic outlook, financial outlook, bonding, and other reports.
► http://www.floridafirstbudget.com/web%20forms/OtherInfo/OtherInfoMain.aspx

OFFICE OF POLICY AND BUDGET
Brief description and contact information.
► http://www.flgov.com/opb

FISCAL PORTAL
Large repository of fiscal information, organized by agency and fiscal year.
► http://floridafiscalportal.state.fl.us

Document Type List
Budget requests, appropriation bills, long-term plans, summaries, and fiscal analysis.
► http://floridafiscalportal.state.fl.us/DocumentTypes.aspx

DIVISION OF BOND FINANCE
Debt overview, bond sales, and other financial information; part of the Board of Administration.

CHIEF FINANCIAL OFFICER
Treasury, accounting, auditing, and other finance functions; elected office.
► http://www.myfloridacfo.com

DIVISION OF TREASURY
Investment and cash management.
► http://www.myfloridacfo.com/Division/Treasury
TRANSPARENCY FLORIDA
Financial reports, state payment, contracts, economic incentive material, payroll, and pension information.
▶ http://www.myfloridacfo.com/Transparency
Comprehensive Annual Financial Reports
▶ http://www.myfloridacfo.com/Transparency/FloridaCAFR.aspx
Other Financial Reports

OFFICE OF ECONOMIC AND DEMOGRAPHIC RESEARCH
Comprehensive site with forecasts on the Florida economy, and on revenues and spending.
▶ http://edr.state.fl.us

Legislative Offices and Other Resources

JOINT LEGISLATIVE BUDGET COMMISSION
▶ http://www.leg.state.fl.us/cgi-bin/View_Page.pl?File=index_css.html&Directory=committees/joint/JLBC/&Tab=committees
Long-Range Financial Outlook
▶ http://www.leg.state.fl.us/data/committees/joint/jlbc/Long%20RangeFinancialOutlook2016-17_1819.pdf

OFFICE OF PROGRAM POLICY ANALYSIS AND GOVERNMENT ACCOUNTABILITY
Focused on programs but occasionally produces a report or presentation relevant to finance.
▶ http://www.oppaga.state.fl.us

FLORIDA SENATE
▶ http://www.flsenate.gov/
Appropriations Committee
Committee Publications
Current and historical Fiscal Analysis in Brief.
▶ http://www.flsenate.gov/Committees/Publications

Nongovernmental Organizations

FLORIDA CENTER FOR FISCAL AND ECONOMIC POLICY
State economic and fiscal coverage, with an emphasis on low- and moderate-income households and neighborhoods.
▶ http://www.fcfep.org

FLORIDA POLICY INSTITUTE
Budget and tax analysis; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
▶ http://www.fpi.institute
FLORIDA TAXWATCH
Government watchdog group that covers taxes, budgets, and pensions; member of the National Taxpayers Conference and the Governmental Research Association.
► http://www.floridataxwatch.org

FLORIDA WATCHDOG.ORG
A project of the Franklin Center for Government and Public Integrity, this news organization is dedicated to transparency and accountability, with a mission to “expose the facts about government mismanagement and overreach” and to provide oversight of state government.
► http://watchdog.org/category/florida

THE JAMES MADISON INSTITUTE
Budget, tax, and other fiscal issues; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://www.jamesmadison.org

LEROY COLLINS INSTITUTE, COLLEGE OF SOCIAL SCIENCES AND PUBLIC POLICY, FLORIDA STATE UNIVERSITY
Tends to be more municipal than state oriented, with a strong focus on fiscal issues, including pensions and other postemployment benefits; covers the relationship between the state and municipalities.
► http://collinsinstitute.fsu.edu

POLITICO FLORIDA
News site offering coverage of budget and other fiscal issues, in addition to political news and analysis.
► http://www.politico.com/states/florida
Georgia

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.

OFFICE OF PLANNING AND BUDGET
Budget, demographic, and performance information.
▶ https://opb.georgia.gov
  - Budget Process
    ▶ https://opb.georgia.gov/budget-process
  - Budget Documents
    Governor’s budget recommendations, appropriation bills, budget summaries, and tax expenditure reports.
    ▶ https://opb.georgia.gov/budget-documents

OFFICE OF THE STATE TREASURER
Cash and investment management.
▶ https://ost.georgia.gov
  - Operating Policies
    ▶ https://ost.georgia.gov/operating-policies
  - Financial Reports
    ▶ https://ost.georgia.gov/financial-reports

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION
Issuance of state debt and application of debt proceeds.
▶ https://gsfic.georgia.gov

OPEN GEORGIA
Transparency site with financial reports; expenditure, salary, and tax expenditure information; reports on agency performance.
▶ http://www.open.georgia.gov

GEORGIA DEPARTMENT OF AUDITS AND ACCOUNTS
Financial and performance audits.
▶ https://www.audits.ga.gov/index.html
  - Comprehensive Annual Financial Reports
    ▶ https://www.audits.ga.gov/SGD/cafr.html
Legislative Offices and Other Resources

HOUSE OF REPRESENTATIVES BUDGET AND RESEARCH OFFICE
Budget documents and process, fiscal highlights, budget hearing calendar.
  Budget Highlights

SENATE BUDGET AND EVALUATION OFFICE
Appropriations documents.

SENATE RESEARCH OFFICE
Focus on current issues, including fiscal impact; Senate newsletters with highlights of past sessions; study committee reports sometimes concentrate on fiscal matters, such as the 2014 reports on infrastructure and education funding.

Nongovernmental Organizations

CARL VINSON INSTITUTE OF GOVERNMENT, UNIVERSITY OF GEORGIA
Works with public officials to improve governance; multiple resources cover topics related to state and local finance.
► http://www.cviog.uga.edu

CENTER FOR STATE AND LOCAL FINANCE, ANDREW YOUNG SCHOOL OF POLICY STUDIES, GEORGIA STATE UNIVERSITY
Research areas include budget and financial management, and tax policy and reform.
► http://cslf.gsu.edu

ECONOMIC FORECASTING CENTER, GEORGIA STATE UNIVERSITY
Economic analysis, data collection, and modeling.
► http://efc.robinson.gsu.edu

FISCAL RESEARCH CENTER, ANDREW YOUNG SCHOOL OF POLICY STUDIES, GEORGIA STATE UNIVERSITY
Assists Georgia decision makers with economic and tax policy, and researches topics associated with Georgia fiscal policy at both the state and local level.
► http://frc.gsu.edu

GEORGIA BUDGET AND POLICY INSTITUTE
Focuses on budget and tax issues with an emphasis on economic opportunity; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://gbpi.org

GEORGIA PUBLIC POLICY FOUNDATION
Issues include spending and taxes; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://www.georgiapolicy.org/issues
Hawaii

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.

DEPARTMENT OF BUDGET AND FINANCE
Budget administration, long-term planning, finance, organization, and operational reviews; cash, investment, and debt management.
▶ http://budget.hawaii.gov

   Budget Process
   Timetable, funding sources, and fiscal reserve information.
   ▶ http://budget.hawaii.gov/budget/about-budget

   Budget
   Biennial budget, and supplemental budget documents and variance reports.
   ▶ http://budget.hawaii.gov/budget

   Banking, Cash Management, and Investments
   ▶ http://budget.hawaii.gov/finance/cash-management

   Debt Management
   ▶ http://budget.hawaii.gov/finance/debt-management

   Reports to the Legislature
   Budget, management, and retirement system and debt reports.
   ▶ http://budget.hawaii.gov/budget/reports-to-the-legislature

DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES
Accounting, audits, and financial reports.
▶ http://ags.hawaii.gov

   Comprehensive Annual Financial Reports
   ▶ http://ags.hawaii.gov/accounting/annual-financial-reports

DEPARTMENT OF TAXATION, COUNCIL ON REVENUES
Revenue forecasts.
▶ http://tax.hawaii.gov/useful/a9_1cor

TRANSPARENCY SITE
Tax collections, tax credits, spending, contract, and budget information.
▶ http://transparency.hawaii.gov
Legislative Offices and Other Resources

LEGISLATIVE INFORMATION
  Budget Worksheets, 2016

OFFICE OF THE AUDITOR
Financial, program, and performance audits.
► http://auditor.hawaii.gov

Nongovernmental Organizations

GRASSROOT INSTITUTE OF HAWAII
Issues include budget and tax issues; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://new.grassrootinstitute.org

TAX FOUNDATION OF HAWAII
Collects and analyzes information about government finances and taxation; member of the National Taxpayers Conference.
► http://www.tfhawaii.org/wordpress
Idaho

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state and budget address.

DIVISION OF FINANCIAL MANAGEMENT
Revenue reports, budget activities, budget process information, and economic forecasts.
► http://dfm.idaho.gov
  Budget Process
  ► http://dfm.idaho.gov/citizens/budget_process.html
  Executive Budget Publications
  Economic Publications
  Forecast and revenue reports.
  ► http://dfm.idaho.gov/publications/eab/econ_index.html

OFFICE OF THE STATE CONTROLLER
Accounting, fiscal policies, and financial reports.
► https://www.sco.idaho.gov
  Comprehensive Annual Financial Reports
  Includes financial reports intended for citizens.
  ► https://www.sco.idaho.gov/web/DSADoc.nsf/financial_reports

TRANSPARENT IDAHO
Budget, revenue, spending, and workforce information; financial and other state reports; provided by the state controller.
► http://transparent.idaho.gov/Pages/transhome.aspx

TREASURER’S OFFICE
Investment and debt management.
► https://sto.idaho.gov
  Reports
  ► https://sto.idaho.gov/Reports

Legislative Offices and Other Resources

LEGISLATIVE BUDGET AND POLICY ANALYSIS
Budget process and budget documents, economic outlook, and revenue information; provides staff
support to the Joint Finance Appropriation Committee.
► http://legislature.idaho.gov/budget/index.htm
  
  **Budget Publications**
  ► http://legislature.idaho.gov/budget/publications.htm
  
  **Budget Process**
  ► http://legislature.idaho.gov/budget/budgetprocess.htm
  
  **Economic Outlook and Revenue Assessment Committee**
  ► http://legislature.idaho.gov/budget/EORAC/index.htm

**LEGISLATIVE AUDITS DIVISION**
Financial audits and management reviews.
► http://www.legislature.idaho.gov/audit/index.htm

**OFFICE OF PERFORMANCE EVALUATIONS**
Primarily policy and program oriented, with some evaluations touching on fiscal topics.
► https://www.legislature.idaho.gov/ope

**Nongovernmental Organizations**

**ASSOCIATED TAXPAYERS OF IDAHO**
Analysis of state fiscal issues from taxpayers’ perspective; membership required to view most content; member of the National Taxpayers Conference.
► http://www.ati-taxinfo.com

**IDAHO CENTER FOR FISCAL POLICY**
Research on budget and tax issues; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://idahocfp.org

**IDAHO FREEDOM FOUNDATION**
Advocates tax fairness and predictability, and reducing of government waste; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://idahofreedom.org

**JAMES A. & LOUISE MCCLURE CENTER FOR PUBLIC POLICY RESEARCH**
Policy research, with some focus on funding issues.
► http://www.uidaho.edu/class/mcclure-center
Illinois

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.
► http://multimedia.illinois.gov/gov/sots-012716.html

2016 budget address.
► http://multimedia.illinois.gov/gov/budget-021716.html

OFFICE OF MANAGEMENT AND BUDGET
Current and past budget documents, economic and performance information, and debt management.
► https://www.illinois.gov/gov/budget/Pages/AboutUs.aspx

  Budget Books
  ► http://www.illinois.gov/gov/budget/Pages/BudgetBooks.aspx

  Economic and Fiscal Policy Reports
  ► http://www.illinois.gov/gov/budget/Pages/PolicyReports.aspx

  Illinois Capital Markets
  Bond information and financial updates.
  ► http://www.illinois.gov/gov/budget/capitalmarkets/Pages/default.aspx

COMPTROLLER
Accounting, financial reporting, and other fiscal information.
► http://illinoiscomptroller.gov

  Comprehensive Annual Financial Reports

  Tax Expenditure Reports
  ► http://ledger.illinoiscomptroller.com/find-reports/fundamental-reporting/tax-expenditure-report

  Other Reports
  ► http://ledger.illinoiscomptroller.com/find-reports

The Ledger: Illinois Finances Made Transparent
Redesigned in April 2016, this site provides revenue, expense, contract, and employee compensation information, as well as the Fiscal Focus blog and information on the Illinois bill backlog; provided by the comptroller’s office.
► http://ledger.illinoiscomptroller.gov
OFFICE OF THE TREASURER
Investment and other financial programs.
► http://www.illinoistreasurer.gov

Legislative Offices and Other Resources

COMMISSION ON GOVERNMENT FORECASTING AND ACCOUNTABILITY
Research for the Illinois Legislature on the state and regional economies and state revenues; the impact of federal fiscal policies; pension funding, debt, and health benefit liabilities; capital appropriations; and budget information.
► http://cgfa.ilga.gov/Home.aspx

AUDITOR GENERAL
Financial, compliance, and performance audits.
► http://www.auditor.illinois.gov/default.asp

Nongovernmental Organizations

CENTER FOR TAX AND BUDGET ACCOUNTABILITY
Covers topics such as taxes, budgets, and pensions.
► http://www.ctbaonline.org

ILLINOIS POLICY INSTITUTE
Research organization providing policy analysis and some budget, tax, and other fiscal coverage; part of the State Policy Network of state-focused, free market-oriented think tanks.
► https://www.illinoispolicy.org

INSTITUTE FOR ILLINOIS FISCAL SUSTAINABILITY AT THE CIVIC FEDERATION
 Produces regular budget and fiscal research.
► https://www.civicfed.org/iifs

INSTITUTE OF GOVERNMENT & PUBLIC AFFAIRS, UNIVERSITY OF ILLINOIS
Public policy, economic, and fiscal research.
► http://igpa.uillinois.edu
  Fiscal Futures Project
  Studies of budget transparency and long-term impacts.
  ► http://igpa.uillinois.edu/content/fiscal-futures-project

FISCAL POLICY CENTER AT VOICES FOR ILLINOIS CHILDREN
Budget and fiscal analysis with a focus on Illinois children; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://www.voices4kids.org/our-priorities/fiscal-policy-center

REBOOT ILLINOIS
This news sites follows budget, tax, and fiscal stories, as well as other public policy issues; posts and articles come from a diverse group of contributors.
► http://www.rebootillinois.com
TAXPAYERS FEDERATION OF ILLINOIS
Focuses on tax issues but also follows Illinois budget developments; some materials are available only to members; part of the National Taxpayers Conference.

http://www.iltaxwatch.org
Indiana

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.

