**Budget timeline**

Dates in this timeline are approximate, unless noted otherwise.

**September - December**

* Beginning in the fall, each agency submits spending plans (projections for the current and next year spending and revenue collections) to its Executive Office.
* The Executive Offices submit their budgets to the Executive Office for Administration and Finance.
* The Administration holds open budget hearings and takes public testimonies.
* The Budget Bureau (part of the Executive Office for Administration and Finance) reviews budget submissions and comments; establishes governor's priorities and vision; projects budget condition, including overall revenue surpluses or deficiencies; makes recommendations.
* The Governor reviews the Budget Bureau's recommendations.

**January - April**

* According to the Constitution of the Commonwealth of Massachusetts, the Governor must propose a budget for the next fiscal year within 3 weeks after the Legislature convenes, which translates into the 4th Wednesday of January.
* House 1 is the first step in the state budget process, and communicates the Governor's priorities to the public. It contains
  + Governor's Message
  + Fiscal Health and Prospects
  + Balance sheet, revenue assumptions (tax and non-tax revenue), recent economic performance, future economic outlook, current fiscal year update
  + Capital Outlay
  + Local Aid/Education
  + Budget Recommendations ("Line Items")
  + Outside Sections
* House 1 is sent to the House Committee on Ways and Means.
* House Ways and Means Committee holds public hearings.
* When bill reported out of Committee favorably it is assigned a new House bill number.
* This new bill is sent to the full House chamber, where Representatives may offer amendments and debate the bill
* The bill sent to Committee on Bills in Third Reading where they make technical corrections and a new House bill number is assigned
* This bill is passed by the House to be engrossed, then sent to the Senate Committee on Ways and Means.

**May - August**

* The Senate Ways and Means Committee holds public hearings.
* When the bill is reported out of Committee favorably it is assigned a new Senate bill number.
* The bill is sent to the full Senate chamber; Senators may offer amendments and debate bill
* The bill sent to Committee on Bills in Third Reading where they make technical corrections and a new Senate bill number is assigned.
* The bill is passed to be engrossed; and this Senate bill is sent to the House Conference Committee, where they confer and resolve differences between the House and Senate versions and create the Conference Committee Report, which cannot be amended.
* The Governor signs, vetoes, or vetoes part of the budget, which becomes Chapter number nnn, Acts of YYYY.
* A 2/3 vote in each chamber can override the Governor's veto of a line item (an appropriation), or an outside section (rules, constraints, other law changes associated with appropriations).