

Table 12: Budget Approach

State	Primary Budget Approach**					Secondary Budget Approach(es)				
	Incremental	Line-item	Program	Performance	ZBB or modified ZBB	Incremental	Line-item	Program	Performance	ZBB or modified ZBB
Alabama	X							X		
Alaska	X						X	X	X	
Arizona	X						X	X	X	
Arkansas	X						X			
California*			X			X				X
Colorado	X						X	X	X	
Connecticut	X						X	X		
Delaware		X				X		X		
Florida	X						X	X	X	X
Georgia			X						X	X
Hawaii			X			X	X		X	
Idaho	X						X			
Illinois		X						X	X	
Indiana	X							X	X	
Iowa	X							X		
Kansas	X							X		
Kentucky			X			X				
Louisiana*				X		X	X	X		
Maine	X						X	X		X
Maryland			X			X	X		X	
Massachusetts	X							X		
Michigan*		X				X		X	X	
Minnesota			X			X				
Mississippi	X						X	X		
Missouri	X							X	X	X
Montana	X							X		X
Nebraska*	X							X	X	
Nevada	X						X		X	
New Hampshire	X						X		X	
New Jersey				X		X		X		
New Mexico			X						X	
New York	X						X	X		
North Carolina	X							X	X	
North Dakota	X						X	X		X
Ohio*			X							X
Oklahoma*	X							X	X	X
Oregon					X	X	X	X	X	
Pennsylvania			X				X			
Rhode Island	X						X	X	X	
South Carolina	X						X	X	X	X
South Dakota			X			X	X			
Tennessee	X							X		
Texas				X			X	X		X
Utah	X						X			
Vermont	X						X	X	X	
Virginia			X			X			X	
Washington	X							X	X	
West Virginia	X						X	X		
Wisconsin			X			X			X	
Wyoming			X			X			X	X
District of Columbia				X		X	X	X		
Totals	30	3	13	3	1	14	25	32	25	12

* See Notes to Table 12 on page 70.

** For states that identified a specific name for their budget approach, see page 70.