OFFICE OF MANAGEMENT AND BUDGET
Budget, revenues, pension, and other management functions.
▶ http://www.in.gov/omb

STATE BUDGET AGENCY
Budget process and budget documents; tax expenditure, revenue, and retirement system information.
▶ http://www.in.gov/sba
  - Budget Data
    Current and past budgets.
    ▶ http://www.in.gov/sba/2364.htm
  - Revenue Data
    Revenue forecasts and updates, as well as tax expenditure studies.
    ▶ http://www.in.gov/sba/2363.htm
  - Four-Year Budget Outlook
    ▶ http://www.in.gov/sba/2604.htm
  - Budget Process
    ▶ http://www.in.gov/sba/2372.htm

AUDITOR OF STATE
Accounting, financial reporting, and other fiscal oversight functions; Indiana’s auditor functions as the state’s chief financial officer.
▶ http://www.in.gov/auditor
  - Comprehensive Annual Financial Reports
    ▶ http://www.in.gov/auditor/2370.htm

TRANSPARENCY PORTAL
Budget, revenue, expenditure, employee, performance, and contract information.
▶ http://www.in.gov/itp

TREASURER OF STATE
Investment and other financial functions.
▶ http://www.in.gov/tos/index.htm
Financial Reports
Annual reports from the treasurer’s office.
► http://www.in.gov/tos/2344.htm

INdiana State Board of Finance
Supervisory board for state fiscal affairs, composed of the governor, auditor, and treasurer.
► http://www.in.gov/auditor/2567.htm

Legislative Offices and Other Resources

General Assembly Fiscal Reports
Tax and pension studies.
► https://iga.in.gov/legislative/2016/publications/fiscal_report

Interim Study Committee on Fiscal Policy
► https://iga.in.gov/legislative/2015-committees/i_fiscal_policy_interim_study_committee_on

Nongovernmental Organizations

Indiana Fiscal Policy Institute
Places more emphasis on local than state government, but part of its mission is to analyze budget and tax policy; member of the Governmental Research Association.
► http://www.indianafiscal.org

Indiana Policy Review
Focused on policy and economic issues, but work sometimes touches on fiscal and budgetary matters; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://inpolicy.org

Indiana University Public Policy Institute
Research and analysis on a variety of public policy topics, including tax and finance; provides fiscal benchmarking information for local governments.
► http://policyinstitute.iu.edu
Iowa

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 condition of the state address.

DEPARTMENT OF MANAGEMENT
Budget book, revision, and summaries; revenue estimates, open data, economic indicators, and performance information.
► https://dom.iowa.gov
  Open Checkbook
  Detail on state spending.

DEPARTMENT OF ADMINISTRATIVE SERVICES
Accounting, financial reporting, and other administrative services.
► https://das.iowa.gov
  Comprehensive Annual Financial Reports
  ► https://das.iowa.gov/state-accounting/state-financial-reports

AUDITOR OF STATE
Financial audits of state and local governments.
► https://auditor.iowa.gov

STATE TREASURER
Investment and bonding coordination.
► http://www.iowatreasurer.gov
  Annual Reports from the Treasurer’s Office
  ► http://www.iowatreasurer.gov/the_treasurers_office/facts_and_figures

Legislative Offices and Other Resources

LEGISLATIVE SERVICES AGENCY
Fiscal analysis, revenue reporting, appropriation tracking, issue analysis, and oversight.
► https://www.legis.iowa.gov/agencies/nonpartisan/lsa/fiscalServices
  Annual State Budget Analysis
  ► https://www.legis.iowa.gov/publications/fiscal/budgetAnalysis
End-of-Session Information
Balance sheets, appropriation tracking, and other financial information.
► https://www.legis.iowa.gov/publications/fiscal/endOfSession

Fiscal Update
Newsletter published weekly during the session and as needed at other times.
► https://www.legis.iowa.gov/publications/fiscal/fiscalUpdate

RESOURCES AND CIVIC EDUCATION
Guide to Iowa’s budget process, as well as other basic information.
► https://www.legis.iowa.gov/resources

Nongovernmental Organizations

IOWA FISCAL PARTNERSHIP
Fiscal and budget commentary; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://www.iowafiscal.org

IOWA POLICY PROJECT
Focused on state policy decisions, including tax, budget, and economic opportunity issues.
► http://www.iowapolicyproject.org/index.html

IOWA TAXPAYERS ASSOCIATION
Focused on fiscal policy, with attention to business and corporate concerns; member of the National Taxpayers Conference.
► http://www.iowataxpayers.org

PUBLIC INTEREST INSTITUTE
Policy research organization executing budget, tax, and economic analysis and commentary; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://www.limitedgovernment.org
Kansas

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.

DIVISION OF THE BUDGET
Governor’s budget documents and comparisons with legislative version; consensus revenue estimates, and economic and demographic information.
▶ http://budget.ks.gov

Governor’s Budget Report
Includes proposed budgets, amendments, and veto messages.
▶ http://budget.ks.gov/gbr.htm

Consensus Revenue Estimates
Estimates used by the governor and the Legislature derived from a group that includes representatives from executive offices (such as the budget division), the Legislative Research Department, and consulting economists from several Kansas universities.
▶ http://budget.ks.gov/cre.htm

DEPARTMENT OF ADMINISTRATION
Provides audit and financial information, including bond disclosure documents and links to pension information.
▶ http://www.admin.ks.gov/

Comprehensive Annual Financial Reports

KANVIEW
Transparency site with state expenditures, payments, revenue data, contracts, debt, and budget information; operated by the Department of Administration.
▶ http://kanview.ks.gov

STATE TREASURER
Cash management and debt reports.

Municipal Bond Services
Bond services information and bond indebtedness reports.
Legislative Offices and Other Resources

LEGISLATIVE RESEARCH DEPARTMENT
Covers policy research and topics related to state appropriations, finance, and budgeting.
► http://www.kslegresearch.org/KLRD-web/Policy.html
  Revenue and Appropriations
  ► http://www.kslegresearch.org/KLRD-web/Appropriations&Revenue.html
  State Budget Publications
  ► http://www.kslegresearch.org/KLRD-web-StateBudget.html

LEGISLATIVE AUDITOR
Financial, performance, and information technology security audits.
► http://www.kslpa.org

Nongovernmental Organizations

KANSAS CENTER FOR ECONOMIC GROWTH
Research and analysis on budget and tax issues; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://realprosperityks.com

KANSAS POLICY INSTITUTE
Tax, spending, pension, and economic commentary, with a focus on low taxes; part of the State Policy Network of state-focused, free market-oriented think tanks.
► https://kansaspolicy.org

KANSAS PUBLIC FINANCE CENTER, HUGO WALL SCHOOL OF PUBLIC AFFAIRS, WICHITA STATE UNIVERSITY
The center advances the study of public finance, advises policymakers, and helps inform state fiscal practices. Recent research has covered the impact of board composition on pension funding, debt burden and default risk, and the optimal size of fiscal reserves.
► http://www.wichita.edu/thisis/home/?u=kpfc
Kentucky

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 State of the commonwealth budget address.
► http://www.ket.org/legislature/?archive&nola=WGAOS+017046

FINANCE AND ADMINISTRATION CABINET
Revenue administration, fiscal management, and other financial services.
► http://finance.ky.gov/Pages/default.aspx

OFFICE OF STATE BUDGET DIRECTOR
Budget process, budget development, revenue, and tax expenditure reports.
► http://osbd.ky.gov/Pages/default.aspx
  Kentucky Budgeting System
  Guide to budget preparation process.
  ► http://osbd.ky.gov/Pages/KBUD-Information.aspx
  Budget Documents
  Current executive recommendations and historical data reports.
  ► http://osbd.ky.gov/Publications/Pages/Budget-Documents.aspx
  Official Revenue Estimates
  Quarterly Economic and Revenue Reports
  Special Reports
  Analysis of tax expenditures.
  ► http://osbd.ky.gov/Publications/Pages/Special-Reports.aspx

OFFICE OF THE CONTROLLER
Accounting, financing, financial reporting, and investment functions.
► http://finance.ky.gov/offices/controller/Pages/default.aspx
  Office of Financial Management
  Short-term investment and debt management.
  ► http://finance.ky.gov/services/ofm/Pages/default.aspx
  Comprehensive Annual Financial Reports
  ► http://finance.ky.gov/services/statewideacct/Pages/ReportsandPublications.aspx

KENTUCKY AUDITOR OF PUBLIC ACCOUNTS
Strong focus on local government; conducts regular financial and occasional performance audits at
the state level and continual audits of retirement systems.
► http://auditor.ky.gov/Pages/default.aspx

OPENDOOR
Transparency site with department and agency budgets, and employee, taxes, spending, and contract information.
► http://opendoor.ky.gov/Pages/default.aspx

KENTUCKY STATE TREASURY
State’s chief elected financial officer and vice chair of the state Investment Commission.
► http://www.kytreasury.com

Legislative Offices and Other Resources

KENTUCKY LEGISLATIVE RESEARCH COMMISSION (LRC)
Fiscal analysis and oversight of the state budget, including committee staffing.
► http://www.lrc.ky.gov/LRC.htm
  LRC Publications
  ► http://www.lrc.ky.gov/lrcpubs/lrcpubs.htm

Nongovernmental Organizations

BLUEGRASS INSTITUTE
Research group with commentaries on budget issues that emphasize lower spending; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://www.bipps.org

KENTUCKY CENTER FOR ECONOMIC POLICY
Covers budget, tax, and economic security issues; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://kypolicy.org
Louisiana

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.

DIVISION OF ADMINISTRATION
Budgeting, planning, financial reporting, and other administrative offices.
► http://www.doa.la.gov/Pages/default.aspx
Comprehensive Annual Financial Reports
► http://www.doa.la.gov/Pages/osrap/CAFR/CAFR.aspx
The Louisiana Popular Report
Financial information in a simplified format aimed at citizens.

OFFICE OF PLANNING AND BUDGET
Budget in development and past budget documents, as well as performance information.
► http://www.doa.la.gov/Pages/opb/Index.aspx
Budget Documents
► http://www.doa.la.gov/Pages/OPB/Budget_Index.aspx

LATRAC: TRANSPARENCY AND ACCOUNTABILITY
Expenditure and revenue data, economic incentives, contracts, and performance information.
► https://wwwcfprd.doa.louisiana.gov/latrac/portal.cfm

DEPARTMENT OF THE TREASURY
Investment and debt management.
► http://www.treasury.state.la.us/default.aspx

Legislative Offices and Other Resources

LEGISLATIVE FISCAL OFFICE
Budget and fiscal analysis for the Legislature.
► http://lfo.louisiana.gov
Revenue and Economic Documents
► http://lfo.louisiana.gov/rev
Budget Analysis and Deficit Reduction Plans
► http://lfo.louisiana.gov/budget
Fiscal Publications
Legislative fiscal highlights and periodic newsletter, Focus on the Fisc.
► http://lfo.louisiana.gov/publications

LOUISIANA HOUSE FISCAL DIVISION
Historical and current state fiscal data, plus links to financial reports, state transparency website, and current budget information.
► http://house.louisiana.gov/housefiscal
  Tax, Revenue, and Bond Information
  ► http://house.louisiana.gov/housefiscal/default_TaxRev.htm

LEGISLATIVE AUDITOR
Financial, performance, and investigative audits; advisory, actuarial, and legal services.
► https://www.lla.state.la.us

Nongovernmental Organizations

LOUISIANA BUDGET PROJECT
Analysis of state fiscal issues, with a focus on low- and moderate-income families; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://www.labudget.org/lbp

PELICAN INSTITUTE FOR PUBLIC POLICY
Pension, tax, and occasional budget coverage; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://www.pelicaninstitute.org
  Louisiana sunshine
  Transparency site with payroll, pension, spending, and contract information; registration required; run by the Pelican Institute.
  ► http://www.louisianasunshine.org

PUBLIC AFFAIRS RESEARCH COUNCIL OF LOUISIANA
Research on budget and fiscal issues; member of the Governmental Research Association and the National Taxpayers Conference.
► http://www.parlouisiana.org
Maine

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 letter to the Legislature (released instead of annual state of the state address).
► http://www.maine.gov/tools/whatsnew/attach.php?id=669201&an=1

DEPARTMENT OF ADMINISTRATIVE AND FINANCIAL SERVICES
Coordinating department for a variety of financial, technology, and other administrative services; primary fiscal adviser to the governor, with budget, revenue, and controller functions.
► http://www.maine.gov/dafs

BUREAU OF THE BUDGET
Current and historical budget information.
► http://www.maine.gov/budget
  Governor’s Proposed Budget Documents
  ► http://www.maine.gov/budget/budgetinfo/index.htm
  Zero-Base Budgeting Documents
  Maine State Government Annual Report
  Compilation of annual reports from Maine agencies.
  ► http://www.maine.gov/budget/annualreport/index.htm

OFFICE OF THE STATE COMPTROLLER
  Comprehensive Annual Financial Reports
  Revenue Reports
  ► http://www.maine.gov/osc/finanrept/revenue.shtml

OFFICE OF POLICY AND MANAGEMENT
Focused on long-term state economic goals, economic and demographic information, and consensus revenue estimating.
  Consensus Economic Forecasting Commission Reports
MAINE OPEN CHECKBOOK
Spending and employee compensation information.
► http://opencheckbook.maine.gov/transparency/index.html

OFFICE OF THE MAINE STATE TREASURER
Cash, investment, and debt management, as well as other financial services.
► http://www.maine.gov/treasurer
- Debts and Bonds
  ► http://www.maine.gov/treasurer/debts_bonds/index.html
- Cash Management
  ► http://www.maine.gov/treasurer/cash_management/index.html

Legislative Offices and Other Resources

OFFICE OF FISCAL AND PROGRAM REVIEW
Analysis of budget, finances, and state government operations for legislators, with staff assistance to a variety of legislative committees; part of the Legislative Council.
► http://legislature.maine.gov/ofpr
- Fiscal Information
  Budget, tax, and debt, as well as pension and retiree health liabilities.
  ► http://legislature.maine.gov/ofpr/fiscal-informations/9303
- Publications
  Periodic fiscal news, budget process, and Revenue Forecasting Committee information.
  ► http://legislature.maine.gov/ofpr/publications/9191
- Documents
  Timely, date-ordered guide to legislative publications, often on fiscal matters.
  ► http://legislature.maine.gov/documents

OFFICE OF PROGRAM EVALUATION AND GOVERNMENT ACCOUNTABILITY
Generally focused on program evaluation and analysis rather than fiscal issues, but sometimes tackles topics related to state funding. Its current work includes several reports on tax expenditures.
► http://legislature.maine.gov/opega

Nongovernmental Organizations

MAINE CENTER FOR ECONOMIC POLICY
Analyses of budgets and taxation, with a focus on low- and moderate-income people; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://www.mecep.org

MAINE HERITAGE POLICY CENTER
Concentrates primarily on policy, with some attention to fiscal and budget issues; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://mainepolicy.org
Maryland

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.
► http://governor.maryland.gov/2016/02/03/2016-state-of-the-state-address

DEPARTMENT OF BUDGET AND MANAGEMENT
Budget documents, budget hearing testimony, and citizen budget guide.
► http://dbm.maryland.gov/pages/default.aspx
  Executive Branch Budget and Management Publications
  Fiscal digest, annual performance reports, tax expenditure information, and state budget books.
  ► http://dbm.maryland.gov/public/Pages/Publications.aspx
  Funding Accountability and Transparency
  Search engine to track vendor payments; links to other contract information.
  ► http://spending.dbm.maryland.gov

COMPTROLLER OF MARYLAND
Revenue and spending information, tax information, and financial reporting.
► http://www.marylandtaxes.com
  Comprehensive Annual Financial Reports
  ► http://finances.marylandtaxes.com/Where_the_Money_Comes_From/General_Revenue_Reports/CAFR.shtml
  General Revenue Reports
  ► http://finances.marylandtaxes.com/Where_the_Money_Comes_From/General_Revenue_Reports

STATE TREASURER
Investment and debt management.
► http://www.treasurer.state.md.us
  Investment Reports
  ► http://www.treasurer.state.md.us/treasury-management/investment-reports.aspx
  Debt Management Reports
  ► http://www.treasurer.state.md.us/debtmanagement/debt-management-reports.aspx
Legislative Offices and Other Resources

GENERAL ASSEMBLY BUDGET PAGE
Operating and capital budgets, spending affordability, budget process, and hearing information.

