

### Table 25: Transfer Appropriations

State	"Between departments or programs in separate departments"		Between a program or unit within a department		Between an object class within a program or unit	
	Authorized to transfer	Maximum transfer amount	Authorized to transfer	Maximum transfer amount	Authorized to transfer	Maximum transfer amount
Alabama	G		G		B	
Alaska*	NA		NA,A	\$50,000,000	A,B	
Arizona*	NA		B		B	
Arkansas	NA		B,L		B,L	
California	NA		B		A	
Colorado	NA		B,G	\$5,000,000	A	
Connecticut	L		B,C		A	
Delaware*	A,B,L		A,B,L		A,B,L	
Florida	L		A,B,L		A	
Georgia	NA		L		B,G	
Hawaii*	NA		A,B,G		A,B	
Idaho*	NA		B,L	10% of program	B,L	
Illinois*	NA		A,G	generally 2%	A,G	generally 2%
Indiana*	C		B		A,B	
Iowa*	B,G	0.5% of gen fund approps	A,B,G			
Kansas	NA		A,B,G		A	
Kentucky	B		B		B	
Louisiana*	L		B,L	5% of total appropriation	A,B	
Maine*	B,L,G		B,L,G		B,L,G	
Maryland*	NA		B,G		A	
Massachusetts*	NA		NA		B	
Michigan*	L,G		B,L		A	
Minnesota*	B		A,B		A	
Mississippi	A,B,L		A,B,L		A,B,L	
Missouri	NA		NA		A	unlimited
Montana*	B		B		A,B	
Nebraska*	B		B		A	
Nevada*	NA		L		B,L	
New Hampshire*	NA		A,B,C,L,G		A,B,C,L,G	
New Jersey*	B,L		B,L		A	
New Mexico*	B	Varies	B		B	
New York*	B		B		B	
North Carolina	B,G		A		A	
North Dakota	NA		A		A	
Ohio*	L		B,C,L		A,B	
Oklahoma	L		A,L	for agency—25%	A	
Oregon*	L		A,B,L		A,B	
Pennsylvania*	NA		A		A,B	
Rhode Island*	L				A,B,L,G	Amt available in object
South Carolina*	B		A,B,L	20% of program	A	See notes
South Dakota	B,L		B		A,B	
Tennessee	L		B,L		A,B	
Texas	A		A		A	0.2
Utah	L		A		A	
Vermont *	C		B,C	\$50,000	A,B	
Virginia	B		B		B	
Washington*	L		B,L		A	
West Virginia	L		A,C,L	Agency up to 5% of approp	A	
Wisconsin	L		L		B	
Wyoming	G		A,B,G		A	
District of Columbia*	A,G		A,G		A,B,C,G	

\* See Notes to Table 25 on page 124.

Codes B=Budget Agency G=Governor A=Agency L=Legislature C=Control Board NA=Not Allowed

# Table 25: Additional Details and Notes

## Notes to Table 25

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<b>Alaska</b>	Only the Department of Health and Social Services may transfer appropriations between a program or unit within a department. The Commissioner is authorized to transfer up to \$50 million between appropriations within the department by legislative conditional language.
<b>Arizona</b>	Appropriation transfers within an agency can be approved by the budget office, except for transfers involving an isolated appropriation solely for payroll, which must be approved by a legislative committee.
<b>Delaware</b>	Agencies may request a General fund transfer, however the transfer is subject to the approval of both the Director of the Office of Management and Budget and the Controller General.
<b>Hawaii</b>	Transfers between departments or programs in separate departments must be authorized in an appropriations act and/or by general statute, reviewed by executive budget agency, and approved by the Governor. Transfers of appropriations between programs or unit within a department can be made if reviewed by executive budget agency and approved by Governor. Transfers of appropriations between object classes within a program or unit can be made if approved by executive budget agency.
<b>Idaho</b>	Transfers cannot be made into personnel or out of capital outlay.
<b>Illinois</b>	Agencies under the authority of the Governor submit transfer requests for approval by the Governor's Office of Management and Budget and the Governor's Office.
<b>Indiana</b>	Agencies are authorized to make object class transfers within the 7 classes of other operating expenses; however, transfers of appropriations between personal services and other operating expenses require Budget Agency approval.
<b>Iowa</b>	Appropriations are not enacted at the object class level so no transfers are required to increase/decrease amounts budgeted at the object class level. Appropriation transfers are allowed statutorily to be done by within specific departments between appropriations within those departments. Otherwise appropriation transfers are only allowed when approved by the Director of the Department of Management and the Governor. In total, these are limited to 0.5% of the total appropriations from that fund.
<b>Louisiana</b>	The Commissioner of Administration is authorized to transfer up to 1% of the agency's total appropriation between programs of that agency. Up to 5% can be transferred with the approval of the Joint Legislative Committee on the Budget. With a rare exception, the approval of the full legislature is required for inter-departmental appropriation transfers.
<b>Maine</b>	Any balance of any appropriation in a department or agency, which at any time may not be required for its original purpose, may be transferred within the same department or agency. Accrued savings in Personal Services in a General Fund appropriation may be used to offset

## Notes to Table 25 (continued)

Personal Services shortfalls in other General Fund appropriations. Such transfers are subject to approval of the State Budget Officer and the Governor, and subject to review by the Legislature.

