

# State Budget Processes: A Comparative Analysis

By Kathryn Vesey White

*How do states develop and manage their budgets, and how does this process vary across states? The latest edition of NASBO's Budget Processes in the States report provides self-reported data from all 50 states and the District of Columbia on many aspects of state budget practices, such as: the budget calendar, revenue forecasting, gubernatorial budget authority, balanced budget requirements, tax and expenditure limitations, debt restrictions, approaches to budget development, rainy day funds, tools to monitor and control expenditures, and the use of performance measures.*

## Introduction

The process of developing, enacting and executing a state budget involves many actors, guided by laws, regulations, public priorities and external variables. NASBO's Budget Processes in the States report, most recently updated in 2015, provides a comparative analysis of the timeline, authorities, restrictions, decision-making tools and other aspects of budgeting practices that vary across the states. This article highlights a number of these elements, which have important implications for understanding how states allocate scarce public resources.

## Developing the Budget: Timeline & Participants

The state budget cycle varies by state, though most states follow a similar pattern. First, the state budget office (in the executive branch) sends instructions to state agencies to follow in preparing their budget requests. These instructions provide a uniform template for presenting financial and descriptive information, and set limits on certain types of requests and expectations depending on the fiscal environment. Agencies submit these requests to the budget office, which develops the executive budget proposal based on the governor's priorities. The governor's budget deadline is typically set in state law, and ranges across states from November to March, with January being the most common month of submission to the legislature. The legislature holds committee hearings as it deliberates various portions of the budget, and once an agreement is reached, passes the budget. The budget then goes to the governor for approval; generally, the governor must sign it in order for it to become law. The governor may also use line item veto power, if authorized, to revise the budget before signing.

Forty-six states begin their fiscal year on July 1. New York starts on April 1, Texas on Sept. 1, and

Alabama, Michigan and the District of Columbia on Oct. 1.<sup>1</sup> Unlike at the federal level, states rarely fail to adopt a budget before the start of the next fiscal year. Also, not all states enact a budget every year. Twenty states operate on a biennial budget cycle, meaning they adopt a budget for two fiscal years at a time. However, a number of biennial states routinely revise their spending levels for the second year of the biennium in what is known as a supplemental budget. In addition, states generally have separate budgets for operating expenditures and capital expenditures. NASBO's *Budget Processes in the States* report primarily focuses on the former.<sup>2</sup>

Revenue forecasting is a key component of budget development. Since states are required to balance their budgets (as discussed further below), it is crucial for state policymakers to have access to timely revenue estimates to inform budgetary decisions. States vary in their forecasting approaches and the agencies responsible for revenue forecasting. Roughly half of states reported using a consensus revenue forecasting group, typically comprised of representatives from the executive and legislative branches, and sometimes appointed citizen experts from academia or business. In states without a consensus forecasting process, the executive and legislative branches may each prepare their own forecasts independently, or the forecast may be developed solely by the budget office or another entity.<sup>3</sup>

## Budget Authority and Limitations

While state legislatures have primary control over appropriations, governors have substantial budgetary power as well. Besides submitting their budget proposals for lawmakers' consideration and signing enacted appropriations bills, governors in 44 states have line item veto power.<sup>4</sup> Additionally, in 33 states, the executive branch has the authority to withhold appropriations from agencies during the

fiscal year under certain conditions, for example when revenues come in below budget projections.<sup>5</sup>

All states operate within certain budget restrictions. Forty-six states reported having a legal balanced budget requirement, meaning the governor's proposed budget, legislature's enacted budget, and/or the budget signed by the governor is required by constitution or by statute to be balanced; 39 states are not permitted to carry over a deficit, effectively meaning the state is required to execute a balanced budget.<sup>6</sup> Forty-three states have a limit on total outstanding debt and/or debt service.<sup>7</sup> State debt is typically issued to finance capital projects and other expenditures that will benefit taxpayers over a long period of time. Additionally, 28 states had tax and expenditure limitations, which restrict the overall level or growth of revenues or spending, and are often tied to growth in personal income, population or inflation.<sup>8</sup>

### **Budget Approach, Procedures and Tools**

States use various methodologies to make budget decisions. Most states develop budgets on an incremental basis, whereby they start with a baseline (current spending or service levels) and focus most attention on justifications for spending increases or decreases relative to that base. In addition, a number of states named program budgeting as their main budget approach; this can also be incremental in practice but brings more focus to programs or activities as the primary budget units, and incorporates information on program missions, goals and effectiveness to help policymakers understand the broader implications of their funding decisions. Many states use elements of performance budgeting—allocating resources based on measureable results—to inform funding decisions as well.<sup>9</sup> As another NASBO report explains, “Whether states use a performance-based approach to budgeting is not typically a straightforward ‘yes’ or ‘no’ answer; in fact, performance budgeting use at the state level should probably be viewed along a continuum from minimal to extensive use, with significant variation on how this is accomplished.”<sup>10</sup>