Recent Publications

DEPARTMENT OF LEGISLATIVE SERVICES
Research and analytic services for the General Assembly.
▶ http://dls.state.md.us

OFFICE OF LEGISLATIVE AUDITS
Fiscal, compliance, and performance audits.
▶ http://www.ola.state.md.us

Nongovernmental Organizations

MARYLAND CENTER ON ECONOMIC POLICY
Budget and tax policy analysis with an emphasis on economic opportunity and mobility; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
▶ http://www.mdeconomy.org

MARYLAND PUBLIC POLICY INSTITUTE
Emphasis on policy research, and economic and fiscal issues; part of the State Policy Network of state-focused, free market-oriented think tanks.
▶ http://www.mdpolicy.org
Massachusetts

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the commonwealth address.

Informed Massachusetts
Transparency site from the governor’s office, with sections on spending and revenue.
► http://www.mass.gov/informedma

EXECUTIVE OFFICE FOR ADMINISTRATION AND FINANCE
Current and past budget documents, as well as budget process information.

COMPTROLLER
► http://www.mass.gov/comptroller

Financial Reports
Comprehensive annual financial reports, budget stabilization fund information, actuarial valuations, and a variety of budget and finance reports mandated by the Legislature.
► http://www.mass.gov/comptroller/publications-and-reports/financial-reports

Commonwealth Stabilization Fund
Also known as the state rainy day fund, a cash reserve.
► http://www.mass.gov/comptroller/publications-and-reports/legislatively-mandated/stabilization-fund/please-choose-a-label-or-type-other-below.html

OFFICE OF THE STATE TREASURER
Cash and debt management, with links to retirement system reports.
► http://www.mass.gov/treasury/

Cash Management
► http://www.mass.gov/treasury/cash-management

Debt Management
► http://www.mass.gov/treasury/debt-management

State Board of Retirement

The Commonwealth of Massachusetts Investor Program
Multiple resources, including financial disclosures, actuarial reports, annual reports, and comprehensive investment and debt information.
► http://www.massbondholder.com/buy-mass-bonds
OFFICE OF THE STATE AUDITOR
Performance and technical assessments of programs, departments, agencies, authorities, contracts, and vendors.
► http://www.mass.gov/auditor

Legislative Offices and Other Resources

GENERAL COURT BUDGET SITE
Current and past budget process and budget documents.
► https://malegislature.gov/Budget

GENERAL COURT REPORTS
Fiscal and other documents.
► https://malegislature.gov/Reports

Nongovernmental Organizations

MASSACHUSETTS BUDGET AND POLICY CENTER
Analyzes state budget and tax issues, with a focus on low- and moderate-income people; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://www.massbudget.org

MASSACHUSETTS TAXPAYERS FOUNDATION
Comprehensive and frequently updated watch on Massachusetts’ finances and budget; member of the Governmental Research Association and of the National Taxpayers Conference.
► http://www.masstaxpayers.org

PIONEER INSTITUTE
Research organization with policy emphasis but with forays into budget and finance issues, including public retirement systems; member of the Governmental Research Association; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://pioneerinstitute.org
Michigan

Executive and Other Constitutional Finance Offices

GOVERNOR'S OFFICE
2016 state of the state address.
► http://www.michigan.gov/snyder/0,4668,7-277-74857_74858---,00.html

STATE BUDGET OFFICE
Budget, budget process, and performance information, as well as accounting and financial reports through its Office of Financial Management.
► http://www.michigan.gov/budget
  Executive Budget
  Current and past documents.
  ► http://www.michigan.gov/budget/0,4538,7-157-11460---,00.html
  Budget Process
  ► http://www.michigan.gov/budget/0,4538,7-157-11462---,00.html
  Financial Reports
  Comprehensive annual financial reports, spending plans, and constitutional limit information.
  ► http://www.michigan.gov/budget/0,4538,7-157-13406---,00.html

OPEN GOVERNMENT INITIATIVE
Performance dashboards, and links to spending information and open data.
► https://midashboard.michigan.gov
  Financial Health Dashboard
  ► https://midashboard.michigan.gov/financial-health
  Spending and Accountability
  ► http://www.michigan.gov/openmichigan/0,4648,7-266-58520---,00.html

DEPARTMENT OF TREASURY
State and authority finance and tax information.
► http://www.michigan.gov/treasury/0,4679,7-121-1753---,00.html
  Reports
  Treasurer 's annual reports, as well as budget, economic, revenue, and tax reports.
  ► http://www.michigan.gov/treasury/0,1607,7-121-44402_44404---,00.html
  Finance Authority
  Audits and reports.
  ► http://www.michigan.gov/treasury/0,1607,7-121-1753_37601_37659---,00.html
OFFICE OF THE AUDITOR GENERAL
Financial and performance audits.
► http://audgen.michigan.gov

Legislative Offices and Other Resources

SENATE FISCAL AGENCY
Analysis for the Senate on fiscal issues and proposed legislation.
► http://www.senate.michigan.gov/sfa
  Statewide Budget
  ► http://www.senate.michigan.gov/sfa/StatewideBudget/StatewideBudget.html
  Revenue and Economic Data
  ► http://www.senate.michigan.gov/sfa/RevenueData/RevenueData.html
  Publications
  ► http://www.senate.michigan.gov/sfa/Publications/Publications.html

HOUSE FISCAL AGENCY
Provides support to the House Appropriations Committee and House members on fiscal issues.
► http://www.house.mi.gov/hfa
  Budget Background Briefings
  ► http://www.house.mi.gov/hfa/briefings.asp
  All Reports by Date
  ► http://www.house.mi.gov/hfa/Date.asp
  Revenue and Economic Forecast
  ► http://www.house.mi.gov/hfa/revenue.asp

Nongovernmental Organizations

CENTER FOR LOCAL, STATE, AND URBAN POLICY, FORD SCHOOL OF PUBLIC POLICY, UNIVERSITY OF MICHIGAN
Research briefs focus on topics such as transportation funding, business taxes, and corrections expenditures.
► http://closup.umich.edu

CITIZENS RESEARCH COUNCIL OF MICHIGAN
Research organization with a strong interest in budget and finance; member of the Governmental Research Association.
► http://crcmich.org

MACKINAC CENTER FOR PUBLIC POLICY
Emphasis on policy but with some budget coverage; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://www.mackinac.org

MICHIGAN LEAGUE FOR PUBLIC POLICY
Budget and tax coverage with a focus on poverty and economic opportunity; part of the State Priorities Partnership, a network of organizations coordinated by the Center on Budget and Policy Priorities.
► http://www.mlpp.org
Minneapolis

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.
► http://mn.gov/governor/newsroom/#/detail/appId/1/id/188051

MINNESOTA MANAGEMENT AND BUDGET
Budget, accounting, financial reporting, revenue forecasts, and reports; cash and debt management.
► http://www.mn.gov/mmb
  Budget
  Current budget and performance information with overview and budget instructions.
  ► http://www.mn.gov/mmb/budget
  Comprehensive Annual Financial Reports
  ► http://www.mn.gov/mmb/accounting/reports/comprehensive-annual.jsp
  Other Financial Reports
  Financial highlight reports that present information in a simplified, easier-to-read format that is geared to citizens.
  ► http://www.mn.gov/mmb/accounting/reports
  Statewide Financial Policies
  ► http://www.mn.gov/mmb/accounting/state-financial-policies
  Budget and Economic Forecast
  Forecasts and revenue updates.
  ► http://www.mn.gov/mmb/forecast/forecast
  Bonding
  ► https://mn.gov/mmb/debt-management/bonding
  Cash Management
  ► https://mn.gov/mmb/debt-management/cash-management/index.jsp
  TransparencyMN
  State checkbook, budget, tax expenditure, contract, payroll, and performance information.
  ► http://mn.gov/mmb/transparency-mn

OFFICE OF THE STATE AUDITOR
Financial and compliance audits of Minnesota local governments with a growing focus on infrastructure.
► https://www.auditor.state.mn.us/default.aspx?page=whatwe-do
Legislative Offices and Other Resources

MINNESOTA HOUSE FISCAL ANALYSIS DEPARTMENT
Budget and fiscal analysis; provides staff assistance to the state House Ways and Means Committee and other finance committees.
► http://www.house.leg.state.mn.us/fiscal/fahome.asp
   Money Matters
   Fiscal summaries and analysis by year.
   ► http://www.house.leg.state.mn.us/fiscal/moneymatters.asp
   Issue Briefs
   Budget updates, forecast changes, and tax analysis.
   ► http://www.house.leg.state.mn.us/fiscal/issuebriefs.asp

MINNESOTA SENATE COUNSEL, RESEARCH, AND FISCAL ANALYSIS
Budget summaries, budget tracking, and research reports.
   Budget Tracking Spreadsheets
   ► http://www.senate.leg.state.mn.us/departments/fiscalpol/tracking
   The Fiscal Review
   Annual summary of state spending; site also links to other research reports.
   ► http://www.senate.leg.state.mn.us/departments/scr/report/index.php#budgetsummaries

LEGISLATIVE AUDITOR
Conducts financial audits, program evaluations, and occasional special reviews and investigations.
► http://www.auditor.leg.state.mn.us

MINNESOTA LEGISLATIVE REFERENCE LIBRARY
► http://www.leg.state.mn.us/lrl
   Budget Information
   Budget process and links to budget-associated websites and documents.
   ► http://www.leg.state.mn.us/lrl/issues/issues?issue=budget

Nongovernmental Organizations

CENTER OF THE AMERICAN EXPERIMENT
Public policy organization with some consideration of taxes, pensions, and budgets; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://www.americanexperiment.org

MINNESOTA CENTER FOR FISCAL EXCELLENCE
Covers budget, pensions, taxes, and other fiscal issues; formerly known as the Minnesota Taxpayers Association; member of the Governmental Research Association and the National Taxpayers Conference.
► https://www.fiscalexcellence.org

MINNESOTA BUDGET PROJECT
Research and analysis of budget and tax issues, with an emphasis on low- to moderate-income
people; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.

► http://www.mnbudgetproject.org
Mississippi

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.

DEPARTMENT OF FINANCE AND ADMINISTRATION
Finance and budget with bond information, budget, financial reporting, and fiscal management, as well as other administrative functions.
► http://www.dfa.state.ms.us
  - Budget and Fund Management
    Budget overview, instructions, and links to current and past appropriations.
    ► http://www.dfa.ms.gov/dfa-offices/budget-and-fund-management
  - Bond Advisory Division
    ► http://www.dfa.ms.gov/dfa-offices/bond-advisory-division
  - Comprehensive Annual Financial Reports
    ► http://www.dfa.ms.gov/dfa-offices/financial-reporting

TRANSPARENCY SITE
Information on spending, revenue, bonds, grants, contracts, and the workforce.
► http://www.transparency.mississippi.gov
  - Budget
    Provides tool to sort appropriations by function, agency, and expense type; information is currently available only through 2014.

STATE TREASURER
Cash, investment, and debt management.
► http://www.treasurerlynnfitch.com/Pages/default.aspx
  - Bond Division
    ► http://www.treasurerlynnfitch.com/Programs/Pages/Bonds.aspx
  - Investments and Cash Management
    ► http://www.treasurerlynnfitch.com/Programs/Pages/Investments-Cash-Management.aspx

OFFICE OF THE STATE AUDITOR
Financial, compliance, and performance audits and investigations.
► http://www.osa.ms.gov
Legislative Offices and Other Resources

LEGISLATIVE BUDGET OFFICE
Staff assistance to the Joint Legislative Budget Committee.
► http://www.lbo.ms.gov

Publications
Budget documents, monthly revenue reports, and performance information, as well as budget committee recommendations and budget summaries.
► http://www.lbo.ms.gov/Home/Publications

Budget Process and Timetable
► http://www.lbo.ms.gov/Home/BudgetProcessCycle

JOINT COMMITTEE ON PERFORMANCE EVALUATION AND EXPENDITURE REVIEW
Focused on policy and performance but includes reviews related to budget and finance issues, such as reports on the retirement system.
► http://www.peer.state.ms.us

Nongovernmental Organizations

HOPE POLICY INSTITUTE
Some focus on budget and tax issues from a viewpoint concerned with economic security and social justice; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://hopepolicy.org

MISSISSIPPI CENTER FOR PUBLIC POLICY
Focused on public policy, with some attention to spending; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://www.mspolicy.org/index.php

MISSISSIPPI WATCHDOG.ORG
A project of the Franklin Center for Government and Public Integrity, this news organization is dedicated to transparency and accountability, with a mission to “expose the facts about government mismanagement and overreach” and to provide oversight of state government.
► http://watchdog.org/category/mississippi
Missouri

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.

DIVISION OF BUDGET AND PLANNING
Budget, revenue, and demographic information; part of the Office of Administration.
▷ https://oa.mo.gov/budget-planning
  
  **Budget Information**
  Benefit contributions, budget summaries, charts, and budget priorities.
  ▷ https://oa.mo.gov/budget-planning/budget-information

  **Revenue Reports**
  Monthly and annual revenue reports.
  ▷ https://oa.mo.gov/budget-planning/revenue-information

OFFICE OF ADMINISTRATION
Umbrella office with budgeting, accounting, and other administrative divisions.
▷ http://oa.mo.gov
  
  **Comprehensive Annual Financial Reports**
  ▷ http://oa.mo.gov/accounting/reports/annual-reports/comprehensive-annual-financial-reports

  **Other Financial Reports**
  Appropriation summaries, financial summaries, and debt reports.
  ▷ http://oa.mo.gov/accounting/reports

MISSOURI ACCOUNTABILITY PORTAL
Transparency site with information on expenditures, tax credits, bonds, employee compensation, grants, contracts, and vendors.
▷ https://mapyourtaxes.mo.gov/MAP/Portal/Default.aspx
  
  **Financial Reports**
  ▷ http://mapyourtaxes.mo.gov/MAP/Reports

  **Tax Credit Reporting**

  **Budget Restrictions**
  ▷ https://mapyourtaxes.mo.gov/MAP/Reserves

MISSOURI ECONOMIC RESEARCH AND INFORMATION CENTER
▷ https://www.missourieconomy.org/index.htm
Economic Indicators
➤ https://www.missourieconomy.org/indicators/index.stm

STATE TREASURER
Investment management; chief financial officer for the state.
➤ https://www.treasurer.mo.gov

OFFICE OF MISSOURI STATE AUDITOR
Financial audits of the state, local governments, and school districts, as well as other fiscal, accountability, and performance reports.
➤ http://auditor.mo.gov

Legislative Offices and Other Resources

MISSOURI HOUSE FY2017 BUDGET
Budget markup sheets, live video feeds of budget hearings, and some descriptions of the budget process.
➤ http://www.house.mo.gov/budget.aspx

COMMITTEE ON LEGISLATIVE OVERSIGHT
Management and program evaluations; fiscal notes.
➤ http://www.legislativeoversight.mo.gov/LegOvrHomePage.html

Nongovernmental Organizations

ECONOMIC AND POLICY RESEARCH CENTER, UNIVERSITY OF MISSOURI
Statistical Missouri data archive; provides economic analysis for the state and participates in the consensus revenue estimate.
➤ http://eparc.missouri.edu/pubs.html

INSTITUTE FOR PUBLIC POLICY, TRUMAN SCHOOL OF PUBLIC AFFAIRS, UNIVERSITY OF MISSOURI
Focus is on individual public policy areas such as education and social services, with some attention to funding issues.
➤ https://ipp.missouri.edu

MISSOURI BUDGET PROJECT
Research on budget, tax, and economic issues, with a focus on “quality of life for all Missourians”; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
➤ http://www.mobudget.org

SHOW-ME INSTITUTE
Policy oriented, with some coverage of budget and fiscal issues; part of the State Policy Network of state-focused, free market-oriented think tanks.
➤ http://showmeinstitute.org

TAXPAYERS RESEARCH INSTITUTE OF MISSOURI
Tax oriented; Associated Industries of Missouri is the parent organization.
➤ http://www.voiceofmobusiness.com/taxpayers-research-institute-of-mo
Montana

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
No state of the state address in 2016.

