

EXAMPLES OF STATE BUDGET ACTIONS IN RESPONSE TO COVID-19
Prepared by the National Association of State Budget Officers (NASBO)
Updated July 22, 2020

Contained in this document are examples of budget actions states have considered, proposed or enacted in response to the COVID-19 pandemic and ensuing economic downturn, compiled by the National Association of State Budget Officers (NASBO). **This document is intended as a point in time reference and is not a complete list of actions taken or proposed to date.** The following information was taken from official and unofficial sources, including governors' websites and media reports. NASBO has not independently verified the accuracy of this information. This listing of actions is not meant to be exhaustive, but rather illustrative of the tools states are turning to in response to this crisis. For more news on state budget actions, see additional press clips posted on NASBO's Coronavirus Resources webpage at <https://www.nasbo.org/mainsite/resources/coronavirus-resources>.

States' budgetary responses to this crisis are rapidly evolving as more data become available. Most states are still in the planning process for the adjustments necessary to balance their budgets in the wake of the COVID-19 pandemic, as they are also awaiting more certainty at the federal level regarding aid to states.

NASBO will continue to track state budget actions as they develop and update this document, which will also be posted on our website at <https://www.nasbo.org/mainsite/resources/coronavirus-resources>.

Description of Status Types:

Considered: Contingency planning exercises, such as budget instructions to agencies to prepare for budget cuts or discussion of potential need for layoffs

Proposed: Formal proposals by the governor or state legislature

Enacted: Action has been approved by the legislature and/or signed by the governor

Executive Authority: Governor used executive authority to act, such as ordering budget reductions in response to a revenue shortfall

State Budget Actions in Response to COVID-19

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BUDGET CUTS*							
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State	Action	Year(s)	Amount (\$ millions or %)	Status	Date	Notes	Source (Link)
Arkansas	Budget Cuts	FY2020	\$353	Executive Authority	3/24/20	Discusses potential reductions needed due to revenue revision	Media
California	Budget Cuts	FY2021	\$14,000	Proposed	5/14/20	California Governor's May Revised Budget would trigger \$14 billion in cuts without additional federal aid	Media
California	Budget Cuts	FY2021	\$8,400	Proposed	5/14/20	California Governor's May Revised Budget would cancel program expansions totaling \$8.4 billion	State
California	Budget Cuts	FY2021	\$11,100	Enacted	6/30/20	Enacted general fund spending for FY2021 reflects a 9% decrease compared to FY2020. The Budget includes \$11.1 billion in reductions and deferrals that will be restored if at least \$14 billion in federal funds are received by October 15, 2020. If the state receives a lesser amount between \$2 billion and \$14 billion, the reductions and deferrals will be partially restored. The trigger includes \$6.6 billion in deferred spending on schools, approximately \$970 million in funding for the University of California and the California State University, \$2.8 billion for state employee compensation, \$150 million for courts, and funding for child support administration, teacher training, moderate-income housing, and infrastructure to support infill housing. The trigger would also fund an additional \$250 million for county programs to backfill revenue losses.	State
Colorado	Budget Cuts	FY2020	\$229	Executive Authority	4/30/20	The sequestration plan set out in the Executive Order D2020 050 is a targeted and practical approach to reduce spending quickly by \$228.7 million to attempt to maintain the statutory reserve requirements directed by statute.	State
Colorado	Budget Cuts	FY2021	25%	Proposed	5/25/20	Colorado lawmakers return to tackle \$3.3 billion budget hole	Media
Colorado	Budget Cuts	FY2021	\$3,300	Enacted	6/16/20	Lawmakers approved a budget for the fiscal year that begins July 1 that cut \$3.3 billion from the \$13 billion general fund. The budget cuts K-12 funding by \$621 million and \$598 million from higher education. It also eliminates a \$225 million payment into the state employee retirement fund. Governor signed budget on June 22.	Media
Colorado	Budget Cuts - Instructions	FY2022	10%		6/19/20	Looking ahead to the fiscal year that starts July 1, 2021, the Polis administration is asking state agencies to cut their budgets for the new fiscal year by 10% — on top of the 10% or more they cut for the coming year's budget.	Media
Florida	Budget Cuts	FY2021	\$1,000	Enacted	6/29/20	Governor signs \$92.2 billion budget for FY21, includes \$350 million in tax relief and includes more than \$1 billion in vetoed spending from the budget passed by the Legislature in March. The budget includes \$500 million to increase the minimum K-12 teacher salary.	State