States also turn to a number of budgeting tools and practices to plan for unforeseen circumstances and promote budget stability. For example, nearly all states have at least one rainy day fund or budget stabilization fund. States generally have rules whereby surplus revenues, a portion of a specific, often more volatile, revenue source (such as severance tax revenues), and/or direct appropriations are deposited into these reserve funds. Often, these

funds are only able to be expended if certain conditions are met, such as during a revenue shortfall.<sup>11</sup> Most states also maintain separate reserve funds set aside specifically for natural or manmade disasters.<sup>12</sup>

### **Monitoring and Executing the Budget**

State budgeting is a continual process—it does not stop with budget enactment. Throughout the budget cycle, states monitor expenditures (and revenues) to ensure funding needs are met and state resources are sufficient to fulfill spending obligations, and take mid-year actions when necessary. Thirty-two states issue interim expenditure monitoring reports, most often on a monthly basis, and 31 state budget offices use allotments to control the timing of expenditures by prescribing what portion of an appropriation may be expended or encumbered during a given period.<sup>13</sup>

Another budget execution tool at the disposal of many budget offices and state agencies is the authority to shift funds around (within certain limits). For example, the state budget office may transfer appropriations between departments in 15 states, between programs within a department in 34 states, and between spending categories within a program in 28 states.<sup>14</sup>

### **Measuring and Managing Performance**

Beyond the question of whether a state uses “performance budgeting,” NASBO asked states how they collect, report and use performance measures, with a special focus on the role played by executive budget offices in these activities. Forty states require performance measures as part of each agency budget request, and most of those states include them in the budget document.<sup>15</sup> Additionally, 22 states reported that the budget office is charged with development, implementation and/or oversight of the state's performance management system.<sup>16</sup> Most states that reported serving this function also indicated that they conduct management reviews of departments and/or provide management consulting services to departments.<sup>17</sup>

How do states actually use performance measures? They are most commonly used to support internal agency or program management (in 42 states), followed by informing the executive budget recommendations, program evaluation, and strategic planning and setting priorities. Twenty-two states also reported using performance measures to inform legislative appropriations.<sup>18</sup> As state spending demands continue to grow faster than revenues,

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the use of performance data and evidence to inform budgeting and management will remain an important area for state policymakers, particularly as advances in technology continue to enhance capacity for data analysis and presentation.<sup>19</sup>

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### Notes

<sup>1</sup>National Association of State Budget Officers, *Budget Processes in the States* (Spring 2015), 8–9.

<sup>2</sup>For more detail on how states budget for capital spending, see NASBO's *Capital Budgeting in the States* report (Spring 2014).

<sup>3</sup>*Budget Processes in the States* (Spring 2015), 31–32.

<sup>4</sup>*Ibid.*, 49.

<sup>5</sup>*Ibid.*, 41.

<sup>6</sup>*Ibid.*, 52.

<sup>7</sup>*Ibid.*, 56.

<sup>8</sup>*Ibid.*, 61–62.

<sup>9</sup>*Ibid.*, 69.

<sup>10</sup>National Association of State Budget Officers, *Investing in Results: Using Performance Data to Inform State Budgeting* (Spring 2014), 3.

<sup>11</sup>*Budget Processes in the States* (Spring 2015), 75–79.

<sup>12</sup>*Ibid.*, 82–84.

<sup>13</sup>*Ibid.*, 119.

<sup>14</sup>*Ibid.*, 123.

<sup>15</sup>*Ibid.*, 134.

<sup>16</sup>*Ibid.*, 145.

<sup>17</sup>*Ibid.*, 145.

<sup>18</sup>*Ibid.*, 138.

<sup>19</sup>National Association of State Budget Officers, *Budget Processes Spotlight: How States Use Performance Data* (August 4, 2015), 1.