2015 state of the state address.
► http://governor.mt.gov/Portals/16/docs/012815StateoftheState_Final.pdf

OFFICE OF BUDGET AND PROGRAM PLANNING
Budget documents, budget memos, and goals and objectives.
► http://budget.mt.gov

Biennial Budgets
Current and past executive budgets.
► http://budget.mt.gov/execbudgets

2019 Biennium Budget Memos
► http://budget.mt.gov/budgetmemos

Goals and Objectives
Statutory guidelines and goals for the budget office.
► http://budget.mt.gov/goalsobj

DEPARTMENT OF ADMINISTRATION
Financial, accounting, and some Treasury services.
► https://doa.mt.gov

TRANSPARENCY IN GOVERNMENT PORTAL
State checkbook, employee pay information, and links to state data portal.
► http://transparency.mt.gov

Comprehensive Annual Financial Reports
► http://sfsd.mt.gov/SAB/cafr

Tax Expenditure Reports
► http://revenue.mt.gov/home/publications/biennial_reports

BOARD OF INVESTMENTS
► http://investmentmt.com

Legislative Offices and Other Resources

LEGISLATIVE FISCAL DIVISION
Budget and fiscal analysis; includes a chart of the week, and links to finance committee meetings
and publications.  
▶ http://www.leg.mt.gov/css/fiscal/default.asp
  
  Fiscal Publications
  Budget, budget process, fiscal analysis, and fiscal training guides.  
▶ http://leg.mt.gov/css/fiscal/publications.asp

MONTANA LEGISLATIVE AUDIT DIVISION
Financial, compliance, and performance audits.  

Nongovernmental Organizations

MONTANA BUDGET AND POLICY CENTER
Commentary on taxes, budget, and the economy, as well as a variety of policy issues, with a focus on low- and moderate-income people; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.  
▶ http://www.montanabudget.org
Nebraska

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.
► https://governor.nebraska.gov/press/governor-ricketts-state-state-address

STATE BUDGET DIVISION
Budget information and link to financial reports.
► http://budget.nebraska.gov
   Budget Information
   Timetable and biennial budget documents.
   ► http://budget.nebraska.gov/budget-information.html
   Nebraska Budget Information Portal
   Options for graphic presentation of revenues and appropriations, with text explanations.
   ► https://www.nebraska.gov/das/budgetportal/index.html
   Financial Reports
   Comprehensive annual financial reports and annual budgetary reports.

NEBRASKA ADMINISTRATIVE SERVICES
Accounting and other administrative functions; supports the budget division.
► http://das.nebraska.gov

STATE TREASURER’S OFFICE
► https://treasurer.nebraska.gov

STATE SPENDING
Transparency site focused on spending and revenues; includes tax expenditure information; produced by the treasurer’s office.
► http://www.statespending.nebraska.gov

Legislative Offices and Other Resources

UNICAMERAL LEGISLATIVE FISCAL OFFICE
Provides assistance and analysis to Nebraska’s single-body Legislature on fiscal and program issues.
► http://nebraskalegislature.gov/divisions/fiscal.php
   Budget Reports
   ► http://nebraskalegislature.gov/reports/fiscal.php
Committee Reports
Reports from standing and special committees with both a policy and a fiscal focus.
► http://nebraskalegislature.gov/reports/reports.php

UNICAMERAL LEGISLATIVE RESEARCH OFFICE
Research reports and memos, occasionally on fiscal issues; produces Nebraska-At-A-Glance twice a year.
► http://news.legislature.ne.gov/lrd

LEGISLATURE BUDGET PROCESS
Budget timetable and process.
► http://www.nebraskalegislature.gov/about/budget_process.php

LEGISLATIVE AUDIT OFFICE
Performance audit reports.

Nongovernmental Organizations

OPEN SKY POLICY INSTITUTE
Research on budget, budget process, and revenue; mission is to improve opportunities for all Nebraskans; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://www.openskypolicy.org

PLATTE INSTITUTE FOR ECONOMIC RESEARCH
Research on taxes and spending; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://www.platteinstitute.org
Nevada

Executive and Other Constitutional Finance Offices

GOVERNOR'S OFFICE
No state of the state address in 2016.

2015 state of the state address.

GOVERNOR'S FINANCE OFFICE
Budget division and internal audit.
► http://gfo.nv.gov

BUDGET DIVISION
Prior, current, and upcoming biennial budget documents; performance and fiscal information.
► http://budget.nv.gov/StateBudget
  Silver Sage Revenue Reports
  Statistics, charts, and tables on Nevada's economy and general fund revenues, issued monthly.
  ► http://budget.nv.gov/SilverSage
  Tax Expenditure Report
  ► http://tax.nv.gov/Publications/Tax_Expenditure_Report

CONTROLLER'S OFFICE
Chief financial officer for the state, with accounting and financial reporting responsibilities.
► http://controller.nv.gov
  Comprehensive Annual Financial Reports
  Report to Our Citizens
  Financial reports that are simpler and shorter than comprehensive annual financial reports.
  Open.NV
  Transparency site with budget information, state spending, tax expenditure, and economic development reports.
  ► http://open.nv.gov
  State Treasurer
  Cash management, investments, and debt management.
  ► http://www.nevadatreasurer.gov
  Debt Management
  ► http://www.nevadatreasurer.gov/Finances/Debt/Home
**State Budget Sources**

**Investment Division**
▶ [http://www.nevadatreasurer.gov/Finances/Investment/Investment_Home](http://www.nevadatreasurer.gov/Finances/Investment/Investment_Home)

**Legislative Offices and Other Resources**

**Fiscal Analysis Division, Nevada Legislative Counsel Bureau**
Fiscal and budget information, with links to the interim finance, retirement, and benefits committees.
▶ [http://www.leg.state.nv.us/Division/Fiscal/Fiscal_Report](http://www.leg.state.nv.us/Division/Fiscal/Fiscal_Report)

- **Biennial Fiscal Reports**
  Document prepared by the Fiscal Analysis Division based on the governor’s biennial budget recommendations; includes a summary of the state’s financial condition.
  ▶ [http://www.leg.state.nv.us/Division/Fiscal/Fiscal%20Report](http://www.leg.state.nv.us/Division/Fiscal/Fiscal%20Report)

- **Biennial Appropriations Reports**
  Detail on the biennial budget and related finances.
  ▶ [http://www.leg.state.nv.us/Division/Fiscal/Appropriation%20Reports](http://www.leg.state.nv.us/Division/Fiscal/Appropriation%20Reports)

- **Economic Forum and Forecast Reports**
  ▶ [http://www.leg.state.nv.us/Division/Fiscal/Economic%20Forum](http://www.leg.state.nv.us/Division/Fiscal/Economic%20Forum)

**Audit Division, Nevada Legislative Counsel Bureau**
Performance audits, special audits, and investigations.
▶ [https://leg.state.nv.us/division/audit](https://leg.state.nv.us/division/audit)

**Research Division, Nevada Legislative Counsel Bureau**
▶ [https://www.leg.state.nv.us/Division/Research/Library/index.html](https://www.leg.state.nv.us/Division/Research/Library/index.html)

- **Hot Topics**
  Revenue, taxation, and state budget information.
  ▶ [https://www.leg.state.nv.us/Division/Research/Library/HotTopics/index.html](https://www.leg.state.nv.us/Division/Research/Library/HotTopics/index.html)

**Nongovernmental Organizations**

**Nevada Policy Research Institute**
Some work on taxes and pensions, with an emphasis on individual liberty; part of the State Policy Network of state-focused, free market-oriented think tanks.
▶ [http://www.npri.org](http://www.npri.org)

- **TransparentNevada**
  Salary and pension information; run by the Nevada Policy Research Institute.
  ▶ [http://transparentnevada.com](http://transparentnevada.com)

**Nevada Taxpayers Association**
Follows tax and finance issues and provides legislative updates to members; some material is available for a fee. Member of the Governmental Research Association and the National Taxpayers Conference.
▶ [www.nevadataxpayers.org](http://www.nevadataxpayers.org)
New Hampshire

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.
► http://governor.nh.gov/media/speeches/state-of-state-2016.htm

DEPARTMENT OF ADMINISTRATIVE SERVICES
Broad array of financial and administrative services, with budget office, accounting, and financial reporting functions, as well as links to reports and actuarial valuations.
► https://admin.state.nh.us

BUDGET OFFICE
Current and past budget documents.
► http://das.nh.gov/budget

DIVISION OF ACCOUNTING SERVICES
Accounting and financial reporting.
► https://admin.state.nh.us/accounting/index2.asp
  - Financial Reports
    Comprehensive annual financial reports and other annual financial reports.
    ► https://das.nh.gov/accounting/annual_financial_reports.asp
  - Revenue Reports
    ► https://das.nh.gov/accounting/revenue_reports.asp

TRANSPARENTNH
Transparency site that includes links to spending and revenue details, and to explanations of the budget process and development.
► http://www.nh.gov/transparenthnh

STATE TREASURY
Cash, investment, and debt management.
► https://www.nh.gov/treasury
  - Cash and Investment Management
  - Debt Management
    ► https://www.nh.gov/treasury/debt-management/index.htm
Legislative Offices and Other Resources

OFFICE OF LEGISLATIVE BUDGET ASSISTANT
Research and analysis on budget and finances; appointed by the Joint Legislative Fiscal Committee.
► http://www.gencourt.state.nh.us/lba/default.aspx
  
  **Budget Division**
  Joint fiscal committee agenda and minutes; current and past budget documents.
  ► http://www.gencourt.state.nh.us/LBA/budget.aspx
  
  **Audit Division**
  Financial, performance, and compliance audits.
  ► http://www.gencourt.state.nh.us/LBA/audit.aspx

Nongovernmental Organizations

NEW HAMPSHIRE CENTER FOR ECONOMIC POLICY
Tax and other fiscal coverage; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://nheconomics.org

NEW HAMPSHIRE CENTER FOR PUBLIC POLICY STUDIES
Research-oriented private sector think tank with a focus on New Hampshire policy, budget, and other fiscal issues.
► http://www.nhpolicy.org

NEW HAMPSHIRE FISCAL POLICY INSTITUTE
Focus is on economic opportunity and topics affecting low- and moderate-income people, with attention to budget and fiscal issues; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://www.nhfpi.org

THE JOSIAH BARTLETT CENTER FOR PUBLIC POLICY
Researches tax and fiscal policy; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://www.jbartlett.org

CITIZENS COUNT NH: LIVE FREE OR DIE ALLIANCE
Promotes research and the civil exchange of opinions; focus on increasing citizen understanding of New Hampshire policy, budget, and finance issues.
► http://www.lfda.org
New Jersey

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.

2016 budget address.

DEPARTMENT OF THE TREASURY
This department is responsible for functions that typically are not housed in state treasuries. They include the Office of Management and Budget, revenue and economic analysis, pensions, property management, information technology, and tax administration, as well as more traditional responsibilities such as investments and debt management.
► http://www.state.nj.us/treasury
  Division of Investment
  ► http://www.state.nj.us/treasury/doinvest

Office of Public Finance
Debt management, with links to annual debt reports.
► http://www.state.nj.us/treasury/public_finance

Publications
Budgets documents, budget summaries, appropriation bills, and financial reports by fiscal year.
► http://www.nj.gov/treasury/omb/publications/archives.shtml

Office of Management and Budget
Basic budget and financial reports. Publications include Citizens’ Guide to the Budget, and the Reader’s Guide provides information on items such as the budget process; housed in the Treasury Department.
► http://www.state.nj.us/treasury/omb
  Budget Publications
  ► http://www.state.nj.us/treasury/omb/publications/17budget/index.shtml

Office of the Chief Economist
Revenue and economic analysis.
► http://www.state.nj.us/treasury/economics

Transparency Center
Performance information and reports on revenue, spending, payroll, pensions, and debt.
► http://www.yourmoney.nj.gov/transparency/index.shtml
  Revenue
  ► http://www.yourmoney.nj.gov/transparency/revenue
Expenditures
▶ http://www.yourmoney.nj.gov/transparency/expenditures

Annual Reports
Summaries of governor’s budget, comprehensive annual financial reports, and reports on pension funds.
▶ http://www.yourmoney.nj.gov/transparency/reports

Legislative Offices and Other Resources

OFFICE OF LEGISLATIVE SERVICES (OLS)
Umbrella office that includes budget and finance, the legislative auditor, and other public information functions.
▶ http://www.njleg.state.nj.us/legislativepub/ols.asp

LEGISLATURE BUDGET AND FINANCE OFFICE
Analysis of the governor’s budget, budget resolutions, and Appropriations Act summaries; links to Office of Legislative Services’ periodic revenue updates.
▶ http://www.njleg.state.nj.us/legislativepub/finance.asp

OLS Revenue Snapshot
▶ http://www.njleg.state.nj.us/legislativepub/snapshot.asp

New Jersey Office of the State Auditor
Financial, performance, information technology, and school district audits; special reports as requested by the Legislature.
▶ http://www.njleg.state.nj.us/legislativepub/auditreports.asp

Nongovernmental Organizations

ADVOCATES FOR CHILDREN OF NEW JERSEY
Focused on children’s needs, with some attention to budget issues.
▶ http://acnj.org

NEW JERSEY POLICY PERSPECTIVE
Coverage of budget and tax policy; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
▶ http://www.njpp.org

NJ SPOTLIGHT
News site focusing on fiscal and other public policy issues.
▶ http://www.njspotlight.com

POLITICO NEW JERSEY
News site offering coverage of New Jersey budget and other fiscal issues, in addition to political news and analysis.
▶ http://www.politico.com/states/new-jersey
New Mexico

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.
▶ http://www.governor.state.nm.us/uploads/PressRelease/191a415014634aa89604e0b4790e4768/Governor_Susana_Martinez_Delivers_State_of_the_State_Address_2016.pdf

DEPARTMENT OF FINANCE AND ADMINISTRATION
Budget direction and fiscal oversight.
▶ http://www.nmdfa.state.nm.us/Default.aspx
  Comprehensive Annual Financial Reports
  ▶ http://www.nmdfa.state.nm.us/New_Mexico_CAFR.aspx

BUDGET DIVISION
Appropriation requests, performance, operating, and capital outlay information, as well as budget adjustments.
▶ http://www.nmdfa.state.nm.us/Budget_Division.aspx
  Executive Budget Recommendations
  ▶ http://www.nmdfa.state.nm.us/Current_Issues.aspx

BOARD OF FINANCE DIVISION
Debt management, revenue estimating, oil and gas data, and financial statements.
  Board of Finance Dashboard
  ▶ http://nmdfa.state.nm.us/Board_of_Finance_Dashboard.aspx
  Revenue Estimating Accuracy Report
  ▶ http://nmdfa.state.nm.us/Revenue_Estimating_Accuracy.aspx
  Financial Statements
  ▶ http://nmdfa.state.nm.us/Financial_Statements.aspx

NEW MEXICO SUNSHINE PORTAL
Transparency site with information on spending, revenues, and capital projects, investments, the workforce, and purchases.
▶ http://sunshineportalnm.com

FINANCE AUTHORITY
Financing authority for local and some state projects.
▶ http://www.nmfa.net
STATE TREASURY
Investments and cash management.
► http://www.nmsto.gov
  Reports and Resources
  ► http://www.nmsto.gov/reports-and-resources

OFFICE OF THE STATE AUDITOR
Financial and special audits, with Government Accountability Office summarizing fiscal issues affecting state and local governments.
► http://www.saonm.org
  Government Accountability Office
  ► http://www.saonm.org/government_accountability_office

Legislative Offices and Other Resources

LEGISLATIVE FINANCE COMMITTEE (LFC)
Budget, management, and operation review; participates in revenue estimating process and produces program evaluations.
► https://www.nmlegis.gov/Entity/LFC/Default
  Money Matters
  Revenue, investment, general fund, and other financial data, as well as information on tax policy, the economy, and capital outlays.
  ► https://www.nmlegis.gov/Entity/LFC/Money_Matters
  LFC Newsletter
  Covers legislative action while lawmakers are in session, and the work of interim and other committees; provides financial updates.
  ► https://www.nmlegis.gov/Entity/LFC/Newsletter
  Session Publications
  Revenue reports, budget recommendations, and fiscal impact reports.
  ► https://www.nmlegis.gov/Entity/LFC/Session_Publications

Nongovernmental Organizations

NEW MEXICO VOICES FOR CHILDREN
Tracks “tax fairness and budget adequacy”; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://www.nmvoices.org/tax-and-budget

RIO GRANDE FOUNDATION
Budget and tax commentary; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://www.riograndefoundation.org
New York

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state and budget address.