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Florida	Budget Cuts	FY2021	\$750	Executive Authority	7/6/20	As part of governor's actions to sign FY21 budget, Gov. DeSantis said he was ordering state agencies to trim spending by 6% to save an additional \$750M. Combined with the vetoes and CARES Act funding, expected to leave state with \$6.3B reserve.	Media
Georgia	Budget Cuts - Instructions	FY2021	14%	Considered	5/1/20	Memo from Legislative Appropriations Chairs and State Budget Office Director, asking every state agency to prepare for an FY21 budget that includes a 14% reduction from their FY20 original base. Plans due 5/20.	Media
Georgia	Budget Cuts	FY2021	14%	Considered	5/21/20	Story details proposed agency cut plans under 14% scenario	Media
Georgia	Budget Cuts - Instructions	FY2021	11%	Considered	6/3/20	Planning revenue revision that will show 11% cuts needed instead of 14%	Media
Georgia	Budget Cuts	FY2021	10%	Proposed	6/22/20	Governor reduced the target for budget cuts based on updated revenue estimates. Reduced budget cuts target from 11% to 10% (first target was 14%).	Media
Georgia	Budget Cuts	FY2021	\$2,200	Enacted	6/30/20	Governor signs \$26 billion budget that cuts \$2.2 billion in spending. The budget includes a 10% cut in spending, including \$950 million less in basic K-12 funding; the budget also uses \$250 million in reserve funds.	Media
Hawaii	Budget Cuts	FY2020-2021	432	Enacted	5/21/20	\$432 million in budget cuts to Executive and Judicial Branch budgets for biennium	Media
Idaho	Budget Cuts	FY2020	1%	Executive Authority	3/27/20	Idaho Governor Orders 1% Budget Cut Due to Coronavirus	Media
Idaho	Budget Cuts	FY2021	5%	Proposed	5/8/20	LITTLE OUTLINES PLAN TO CUT PUBLIC SCHOOL FUNDING BY \$99 MILLION	Media
Idaho	Budget Cuts	FY2021	5%	Executive Authority	7/7/20	Governor Little issued an executive order directing state agencies to cut 5% from their budgets for fiscal year 2021, which began July 1.	State
Indiana	Budget Cuts	FY2020-2021		Executive Authority	4/20/20	Instructions to agencies to reduce spending and find efficiencies where possible	State
Indiana	Budget Cuts	FY2020-2021	15%	Executive Authority	5/22/20	Governor announced 15% spending reductions to state agencies	State
Indiana	Budget Cuts	FY20-21	\$103	Proposed	6/12/20	Proposed \$103M cut in state funding for higher education	Media
Iowa	Budget Cuts	FY2021	\$8	Enacted	6/17/20	\$8M cut to higher education in FY21 budget	Media
Kansas	Budget Cuts	FY2021	\$704	Proposed	6/29/20	Governor announced an allotment plan of \$704M for FY21	State
Kentucky	Budget Cuts - Instructions	FY2020	1.00%	Considered	4/30/20	State Budget Office instructed state agencies to submit plans by May 8 that would cut their spending by 12.5% for the "remaining General Fund budget" (equivalent to one percent of total FY appropriation)	Media
Kentucky	Budget Cuts	FY2021	\$1,100		6/30/20	Governor Beshear said state faces a \$1.1B shortfall in FY2021 without another round of stimulus funding, state agencies could face cuts ranging from 16-29 percent.	Media
Louisiana	Budget Cuts	FY2021			7/8/20	Governor signs FY21 budget and orders cabinet agencies to prepare for possible mid-year budget cuts by sequestering at least 10 percent of budgets (recommended same for judicial/legislative branches).	State

