



State Budget Sources

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

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AND FISCAL ANALYSES

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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.

► <http://www.nga.org/cms/home.html>

Related organizations include:

- **MIDWESTERN GOVERNORS ASSOCIATION**
► <http://www.midwesterngovernors.org>
- **WESTERN GOVERNORS ASSOCIATION**
► <http://www.westgov.org>
- **DEMOCRATIC GOVERNORS ASSOCIATION**
► <https://democraticgovernors.org>
- **REPUBLICAN GOVERNORS ASSOCIATION**
► <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>

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

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>

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>

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 congress-

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.

► <http://www.ffis.org>

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.

► <http://franklincenterhq.org>

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.

► <http://www.goodjobsfirst.org>

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.

► <http://www.governing.com/gov-institute>

- **GOVERNING**

The magazine of state and local government covers state budgeting and finance issues.

► <http://www.governing.com>

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.

► <http://www.gasb.org/home>

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.

► <http://www.itep.org>

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.

► <http://haasinstitute.berkeley.edu/just-public-finance>

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.

► <http://www.pewtrusts.org/en/projects/states-fiscal-health>

- **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.

► <http://www.gao.gov/index.html>

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/statebystateareport>

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.

► <http://workforcesecurity.doleta.gov/unemploy/budget.asp>

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.moody's.com>
- **S&P GLOBAL RATINGS**
▶ https://www.spratings.com/en_US/home

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.

► http://finance.alabama.gov/pages/debt_mgmt.aspx

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

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.

► <http://www.examiners.alabama.gov/Default.aspx>

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

► http://www.arisecitizens.org/index.php/component/docman/doc_view/1154-the-alabama-tax-budget-handbook-2015?Itemid=44

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-pulling-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

► <http://www.tax.alaska.gov/programs/sourcebook/index.aspx>

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.

► <http://treasury.dor.alaska.gov/Debt-Management/State-Publications.aspx>

Investment

Monthly and annual investment reports, investment policies, retirement investment performance reports, and annual audited financial schedules.

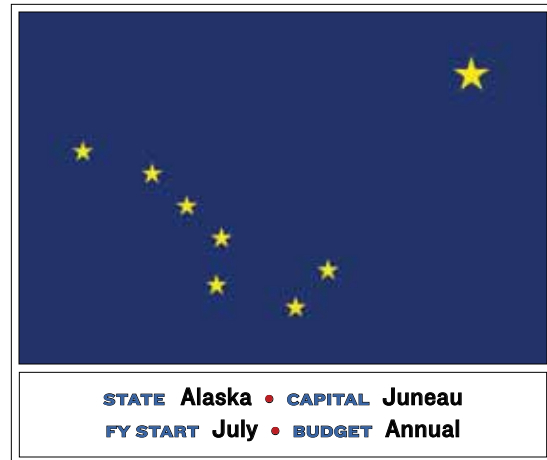
► <http://treasury.dor.alaska.gov/Investments.aspx>

Constitutional Budget Reserve

► <http://treasury.dor.alaska.gov/Investments/Constitutional-Budget-Reserve.aspx>

Statutory Budget Reserve Fund

► <http://treasury.dor.alaska.gov/Investments/Statutory-Budget-Reserve-Fund.aspx>



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.uaa.alaska.edu>

Arizona

Executive and Other Constitutional Finance Offices

GOVERNOR'S OFFICE

2016 state of the state address.

► <http://azgovernor.gov/governor/news/2016/01/watch-arizona-state-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/legislativereports.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>

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.

► <http://www.aradvocates.org/issues/tax-and-budget>

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>

California

Executive and Other Constitutional Finance Offices

GOVERNOR'S OFFICE

2016 state of the state address.

► <https://www.gov.ca.gov/news.php?id=19280>

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

► <http://www.lao.ca.gov/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.

► <https://www.colorado.gov/governor/news/gov-hickenlooper-delivers-annual-state-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)

► <https://www.colorado.gov/pacific/osc/comprehensive-annual-financial-report-cafr>

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.izi.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

► http://www.ct.gov/opm/cwp/view.asp?a=3006&Q=383280&opmNav_GID=1386

OFFICE OF THE STATE COMPTROLLER

Financial reporting with a focus on accountability and transparency.

► <http://www.osc.ct.gov>

Comprehensive Annual Financial Reports

► <http://www.osc.ct.gov/reports/index.html>

Retirement System Actuarial Reports

► <http://www.osc.ct.gov/rbsd/reports/index.html>

Bond Allocation Database

► <http://www.osc.ct.gov/finance/index.html>

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.