DIVISION OF THE BUDGET
Budget plans, capital and debt information, and publications geared to citizens and investors.
► https://www.budget.ny.gov

Open Budget
Budget-to-actual comparisons, revenue information, appropriations, and historical documents.
► http://openbudget.ny.gov

Citizens Guide
Budget process and other basic information.
► https://www.budget.ny.gov/citizen/index.html

Publications
Past and current enacted budgets and other budget documents.
► https://www.budget.ny.gov/pubs/publications.html

DEPARTMENT OF TAXATION AND FINANCE
In addition to tax functions, incorporates Treasury functions such as investment and cash management for the state’s sixteen public authorities and agencies.
► https://www.tax.ny.gov

STATE COMPTROLLER
Audit, evaluation, and financial reporting, as well as debt, cash, and investment management; office also has responsibility for the state retirement system.
► http://www.osc.state.ny.us

State Financial Reports
Current and past reports from the comptroller on the state’s financial condition, as well as the most recent and past comprehensive annual financial reports, Citizen’s Guide, and a link to cash basis reports.
► http://www.osc.state.ny.us/finance/index.htm

Debt Management
► https://www.osc.state.ny.us/pension/debt.htm

Investments Overview
► https://www.osc.state.ny.us/pension/overview.htm
STATE BUDGET SOURCES

Retirement Reports
Financial and actuarial reports for the retirement system.
► http://www.osc.state.ny.us/retire/about_us/financial_statements_index.php#actuarial

Open Book New York
Transparency website, operated by the comptroller’s office, with state spending, state payments, contract information, and public authority information.
► http://www.openbooknewyork.com

Legislative Offices and Other Resources

ASSEMBLY STATE BUDGET SITE
2016–17 budget information.
► http://nyassembly.gov/2016budget

Economic and Revenue Forecasting
► http://nyassembly.gov/2016budget/?sec=ecrev

Enacted Budget, 2016–17
► http://nyassembly.gov/2016budget/?sec=enacted

ASSEMBLY LEGISLATIVE REPORTS
Appropriation and other committee reports.
► http://nyassembly.gov/Reports

SENATE FINANCE COMMITTEE
► https://www.nysenate.gov/committees/finance

Nongovernmental Organizations

CITIZENS BUDGET COMMISSION
Research organization with continuous analysis of New York state and New York City budget and finance issues; member of the Governmental Research Association.
► http://www.cbcny.org

EMPIRE CENTER FOR NEW YORK STATE POLICY
Research group producing reports on budget issues, spending, taxes, pensions, payroll, debt, and other fiscal issues; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://www.empirecenter.org

SeeThroughNY
Data focusing on state spending, contracts, pensions, and payroll.
► http://seethroughny.net

GOOD JOBS NEW YORK
A project of Good Jobs First, focused on tax subsidy transparency, costs, and benefits, with an emphasis on effects on workers, taxpayers, and communities.
► http://www.goodjobsny.org
MANHATTAN INSTITUTE
Research on public policy matters, with regular attention to long-term pension funding.
► https://www.manhattan-institute.org

THE NELSON A. ROCKEFELLER INSTITUTE ON GOVERNMENT
Focuses on New York state and national budget and fiscal matters.
► http://www.rockinst.org
   Featured Information on New York State
   ► http://www.rockinst.org/nys_government

NEW YORK FISCAL POLICY INSTITUTE
Budget and tax coverage with a focus on improving conditions for all New Yorkers; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://fiscalpolicy.org

NEW YORKERS FOR FISCAL FAIRNESS
A coalition of community, labor, human services, and other organizations that focus on budget issues and ways to achieve budgetary balance, economic growth, and support for children and families.
► http://www.fiscalfairness.org/index.php

POLITICO NEW YORK
News site offering coverage of New York budget and other fiscal issues, in addition to political news and analysis.
► http://www.politico.com/states/new-york
North Carolina

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
No state of the state address in 2016.
2015 state of the state address.

OFFICE OF STATE BUDGET AND MANAGEMENT (OSBM)
Budget, management, demographic, and economic information and analysis.
► http://www.osbm.nc.gov
  OSBM Library
  Key current and past budget documents, including manuals and memos; statistical and other reports; and management studies.
  ► http://www.osbm.nc.gov/library
  Revenue Forecasting
  ► http://www.osbm.nc.gov/budget/revenue-forecasting

OFFICE OF THE STATE CONTROLLER
► http://www.ncosc.net/index.html
  Financial Reports
  Current and past comprehensive annual financial reports, popular financial reports, and monthly general fund financial reports.
  ► http://www.ncosc.net/financial/index.html

NC OPENBOOK
Transparency site with budget, tax expenditure, contract, and other fiscal information.
► http://www.ncopenbook.gov

STATE TREASURER
Fiscal adviser to state and local governments; investments, cash, and debt management.
► https://www.nctreasurer.com/Pages/default.aspx
  Department Reports
  Treasurer’s annual reports, investment performance reports.
  ► https://www.nctreasurer.com/Inside-The-Department/OpenGovernment/Pages/Annual-Reports.aspx
  Debt Management
  ► https://www.nctreasurer.com/sl/Pages/State-Debt.aspx
Investment Management
► https://www.nctreasurer.com/inv/Pages/default.aspx

Retirement System Reports and Studies
► https://www.nctreasurer.com/Retirement-and-Savings/Managing-My-Retirement/Pages/Publications.aspx

OFFICE OF THE STATE AUDITOR
Financial, performance, and information technology audits and investigative reports.
► http://www.ncauditor.net/pub42

Legislative Offices and Other Resources

FISCAL RESEARCH DIVISION
Current budget information, revenue updates, and general statistics; archive of budget summaries.
► http://www.ncleg.net/FiscalResearch
  - Annual Budget Summaries
    ► http://www.ncleg.net/FiscalResearch/budget_summaries/budget_summaries.html
  - Fiscal Briefs and Reports
    ► http://www.ncleg.net/FiscalResearch/fiscal_briefs/fiscal_briefs.html

PROGRAM EVALUATION DIVISION
Primarily management and performance evaluations; some work relates to funding policies, the retirement system, or other fiscal issues.
► http://www.ncleg.net/PED/index.html

Nongovernmental Organizations

CIVITAS INSTITUTE
Budget and tax coverage; part of the State Policy Network of state-focused, free market-oriented think tanks.
► https://www.nccivitas.org

INSTITUTE FOR EMERGING ISSUES, NORTH CAROLINA STATE UNIVERSITY
Public policy organization that focuses on collaborative work across “sectors, regions and perspectives.” Issues include the economy and tax reform.
► https://iei.ncsu.edu

NORTH CAROLINA JUSTICE CENTER
Budget and tax information; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://www.ncjustice.org
  - Budget and Tax Center
    ► http://www.ncjustice.org/?q=budget-and-tax
North Dakota

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
No state of the state address in 2016.
2015 state of the state address.
► http://governor.nd.gov/video/2015-state-state-address

OFFICE OF MANAGEMENT AND BUDGET
Basic budget and budget guideline information.
► https://www.nd.gov/omb
  Comprehensive Annual Financial Reports
  Budget Detail
  Current and past budget documents.
  ► https://www.nd.gov/omb/agency/financial/state-budget

NORTH DAKOTA TRANSPARENCY
Transparency site with budget, revenues, open checkbook, employee compensation, and contract information.
► http://data.share.nd.gov/pr/Pages/home.aspx

STATE TREASURER
Cash management, investments, and other financial oversight.
► http://www.nd.gov/treasurer
  News/Publications
  ► http://www.nd.gov/treasurer/newspublications
  Biennial Report

OFFICE OF THE STATE AUDITOR
Financial, compliance, performance, and information system audits.
► https://www.nd.gov/auditor/index.htm

Legislative Offices and Other Resources

NORTH DAKOTA LEGISLATIVE BRANCH
Links to legislative budget analyses and actions for each two-year fiscal period starting in 1999.
► www.legis.nd.gov/fiscal
NORTH DAKOTA LEGISLATIVE COUNCIL
Office of the legislative budget analyst; page contains links to budget information.
► http://www.legis.nd.gov/legislative-council

BUDGET AND FISCAL TRENDS
Reports offer historical perspective on revenues, appropriations, and other financial information.

NORTH DAKOTA INTERIM LEGISLATIVE GOVERNMENT FINANCE COMMITTEE
Reviews budget section actions and state budget, revenue, and expenditure information.
► http://www.legis.nd.gov/assembly/64-2015/committees/interim/government-finance-committee

Nongovernmental Organizations

BUREAU OF GOVERNMENTAL AFFAIRS, COLLEGE OF BUSINESS AND PUBLIC ADMINISTRATION,
UNIVERSITY OF NORTH DAKOTA
Resource center for students, faculty, community members, and political leaders; publishes directory of government officials.
► http://business.und.edu/outreach/bureau-of-governmental-affairs

NORTH DAKOTA BUREAU, WATCHDOG.ORG
A project of the Franklin Center for Government and Public Integrity, this news organization is dedicated to transparency and accountability, with a mission to “expose the facts about government mismanagement and overreach” and to provide oversight of state government.
► http://watchdog.org/category/north-dakota
Ohio

Executive and Other Constitutional Finance Offices

GOVERNOR'S OFFICE
2016 state of the state address.

OFFICE OF BUDGET AND MANAGEMENT (OBM)
Budget, accounting, financial reporting; debt and other fiscal functions.
► http://www.obm.ohio.gov
Ohio’s Interactive Budget
Financial overview and details on revenues, budgets, and expenses, with links to information on topics such as Medicaid, capital funding, and school foundation funding.
► http://www.obm.ohio.gov/Budget/default.aspx
State of Ohio Budgets
Operating and capital budgets; mid-biennium review of information and links to monthly reports on revenues and budget stabilization information.
► http://www.obm.ohio.gov/Budget/default.aspx
State Debt Overview
► http://www.obm.ohio.gov/BondsInvestors/debt/default.aspx
Financial Reports
Comprehensive annual financial reports, OBM monthly financial reports, treasurer’s state debt reports, and state retirement systems reports.
► http://www.obm.ohio.gov/BondsInvestors/financialreports.aspx

TREASURER OF OHIO
Cash, investment, and debt management.
► http://www.tos.ohio.gov
OhioCheckBook
Transparency site with details on state spending.
► http://tos.ohio.gov/Transparency/Ohios-Online-Checkbook
Treasurer’s Reports
► http://tos.ohio.gov/reports
Debt Management
► http://tos.ohio.gov/Investor

OHIO STATE AUDITOR
Financial, performance, and special audits and investigations.
► http://www.auditor.state.oh.us
Legislative Offices and Other Resources

OHIO LEGISLATIVE SERVICES COMMISSION (OLSC)
Fiscal and policy research for legislators.
► http://www.lsc.ohio.gov/default.html
  - Budget Bills and Related Information
    ► http://www.lsc.ohio.gov/budget/default.htm
  - Infographics
    ► http://www.lsc.ohio.gov/fiscal/infographics/default.htm
  - Publications
    ► http://www.lsc.ohio.gov/publications/default.htm
  - Budget Footnotes
    Periodic OLSC newsletter.
    ► http://www.lsc.ohio.gov/fiscal/bfn/default.htm

OHIO SENATE BUDGET SITE
► http://www.senate.state.oh.us/budget

Nongovernmental Organizations

THE BUCKEYE INSTITUTE
Research organization concerned with pensions and taxes, with some budget coverage; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://www.buckeyeinstitute.org

POLICY MATTERS OHIO
Research organization focused on fairness and economic opportunity issues, with some attention to revenue and budget; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://www.policymattersohio.org

OHIO WATCHDOG.ORG
A project of the Franklin Center for Government and Public Integrity, this news organization is dedicated to transparency and accountability, with a mission to “expose the facts about government mismanagement and overreach” and to provide oversight of state government.
► http://watchdog.org/category/ohio

STATE OF OHIO BUDGET RESOURCE CENTER
Site that tracks budget news; maintained by the law firm Bricker & Eckler, which practices in a number of government-related specialties.
Oklahoma

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.
► https://www.ok.gov/governor/State_of_the_State_Address.html

OKLAHOMA OFFICE OF MANAGEMENT AND ENTERPRISE SERVICES
Comprises state comptroller and budget divisions, as well as other administrative divisions.
► https://www.ok.gov/OSF

BUDGET DIVISION
Budget requests, executive budget books, monthly revenue reports, and strategic planning information.
► https://www.ok.gov/OSF/Budget
Annual Budget Books
► https://www.ok.gov/OSF/Budget/Budget_Books.html

STATE COMPTROLLER
► https://www.ok.gov/OSF/Comptroller
Comprehensive Annual Financial Reports

OPENBOOKS
Transparency site with spending, rainy day fund, investment, and revenue information.
► https://www.ok.gov/okaa

OKLAHOMA TAX COMMISSION
Data on state tax collections.
► www.ok.gov/tax
Tax Expenditure Reports
► https://www.ok.gov/tax/Forms_&_Publications/Publications/Tax_Expenditure

STATE TREASURER
Oversees state disbursements and pension investments, and produces economic reports.
► https://www.ok.gov/treasurer
Monthly Economic Reports
► https://www.ok.gov/treasurer/Economic_Reports/index.html
STATE BUDGET SOURCES

Investment Operations
▸ https://www.ok.gov/treasurer/Investments/Investments_Operations/index.html

STATE BOND ADVISOR
▸ https://www.ok.gov/bondadvisor
  State Debt Information
▸ https://www.ok.gov/bondadvisor/State_Debt/index.html

STATE AUDITOR AND INSPECTOR
Conducts financial and performance audits and special investigations.
▸ https://www.sai.ok.gov/index.php

Legislative Offices and Other Resources

HOUSE FISCAL DIVISION
▸ http://www.okhouse.gov/Fiscal/Index.aspx
  Fiscal Information
  Rainy day fund history and information on retirement systems.
▸ http://www.okhouse.gov/Publications/FiscalInformation.aspx
  Fiscal Documents
▸ http://www.okhouse.gov/Publications/FiscalDocuments.aspx

SENATE FISCAL DIVISION
▸ http://www.oksenate.gov/staff/divfiscal.htm

OKLAHOMA SENATE APPROPRIATION REPORTS
Appropriation reports from fiscal 1984 to fiscal 2016.

Nongovernmental Organizations

OKLAHOMA COUNCIL OF PUBLIC AFFAIRS
Provides data tool to explore state revenues and expenditures; budget commentary; part of the State Policy Network of state-focused, free market-oriented think tanks.
▸ http://www.ocpathink.org/index.php

OKLAHOMA PUBLIC POLICY INSTITUTE
Covers budget and tax issues; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
▸ http://okpolicy.org
Oregon

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
No state of the state address in 2016.