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Maryland	Budget Cuts	FY2020	\$120.7	Enacted	5/20/20	Board of Public Works approved budget cut of \$120.7M in general funds for FY2020	State
Maryland	Budget Cuts	FY2021	\$1,450	Proposed	6/29/20	Governor proposed \$1.45 billion in budget cuts for FY21 that would furlough state employees and eliminate 92 vacant jobs; of this total, \$672 million was proposed to the Board of Public Works to implement (remaining would be implemented by Legislature when they resume session). Cuts would roll back pay raises for state employees, reduce rebates for child care, reduce grants for state universities and community colleges by \$186.8 million and pare back spending on the state's opioid response.	Media
Maryland	Budget Cuts	FY2021	\$413	Enacted	7/1/20	Board of Public Works approved budget cuts of \$413M for FY21.	Media
Michigan	Budget Cuts	FY2020	\$553	Proposed	6/29/20	Includes budget cuts to K-12, higher ed, and local governments	State
Mississippi	Budget Cuts	FY2021		Enacted	7/2/20	Budget approved for most of state government, includes cuts to most state agencies of 3-5%.	Media
Missouri	Budget Cuts	FY2020	\$209	Executive Authority	6/1/20	\$209 million in additional expenditure restrictions due to COVID-19.	State
Missouri	Budget Cuts	FY2020	\$429	Executive Authority	6/2/20	Gov. Mike Parson on Monday announced an additional \$209 million in budget cuts before the end of this fiscal year, with the majority of cuts hitting the Department of Elementary and Secondary Education.	Media
Missouri	Budget Cuts	FY2020	\$2	Enacted	6/24/20	Cut another \$2.4M, bringing total cuts to \$430M for FY2020	Media
Missouri	Budget Cuts	FY2021	\$11	Enacted	6/30/20	Governor vetoed \$11M from budget and withheld \$448M	State
Nevada	Budget Cuts - Instructions	FY2020-2021	6-14%	Considered	4/3/20	The governor is considering a recommendation for departments to cut up to 4 percent of their budgets for fiscal year 2020, and between 6 and 14 percent for the fiscal year 2021 budgets.	Media
Nevada	Budget Cuts	FY2020		Considered	5/22/20	Budget office was working on a plan including agency budget cuts, eliminating one-time spending allocations and other options to balance the current fiscal year's budget, but no further details have been released.	Media
Nevada	Budget Cuts - Instructions	FY2020-2021	5% (additional)	Considered	5/29/20	Additional budget cuts of 5 percent (on top of planned cuts in April)	Media
Nevada	Budget Cuts	FY2020	\$116	Enacted	6/9/20	Working with state agencies to identify options to address the shortfall, the Governor's Finance Office proposed \$67 million in reductions in state agency operating expenses, as well as \$49 million through the reversal of one-time appropriations from the 2019 session that had not yet been expended. These cuts were approved on June 12 by the Legislature's Interim Finance Committee.	Media
Nevada	Budget Cuts	FY2021	\$549	Proposed	7/6/20	The governor is proposing cuts to planned spending on K-12 education, higher education, health and human services, and other state agencies, in addition to fund transfers and reversions, furloughing state employees, and other measures, with agency budget reductions of \$549 million.	State