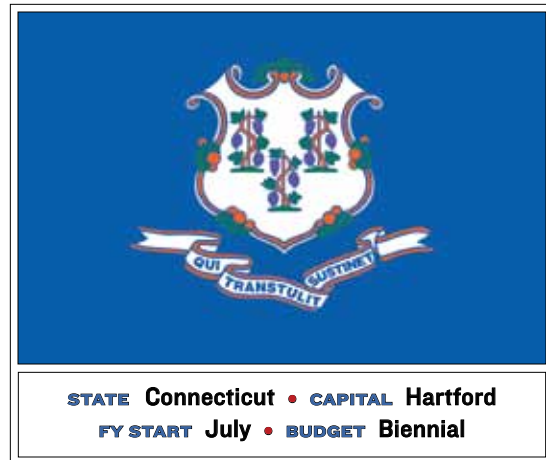
► <http://www.ott.ct.gov>

Cash and Debt Monthly Report

► http://www.ott.ct.gov/debt_cashanddebt_monthlyreport.html

Annual Reports of the Treasurer

► http://www.ott.ct.gov/news_publications_annualreports.html



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.

► <http://www.transparency.ct.gov/html/main.asp>

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/fn>

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.

► <http://governor.delaware.gov/speeches/2016StateOfTheState/index.shtml>

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

► <http://accounting.delaware.gov/cafrdefault.shtml>

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.

► <http://finance.delaware.gov/publications/DEFAC.shtml>

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.

► http://legis.delaware.gov/Legislature.nsf/FSMain?OpenFrameset&Frame=right&src=/Legislature.nsf/lookup/cgo_appropriationbills



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.

► http://legis.delaware.gov/Legislature.nsf/FSMain?OpenFrameset&Frame=right&src=/Legislature.nsf/lookup/controller_general

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>

Transparent Delaware

Payroll, vendor payments, and pension information; requires registration; run by the Caesar Rodney Institute.

► <http://www.transparentdelaware.org>

DELAWARE PUBLIC POLICY INSTITUTE

An affiliate of the Delaware Chamber of Commerce, focused on business and reports on budget issues.

► <http://www.dscc.com/affiliates/delaware-public-policy-institute.aspx>

Florida

Executive and Other Constitutional Finance Offices

GOVERNOR'S OFFICE

2016 state of the state address.

► <http://www.orlandosentinel.com/news/politics/political-pulse/os-rick-scotts-state-of-the-state-speech-20160112-post.html>

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.

► <https://www.sbafla.com/bondfinance/AboutDBF/tabid/1014/Default.aspx>

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

► <http://www.myfloridacfo.com/Transparency/statereports.aspx>

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

► <http://www.flsenate.gov/Session/Appropriations/2016>

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.fcsep.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.

► <https://gov.georgia.gov/press-releases/2016-01-13/deal-%E2%80%99ocean-opportunity-lies-ahead-georgia%E2%80%99s-ship-state>

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.

► <http://www.house.ga.gov/budget/en-US/default.aspx>

Budget Highlights

► <http://www.house.ga.gov/budget/en-US/newsandhighlights.aspx>

SENATE BUDGET AND EVALUATION OFFICE

Appropriations documents.

► <http://www.senate.ga.gov/sbeo/en-US/Home.aspx>

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.

► <http://www.senate.ga.gov/sro/en-US/Home.aspx>

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.

► <http://governor.hawaii.gov/newsroom/governors-office-news-release-governor-iges-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

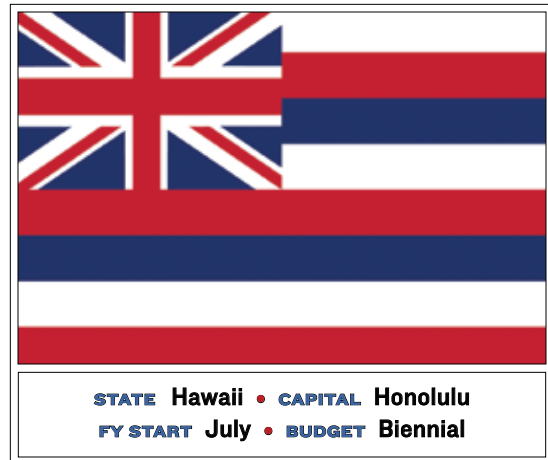
Revenue forecasts.