2015 state of the state address.
► https://www.oregon.gov/gov/media/Pages/speeches/state_of_the_state.aspx

CHIEF FINANCIAL OFFICE
Umbrella office for accounting, budget development, and reporting, as well as other financial services.
  • Budget Process Overview
  • Budget Planning and Monitoring
  • Economic Analysis
  Revenue, economic, and caseload forecast.
  • Comprehensive Annual Financial Reports
  ► http://www.oregon.gov/das/Financial/Acctng/Pages/Pub.aspx

OREGON TRANSPARENCY
Transparency site with budget information, revenue and spending reports, pension information, employee compensation, and contracts.
► http://www.oregon.gov/transparency/Pages/index.aspx
  • State Budget and Agency Performance
  ► http://www.oregon.gov/transparency/Pages/state_budget.aspx
  • Tax Expenditure Reports
  ► http://www.oregon.gov/transparency/Pages/Tax-Expenditures.aspx
  • Revenue Reports
  ► http://www.oregon.gov/transparency/Pages/revenue.aspx
  • Pension Information
  ► http://www.oregon.gov/pers/Pages/Oregon-Transparency.aspx

OREGON DEPARTMENT OF REVENUE (RESEARCH SECTION)
Tax statistics, tax expenditures, and other tax-related reports.
STATE TREASURER
Cash, investment, and debt management.
► http://www.oregon.gov/treasury/Pages/index.aspx
  Treasury Reports
  ► http://www.oregon.gov/treasury/Reports/Pages/default.aspx
  Debt Division
  ► http://www.oregon.gov/treasury/Divisions/DebtManagement/Pages/default.aspx
  Investment Division
  ► http://www.oregon.gov/treasury/Divisions/Investment/Pages/default.aspx

SECRETARY OF STATE, AUDITOR DIVISION
Performs financial and performance audits.
► http://sos.oregon.gov/audits/Pages/default.aspx

Legislative Offices and Other Resources

OREGON LEGISLATIVE FISCAL OFFICE (LFO)
Provides research and analysis on the biennial budget and fiscal topics.
► https://www.oregonlegislature.gov/lfo
  Budget Analysis
  Current and past analysis and budget highlights.
  ► https://www.oregonlegislature.gov/lfo/Pages/Budget-Analyses.aspx
  LFO Budget Information Briefs and Reports
  ► https://www.oregonlegislature.gov/lfo/Pages/Publications.aspx

OREGON LEGISLATIVE REVENUE OFFICE (LRO)
Research on tax policy and school finance, and links to revenue forecasts and revenue reports; staffs various revenue and tax committees.
► https://www.oregonlegislature.gov/lro
  LRO Publications
  ► https://www.oregonlegislature.gov/lro/Pages/publications.aspx

OREGON JOINT INTERIM TASK FORCE ON RESERVE FUNDS
► https://olis.leg.state.or.us/liz/2015I1/Committees/JTFRF/Overview

Nongovernmental Organizations

CASCADE POLICY INSTITUTE
Some focus on budget and finance issues, with emphasis on personal responsibility and property rights; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://cascadepolicy.org

OREGON CENTER FOR PUBLIC POLICY
Analysis on budget, tax, and economic issues with a focus on opportunity for all Oregonians; part of the State Priorities Partnership, a network of state organizations coordinated by the Center
on Budget and Policy Priorities.
► http://www.ocpp.org

**TAX FAIRNESS OREGON**
Advocates tax reform that eschews special interests and “serves the common good.”
► http://www.taxfairnessoregon.org
Pennsylvania

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
Governor’s 2016–17 budget address.
► https://www.governor.pa.gov/governor-wolfs-2016-2017-budget-address

Pennsylvania Office of the Budget
Basic budget material and links to performance information.
► http://www.budget.pa.gov/Pages/default.aspx#.VoGnPJErLIU

Budget Process
► http://www.budget.pa.gov/PublicationsAndReports/Pages/The_Budget_Process_in_PA.aspx#.VoGpLJErLIU

Comprehensive Annual Financial Reports
► http://www.budget.pa.gov/PublicationsAndReports/AnnualFinancialReport/Pages/default.aspx#.VoGpcpErLIU

Other Postemployment Benefit Reports
► http://www.budget.pa.gov/PublicationsAndReports/Pages/ActuarialReports.aspx#.VoGpppErLIU

Pennwatch
Transparency site with information on revenues, spending, budget, and employee compensation.
► http://pennwatch.pa.gov/Pages/default.aspx

Independent Fiscal Office (IFO)
Comprehensive compilation of budget and financial information with revenue estimates, monthly revenue reports, budget presentations, and budgetary and economic analyses.
► http://www.ifo.state.pa.us/# Panel1-6

IFO Releases
Frequently updated news and analysis; research briefs, presentation, and commentary.
► http://www.ifo.state.pa.us/Releases.cfm

Treasury
Investments and cash management.
► http://www.patreasury.gov

Investment Reports
► http://www.patreasury.gov/reports/investments
STATE BUDGET SOURCES

DEPARTMENT OF THE AUDITOR GENERAL
Financial and performance audits.
▶ http://www.paauditor.gov

Legislative Offices and Other Resources

LEGISLATIVE BUDGET AND FINANCE COMMITTEE
Legislative service agency with reports and presentations on budget and other financial matters, as well as an examination of policies and impacts.
▶ http://lbfc.legis.state.pa.us

GOVERNMENT COMMISSION
Performs research, primarily policy oriented, for the Pennsylvania General Assembly; provides support to advisory committees and task forces.
▶ http://jsg.legis.state.pa.us

Nongovernmental Organizations

COMMONWEALTH FOUNDATION FOR PUBLIC POLICY ALTERNATIVES
Taxes and spending are areas of emphasis; part of the State Policy Network of state-focused, free market-oriented think tanks.
▶ http://www.commonwealthfoundation.org/default.asp

PENNSYLVANIA BUDGET AND POLICY CENTER
Coverage of budget and other fiscal issues, with a focus on working families; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
▶ http://pennbpc.org

PENNSYLVANIA ECONOMY LEAGUE (CENTRAL DIVISION)
Public policy think tank, with attention given to fiscal issues and policy analysis; member of the Governmental Research Association.
▶ http://pelcentral.org

PENNSYLVANIA PARTNERSHIP FOR CHILDREN
Focused on young people’s education, health, and well-being; includes a section on the state budget.
▶ http://www.papartnerships.org

PENNSYLVANIA WATCHDOG.ORG
A project of the Franklin Center for Government and Public Integrity, this news organization is dedicated to transparency and accountability, with a mission to “expose the facts about government mismanagement and overreach” and to provide oversight of state government.
▶ http://watchdog.org/category/pennsylvania
Rhode Island

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
Governor’s 2016 budget address.
► http://www.governor.ri.gov/newsroom/speeches/2015/Budget_Address.php

OFFICE OF MANAGEMENT AND BUDGET
Current and prior-year budgets, with budget primer, revenue, and caseload data, as well as performance information.
► http://www.omb.ri.gov/budget

Revenues and Caseload
► http://www.omb.ri.gov/budget/revenues/index.php

RHODE ISLAND OFFICE OF ACCOUNTS AND CONTROL
Accounting controls and financial reporting.
► http://controller.admin.ri.gov/index.php

Financial Reports
Comprehensive annual financial reports, quarterly reports, comparative revenue reports, and other postemployment benefit information.
► http://controller.admin.ri.gov/Financial%20Reports/index.php

TRANSPARENCY PORTAL
Spending, revenues, contracts, employee compensation, tax credits, and performance.
► http://www.transparency.ri.gov

OFFICE OF THE GENERAL TREASURER
Investments, cash and debt management, and retirement systems.
► http://www.treasury.ri.gov

Investment Information Center
► http://investments.treasury.ri.gov

Financial Reports
State and local debt.
► http://treasury.ri.gov/investor-relations/financial-reports

Pension and Other Postemployment Benefits
► http://treasury.ri.gov/investor-relations/pension-and-opeb

Treasurer’s Open Data Portal
► http://data.treasury.ri.gov
LEGISLATIVE OFFICES AND OTHER RESOURCES

SENATE FISCAL OFFICE
Budget and fiscal analysis for the Senate.
► http://www.rilegislature.gov/sfiscal/Pages/default.aspx
  - Budget Analysis
    Current and past fiscal years.
    ► http://www.rilegislature.gov/sfiscal/pages/sfba.aspx
  - Other Documents
    ► http://www.rilegislature.gov/sfiscal/pages/Other%20Documents.aspx

HOUSE FISCAL OFFICE
Briefings, presentations, and analysis.
► http://webserver.rilin.state.ri.us/HouseFinance

RHODE ISLAND AUDITOR GENERAL
Financial and performance audits for the General Assembly.
http://www.oag.ri.gov/mission.html

NONGOVERNMENTAL ORGANIZATIONS

THE ECONOMIC PROGRESS INSTITUTE
Budget toolbox and tax coverage with a focus on low- and moderate-income people; was formerly known as The Poverty Institute; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://economicprogressri.org

RHODE ISLAND CENTER FOR FREEDOM AND PROSPERITY
Research on taxes, spending, and pensions, with an emphasis on limited government; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://rifreedom.org

RHODE ISLAND PUBLIC EXPENDITURE COUNCIL
Public policy research and education association, with public finance as a key focus; member of the Governmental Research Association.
► http://www.ripec.org
South Carolina

**Executive and Other Constitutional Finance Offices**

**GOVERNOR’S OFFICE**
Governor’s 2016 budget address.

**DEPARTMENT OF ADMINISTRATION**
Administrative services and the executive budget office.
▶ [http://www.admin.sc.gov/budget](http://www.admin.sc.gov/budget)

**EXECUTIVE BUDGET OFFICE**
Governor’s budget and appropriation bills; documents relating to budget development and analysis; links to agency accountability reports.
▶ [http://www.admin.sc.gov/budget](http://www.admin.sc.gov/budget)

**SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE**
Formerly part of the Budget and Control Board and known as the Office of Research and Statistics; includes the Board of Economic Advisors and monthly revenue reports, budget development, economic research, health and demographics, and data analysis; provides analysis for the legislative and executive branches.
▶ [http://rfa.sc.gov](http://rfa.sc.gov)
  **Economic Analysis and Reports**
  > [http://rfa.sc.gov/econ](http://rfa.sc.gov/econ)
  **Budget Development Information**
  Supports the development of the appropriations bill and publishes a three-year general fund outlook.
  > [http://rfa.sc.gov/budget](http://rfa.sc.gov/budget)

**COMPTROLLER GENERAL**
Accounting, financial reporting, and fiscal oversight.
▶ [http://www.cg.sc.gov/Pages/default.aspx](http://www.cg.sc.gov/Pages/default.aspx)
  **Comprehensive Annual Financial Reports**
  > [http://www.cg.sc.gov/publicationsandreports/Pages/CAFR.aspx](http://www.cg.sc.gov/publicationsandreports/Pages/CAFR.aspx)
  **Fiscal Transparency**
  Spending, contracts, and tax expenditure information.
  > [http://www.cg.sc.gov/fiscaltransparency/Pages/default.aspx](http://www.cg.sc.gov/fiscaltransparency/Pages/default.aspx)
STATE TREASURER
Investments, cash, and debt management.
► http://treasurer.sc.gov

Investment Information
► http://treasurer.sc.gov/business/investment-information

Retirement System Investment Commission
► http://treasurer.sc.gov/treasurers-office/transparency/sc-retirement-system-investment-commission

Bond and Debt Information
► http://treasurer.sc.gov/government/bond-debt-information

STATE FISCAL ACCOUNTABILITY AUTHORITY
Created in 2014, the authority incorporates the state auditor and several administrative functions. The authority is led by the governor, treasurer, comptroller general, and the chairs of the Senate Finance and the House Ways and Means committees.
► http://www.sfaa.sc.gov

OFFICE OF THE STATE AUDITOR
Financial audits; reports to the five members of the Fiscal Accountability Authority.
► http://osa.sc.gov/Pages/default.aspx

Legislative Offices and Other Resources

LEGISLATIVE RESEARCH
Current and historical documents, including searchable budgets from fiscal 2002 to the present.
► http://www.scstatehouse.gov/research.php

BUDGET BILLS
Contains links to general appropriations bills from fiscal 1997 to fiscal 2017.
► http://www.scstatehouse.gov/budget.php

CURRENT REPORTS
Legislative reports, legislative audit council reports, and reports from the public employee benefit authority; includes the last reports from the now defunct Budget and Control Board.
► http://www.scstatehouse.gov/reports/reports.php

LEGISLATIVE AUDIT COUNCIL
Focus is performance audits; recent ones include a review of public pensions.
► http://lac.sc.gov/Pages/default.aspx

Nongovernmental Organizations

STATE HOUSE REPORT: SOUTH CAROLINA'S LEGISLATIVE AND POLICY FORECAST
Summaries of budget action; supported by several nonpartisan organizations and the South Carolina Democratic Legislative Caucus.
► http://www.statehousereport.com
SOUTH CAROLINA POLICY COUNCIL
Research on taxes, spending, regulation, and government accountability and transparency; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://www.scpolicycouncil.org

STROM THURMOND INSTITUTE OF GOVERNMENT AND PUBLIC AFFAIRS AT CLEMSON UNIVERSITY
Public policy research covers local, regional, state, and national issues, including analysis relating to the economy, taxes, and other fiscal topics.
► http://sti.clemson.edu
South Dakota

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.
► http://sd.gov/governor/docs/2016%20State%20of%20the%20State.pdf

BUREAU OF FINANCE AND MANAGEMENT
Budgeting, accounting, and financial reporting.
► http://bfm.sd.gov
  - Budget Information
    Current and past governors’ budgets, enacted budgets, revenue forecasts, economic reports, and session documents.
    ► http://bfm.sd.gov/budget
  - Financial Metrics/Dashboards
  - Long-Term Financial Plans
    Executive order of 2014 required a long-term plan, capital expenditure plan, and recommended policies regarding debt to be submitted each January.
    ► http://bfm.sd.gov/ltfp
  - Debt Limitation and Management Policy
  - Comprehensive Annual Financial Reports
    ► http://bfm.sd.gov/cafr

TRANSPARENCY SITE
Financial publications, as well as budget, contracts, payroll, and state checkbook information.
► http://open.sd.gov

STATE TREASURER
State’s chief banking official and a member of the State Investment Council.
► http://www.sdtreasurer.gov
  - State Treasurer Annual Report
    ► http://www.sdtreasurer.gov/about/annualreport.aspx

INVESTMENT COUNCIL
Manages state assets from retirement systems, public trust funds, and other sources.
► http://sdic.sd.gov/
  - Investment Council Publications
    ► http://sdic.sd.gov/ pubs.aspx
Legislative Offices and Other Resources

LEGISLATIVE RESEARCH COUNCIL
Budget information and reference materials, such as issue papers, required reports, and external links, are available from the Legislature’s home page, which doubles as the home page for the Legislative Research Council.
► http://sdlegislature.gov

Budget Documents
► http://sdlegislature.gov/Budget/Reference_Documents/default.aspx

Required Reports
Some of the required reports connect with fiscal topics, such as the funded status of retirement systems.
► http://sdlegislature.gov/Reference_Materials/RequiredReports.aspx

DEPARTMENT OF LEGISLATIVE AUDIT
Generally focused on financial and compliance audits, with expanded scope and performance audits sometimes spurred by legislative requests.
► http://legislativeaudit.sd.gov

Nongovernmental Organizations

GREAT PLAINS PUBLIC POLICY INSTITUTE
Research topics include taxes, spending, and other fiscal practices; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://www.greatplainsppi.org/index.cfm

SOUTH DAKOTA BUDGET AND POLICY INSTITUTE
Research and education on fiscal policies and economic opportunity; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://www.sdbudgetandpolicyproject.org
Tennessee

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.
► https://www.tn.gov/assets/entities/governor/attachments/2016_State_of_the_State.pdf

DEPARTMENT OF FINANCE AND ADMINISTRATION
Budget, accounting, and financial reporting information.
► http://www.tn.gov/finance
  Budget Information
  Current and past budget documents, presentations, and revenue information.
  ► http://www.tn.gov/finance/topic/fa-budget-information
  Financial Reports
  Comprehensive annual financial reports and other postemployment benefit actuarial reports.
  ► http://www.tn.gov/finance/topic/fa-accounting-financial

TRANSPARENT TENNESSEE
Site includes Fiscal Strength and Financial Overview sections, as well as links to information on the state’s bond ratings, rainy day fund, and debt and taxes per capita; run by the governor’s office.
► http://www.tn.gov/transparenttn

COMPTROLLER OF THE TREASURY
Finance, debt, investment, audit, and management services.
► http://comptroller.tn.gov
  Debt Management
  Quarterly Fiscal Affairs Reports
  ► http://www.comptroller.tn.gov/com/FiscalAffairs.asp
  Division of State Audit
  Financial, compliance, and performance audits.
  ► http://www.comptroller.tn.gov/sa

Legislative Offices and Other Resources

OFFICE OF LEGISLATIVE BUDGET ANALYSIS
Current and past budget and appropriations documents, as well as session summaries.
► http://www.capitol.tn.gov/joint/staff/budget-analysis/index.html
GENERAL ASSEMBLY FISCAL REVIEW COMMITTEE
Statutory oversight panel that provides review of budget, reserves, debt, and revenue collections.
► http://www.capitol.tn.gov/joint/committees/fiscal-review
  Reports and Presentations
  ► http://www.capitol.tn.gov/joint/committees/fiscal-review/reports.html#tax

Nongovernmental Organizations

BEACON CENTER OF TENNESSEE
Concentrates on tax and spending issues; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://www.beacontn.org

BOYD CENTER FOR BUSINESS AND ECONOMIC RESEARCH, UNIVERSITY OF TENNESSEE–KNOXVILLE
National and state economic trends.
► http://cber.haslam.utk.edu
  Publications
  ► http://cber.haslam.utk.edu/cberpubs.htm
Texas

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
No state of the state address in 2016.
2015 state of the state address.