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Nevada	Budget Cuts	FY2021		Enacted	7/19/20	The initial budget cut proposal called for \$1.2 billion in reductions to balance the state's budget, including 12 days of state worker furloughs, massive transfers of one-time appropriations, halting of construction projects and close to half a billion dollar in agency expenses, including \$233 million to the state's health budget and \$166 million to K-12 education. In the end, lawmakers were able to restore \$81.3 million to health care and \$4.2 million to education.	Media
New Jersey	Budget Cuts	FY2021		Enacted	6/30/20	Includes budget cuts in 3-month budget	Media
New Mexico	Budget Cuts	FY2020-2021	\$701	Enacted	6/30/20	For FY2021, recurring general fund appropriations were reduced by roughly \$415 million and non-recurring general fund appropriations were reduced by approximately \$102 million in fiscal year 2020 and \$184 million. Meanwhile, non-recurring general fund appropriations were reduced by approximately \$102 million in fiscal year 2020. Reductions are compared to originally enacted spending plan in March 2020.	Media
North Dakota	Budget Cuts - Instructions	FY2022-23		Considered	5/1/20	Governor asked state agencies to identify spending reductions of 5-15% for next biennium budget	State
Ohio	Budget Cuts	FY2020	\$775	Executive Authority	5/5/20	\$775M in budget cuts including \$300M to schools	Media
Oklahoma	Budget Cuts	FY2021	4%/2.5%	Enacted	5/20/20	Legislature overrides governor's veto of FY21 budget; budget cuts many agencies by about 4% and cuts education by 2.5%.	Media
Oregon	Budget Cuts - Instructions	FY2021	17%	Considered	5/11/20	Governor directed state agencies to prepare prioritized reduction plans equaling a 17 percent reduction for the upcoming fiscal year as a planning exercise to explore all options.	State
Oregon	Budget Cuts	FY2021		Considered	5/12/20	Oregon state agencies share potential plans for budget cuts	Media
Tennessee	Budget Cuts	FY2021	\$397	Enacted	3/20/20	Lawmakers approved FY21 budget that is almost \$900M lower than Governor's original proposed budget and that removes \$397M in recurring costs. Includes a \$150M emergency and contingency fund; deposits \$350M into rainy day fund; \$200M for local governments; fully funds the state's Basic Education Program funding formula for K-12; reduced amount of teacher pay increases.	Media
Tennessee	Budget Cuts - Instructions	FY2021	12%	Considered	5/28/20	Agencies asked to identify as much as 12% cuts, plans due by June 30	Media
Tennessee	Budget Cuts	FY2021	\$284	Proposed	6/4/20	Governor proposes an additional \$284M in reductions for FY21, bringing the total to \$681M in reductions.	State
Tennessee	Budget Cuts	FY2021	\$1,000	Proposed (legislature)	6/19/20	Legislature approves \$39.5 billion budget for FY21 that cut \$1 billion from Governor's proposed budget in February. This is the second budget passed this year (another passed in March). State officials project a \$500 million revenue shortfall in the current year and a loss of \$1 billion in FY2021. Generally, no new programs and no pay raises.	Media

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Texas	Budget Cuts - Instructions	FY2020-2021	5%	Considered	5/20/20	Governor asks state agencies, public universities and other officials to develop 5% cut plans for the current biennium. Plans are due June 15.	Media
Utah	Budget Cuts	FY2021	\$382	Considered	5/21/20	State School Board recommends up to \$382 million in budget cuts in the wake of COVID-19 pandemic	Media
Utah	Budget Cuts - Instructions	FY2021	2-10%	Considered	5/23/20	Options for adjusting base budgets by 2%, 5% and 10%	State
Utah	Budget Cuts	FY2021		Considered	5/27/20	Examples of cuts to state services under deeper budget cuts scenario	Media
Utah	Budget Cuts - Instructions	FY2021		Considered	6/1/20	Utah Legislature's Public Education Appropriations Subcommittee Monday agreed on three tiers of recommended cuts to the \$3.8 billion public education base budget that totals some \$380 million.	Media
Utah	Budget Cuts		2%	Enacted	6/19/20	The long list of budget cuts came after a series of hearings held late last month that largely rolled back spending to current-year levels, then by another 1.7% overall.	Media
Virgin Islands	Budget Cuts	FY2020-2021		Executive Authority	3/26/20	Memorandum from OMB notifying agencies that all agency budgets will be reduced for FY 2020, and that FY 2021 budget submissions would also be reduced.	State Memo
Virgin Islands	Budget Cuts	FY2021		Proposed	6/4/20	Department expenditures – excluding cash transfers, contingencies and un-appropriated balances – for all funds for FY 2021 are \$1.22 billion, compared with \$1.41 billion for FY 2020. The administration's FY 2021 budget reflects the Territory's cash shortage and the reduction of revenues as a result of Covid-19.	State
Virginia	Budget Cuts	FY2021-2022		Enacted	5/21/20	Governor signed amended 2021-2022 state budget. The budget pauses \$2B in new spending initiatives and instead creates a coronavirus relief fund to assist Virginians with housing insecurity, small business loans, and funding for nursing homes. Delays statewide increase of the hourly minimum wage.	Media
Washington	Budget Cuts	FY2020-2023	\$445	Enacted	4/3/20	In all, the governor vetoed 147 separate expenditure items today. The vetoes will reduce state spending by nearly \$445 million (from the General Fund) over the next three years — \$235 million in the current budget and \$210 million in the next biennium.	State
Washington	Budget Cuts - Instructions	FY2020-2021	15%	Considered	5/13/20	Inslee orders hiring freeze, agencies prepare for 15% cuts	Media
Washington	Budget Cuts	FY2021		Considered	6/8/20	OFM last month directed state agencies to identify options for reducing their FY 2021 spending. Agency responses are compiled in spreadsheets on this web page. They are not formal proposals and do not necessarily reflect the priorities of Gov. Inslee or the agency. Because a program or service reduction is listed does not mean the reduction will actually happen, or happen at the level shown.	State
Wisconsin	Budget Cuts	FY2020	5%	Executive Authority	5/1/20	Reducing agency budgets by 5% in FY2020 to save approximately \$70M	Media