► 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

► <http://www.capitol.hawaii.gov/leginfo.aspx>

Budget Worksheets, 2016

► <http://www.capitol.hawaii.gov/budget/2016budget.aspx>

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.

► http://www.gov.idaho.gov/mediacenter/speeches/sp_2016/SOS_FY2017.pdf

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

► http://dfm.idaho.gov/publications/bb/budget_pub.html

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

► <http://ledger.illinoiscomptroller.com/find-reports/comprehensive-reporting/cmprehensive-annual-financial-report-cafr>

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.

► http://www.in.gov/gov/files/EMBAR-GOED_2016_SOTS_speech.pdf

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.

► <https://governor.iowa.gov/2016/01/gov-branstad-delivers-the-2016-condition-of-the-state-address-to-the-iowa-general-assembly>

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.

► <http://checkbook.iowa.gov/#!/year/2016>

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/lisa/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.

► <http://www.governor.ks.gov/media-room/speeches/2016/01/13/2016-state-of-the-state---january-12-2016>

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

► <https://admin.ks.gov/offices/chief-financial-officer/comprehensive-annual-financial-report---cafr>

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.

► <https://www.kansascash.com/prodweb/main/index.php>

Municipal Bond Services

Bond services information and bond indebtedness reports.

► https://www.kansascash.com/prodweb/municipal_bond_service/municipal-bond-service.php



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

► <http://osbd.ky.gov/Publications/Pages/Official-Revenue-Estimates.aspx>

Quarterly Economic and Revenue Reports

► <http://osbd.ky.gov/Publications/Pages/Quarterly-Economic-and-Revenue-Report.aspx>

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.

► <http://gov.louisiana.gov/news/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.

► <http://www.doa.la.gov/Pages/osrap/PopularReport/PopularReport.aspx>

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

► http://www.maine.gov/budget/zero_base_budgeting/index.shtml

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

► <http://www.maine.gov/osc/index.shtml>

Comprehensive Annual Financial Reports

► <http://www.maine.gov/osc/finanrept/cafr.shtml>

Revenue Reports

► <http://www.maine.gov/osc/finanrept/revenue.shtml>

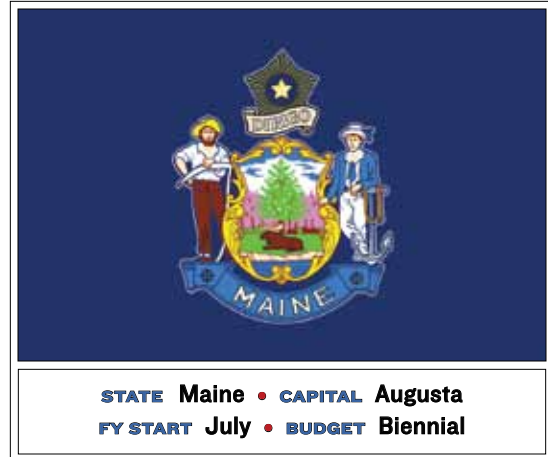
OFFICE OF POLICY AND MANAGEMENT

Focused on long-term state economic goals, economic and demographic information, and consensus revenue estimating.

► <http://www.maine.gov/economist/index.shtml>

Consensus Economic Forecasting Commission Reports

► <http://www.maine.gov/economist/forecasts/index.shtml>



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.

► http://mgaleg.maryland.gov/webmga/frmbgtnfiscal.aspx?pid=bnfpag&stab=01&id=sk001_tab01&tab=subject4&ys=2015RS

Recent Publications

► http://mgaleg.maryland.gov/webmga/frmbgtnfiscal.aspx?pid=bnfpag&stab=05&id=sk001_tab05&tab=subject4&ys=2015RS

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.

► <http://www.mass.gov/governor/press-office/press-releases/fy2016/gov-baker-delivers-state-of-the-commonwealth-address.html>

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.

► <http://www.mass.gov/anf/budget-taxes-and-procurement/state-budget/budget-process>

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

► <http://www.mass.gov/treasury/retirement/state-board-of-retire/forms-and-publications.html>

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>

Minnesota

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=whatwedo>



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.

► http://www.senate.leg.state.mn.us/departments/office_bio.php?office_id=1007&ls

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.

► <http://www.washingtontimes.com/news/2016/jan/26/text-of-mississippi-governors-state-of-the-state-s>

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.

► <http://www.transparency.mississippi.gov/budget/budget.aspx>

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.msipolicy.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.