LIEUTENANT GOVERNOR’S OFFICE
Elected official who serves as chairman of the Legislative Budget Board.
▶ https://www.ltgov.state.tx.us

BUDGET AND POLICY OFFICES
Governor’s proposed budgets, operating and agency budget instructions, and strategic planning information.
▶ http://gov.texas.gov/bpp

COMPTROLLER OF PUBLIC ACCOUNTS
Elected official with oversight of state finances, accounting, financial reporting, taxes, revenue estimating, and treasurer functions.
▶ http://comptroller.texas.gov
  Comprehensive Annual Financial Reports
  ▶ http://www.texastransparency.org/State_Finance/Budget_Finance/Reports/Comprehensive_Annual_Financial

Publications
Budget, revenue, taxes, and the economy.
▶ http://comptroller.texas.gov/publications

Texas Transparency
Site includes budget, revenue, spending, debt, financial forecasts, investment, and contract information.
▶ http://www.texastransparency.org/State_Finance
  Budget, Financial, and Economic Reports and Forecasts
  ▶ https://www.comptroller.texas.gov/transparency/budget
  Investments
  ▶ https://www.comptroller.texas.gov/transparency/budget/investments.php
  Debt Information
  ▶ https://www.comptroller.texas.gov/transparency/local/debt/counties.php
STATE AUDITOR'S OFFICE
A variety of audits and reviews covering efficiency, effectiveness, compliance, and financial matters, as well as periodic examinations of retirement systems.
▶ https://www.sao.texas.gov

Legislative Offices and Other Resources

LEGISLATIVE BUDGET BOARD
With a structure that is significantly different than budget offices in other states, the board receives and reviews budget submissions from agencies, a job more commonly performed by a governor's office. The separately elected lieutenant governor, who is part of both the executive and legislative branches, chairs the board and appoints its members.
▶ http://www.lbb.state.tx.us
  Issue Briefs
  Publications
    ▶ http://www.lbb.state.tx.us/publications.aspx

HOUSE RESEARCH
Research reports and interim news briefs, some relating to financial issues.
▶ http://www.hro.house.state.tx.us
  Publications
    ▶ http://www.hro.house.state.tx.us/publications.aspx

TEXAS SUNSET ADVISORY COMMISSION
In-depth reports of Texas agencies and boards, including retirement systems and other organizations relevant to state finances.
▶ https://www.sunset.texas.gov

Nongovernmental Organizations

CENTER FOR PUBLIC POLICY PRIORITIES
Focuses on children's issues, economic opportunity, and social justice, with some attention to budget and finance; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
▶ http://forabettertexas.org

MOSBACHER INSTITUTE FOR TRADE, ECONOMICS, AND PUBLIC POLICY, BUSH SCHOOL OF GOVERNMENT AND PUBLIC SERVICE, TEXAS A&M UNIVERSITY
Policy research that delves into tax and other finance issues with a focus on economic impact.
▶ http://bush.tamu.edu/mosbacher

TEXAS PUBLIC POLICY FOUNDATION
Public policy organization with an emphasis on personal responsibility; includes tax and spending section; part of the State Policy Network of state-focused, free market-oriented think tanks.
▶ http://www.texaspolicy.com
TEXAS TAXPAYERS AND RESEARCH ASSOCIATION
Focuses on Texas fiscal policies and impact on businesses; member of the Governmental Research Association and the National Taxpayers Conference.
▶ http://www.ttara.org

TEXAS WATCHDOG.ORG
A project of the Franklin Center for Government and Public Integrity, this news organization is dedicated to transparency and accountability, with a mission to “expose the facts about government mismanagement and overreach” and to provide oversight of state government.
▶ http://watchdog.org/category/texas
Utah

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.

GOVERNOR’S OFFICE OF MANAGEMENT AND BUDGET
Comprehensive website with governor’s budget documents, legislative enactments, and information on revenue forecasts, budget drivers, planning, and budget process.
► http://gomb.utah.gov
  - Budget: Methodology, documents, revenue estimates, and implementation.
    ► http://gomb.utah.gov/budget-policy/state-budget
  - Budget Drivers: http://gomb.utah.gov/budget-policy/budget-drivers
  - Demographic & Economic Analysis

DIVISION OF FINANCE
Oversees accounting, financial reporting, and other fiscal functions; part of the Department of Administrative Services.
► http://finance.utah.gov
  - Comprehensive Annual Financial Reports
  - Financial Highlights by Fiscal Year
    ► http://finance.utah.gov/highlights.html
  - State Bond Documents

TRANSPARENCY SITE
Financial highlights and reports; administered by the division of finance and overseen by the Utah Transparency Advisory Board.
► http://www.utah.gov/transparency

STATE TREASURER
Chief financial officer; cash and investment management.
► http://treasurer.utah.gov
**State Budget Sources**

- **Investments Overview**

- **Bond Information**
  - Information geared to investors.
  - [http://treasurer.utah.gov/investor-information](http://treasurer.utah.gov/investor-information)

- **State Auditor**
  - Financial, compliance, and performance audits.
  - [http://auditor.utah.gov](http://auditor.utah.gov)

- **State Tax Commission**
  - Information on individual, corporate, and other taxes.
  - [http://www.tax.utah.gov](http://www.tax.utah.gov)

  - **Economic and Statistical Unit**
    - Prepares revenue forecasts in cooperation with the governor's staff; estimates fiscal impact estimates of proposed legislation and publishes statistical reports relating to taxes.
    - [http://www.tax.utah.gov/econstats](http://www.tax.utah.gov/econstats)

- **Legislative Offices and Other Resources**

  - **Legislative Budget Site**
    - Budget and financial information.
    - [http://budget.utah.gov](http://budget.utah.gov)

  - **Legislative Fiscal Analysis**
    - Budget information, revenue estimates and updates, issue briefs, *Fiscal Highlights* newsletter.
    - [https://le.utah.gov/lfa/index.htm](https://le.utah.gov/lfa/index.htm)
      - **Budget Related Reports, Surveys, and Interim Studies**
      - **Fiscal Highlights**

  - **Legislative Research and General Counsel**
    - General policy research, including presentations on funding policies and occasional briefs on fiscal issues.
    - [https://le.utah.gov/lrgc/lrgc.htm](https://le.utah.gov/lrgc/lrgc.htm)

  - **Legislative Auditor**
    - Program and performance audits.
    - [https://le.utah.gov/audit/olag.htm](https://le.utah.gov/audit/olag.htm)

- **Nongovernmental Organizations**

  - **Kem C. Gardner Policy Institute, University of Utah**
    - Policy analysis and some attention to budget issues, with an annual report on Utah and budgeting in other Western states.
    - [http://gardner.utah.edu](http://gardner.utah.edu)
UTAH FOUNDATION
Reports focusing on spending, taxes, and bonds, and one from 2015 on consensus revenue estimating.
► http://www.utahfoundation.org

UTAH TAXPAYERS ASSOCIATION
This nonprofit, in Draper, Utah, advocates limiting state and local taxes. Its Fast Tax is a comprehensive annual booklet listing state levies and the amount of revenue they produce. The group also publishes a blog, notes on tax proposals, and position papers.
► http://www.utaha taxpayers.org

VOICES FOR UTAH CHILDREN
Focuses on policies related to children, with some attention to the consequences of budget decisions; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://www.utahchildren.org
Vermont

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.
► http://www.2016stateofthestate.com

AGENCY OF ADMINISTRATION
Administrative and support services, as well as financial transparency links and economic and revenue information.
► http://aoa.vermont.gov
  Revenue Information
  Consensus revenue estimating and monthly revenue reports.
  ► http://aoa.vermont.gov/revenue
  Public Budget Forums
  Spotlight Vermont
  Transparency site run by the Department of Administration, with revenue, spending, contract, grant, and other financial information.
  ► http://spotlight.vermont.gov

DEPARTMENT OF FINANCE & MANAGEMENT
Executive budget and financial reporting information; part of Department of Administration.
► http://finance.vermont.gov
  Budget Process
  ► http://finance.vermont.gov/state_budget
  Executive Budget Recommendations
  ► http://finance.vermont.gov/state_budget/rec
  Budget Acts
  Past appropriations and budget adjustment information.
  ► http://finance.vermont.gov/state_budget/acts
  Comprehensive Annual Financial Reports
  ► http://finance.vermont.gov
  Internal Control Newsletter
  ► http://finance.vermont.gov/reports_and_publications/newsletters

STATE TREASURER
Investments, cash, and debt management, as well as administration of major state retirement funds.
► http://www.vermonttreasurer.gov
STATE BUDGET SOURCES

Cash and Investments
► http://www.vermonttreasurer.gov/cash-investments

Debt Management and Bonds
► http://www.vermonttreasurer.gov/debt-management

Pension Fund Management and Investments
► http://www.vermonttreasurer.gov/pension-funds

Treasurer’s Reports
► http://www.vermonttreasurer.gov/reports

STATE AUDITOR
Financial and performance audits, as well as special investigations and auditor memos.
► http://auditor.vermont.gov

Legislative Offices and Other Resources

LEGISLATIVE JOINT FISCAL OFFICE
Appropriations, budget, capital, economic, and topic-specific financial information, as well as the annual Fiscal Facts and links to finance committee meetings.
► http://www.leg.state.vt.us/jfo

Reports and Presentations
Budget and other fiscal and topical briefings.
► http://www.leg.state.vt.us/jfo/reports.aspx

Fiscal Facts
Current and past editions of annual publication.
► http://www.leg.state.vt.us/jfo/fiscal_facts.aspx

Fiscal Focus
Newsletter published three times a year.
► http://www.leg.state.vt.us/jfo/fiscal_focus.aspx

Maps/Visuals Material
► http://www.leg.state.vt.us/jfo/maps_visuals.aspx

Nongovernmental Organizations

ETHAN ALLEN INSTITUTE
Commentary on taxes, spending, and the state’s fiscal condition, as well as other policy issues; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://ethanallen.org

PUBLIC ASSETS INSTITUTE
Coverage of tax and budget, as well as policy; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://publicassets.org

VERMONT TRANSPARENCY PROJECT
Analysis on public spending, taxation, and budget; run jointly by the Public Assets Institute and the
Ethan Allen Institute, organizations that often have opposing political views.
► http://www.vttransparency.org/index.cfm?section=home&pg=home

VERMONT WATCHDOG.ORG
A project of the Franklin Center for Government and Public Integrity, this news organization is dedicated to transparency and accountability, with a mission to “expose the facts about government mismanagement and overreach” and to provide oversight of state government.
► http://watchdog.org/category/vermont
Virginia

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the commonwealth address.
► https://governor.virginia.gov/newsroom/newsarticle?articleId=13920

DEPARTMENT OF PLANNING AND BUDGET
Budget development and execution information, and strategic planning materials.
► https://www.dpb.virginia.gov
  Biennial Budget Documents
  ► https://www.dpb.virginia.gov/budget/budget.cfm

DEPARTMENT OF ACCOUNTS
Part of the comptroller’s office; accounting and financial reporting information.
► http://www.doa.virginia.gov/Index.cfm
  Comprehensive Annual Financial Reports
  ► http://www.doa.virginia.gov/Financial_Reporting/CAFR/CAFR_Main.cfm
  Popular Financial Reports
  ► http://www.doa.virginia.gov/Financial_Reporting/PAFR/PAFR_Main.cfm

TRANSPARENCY SITE
Links to key Virginia sites with financial, economic, and performance information.
► https://www.virginia.gov/Government/Transparency

DEPARTMENT OF THE TREASURY
Investments, cash, and debt management.
► https://www.trs.virginia.gov
  Division of Bond Finance
  Cash Management and Investments Division
  ► https://www.trs.virginia.gov/cash

Legislative Offices and Other Resources

GENERAL ASSEMBLY STATE BUDGET SITE
Budget bills and budget process with links to House Appropriations and Senate Finance committees.
► http://virginiageneralassembly.gov/virginiaStateBudget.php?secid=22&activesec=4#!hb=1&mainContentTabs=0
State Budget
▶ http://budget.lis.virginia.gov

Committee Reports
▶ http://budget.lis.virginia.gov/sessionreports/2016/1

LEGISLATIVE INFORMATION SYSTEM
Reports to the General Assembly by the governor and state agencies, listed by year of publication; some focus on budget or fiscal issues.
▶ http://leg2.state.va.us/dls/h&sdocs.nsf/Published+by+Year?OpenForm&StartKey=2016&ExpandView

JOINT LEGISLATIVE AUDIT AND REVIEW COMMISSION
Assesses and reports on the performance, efficiency, and effectiveness of state programs and agencies; provides oversight reports on the Virginia Retirement System and other fiscal analysis services to the General Assembly.
▶ http://jlarc.virginia.gov/index.asp

AUDITOR OF PUBLIC ACCOUNTS
Financial and operational audits; part of the legislative branch, the auditor reports through the Joint Legislative Audit and Review Commission.

Commonwealth Data Point
A transparency site with budget, revenue, spending, debt, demographic, and performance information.
▶ http://datapoint.apa.virginia.gov

Nongovernmental Organizations

COMMONWEALTH INSTITUTE FOR FISCAL ANALYSIS
Budget and fiscal analysis with a focus on low- and moderate-income populations and on economic opportunity; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
▶ http://www.thecommonwealthinstitute.org

VIRGINIA INSTITUTE FOR PUBLIC POLICY
Economic policy and tax reform information with an emphasis on individual liberty and property rights; part of the State Policy Network of state-focused, free market-oriented think tanks.
▶ http://www.virginiainstitute.org

WELDON COOPER CENTER FOR PUBLIC SERVICE, UNIVERSITY OF VIRGINIA
Research and training focused on the Commonwealth of Virginia, with attention to the economy and public finance, as well as other topics relating to policy and public management.
▶ http://www.coopercenter.org
Washington

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.

