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Serving Idaho's Citizen Legislature

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How to Use this Book

The *Idaho Fiscal Sourcebook, 2023 Edition* details the sources and uses of funds for state agencies. It includes those funds specifically appropriated by the Legislature and those funds that are continuously appropriated or limited only by revenues as provided by statute. It is compiled by legislative budget staff and acts as a companion to two other publications, the *Legislative Budget Book*, the primary reference document used by the Joint Senate Finance - House Appropriations Committee (JFAC) to set the Idaho State Budget, and the *Legislative Fiscal Report*, the comprehensive record of budget decisions made by the Legislature.

This publication organizes each state department that has the appropriation to spend the listed funds into six broad functional areas: 1) Education, 2) Health and Human Services, 3) Public Safety, 4) Natural Resources, 5) Economic Development, and 6) General Government. Departments are then divided into divisions or agencies for budgeting purposes. The relevant funds are next, sorted within three fund categories of General (Gen), Dedicated (Ded), and Federal (Fed) then by the accounting code and agency number.

Following the fund is a description of the fund sources and fund uses. The Statewide Accounting and Reporting System (STARS) budget unit and agency code follow on the next line as a cross-reference to the accounting system. The term "(Cont)" found after certain budget units signifies a continuous appropriation or one limited only by revenues as provided by statute. Each budget unit representing a fixed appropriation has a corresponding program in the *Legislative Fiscal Report*.

The next line lists five fiscal years of budgetary basis **actual expenditures** from the stated fund for that budget unit. The state's fiscal year (FY) begins July 1 and ends June 30. These unaudited numbers, derived from STARS, are the sum of the cash expenditures and the encumbrances for each respective fiscal year.

(Continued)

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The assigned legislative budget and policy analyst is responsible for the descriptions of fund sources and uses. Provisions of *Idaho Code* are cited throughout to provide a legal reference to the sources and uses of state funds. The title, chapter and section numbers are placed in parentheses following the statement that refers to or summarizes the relevant *Idaho Code* provision. For example, "(§67-3516)" inserted in the description of a source of funds indicates that further information about that fund source may be found in Title 67, Chapter 35, Section 16 of the *Idaho Code*.

There are several methods to locate fund sources and uses. If you want to know what funds are used by a certain agency, go to the **Table of Contents** on pages *iii* through *vi* to find the functional area, agency, and page number. If you want to know which agencies use a particular fund, turn to the **Index by Fund Name** on pages 391 through 401 to find those agencies and their page numbers. If you only know the fund number, turn to **Crosswalk by Fund Number** on pages 387 through 390 to find the name of the fund, and then turn back to the **Index by Fund Name** to find the page numbers. If you are using the electronic version, use the pdf search function.

Lastly, we have included an **Appendix: Laws Governing the State Budget** on pages 365 through 386. This appendix contains sections of the *Idaho State Constitution* and the *Idaho Code* that pertain to the responsibilities of the Legislature and the Governor in the establishment and execution of the state budget.

This publication is named after the *Idaho Fiscal Sourcebook* published in four editions from 1971 to 1974 by the University of Idaho, Bureau of Public Affairs Research. This edition of the *Idaho Fiscal Sourcebook*, represents a snapshot in time and should be considered as part of an ongoing project. Each edition incorporates changes as funds or budget units are added, combined, or deleted or as names are changed or descriptions improved.

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