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### About the Author

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**Table A: State Budget Calendars**

<i>State or other jurisdiction</i>	<i>Budget instructions sent to agencies</i>	<i>Agency requests submitted to governor</i>	<i>Agency hearings held</i>	<i>Public hearings held</i>	<i>Governor submits budget to legislature</i>	<i>Legislature convenes</i>	<i>Legislature adopts budget</i>
<b>Alabama (a)</b> .....	Sept.	Nov.	Jan.		Feb.	Feb.	Feb./May
<b>Alaska (a)</b> .....	July	Oct.	Sept.	Jan./April	Dec. 15	3rd Tues. of Jan.	April
<b>Arizona</b> .....	June 1	Sept. 1	no formal		5 days after	2nd Mon. of Jan.	no official deadline
			hearings		legis. convenes		
<b>Arkansas (a)</b> .....	May	July	Aug./Oct.	Oct./Dec.	Nov.	Jan./Feb.	Jan./April
<b>California (a)</b> .....	April–Nov.	Sept.	Sept.–Nov.	Feb.–June	Jan. 10	Jan.	June 15
<b>Colorado (a)</b> .....	May	Aug. 1	Aug.–Sept.	none	Nov. 1	2nd Wed. of Jan.	Late April (special bills often later)
<b>Connecticut (a)</b> .....	July	Sept.	Feb.–May	Feb.–May	Feb.	Jan./Feb.	June/May
<b>Delaware (a)</b> .....	July	Oct.		Nov.	Feb. 1	Jan.	By June 30
<b>Florida</b> .....	July	Oct.	Oct.–Feb.	Oct.–Feb.	30 days before legis. convenes	March	April/May
<b>Georgia (a)</b> .....	Mid-July	Sept. 1	Nov.	Jan/Feb	2nd Week of Jan.	2nd Mon. of Jan.	Late March–Early April
<b>Hawaii (a)</b> .....	July/Aug.	Sept.	Nov.		Dec.	3rd Wed. of Jan.	April/May
<b>Idaho</b> .....	July 15	Sept. 1	Jan.–Feb. (to legislature)		Jan. (5 days after session convenes)	Jan.	Feb.–March
<b>Illinois (a)</b> .....	Sept.–Oct.	Oct.–Nov.	Dec.–Jan.	Feb.–May	3rd Wed. of Feb.	2nd Wed. of Jan.	Late May
<b>Indiana</b> .....	Early Summer	By Sept. 1	Nov.–April	Nov.–April	2nd Mon. of Jan.	2nd Mon. of Jan.	Apr. 29
<b>Iowa</b> .....	June/July	Oct. 1	Nov./Dec.	Dec.	Feb. 1	2nd Mon. of Jan.	April/May
<b>Kansas (a)</b> .....	June	Sept.	Nov.		Jan.	Jan.	May
<b>Kentucky</b> .....	July	Nov. 15			10 or 15 days after legis. convenes	Early Jan.	April 15
<b>Louisiana (a)</b> .....	Sept. 20	Nov. 15	During session	During session	45 days before legis. convenes	2nd Mon. in March or 2nd Mon. in Apr.	Early June
<b>Maine (a)</b> .....	July	Sept. 1	Oct.–Dec.	During session	Jan.	Jan.	30 days prior to adjournment
<b>Maryland</b> .....	June	Sept.–Oct.	Oct.–Dec.		3rd Wed. of Jan.	2nd Wed. in Jan.	83rd day of session
<b>Massachusetts</b> .....	Mid-Nov.		Feb.	Early-mid Dec.	4th Wed. of Jan.	1st Wed. of Jan.	June
<b>Michigan (a)</b> .....	Aug.	Oct.	Oct.	Feb.–April	Feb.	Jan.	June