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Wyoming	Budget Cuts - Instructions	FY 2021-2022	20%	Considered	6/4/20	Anticipating \$1.5B revenue hit, governor directs agencies to prepare for 20% budget cut	State
Wyoming	Budget Cuts	FY2021	10% (additional)	Proposed	7/8/20	The Governor has directed agencies to prepare preliminary proposals to cut an additional 10% from their budgets and submit those concepts to him. He has previously stated that he will be considering a range of options to fund an appropriate level of government services, since merely cutting services will not be enough to address the scope of the shortfall.	Media
Wyoming	Budget Cuts	FY2021	\$250 / 10%	Executive Authority	7/13/20	Governor Mark Gordon has announced deep budget cuts for the current two-year budget cycle totaling more than \$250 million, or nearly 10% of the state's general fund budget. This comes after revenue projections showed an almost \$1 billion shortfall for the general fund and another \$500 million for school funding. The budget reductions will include state employees losing their jobs, as well as mandatory furloughs, a reduction in major maintenance spending and the consolidation of human resources personnel across state agencies.	State

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PERSONNEL ACTIONS					
State	Action	Status	Date	Notes	Source (Link)
Alabama	Cancel/Delay Pay Increases	Enacted	5/9/20	ETF and GF budgets both dropped plans for pay increases: original proposals included 3% increase for teachers and 2% for state employees	Media
Arkansas	Cancel/Delay Pay Increases	Executive Authority	6/12/20	Governor declines to authorize merit raises for executive branch employees starting July 1 but will revisit the decision in the fall	Media
Kentucky	Cancel/Delay Pay Increases		4/1/20	Kentucky passed 1-year budget instead of traditional biennial budget due to COVID impact. Removed previously proposed state employee pay increases and generally kept funding flat.	Media
New Mexico	Cancel/Delay Pay Increases	Enacted	6/30/20	Salary increases for state agency and public school workers were scaled back from 4% to 1% or less under the proposal, with pay bumps focused on those earning less than \$50,000 per year.	Media
Utah	Cancel/Delay Pay Increases	Enacted	6/18/20	Revised budget eliminates a pay increase for state workers.	Media
Washington	Cancel/Delay Pay Increases	Executive Authority	6/17/20	Gov. Jay Inslee directed state agencies under his authority to cancel a scheduled 3% general wage increase for agency directors, Exempt Management Service and Washington Management Service employees, and all other exempt employees who earn more than \$53,000 annually, affecting nearly 5,600 general government employees. The two actions — cancelling the general wage increase and instituting furloughs through November — together will save the state Near General Fund about \$55 million over the next year, according to preliminary estimates.	State
California	Furloughs	Enacted	6/29/20	The budget gives the governor authority to impose two furlough days per month if pay-cut deals can't be reached with labor unions that haven't yet negotiated with the state.	Media
Michigan	Furloughs		5/13/20	Hope to save \$80M through furloughing 31,000 state workers	Media
Nevada	Furloughs	Proposed	6/11/20	Gov. Steve Sisolak's preliminary proposal to trim spending in the state fiscal year that starts July 1 will include one furlough day per month for 18,000 employees and a freeze on merit raises and filling job vacancies	Media
Nevada	Furloughs	Enacted	7/19/20	The budget bill requires 6 furlough days for state employees, down from 12 proposed by the governor.	Media
Washington	Furloughs	Executive Authority	6/17/20	Starting no later than June 28, more than 40,000 state employees will be required to take one furlough day per week through July 25. After July, employees will be required to take one furlough day per month at least through the fall. The two actions — cancelling the general wage increase and instituting furloughs through November — together will save the state Near General Fund about \$55 million over the next year, according to preliminary estimates.	State
Wyoming	Furloughs	Executive Authority	7/13/20	the Governor has instituted a mandatory furlough day for six months beginning in August for those executive branch employees on the higher end of the pay scale.	State
Hawaii	Hiring Freeze	Executive Authority		A hiring freeze has already been implemented on all vacancies and potential vacancies	Media