OFFICE OF FINANCIAL MANAGEMENT
Budget, accounting, performance, and general research information.
▸ http://www.ofm.wa.gov/default.asp
  Budget Site
  Budget and budget adjustment documents, timetable, process, and expenditure-monitoring reports.
  ▸ http://www.ofm.wa.gov/budget/default.asp
  Comprehensive Annual Financial Reports
  ▸ http://www.ofm.wa.gov/cafr/default.asp
  Other Financial and Audit Reports
  ▸ http://www.ofm.wa.gov/accounting/reports.asp
  Long-Term Economic Forecast
  ▸ http://www.ofm.wa.gov/economy/longterm/default.asp
  Research and Data
  ▸ http://www.ofm.wa.gov/forecasting/default.asp

ECONOMIC AND REVENUE FORECAST COUNCIL
▸ http://www.erfc.wa.gov/
  Revenue Forecast
  ▸ http://www.erfc.wa.gov/forecasts/revenue_forecast.html
  Monthly Economic and Revenue Updates
  ▸ http://www.erfc.wa.gov/publications/monthly_updates.html
  Budget Outlook
  Four-year plan for budget balance.
  ▸ http://www.erfc.wa.gov/budget/budget_outlook.html

STATE TREASURER
Investments, cash, and debt management; home page includes links to separate topics.

WASHINGTON STATE INVESTMENT BOARD
Investment management for multiple retirement plans.
STATE BUDGET SOURCES

STATE AUDITOR’S OFFICE
Financial, accountability, and performance audits.
▶ http://www.sao.wa.gov/Pages/default.aspx#.V1r_QvkrKUk

WASHINGTON STATE FISCAL INFORMATION
▶ http://www.fiscal.wa.gov
  Publications and Reports
    Budget process, budget documents, popular reports, tax exemption, and other tax studies.
    ▶ http://www.fiscal.wa.gov/OtherResources.aspx#pubs

Legislative Offices and Other Resources

LEAP COMMITTEE
Fiscal analysis and tracking of budget and budget impact, revenues, expenditures, and other fiscal matters, with links to fiscal publications geared to citizens and decision makers alike.
▶ http://leap.leg.wa.gov/leap/default.asp
  Enacted Budget Bills
    ▶ http://leap.leg.wa.gov/leap/budget/index_lbns.asp
  LEAP Fiscal Reports
    ▶ http://fiscal.wa.gov

JOINT LEGISLATIVE AUDIT AND REVIEW COMMITTEE
Performance audits, and program evaluations and analyses.
▶ http://www1.leg.wa.gov/jlarc

Nongovernmental Organizations

WASHINGTON POLICY CENTER
Public policy emphasis, with some budget, tax, and other fiscal coverage; part of the State Policy Network of state-focused, free market-oriented think tanks.
▶ http://www.washingtonpolicy.org

WASHINGTON RESEARCH COUNCIL
Covers budget and tax issues; member of the Governmental Research Association and the National Taxpayers Conference.
▶ http://researchcouncil.org

WASHINGTON STATE BUDGET AND POLICY CENTER
Analysis of current budget and fiscal issues with a view toward “social opportunity for all”; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
▶ http://budgetandpolicy.org
West Virginia

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.

STATE BUDGET OFFICE
► http://www.budget.wv.gov/Pages/default.aspx
  Executive Budgets
  Current and past budget documents and budget process information.
  ► http://www.budget.wv.gov/executivebudget/Pages/default.aspx
  Approved Budgets
  Legislature’s current and past approved budget bills.
  ► http://www.budget.wv.gov/approvedbudget/Pages/default.aspx
  Reports and Charts
  Revenue estimates, monthly revenue reports, rainy day fund information, and spending levels by funding source.
  ► http://www.budget.wv.gov/reportsandcharts/Pages/default.aspx

DEPARTMENT OF ADMINISTRATION
Houses finance division, public retirement board, and a variety of administrative services.
► http://www.administration.wv.gov/Pages/default.aspx

FINANCE DIVISION
Oversees accounting and financial reporting.
► http://www.finance.wv.gov/Pages/default.aspx
  Comprehensive Annual Financial Reports
  ► http://www.finance.wv.gov/FARS/CAFR/Pages/default.aspx

STATE TREASURER
Cash and debt management; chief financial officer with oversight of state operating funds.
► http://www.wvtreasury.com
  Debt Management
  ► http://www.wvtreasury.com/Banking-Services/Debt-Management
  Financial Reports
  Annual reports for the Treasury.
  ► http://www.wvtreasury.com/About-The-Office/Financial-Reports
STATE AUDITOR’S OFFICE
Financial accountability and accounting oversight.
► http://www.wvsao.gov

Transparency West Virginia
Site features data and graphical presentations of state spending, revenue, budgets, and contracts.
► http://www.transparencywv.org

Legislative Offices and Other Resources

BUDGET AND FISCAL AFFAIRS DIVISION, JOINT COMMITTEE ON GOVERNMENT AND FINANCE
Provides an annual digest of state revenue sources and periodic analysis of cash balances in special funds.
► http://www.legis.state.wv.us/Joint/budget.cfm

PERFORMANCE EVALUATION AND RESEARCH DIVISION
Program and agency evaluations.
► http://www.legis.state.wv.us/Joint/PERD/reports.cfm

POST AUDIT DIVISION
Financial audits and reviews.
► http://www.legis.state.wv.us/Joint/postaudit.cfm

STATE AGENCY REPORTS
Budget and other revenue and fiscal reports.
► http://www.legis.state.wv.us/Reports/Agency_Reports/agencylist_all.cfm

Nongovernmental Organizations

CARDINAL INSTITUTE FOR WEST VIRGINIA POLICY
Concentrates on conservative economic policies, with some coverage of tax issues; part of the State Policy Network of state-focused, free market-oriented think tanks.
► http://www.cardinalinstitute.com/?s=budget

WEST VIRGINIA CENTER ON BUDGET & POLICY
Policy research organization provides budget coverage and educational materials; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.
► http://www.wvpolicy.org
Wisconsin

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.
▶ http://walker.wi.gov/newsroom/speeches?keys=&field_date_value%5Bvalue%5D%5Byear%5D=2016&field_date_value%5Bvalue%5D%5Bmonth%5D=1

DEPARTMENT OF ADMINISTRATION
Financial management and the state Budget Office, as well as a variety of administrative functions.
▶ http://www.doa.state.wi.us/Home

DIVISION OF EXECUTIVE BUDGET AND FINANCE
Budget materials, financial reporting, capital finance, and Treasury services.
▶ http://www.doa.state.wi.us/Divisions/Budget-and-Finance/State-Budget-Office
  - Biennial Budget
    Current and past biennial budgets.
    ▶ http://doa.wi.gov/Divisions/Budget-and-Finance/Biennial-Budget
  - State Controller
    Comprehensive annual financial reports and annual fiscal reports, monthly receipts, and disbursement reports.
    ▶ http://doa.wi.gov/Divisions/Budget-And-Finance/State-Controllers-Office
  - State Capital Finance Office
    Bond disclosure.
    ▶ http://www.doa.state.wi.us/Divisions/Budget-and-Finance/Capital-Finance
  - Treasury Services
    Cash management.
    ▶ http://www.doa.state.wi.us/Divisions/Budget-and-Finance/Treasury-Services

OPENBOOK WISCONSIN
Transparency site that includes spending, employee compensation data, contracts, and economic development information; run by the governor’s office.
▶ http://openbook.wi.gov

Legislative Offices and Other Resources

LEGISLATIVE FISCAL BUREAU
Serves the Joint Committee on Finance as well as the entire Legislature. The bureau monitors state revenues, evaluates and reviews the budget and agency budget requests, and responds to legislators’
fiscal queries. Program evaluation is viewed as part of budget analysis.

- [http://legis.wisconsin.gov/lfb](http://legis.wisconsin.gov/lfb)
  - 2015–17 Biennial Budget Documents
    - [http://docs.legis.wisconsin.gov/misc/lfb/budget/2015_17_biennial_budget](http://docs.legis.wisconsin.gov/misc/lfb/budget/2015_17_biennial_budget)
  - Biennial Budget Archive
    - [http://docs.legis.wisconsin.gov/misc/lfb/budget](http://docs.legis.wisconsin.gov/misc/lfb/budget)

**LEGISLATIVE COUNCIL**
Policy research for the Legislature and general information on Wisconsin government; sometimes touches on budget and finance, such as its comparative analysis of general employee and teacher retirement systems in the states. The council’s comprehensive state retirement research is published at two- or three-year intervals, with the next version expected in late 2016.

- [http://lc.legis.wisconsin.gov](http://lc.legis.wisconsin.gov)
  - Legislator Briefing Book

**LEGISLATIVE REFERENCE BUREAU**
Drafts and prepares analyses of legislation.

- [http://legis.wisconsin.gov/lrb](http://legis.wisconsin.gov/lrb)

**LEGISLATIVE AUDIT BUREAU**
Financial audits, including retirement systems, and analysis of policy and agency programs.

- [http://legis.wisconsin.gov/lab](http://legis.wisconsin.gov/lab)

**Nongovernmental Organizations**

**WISCONSIN BUDGET PROJECT**
Coverage of budget and tax issues with a focus on low- and moderate-income families; part of the State Priorities Partnership, a network of state organizations coordinated by the Center on Budget and Policy Priorities.

- [http://www.wisconsinbudgetproject.org](http://www.wisconsinbudgetproject.org)

**WISCONSIN TAXPAYERS ALLIANCE**
Research organization focused on promoting good government; covers tax, budget, and other fiscal issues; member of the Governmental Research Association.

- [https://wistax.org](https://wistax.org)

**WISCONSIN WATCHDOG.ORG**
A project of the Franklin Center for Government and Public Integrity, this news organization is dedicated to transparency and accountability, with a mission to “expose the facts about government mismanagement and overreach” and to provide oversight of state government.

- [http://watchdog.org/category/wisconsin](http://watchdog.org/category/wisconsin)
Wyoming

Executive and Other Constitutional Finance Offices

GOVERNOR’S OFFICE
2016 state of the state address.
► https://drive.google.com/file/d/0B6oHXm9jOVzPRoo1QVhBdlZEREEL/view

DEPARTMENT OF ADMINISTRATION
Budget information and economic analysis.
► http://ai.wyo.gov
  Budget Division
  Most recent biennial budget and budget instructions, with links to past budgets.
  ► http://ai.wyo.gov/budget-division
  Economic Analysis Division
  Revenue reports, economic and demographic data, and publications on consensus revenue estimating and economic trends.
  ► http://eadiv.state.wy.us

TRANSPARENCY SITE
Tax information, vendor payments, economic development material, and links to budget and fiscal reports.
► http://ai.wyo.gov/home/transparency

TREASURER’S OFFICE
Investments and cash management.
► https://treasurer.state.wy.us
  Investments
  ► https://statetreasurer.wyo.gov/Investments.aspx
  Publications
  Strategic plan and annual reports.
  ► https://statetreasurer.wyo.gov/Reports.aspx

STATE AUDITOR’S OFFICE
Serves as the state comptroller; produces comprehensive annual financial reports and responsible for accounting and payroll functions.
► http://sao.wyo.gov
  Financial Publications
  Comprehensive annual financial reports and Wyoming Financial Perspective, which gives citizens financial and policy information in a summary format.
  ► https://sites.google.com/a/wyo.gov/sao/publications
**Legislative Offices and Other Resources**

**LEGISLATIVE BUDGET AND FISCAL INFORMATION**
Revenues and appropriation information; other budget reference materials and link to hearings.
► [http://legisweb.state.wy.us/LSOWEB/BudgetFiscal/BudgetFiscal.aspx](http://legisweb.state.wy.us/LSOWEB/BudgetFiscal/BudgetFiscal.aspx)

**TASK FORCE ON MINERAL TAXES**
The task force, which will exist through 2016, has been asked to provide Wyoming legislators with recommendations for “a fair, viable and simplified system of valuation and taxation.”

**WYOMING JOINT APPROPRIATIONS COMMITTEE**
Budget review.
► [http://legisweb.state.wy.us/LegislatorSummary/InterimComm.aspx?strCommitteeID=02&Year=2016](http://legisweb.state.wy.us/LegislatorSummary/InterimComm.aspx?strCommitteeID=02&Year=2016)

**WYOMING JOINT REVENUE INTERIM COMMITTEE**
Review of tax expenditures and shortfall from Tobacco Trust Fund.

**Nongovernmental Organizations**

**WYOMING TAXPAYERS ASSOCIATION**
Analysis of government expenditures and tax policy; member of the National Taxpayers Conference.
► [http://www.wyotax.org](http://www.wyotax.org)
Truth and Integrity in Government Finance Project University Research Network

The following university institutes, departments, and schools of public administration and public policy are partners and associates with the Volcker Alliance in the Truth and Integrity in Government Finance project, a multiyear study of state and local budgeting, financial reporting, and fiscal practices across all fifty US states.

**Center for Urban Innovation, Arizona State University**
https://urbaninnovation.asu.edu

**Morrison Institute for Public Policy, Arizona State University**
https://morrisoninstitute.asu.edu

**Institute for State and Local Governance, City University of New York**
http://islg.cuny.edu

**Cornell University’s Institute for Public Affairs**
http://www.cipa.cornell.edu

**Department of Public Administration, Steven J. Green School of International and Public Affairs, Florida International University**
http://pa.fiu.edu

**Center for State and Local Finance, Andrew Young School of Policy Studies, Georgia State University**
http://aysps.gsu.edu

**Rutgers Accounting Research Center/Continuous Auditing and Reporting Lab, Rutgers Business School**
http://raw.rutgers.edu

**Goldman School of Public Policy, University of California, Berkeley**
https://gspp.berkeley.edu

**Institute of Government and Public Affairs, University of Illinois**
https://igpa.illinois.edu

**Department of Public Administration, College of Urban Planning and Public Affairs, University of Illinois at Chicago**
http://cuppa-pa.uic.edu

**Center for State Policy and Leadership, University of Illinois Springfield**
http://www.uis.edu/cspl

**Martin School of Public Policy and Administration, University of Kentucky**
http://martin.uky.edu/node

**Humphrey School of Public Affairs, University of Minnesota**
https://www.hhh.umn.edu

**Kem C. Gardner Policy Institute, University of Utah**
http://gardner.utah.edu
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Barrett and Greene, twice finalists in the National Magazine Awards, have served as advisers to the National League of Cities, Urban Institute, the Governmental Accounting Standards Board, Association of Government Accountants, New York Mayor’s Management Report Roundtable, and the Center for a Better South. They have also cowritten five books, as well as numerous magazine articles.
About the Alliance

THE VOLCKER ALLIANCE was launched in 2013 by former Federal Reserve Board Chairman Paul A. Volcker to address the challenge of effective execution of public policies and to help rebuild public trust in government. The nonpartisan Alliance works toward that broad objective by partnering with other organizations—academic, business, governmental, and public interest—to strengthen professional education for public service, conduct needed research on government performance, and improve the efficiency and accountability of governmental organization at the federal, state, and local levels.

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This publication is the product of the Volcker Alliance project on Truth and Integrity in Government Finance. It is an important goal of the Alliance to produce reports that contain ideas, proposals, and recommendations for dealing with persistent governance problems in new ways based on independent research and analysis supporting constructive solutions. To stimulate this process and maintain project independence to make such conclusions and recommendations as they deem to be appropriate, these Alliance projects are commissioned to proceed without the requirement of approval of their conclusions and recommendations by the board of directors collectively, or by individual members of the board of directors.