► <https://governor.mo.gov/news/archive/gov-nixon-delivers-2016-state-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

► <https://www.ded.mo.gov/Ded/TaxCreditReporting.aspx>

Budget Restrictions

► <https://mapyourtaxes.mo.gov/MAP/Reserves>

MISSOURI ECONOMIC RESEARCH AND INFORMATION CENTER

► <https://www.missourieconomy.org/index.stm>



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.

► <http://leg.mt.gov/css/audit/Default.asp>

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.

► http://das.nebraska.gov/accounting/financial_reports/index.html

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.

► <http://www.nebraskalegislature.gov/divisions/auditor.php>

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.

► <http://www.capradio.org/articles/2015/01/15/transcript-nevada-gov-brian-sandovals-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

► http://controller.nv.gov/FinancialReports/CAFR_Download_Page.html

Report to Our Citizens

Financial reports that are simpler and shorter than comprehensive annual financial reports.

► http://controller.nv.gov/financialreports/menu_Financial_Report_toourcitizen_page.html

Open.NV

Transparency site with budget information, state spending, tax expenditure, and economic development reports.

► <http://open.nv.gov>

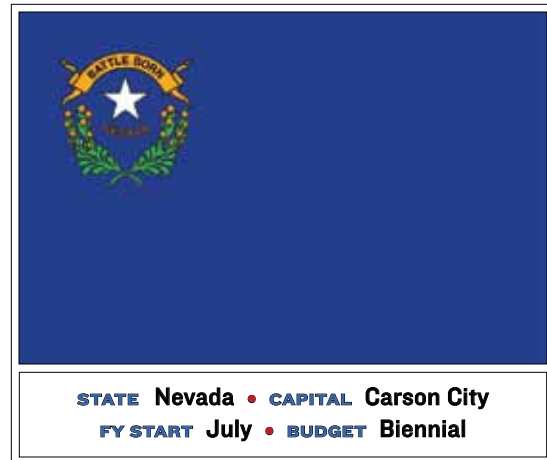
State Treasurer

Cash management, investments, and debt management.

► <http://www.nevadatreasurer.gov>

Debt Management

► <http://www.nevadatreasurer.gov/Finances/Debt/Home>



Investment Division

► 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>

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>

Biennial Appropriations Reports

Detail on the biennial budget and related finances.

► <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>

AUDIT DIVISION, NEVADA LEGISLATIVE COUNSEL BUREAU

Performance audits, special audits, and investigations.

► <https://leg.state.nv.us/division/audit>

RESEARCH DIVISION, NEVADA LEGISLATIVE COUNSEL BUREAU

► <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>

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>

TransparentNevada

Salary and pension information; run by the Nevada Policy Research Institute.

► <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

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/transparentnh>

STATE TREASURY

Cash, investment, and debt management.

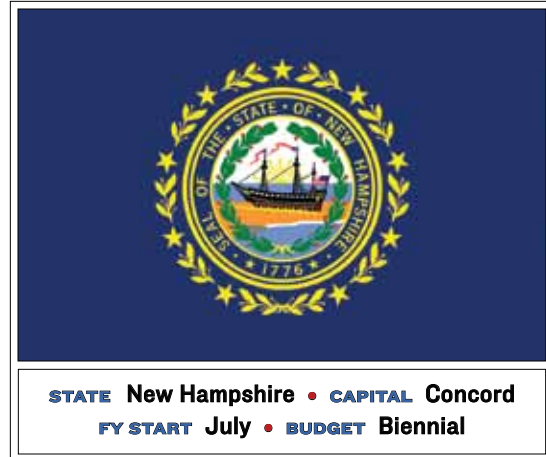
► <https://www.nh.gov/treasury>

Cash and Investment Management

► <https://www.nh.gov/treasury/cash-investment-management/index.htm>

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.

► <http://www.state.nj.us/governor/news/addresses/2010s/approved/20160112.html>

2016 budget address.

► <http://www.state.nj.us/governor/news/addresses/2010s/approved/20160216.html>



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>

Budget Section

► <http://www.njspotlight.com/budget>

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.

► http://nmdfa.state.nm.us/board_of_finance.aspx

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.

► <https://www.governor.ny.gov/news/video-transcript-built-lead-governor-cuomos-2016-state-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>



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.cbcrny.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://fiscalspolicy.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.

► <http://governor.nc.gov/press-release/transcript-2015-state-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/slg/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

► <https://www.nd.gov/omb/agency/financial/comprehensive-annual-financial-report-cafr/cafr-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

► http://www.nd.gov/treasurer/image/cache/Biennial_Report_2013-2015.pdf

OFFICE OF THE STATE AUDITOR

Financial, compliance, performance, and information system audits.