### Maryland

Transfer between agencies is generally not allowed unless authorized by the General Assembly in the Budget Bill.

### Massachusetts

Legislatively approved language is required to allow for transferability among accounts and programs within a state agency or department is allowed. Examples of transferability—between the Commonwealth various trial courts, various MassHealth (Medicaid) programs and accounts, etc.

### Michigan

The governor has constitutional authority to make departmental changes considered necessary for efficient administration. Where these changes require the force of law, they are set forth in executive orders submitted to the legislature. The transfer of a program between departments also results in the transfer of the related appropriations. Where an executive order is not needed, additional appropriations are accomplished via the supplemental process and approved by the legislature.

### Minnesota

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

### Montana

Transfers between agency programs and between object classes require review but not approval of the Legislative Finance Committee.

### Nebraska

Agency to agency transfers and program to program transfers within an agency are allowed only when specifically authorized within the budget bill.

### Nevada

Nevada's Legislature generally meets for one four month session each biennium. Between sessions, the money committees meet as the Interim Finance Committee (IFC), which may authorize appropriation transfers within a department. Whether transfers are small enough to be approved by Budget and the Governor, without IFC approval, is governed by <http://leg.state.nv.us/NRS/NRS-353.html#NRS353Sec220>.

### New Hampshire

Requests for transfers of more than \$75,000 may be made to the Governor and Executive Council and the Joint Fiscal Committee of the General Court. Requests for transfers under \$75,000 may be made to the Budget Office and Commissioner of the Department of Administrative Services.

### New Jersey

If a function or program is transferred by executive order or legislation, then transfers of appropriations are permitted for the transferred program. Transfers of State appropriations of \$50,000 or more across departments or across appropriation classifications requires approval by the Legislature's Joint Budget Oversight Committee. Additional transfer rules are outlined in the annual Appropriations Act.

### New Mexico

Only the Departments of Health, Corrections and Children, Youth and Families are permitted for public safety/health reasons. The amount is capped to a specific dollar amount.

## Notes to Table 25 (continued)

<b>New York</b>	No transfers between departments may occur unless specifically authorized in the appropriation language. Transfers of appropriations within a department are limited to 5 percent of program appropriation for the first \$5 million, 4 percent for the second \$5 million, and 3 percent in excess of \$10 million. For certain statewide purposes (e.g., information technology services), department appropriation language has been amended statewide to include transfer authorization to finance the centralization and consolidation of services for that purpose.
<b>Ohio</b>	The legislature occasionally delegates limited authority to make transfers between departments or programs in separate departments to the Controlling Board or the budget director. The Controlling Board may delegate the authority to make transfers of appropriations between programs or units within a department to the budget director. Currently, the budget director may transfer appropriation authority within a fiscal year between operating items in amounts equal to their direct purchasing authority limit, i.e., \$50,000 for most agencies and \$75,000 for institutional agencies.
<b>Oregon</b>	Authority to transfer appropriations between programs or units within a department depends on level at which the legislature established appropriation. If appropriation is agency-wide, then the agency or executive budget agency has the ability to transfer between programs or units. If the appropriation is at the program level, then neither the agency nor the executive budget agency has authority to transfer between programs.
<b>Pennsylvania</b>	Transfers may be made within an appropriation line item. The Budget Office approves transfers between major objects. Allocation among minor objects has been delegated to the agencies. Legislative authority is required for transfers between appropriations.
<b>Rhode Island</b>	Funding is appropriated at the line item/program level, but budgeted to the object of expense level. Agencies are permitted to shift funding between the object of expense, but not between line items/programs; the latter requires legislative approval.
<b>South Carolina</b>	Transfers between separate departments can be made as authorized per legislation in the Appropriations Act. In addition, the Executive Director of the Budget & Control Board may transfer funds to another agency in some cases. Transfers between recurring programs within an agency are limited to 20% except for special items. Transfers from personal services to operating expenditures are limited to the greater of 1% of personal service budget or \$100,000.
<b>Vermont</b>	Transfers between agencies/departments require approval of the Emergency Board. Transfers within a department may occur with Executive Budget Agency approval up to \$50,000. Transfers over that amount must be approved by the Emergency Board.
<b>Washington</b>	The question regarding the moving of appropriations between programs within an agency refers only to those few agencies appropriated by program. Before any movement is allowed, the legislature must have given transfer authority in the appropriations bill. Currently, this is given only for the Department of Social and Health Services, the Department of Corrections, and the Office of Superintendent of Public Instruction. Most other agencies are appropriated at the agency level and have full ability to spread funding, except as limited by law and budget provisos.
<b>District of Columbia</b>	“Governor” means Mayor for the District. If a transfer exceeds \$500,000, the legislature (Council) must approve it. The legislature cannot initiate a transfer.