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PERSONNEL ACTIONS					
State	Action	Status	Date	Notes	Source (Link)
Indiana	Hiring Freeze	Executive Authority	4/20/20	Budget office issued a hiring freeze and other personnel related actions	State
Kansas	Hiring Freeze		4/20/20	Directed agencies to hold positions open, avoid pay increaes, and end discretionary spending	Media
Kentucky	Hiring Freeze		4/30/20	Memo to state agencies also directed a hiring freeze and freeze on discretionary spending.	Media
Maine	Hiring Freeze		4/28/20	Hiring and spending freeze.	Media
Maryland	Hiring Freeze	Executive Authority	4/10/20	Governor enacts hiring/budget freeze due to projected \$2.8B shortfall	State
Michigan	Hiring Freeze		3/30/20	Ordered a hiring freeze and tightening discretionary spending	Media
Minnesota	Hiring Freeze		4/13/20		Media
Nevada	Hiring Freeze	Executive Authority	3/15/20	Instituting a hiring freeze and encouraging state agencies to limit spending to essential, emergency purchases.	State
New Mexico	Hiring Freeze	Executive Authority	4/24/20	Lujan Grisham said that a state government hiring freeze will be enacted, with a few exceptions for critical positions.	Media
New York	Hiring Freeze	Executive Authority	4/28/20	Due to the impact of the COVID-19 (Novel Corona Virus) outbreak on State revenues and expenditures, a strict hiring freeze is in effect for all Executive Branch departments and agencies (hereafter collectively referenced as "agencies") per Budget Bulletin B-1223.	State
Ohio	Hiring Freeze	Executive Authority	3/24/20		Media
Tennessee	Hiring Freeze		4/27/20	Governor announces general hiring freeze except for "mission critical" positions, extends to contracts and equipment purchases.	Media
Virginia	Hiring Freeze		5/3/20	Governor instituted a hiring freeze of state employees and asked state agencies to look for spending reductions	Media
Washington	Hiring Freeze	Executive Authority	5/13/20	Inslee issues directive to state agencies to freeze hiring, personal service contracts and equipment purchases	State
Wyoming	Hiring Freeze	Executive Authority	4/14/20	No vacancy(permanent full time, part time or AWEC) should be filled	State
Michigan	Layoffs		4/22/20	Issued temporary two-week layoffs	Media
Missouri	Layoffs		7/1/20	Announced layoffs of 300 and eliminating 200 vacant positions	Media
Nevada	Layoffs	Proposed	6/11/20	Gov. Steve Sisolak's preliminary proposal to trim spending in the state fiscal year that starts July 1 will include one furlough day per month for 18,000 employees and a freeze on merit raises and filling job vacancies, but only 50 layoffs of active employees.	Media
Pennsylvania	Layoffs		6/2/20	Layoff 500 employees from PA turnpike	Media
California	Salary Reductions	Enacted	6/29/20	The budget cuts state worker pay by about 10 percent and cancels raises many state workers were scheduled to receive in July.	Media
Hawaii	Salary Reductions	Considered	4/15/20	Gov. David Ige proposes 20% pay cuts for teachers, other Hawaii public employees.	Media
Ohio	Salary Reductions	Executive Authority	6/1/20	Equivalent of a 3.8% pay cut for non-union employees	Media
Ohio	Salary Reductions	Executive Authority	6/2/20	DeWine administration announces employee pay cuts to help fill \$2.5 billion Ohio budget hole	Media