<b>Minnesota (a)</b> .....	May/June	Oct. 15	Oct.–Dec.	N/A	4th Tues. of Jan.	Jan.	May
<b>Mississippi (a)</b> .....	June	Aug.	Sept.–Oct.	Sept./Oct.	Nov. 15	Jan.	March/April
<b>Missouri (a)</b> .....	July	Oct. 1	Jan.–April	Jan.–Feb.	30 days after legis. convenes	1st Wed. after 1st Mon. in Jan.	1st Fri. after 1st Mon. in May (by 6 p.m.)
<b>Montana</b> .....	April & Aug.	June & Sept. 1	June/Sept.		Nov. 15	1st Mon. in Jan.	Late April
<b>Nebraska (a)</b> .....	July	Sept. 15	Oct.–Dec.	Feb.–April	Jan. 15	Jan.	May
<b>Nevada (a)</b> .....	March	Sept. 1	Sept.	N/A	Jan.	1st Mon. of Feb.	June
<b>New Hampshire (a)</b> .....	Aug. 1	Oct. 1	Nov.	Nov.	Feb. 15	Dec.	May
<b>New Jersey (a)</b> .....	Sept.	Oct.	Nov./Dec.		4th Tues. in Feb.	March	June 30
<b>New Mexico</b> .....	June 15	Sept. 1	Sept.–Dec.	Sept.–Dec.	Jan. 5th or Jan. 10th	3rd Tues. in Jan.	Mid-Feb. or early March
<b>New York</b> .....	Aug./Sept.	Oct.	Oct./Nov.		Mid-Jan.	Jan.	March
<b>North Carolina (a)</b> .....	Aug.	Oct.	Dec.	None	Early March	Jan.	June–Aug.
<b>North Dakota (a)</b> .....	April/May	July/Oct.	July/Oct.		1st week of Dec.	Jan.	April
<b>Ohio</b> .....	July	Sept./Oct.			4 wks. after session convenes (Feb.)	1st Mon. in Jan. (not a holiday)	June
<b>Oklahoma (a)</b> .....	Aug.	Oct. 1	Nov.–Jan.	Feb.–May	Feb.	Feb.–May	May
<b>Oregon</b> .....	Feb./May	Sept.	Sept./Nov.		Dec. 1	Feb.	Feb./June
<b>Pennsylvania (a)</b> .....	Aug.	Oct.	Dec./Jan.	Feb.–March	1st full week in Feb.	Jan.	By June 30
<b>Rhode Island (a)</b> .....	July	Oct.	Nov.–Dec.	Feb.–April	Jan.	Jan.	June
<b>South Carolina</b> .....	Aug.	Sept./Oct.	Oct.		Jan.—w/in 5 days after session begins	2nd Tues. of Jan.	June
<b>South Dakota (a)</b> .....	June/July	Aug. 31	Sept.	Sept.	Dec.	Jan.	March/April
<b>Tennessee</b> .....	Aug.	Oct. 1	Oct./Nov.	Nov./Dec.	Feb. 1	Jan.	April–June
<b>Texas</b> .....	June	July/Sept.	July/Oct.	July/Oct.	By state of state address	Jan.	May
<b>Utah</b> .....	Aug.	Oct.	Oct.		Dec.	Jan.	March
<b>Vermont (a)</b> .....	Sept.	Oct.	Oct./Nov.	Oct./Nov.	Jan. (3rd Tues. of session)	1st Wed. after 1st Mon. in Jan.	May
<b>Virginia</b> .....	April–Aug.	June–Oct.	Sept.–Oct.		Dec.	Jan.	March–April
<b>Washington</b> .....	June	late Aug.–early Sept.	none		Dec. 20	2nd Mon. in Jan.	April–June
<b>West Virginia (a)</b> .....	Early Aug.	Sept. 1	Sept.–Nov.		2nd Wed of Jan.	Jan.	March
<b>Wisconsin (a)</b> .....	June	Sept.			Jan.		June/July
<b>Wyoming</b> .....	June	Aug.	Sept.–Nov.	Dec.–Jan.	Dec. 1	Jan.	March
<b>Dist. of Columbia (a)</b> ...	Sept.	Dec.	Feb.–April	Feb.–April	March	Sept. 15	May