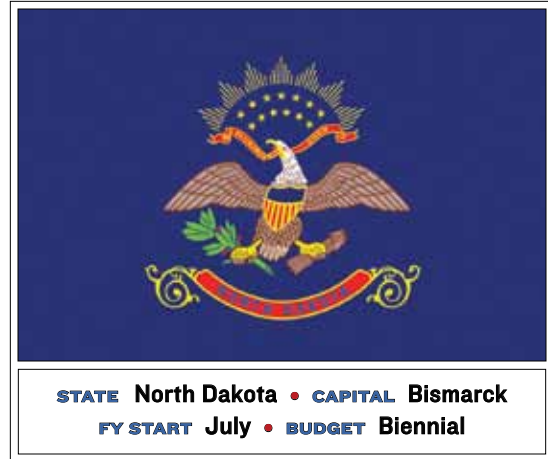
► <https://www.nd.gov/auditor/index.htm>

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.

► <http://www.legis.nd.gov/budget-and-fiscal-trends>

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.

► <http://www.governor.ohio.gov/MediaRoom/PressReleases/tabid/200/articleid/383/2016-state-of-the-state-transcript4-6-16.aspx>

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.

► <http://www.bricker.com/resource-center/state-ohio-budget>

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

► https://www.ok.gov/OSF/Comptroller/Financial_Reporting.html

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



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.

► http://www.oksenate.gov/publications/appropriations_report.htm

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.

► <http://www.oregon.gov/DAS/Financial/pages/index.aspx>

Budget Process Overview

► <http://www.oregon.gov/das/Financial/pages/Budgetprocess.aspx>

Budget Planning and Monitoring

► <http://www.oregon.gov/das/Financial/pages/BAM.aspx>

Economic Analysis

Revenue, economic, and caseload forecast.

► <http://www.oregon.gov/das/OEA/pages/index.aspx>

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.

► <http://www.oregon.gov/DOR/programs/gov-research/pages/research-section.aspx>



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>



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.

► <http://www.thestate.com/news/politics-government/politics-columns-blogs/the-buzz/article55735115.html>

DEPARTMENT OF ADMINISTRATION

Administrative services and the executive budget office.

► <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>

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>

Economic Analysis and Reports

► <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>

COMPTROLLER GENERAL

Accounting, financial reporting, and fiscal oversight.

► <http://www.cg.sc.gov/Pages/default.aspx>

Comprehensive Annual Financial Reports

► <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>



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

► <http://bfm.sd.gov/dashboards/Default.aspx>

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/lftp>

Debt Limitation and Management Policy

► https://bfm.sd.gov/lftp/dlmp_2015.pdf

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

► <http://comptroller.tn.gov/SL/debtmang.asp>

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.

► <http://gov.texas.gov/news/press-release/20543>

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.texas transparency.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.texas transparency.org/State_Finance

Budget, Financial, and Economic Reports and Forecasts

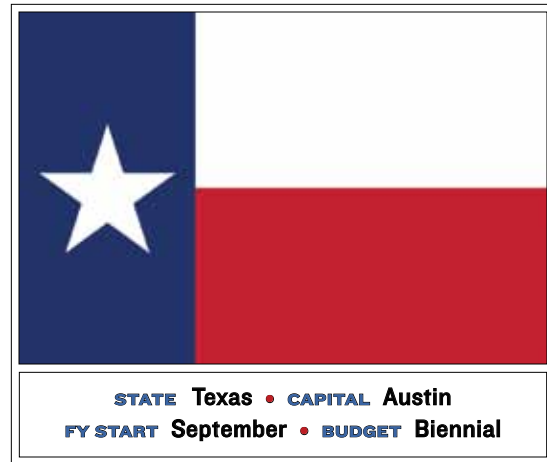
► <https://www.comptroller.texas.gov/transparency/budget>

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

► http://www.lbb.state.tx.us/DocType.aspx?DocType=Issue_Brief

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.

► <http://www.utah.gov/governor/docs/stateofstate/2016StateoftheStateAddress.pdf>

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

► <http://gomb.utah.gov/budget-policy/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

► <http://finance.utah.gov/cafr.html>

Financial Highlights by Fiscal Year

► <http://finance.utah.gov/highlights.html>

State Bond Documents

► <http://finance.utah.gov/statebonds.html>

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>



Investments Overview

► <http://treasurer.utah.gov/investments/investments-overview>

Bond Information

Information geared to investors.