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RAINY DAY FUND							
State	Action	Year(s)	Amount (\$ millions or %)	Status	Date	Notes	Source (Link)
Arkansas	Rainy Day Fund	FY2020	\$173	Enacted	3/27/20	Bill enacted to create \$173M "COVID Rainy Day Fund"	Media
California	Rainy Day Fund	FY2021	\$8,800	Enacted	6/30/20	The Budget draws down \$8.8 billion in reserves from the Rainy Day Fund (\$7.8 billion), the Safety Net Reserve (\$450 million), and all of the funds in the Public School System Stabilization Account.	State
Delaware	Rainy Day Fund	FY2021			6/25/20	Withdraws from new budget reserve fund.	Media
Delaware	Rainy Day Fund	FY2021	\$76		6/2/20	Plans to withdraw from reserve fund.	Media
Georgia	Rainy Day Fund	FY2021	\$250	Considered	6/23/20	Governor gives Legislature ok to spend \$250 million from rainy day fund to decrease budget cuts in fiscal year 2021.	Media
Indiana	Rainy Day Fund		\$900		7/20/20	State used \$900M from reserves to cover FY20 revenue shortfall.	Media
Maryland	Rainy Day Fund		\$50	Enacted	3/9/20	Enacted bill allows governor to transfer up to \$50M from RDF to a new COVID emergency fund	Media
Michigan	Rainy Day Fund	FY2020	\$350	Proposed	6/29/20	Uses \$350M from rainy day fund	State
Mississippi	Rainy Day Fund	FY2020	\$47	Proposed	6/15/20	State tax collections for FY2020 estimate to fall approximately \$47 million short of forecast; state law allows the governor to take \$50 million from the rainy day fund to cover shortfalls; fund balance is about \$550 million.	Media
Mississippi	Rainy Day Fund	FY2021	\$55	Enacted	7/2/20	FY21 approved budget includes transfer of \$55M from state rainy day fund to avoid deeper cuts.	Media
Nebraska	Rainy Day Fund		\$84	Enacted	3/25/20	Provides \$83.6 million from governor's emergency cash fund	State
Nevada	Rainy Day Fund			Executive Authority	5/15/20	Nevada pulls \$401 million from rainy day fund to plug gaping budget hole	Media
Nevada	Rainy Day Fund	FY2020	\$401		5/20/20	The Interim Finance Committee voted this week to transfer around \$401 million from the state's rainy day fund to the general fund to help cover a revenue shortage projected for the budget year ending June 30 to be \$741 million to \$911 million, and larger in the next budget year.	Media
New Mexico	Rainy Day Fund	FY2021			6/22/20	HB 1 achieves a balanced budget through nearly \$600 million in cuts, as well as clawing back money for some infrastructure and capital outlay projects throughout the state, \$780 million in funds from state reserves and \$750 million in federal coronavirus aid the state has received...Reserves under the budget fix would be lowered from 25% to 12%.	Media
Oklahoma	Rainy Day Fund	FY2020			4/9/20	Governor signs two bills to fund state government through April, uses Rainy Day Fund balances	State
Utah	Rainy Day Fund	FY2020-2021	\$680	Enacted	6/19/20	Lawmakers used more than \$680 million from their reserves, as well as federal dollars from the CARES Act to balance the budget.	Media
Washington	Rainy Day Fund	FY2020-2021		Considered	5/13/20	Officials have said that they will likely have to tap most of the more than \$3 billion in total projected reserves, but would still need additional savings.	Media