See footnotes at end of table.

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**Table A: State Budget Calendars—Continued**

<i>State or other jurisdiction</i>	<i>Governor signs budget</i>	<i>Fiscal year begins</i>	<i>Legal source of budget submission deadline</i>	<i>Extended budget deadline for new gov.? (b)</i>	<i>Votes required to pass budget</i>	<i>Frequency of legis. cycle?</i>	<i>Annual budget cycle</i>	<i>Biennial budget cycle (c)</i>	<i>Biennial budget enacted in odd or even calendar yr.?</i>
<b>Alabama (a)</b> .....	May	Oct. 1	C	X (b)	Majority elected	A	X		
<b>Alaska (a)</b> .....		July 1	S	-	Majority elected	A	X		
<b>Arizona</b> .....	No Official Deadline	July 1	S	-	Majority elected	A	X	(c)	
<b>Arkansas (a)</b> .....	Jan./April	July 1	S	X	Three-Fourths	A	(a)	X	Odd
<b>California (a)</b> .....	June 27	July 1	C	-	Majority elected	B	X		
<b>Colorado (a)</b> .....	For FY 14–15, signed 4/30/14	July 1	S	-	Majority elected	A	X		
<b>Connecticut (a)</b> .....	June/May	July 1	S	X (b)	Majority elected	A	-	X (c)	Odd
<b>Delaware (a)</b> .....	By July 1	July 1	S	-	Majority elected	A	X		
<b>Florida</b> .....	May/June	July 1	S	X (b)	Majority elected	A	X		
<b>Georgia (a)</b> .....	May	July 1	C	-	Majority elected	A	X		
<b>Hawaii (a)</b> .....	May	July 1	S	-	Majority elected	A	-	X (c)	Odd
<b>Idaho</b> .....	Within 5 days (during session) or 10 days after adjournment	July 1	S	-	Majority elected	A	X		
<b>Illinois (a)</b> .....	June (60 days after received)	July 1	S	-	Majority elected	A	X		
<b>Indiana</b> .....	7 days after received	July 1	S	X (b)	Majority elected	A	-	X (c)	Odd
<b>Iowa</b> .....	May	July 1	S	-	Majority elected	A	X		
<b>Kansas (a)</b> .....	May	July 1	S	X (b)	Majority elected	B	X	(c)	
<b>Kentucky</b> .....	Upon passage	July 1	S	X (b)	Majority elected	A	-	X (c)	Even
<b>Louisiana (a)</b> .....	Within 20 days after passage	July 1	S	X (b)	Majority elected	A	X		
<b>Maine (a)</b> .....	Within 10 days of passage	July 1	S	X (b)	Majority elected	B	-	X (c)	Odd
<b>Maryland</b> .....	N/A (Becomes law upon passage)	July 1	C	X (b)	Majority elected	A	X		
<b>Massachusetts</b> .....	July	July 1	C	X (b)	Majority elected	B	X		
<b>Michigan (a)</b> .....	June/July	Oct. 1	S	X (b)	Majority elected	A	X		
<b>Minnesota (a)</b> .....	May	July 1	S	X (b)	Majority elected	A	-	X (c)	Odd
<b>Mississippi (a)</b> .....	Within 5 days after passage	July 1	S	X (b)	Majority elected	A	X		
<b>Missouri (a)</b> .....	within 45 days after session adjourns	July 1	S	-	Majority elected	A	X		
<b>Montana</b> .....	Early May	July 1	S	X (b)	Majority elected	B	-	X (c)	Odd
<b>Nebraska (a)</b> .....	June	July 1	S	X (b)	Two-thirds elected	A	-	X (c)	Odd
<b>Nevada (a)</b> .....	June	July 1	C,S	-	Majority elected	B	-	X (c)	Odd
<b>New Hampshire (a)</b> .....	June	July 1	S	-	Majority elected	A	-	X	Odd
<b>New Jersey (a)</b> .....	30-June	July 1	S	X (b)	Majority elected	A	X		
<b>New Mexico</b> .....	Early March or Early April	July 1	S	-	Majority elected	A	X		
<b>New York</b> .....	By April 1	April 1	C	X (b)	Majority elected	A	X	(c)	
<b>North Carolina (a)</b> .....	June–Aug.	July 1	C,S	-	Majority elected	B	-	X (c)	Odd
<b>North Dakota (a)</b> .....	May	July 1	S	-	Majority elected	B	-	X	Odd
<b>Ohio</b> .....	June	July 1	S	X (b)	Majority elected	A	-	X (c)	Odd
<b>Oklahoma (a)</b> .....	May/June	July 1	S	-	Majority elected	A	X		
<b>Oregon</b> .....	May/July	July 1	S	X (b)	Majority elected	A	-	X	Odd
<b>Pennsylvania (a)</b> .....	By June 30	July 1	S	X (b)	Majority elected	A	X		
<b>Rhode Island (a)</b> .....	June	July 1	S	X (b)	Two-thirds elected	A	X		
<b>South Carolina</b> .....	June	July 1	S	-	Majority elected	A	X		
<b>South Dakota (a)</b> .....	March/April	July 1	S	-	Majority elected	A	X		
<b>Tennessee</b> .....	Within 10 days after passage	July 1	S	X (b)	Majority elected	A	X		
<b>Texas</b> .....	June	Sept. 1	S	-	Majority elected	B	-	X (c)	Odd
<b>Utah</b> .....	Within 20 days after session (late March/early April)	July 1	S	-	Majority elected	A	X		
<b>Vermont (a)</b> .....	May/June	July 1	S	-	Majority elected	A	X		
<b>Virginia</b> .....	within 7 days of presentation	July 1	S	-	Majority elected	A	-	X (c)	Even
<b>Washington</b> .....	Within 20 days of passage	July 1	S	-	Majority elected	A	-	X (c)	Odd
<b>West Virginia (a)</b> .....	Within 5 days of passage	July 1	C,S	X (b)	Majority elected	A	X		
<b>Wisconsin (a)</b> .....	By June 30	July 1	S	-	Majority elected	B	-	X	Odd
<b>Wyoming</b> .....	March	July 1	S	-	Majority elected	A	-	X (c)	Even
<b>Dist. of Columbia (a)</b> ...	June	Oct. 1	S	-	Majority elected	B	X		

See footnotes at end of table.

**Table A: State Budget Calendars—Continued**

Source: National Association of State Budget Officers, *Budget Processes in the States*, 2017

Key:

(a)

Alabama—The Governor's Recommended Budget must be submitted by the second legislative day of each Regular Session of the Legislature. The dates of each Regular Session vary. In the first year of a Governor's term, the Regular Session begins on the first Tuesday in March. In the second and third years of a term, the Regular Session begins on the first Tuesday in February. In the fourth year of a term, the Regular Session begins on the second Tuesday in January.