► <http://treasurer.utah.gov/investor-information>

STATE AUDITOR

Financial, compliance, and performance audits.

► <http://auditor.utah.gov>

STATE TAX COMMISSION

Information on individual, corporate, and other taxes.

► <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>

Legislative Offices and Other Resources

LEGISLATIVE BUDGET SITE

Budget and financial information.

► <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>

Budget Related Reports, Surveys, and Interim Studies

► <https://le.utah.gov/asp/lfa/lfareports.asp?src=ALL>

Fiscal Highlights

► <https://le.utah.gov/asp/lfa/lfareports.asp?src=LFAFH>

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>

LEGISLATIVE AUDITOR

Program and performance audits.

► <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>

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.utahtaxpayers.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

► <http://aoa.vermont.gov/stay-informed/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>



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

► <https://www.trs.virginia.gov/debt/Overview.aspx>

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.

► <http://www.apa.virginia.gov>

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.

► <http://www.governor.wa.gov/news-media/news-media/speeches/2016-state-state>

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.ercf.wa.gov/>

Revenue Forecast

► http://www.ercf.wa.gov/forecasts/revenue_forecast.html

Monthly Economic and Revenue Updates

► http://www.ercf.wa.gov/publications/monthly_updates.html

Budget Outlook

Four-year plan for budget balance.

► http://www.ercf.wa.gov/budget/budget_outlook.html

STATE TREASURER

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

► <http://www.tre.wa.gov/index.shtml?#fragment-2>

WASHINGTON STATE INVESTMENT BOARD

Investment management for multiple retirement plans.

► <http://www.sib.wa.gov/financial/io.asp>



STATE AUDITOR'S OFFICE

Financial, accountability, and performance audits.

► http://www.sao.wa.gov/Pages/default.aspx#.V1r_QvkrKUk

WASHINGTON STATE FISCAL INFORMATION

Budget, revenue, and spending data with an emphasis on interactivity and trend information. Joint effort of the Office of Financial Management and the Legislative Evaluation and Accountability Program (LEAP).

► <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.

► <http://www.governor.wv.gov/media/press-releases/2016/Documents/WEBSITE%20COPY.pdf>

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>

2015–17 Biennial Budget Documents

► http://docs.legis.wisconsin.gov/misc/lfb/budget/2015_17_biennial_budget

Biennial Budget Archive

► <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>

Legislator Briefing Book

► http://docs.legis.wisconsin.gov/misc/lc/briefing_book

LEGISLATIVE REFERENCE BUREAU

Drafts and prepares analyses of legislation.

► <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>

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>

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>

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>

Wyoming

Executive and Other Constitutional Finance Offices

GOVERNOR'S OFFICE

2016 state of the state address.

► <https://drive.google.com/file/d/0B6oHXm9jOVzPR0o1QVhBdlZEREE/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://eativ.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

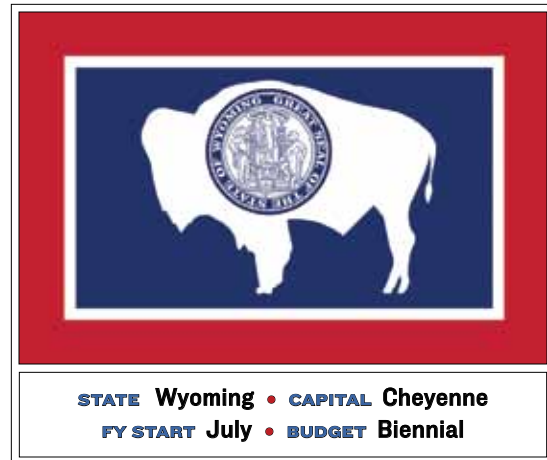
Serves as the state comptroller; produces comprehensive annual financial reports and responsible for accounting and payroll functions.

► <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>

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.”

► <https://legisweb.state.wy.us/LegislatorSummary/InterimComm.aspx?strCommitteeID=SMT&Year=2015>

WYOMING JOINT APPROPRIATIONS COMMITTEE

Budget review.

► <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.

► <http://legisweb.state.wy.us/LegislatorSummary/InterimComm.aspx?strCommitteeID=03&Year=2016>

Nongovernmental Organizations

WYOMING TAXPAYERS ASSOCIATION

Analysis of government expenditures and tax policy; member of the National Taxpayers Conference.

► <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.uillinois.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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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.



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