State Budget Actions in Response to COVID-19
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OTHER BUDGET ACTIONS						
State	Action	Year(s)	Status	Date	Notes	Source (Link)
California	Other	FY2021	Enacted	6/30/20	The Budget relies on \$9.3 billion in special fund borrowing and transfers, as well as other deferrals for K-14 schools. (Approximately \$900 million in additional special fund borrowing is associated with the reductions to employee compensation and is contained in the trigger.)	State
California	Other	FY2021	Enacted	6/30/20	The budget achieves an additional \$10.6 billion in reductions by canceling program expansions, anticipating increased efficiencies, and assuming higher revenues and lower caseload costs than forecasted in May Revision.	State
California	Revenue Increase	FY2021	Enacted	6/30/20	The Budget temporarily suspends the use of net operating losses for medium and large businesses and temporarily limits to \$5 million the amount of business incentive credits a taxpayer can use in any given tax year. These short-term limitations will generate \$4.4 billion in new revenues in the 2020-21 fiscal year.	State
Colorado	Other	FY2021	Enacted	6/18/20	The legislature did approve two ballot questions that would help balance the budget in the future, if voters approve them. The first is a referendum on whether to repeal the Gallagher Amendment which is pinching local government budgets and trickling up to the state level. The second is a measure to increase tobacco taxes with the first dollars going toward the state budget before being earmarked for early childhood education in the future.	Media
Colorado	Revenue Increase	FY2021	Enacted	6/18/20	Legislature passed House Bill 1420 to eliminate corporate tax breaks and free up about \$180 million for next year.	Media
Hawaii	Other		Enacted	5/21/20	To cope with a sharp drop in state tax revenue, lawmakers passed legislation taking money allocated for vacant positions in state government, issuing bonds and the previously existing balance in the rainy day fund.	Media
Hawaii	Other		Considered	7/6/20	The state is also considering municipal loans through the U.S. Department of the Treasury	Media
Hawaii	Other			7/14/20	The governor confirms the state will borrow between \$750 million and \$1 billion from the US Treasury.	Media
Maryland	Reduce Local Aid	FY2020-2021		6/22/20	Maryland Department of Transportation revised the estimates for highway-user revenue disbursements to local governments due to revenue declines.	Media
Missouri	Other	FY2020		4/20/20	Governor froze \$47M in spending; previously froze \$180M	State
New Jersey	Other		Enacted	7/16/02	Governor signed legislation authorizing borrowing.	Media
New Jersey	Other	FY2020	Executive Authority	5/13/20	Appropriation frozen in reserve	State
North Carolina	Other		Enacted	7/1/20	Governor signs bill decoupling from various tax provisions of the CARES Act (subscription required).	Media
South Carolina	Other	FY2021		5/18/20	Enacted a CR to keep government operating if no budget passed for FY21 by July 1.	State

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OTHER BUDGET ACTIONS						
State	Action	Year(s)	Status	Date	Notes	Source (Link)
Virgin Islands	Other		Proposed	3/25/20	Governor proposed legislation to approve use of \$60 million to supplement government operations in anticipation of economic downturn. The proposed measure will authorize the use of any available source of public funds to issue revenue anticipation notes for working capital.	State Memo
Wyoming	Other	FY 2021-2022	Executive Authority	4/14/20	Approval process for general fund contracts in excess of \$100,000.	State
Wyoming	Other	FY 2021-2022	Executive Authority	4/14/20	Rigorous review of quarterly distributions for major maintenance	State
Wyoming	Other		Executive Authority	7/13/20	Governor Gordon signed an Executive Order on Friday directing the Director of the Department of Administration and Information (A&I) to coordinate the immediate consolidation of all human resources personnel to be housed under the Department. The process is expected to take several months and will eventually lead to a reduction in state human resources personnel.	State