Alaska—By December 15th of each year, the governor must submit the proposed operating, capital, and mental health appropriation bills to the legislature. The Alaska Legislature is required by statute (AS 24.05.090) to convene in regular session annually on the third Tuesday in January. § 12. of the Alaska constitution states: The governor shall submit to the legislature, at a time fixed by law, a budget for the next fiscal year setting forth all proposed expenditures and anticipated income of all departments, offices, and agencies of the State. However, the actual budget deadline is in statute.

Arkansas—Amendment 86 reduces the period for which appropriation bills are valid from two fiscal years to one, requiring the General Assembly to meet in a limited fiscal session during even-numbered years to consider appropriation bills. Based on rules adopted for the fiscal session by the Arkansas Legislative Council, budgets are only to be presented for the "Big 6" agencies. All other agencies have bills pre-filed base on Regular Session Recommendations. The "Big 6" agencies are: The Public School Fund, Department of Correction, Department of Community Correction, Department of Human Services, Department of Health, and the Institutions of Higher Education.

California—The Governor must sign the budget bill within twelve calendar days of the legislature's passing of the bill.

Colorado—There are no public executive branch hearings. The Joint Budget Committee begins public hearings in November.

Connecticut—The legislative session is January through June in odd-numbered years, and February through May in even-numbered years.

Delaware—The Governor-elect may prepare a statement of any recommendation or suggestion in connection with the proposed budget and such statement shall be presented to the General Assembly simultaneously with the presentation of the budget bill.

Georgia—Agency hearings are meetings between the agency head and the Governor to discuss the agency's fiscal needs for the current and upcoming fiscal years. These usually take place in November. Public hearings on the budget are held by the General Assembly after the Governor submits his budget. These usually begin in late January and continue into February and March.

Hawaii—Governor submits budget thirty days prior to the legislature convening (legislature convenes the third Wednesday of January).

Illinois—Illinois' two most recent gubernatorial transitions led to budget deadline extensions, both of which required legislative action (Public Acts 93-1 and 96-1).

Kansas—By law, only 21 agencies are on a biennial budget basis. Budget instructions from Division of the Budget (July 2014) now require all agencies to submit biennial budgets.

Louisiana—Budget instructions are sent to agencies on or before September 20, but typically by August 31. Agency requests are submitted to the governor no later than November 15, but typically by October 15. Agency hearings and public hearings are held during the legislative session by the House Appropriations Committee and Senate Finance Committee. Legislature convenes the second Monday in March in even-numbered years and second Monday in April in odd-numbered years. The legislature adopts the budget by the end of the legislative session, but typically by the beginning of June. If one-time money is included in budget, a two-thirds vote of elected House of Representatives is required to pass. Governor signs budget: A bill, except a joint resolution, becomes law if the governor signs it or if he fails to sign or veto it within ten days after delivery to him if the legislature is in session on the tenth day after such delivery, or within twenty days if the tenth day after delivery occurs after the legislature is adjourned.

Maine—1) The Legislature shall convene on the first Wednesday of December following the general election in what shall be designated the first regular session of the Legislature; and shall further convene on the first Wednesday following the first Tuesday of January in the subsequent even-numbered year in what shall be designated the second regular session of the Legislature. 2) The necessary vote for enactment is usually a simple majority, but emergency bills and bills excepted from the mandate

provision of the State Constitution require a two-thirds majority of the entire elected membership of each body; referenda for bond issues and constitutional amendments require a two-thirds vote of those members present. The legislature adopts the budget by 30 days prior to the date of adjournment, except when Governor-elect, the first Friday in June.

Michigan—1) The governor must present the budget to the legislature within 30 days after the legislature convenes in regular session (typically early January) except in a year in which a newly elected governor is inaugurated into office, when 60 days are allowed. 2) The concurrence of a majority of members elected to and serving.

Minnesota—Minnesota typically issues three sets of budget instructions. One for background materials (narratives), another related to budget system implementation and another providing specifics on the Governor's budget process. Public hearings are not held on the Governor's budget development. The state constitution defines when the legislature convenes in the first year of the biennium. The first year is the second Tuesday following the first Monday in January. Legislative leaders determine the start date for the second year of the biennium (typically in January).

Mississippi—The Executive Budget is submitted in January during the first year of a governor's term. The Governor does not hold separate agency hearings (from Legislative Hearings). The governor's deadline to sign the budget is within five (5) days (Sundays excepted) after approval (Miss. Const. Ann. Art. 4, § 72).

Missouri—The Governor does not hold official agency or public hearings. The General Assembly holds agency hearings, usually from January–April and public hearings usually from January–February. There is constitutional authority for annual and biennial budgeting. Beginning in FY 1994, the capital budget has been biennial. The operating budget has been on an annual budget with the exception of the budget for leased space, which was a biennial budget from FY 1995–2005.

Nebraska—Agency hearings prior to presentation of the Governor's recommendations are not mandated nor typically held though informal discussions take place regularly. The time period indicated for public hearings is in reference to the public hearings held by the legislative branch. The executive branch receives public input through regular, daily contact with the Governor, the Governor's Office staff, and with the budget agency. Date agency budget requests due to Budget: Nevada Revised Statutes (NRS) 353.210 <http://leg.state.nv.us/NRS/NRS-353.html#NRS353Sec205>. Governor submits budget to Legislature: not later than 14 calendar days before the start of the regular biennial Legislative session, which starts the first Monday of February of odd-numbered years.

Nevada—Session start: Nevada Constitution ARTICLE. 4. - Legislative Department Sec. 2. <http://leg.state.nv.us/Const/NvConst.html#Art4Sec2> Budget submission to Legislature: NRS 353.230 <http://leg.state.nv.us/NRS/NRS-353.html#NRS353Sec230>.

New Hampshire—The New Hampshire legislature is elected for a two-year term yet meets in regular session each year.

New Jersey—New Jersey's legislative session continues throughout the year. The date used for "Legislature convenes" refers to the start of the legislative budget hearings.

New Mexico—The governor's deadline to submit budget to the legislature is January 5th during even-numbered years and January 10th during odd-numbered years. The legislature adopts the budget by mid-February in even years and by early March in odd years. The governor signs the budget by early March in even years and early April in odd years.

North Carolina—Budget instructions for budget preparation are sent to agencies.

North Dakota—The Governor submits the budget to the legislature during their organizational session the first week of December. The actual date varies. An outgoing Governor submits the budget the first week of December. The incoming Governor only makes amendments to the budget as submitted. There is no specific deadline to submit amendments. If an emergency clause is included in the measure, to allow spending to occur immediately, a two-thirds vote is required.

Oklahoma—Public hearings refer to Legislative hearings. The Executive Branch does not hold any public hearings.

Pennsylvania—The Governor's budget is submitted in February, except in a Governor's first term when it is submitted in March.

Rhode Island—Agency budget requests for some smaller agencies are submitted in September. Agency hearings refer to internal meetings with agencies to review budget requests and proposed recommendations prior to official budget submission.

South Dakota—The Governor submits the budget on the first Tuesday after the first Monday in December.

Vermont—The state constitution prescribes a biennial legislature; in practice, legislature meets annually, in regular and adjourned sessions.

**Table A: State Budget Calendars—Continued**

West Virginia—Budget Office hearings are open to the public.	a supplemental budget in January after the Legislature convenes. The supplemental budget is revised with the February Budget and Economic Forecast. The supplemental budget is enacted and signed into law by May of each even-numbered year.
Wisconsin—While new governors are not provided an extended budget deadline, Wisconsin statutes provide a mechanism for a governor to request, and the legislature to approve by joint resolution, a later budget deadline.	Nebraska—Supplemental/deficit budget request instructions are issued in September with requests due to be submitted to the Budget Office in late October. The Governor's supplemental/deficit recommendations are presented to the Legislature in January. The Legislature adopts supplemental/deficit budget adjustments in March/April.
Dist. of Columbia—Substitute "Mayor" for "Governor" for the District of Columbia. After the legislature passes and the Mayor signs the budget, the District sends it to Congress for final approval.	Nevada—Caseload, K–12 enrollment in excess of budget may request supplemental appropriation.
(b)	New York—The Governor submits the budget to the legislature on or before the second Tuesday in January, following the first day of the annual meeting of the legislature (typically mid-January).
Alabama—In the first year of the Governor's term, the Regular Session of the Legislature begins on the first Tuesday in March. The Governor is required to introduce his/her budget by the second legislative day.	North Carolina—In even-numbered years the Governor recommends adjustments to the second year of the enacted budget, which may include program eliminations or reductions, program expansions and new programs, and capital improvements. All recommended adjustments to the enacted budget must be supported by appropriation documentation and the same level of accounting detail as is required in the first year. These recommended changes are presented as amendments to the enacted state budget and incorporated in a recommended Current Operations Appropriation Act and a recommended Capital Improvements Appropriations Act. The operating and capital budgets for the second year of a biennium are adjusted in a "short" legislative session. This process allows the governor and General Assembly to take into account revenue fluctuations, salary increases, and emergency items. Traditionally, the second year adjustments occur in May and June of even-numbered years. Short Session Budget adjustments are generally but not always limited to adjustments of the biennial budget for operating requirements of programs, such as increases to reflect changes in the enrollment or population currently served by public schools, prisons and entitlement programs.
Connecticut—Newly elected Governors receive an additional two weeks to submit a budget.	Ohio—If agencies have a need for additional spending authority or a transfer of appropriations between line items during a biennium, they may seek approval from the Controlling Board whose voting members are also members of the General Assembly. An alternative is to submit budget and policy proposals for consideration through the governor's mid-biennium budget review bill (MBR) which is a fairly recent means of adjusting budgets and proposing new policy reforms. The MBR is introduced late in the first year of the biennium.
Florida—Section 216.162(1) Florida Statute: At least 30 days before the scheduled annual legislative session, or at a later date if requested by the Governor and approved in writing by the President of the Senate and the Speaker of the House of Representatives.	Oregon—There are usually three Joint Interim Ways and Means Committee meetings between the end of the regular session (July of odd-numbered years) and the following February session (even-numbered years) when the legislative body may review potential and emerging budget issues. The legislature convenes for up to 35 days in a short session in February of even-numbered years and can take actions recommended by the Interim Ways & Means Committee. Following the short session, the Joint Legislative Emergency Board may schedule four or five meetings prior to the following regular session where the Board can take immediate action without convening the entire legislative body. The Legislative Emergency Board may convene at the call of the chairs at any time during the biennium, if necessary.
Indiana—If a gubernatorial election has occurred then the deadline for the submission of the Governor's budget is extended by one week to the third Monday of January in odd-numbered years.	Texas—There is no formal process to address supplemental request. Supplemental request are considered by legislature during the second year of the biennium.
Kansas—Newly elected governors have until the 21st day of the legislative session to submit a budget. Otherwise the deadline is the 8th day.	Virginia—The General Assembly has its short session in the odd year. The odd year session (45 days) uses the same budget process as the biennial bill. The even year session (60 days) considers the Biennial Appropriations; the odd year session considers amendments to the biennial appropriation act.
Kentucky—5 Legislative days.	Washington—Instructions are sent to agencies in early to mid-September each year. Budget submittals are due from agencies in mid-October. Budget requests are then considered by the Governor, and his/her proposed budget is released in mid-December.
Louisiana—No later than 30 days prior to the regular session of the legislature.	Wyoming—The same process.
Maine—Governor-elect elected to a first term of office shall transmit the budget document to the Legislature not later than the Friday following the first Monday in February of the first regular legislative session.	
Maryland—Two additional days. Third Friday of January.	
Massachusetts—Five weeks later than the usual deadline.	
Michigan—A newly elected governor is allowed an additional 30 days, up to 60 days, after the legislature convenes in regular session to present the proposed budget.	
Minnesota—A new Governor is given until the 3rd Tuesday in February.	
Mississippi—January 31.	
Montana—Governor Elect budgets are submitted to the Legislature by January 7 of the odd-numbered year.	
Nebraska—On or before February 1.	
New Jersey—New governors may have their budget submission deadline extended with the agreement of the Legislature (usually mid-March).	
New York—In any year following a gubernatorial election, the Governor may submit the budget on or before February 1.	
Ohio—March 15.	
Oregon—First day Legislature convenes.	
Pennsylvania—In a Governor's first term, the Governor's budget is submitted the 1st full week in March.	
Rhode Island—First Thursday of February vs. Third Thursday of January in other years.	
Tennessee—March 1.	
West Virginia—Extended to the 2nd Wednesday of February.	
(c)	
Arizona—By statute, the nine largest agencies are on an annual budget cycle and all other agencies are to receive two, one-year appropriations, enacted every two years. However, this statute has not been used since 2008, with no indication that biennial budgeting will return in the near future.	
Connecticut—Revisions are generally made to the second year of the biennial budget, effectively making the budget cycle annual in nature.	
Hawaii—The state Constitution and statutes prescribe a biennium budget; in practice, a budget is submitted every year.	
Indiana—While Indiana has a biennial budget, we don't develop a supplemental budget for the 2nd year of the biennium.	
Kansas—Agencies submit their updated budgets, highlighting what has been changed from the previously approved amounts.	
Kentucky—Embedded within the next biennial budget development cycle.	
Maine—The Governor or Governor-elect shall also transmit any emergency bills that authorize additional appropriations or allocations in the current fiscal year that the Governor may wish to propose. This emergency bill is subject to the same requirements and deadlines as the biennial budget.	
Minnesota—Minnesota's supplemental budget process and submission to the legislature is not prescribed in state statutes. In general, agencies submit requests in October for consideration. After the November Budget and Economic Forecast, the Governor (if they chose) submits	