

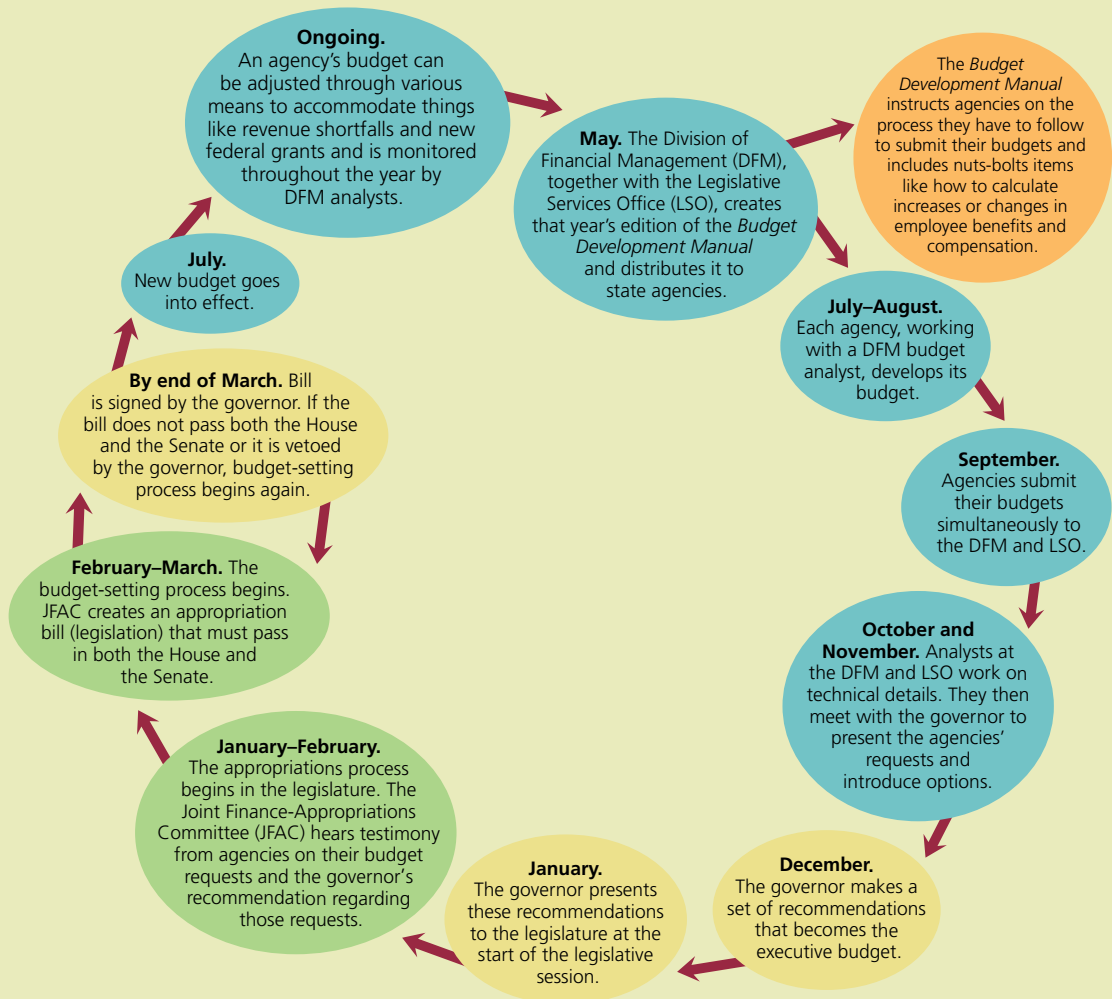
FIGURE 4-1

# HOW IT WORKS

## A Year in the Life of a State Budget: Idaho's Budgetary Process

Most folks first hear about state budget priorities through their governor's state of the state address, the forum in which most state budgetary news is presented. In reality, budget planning begins well in advance of this address and involves all three branches of government to some degree. In Idaho, each year in May (after the last of the potatoes have been planted), that state's Division of Financial Management (DFM) starts sowing its own seeds: overseeing the development of that state's budget for the coming fiscal year. This is the beginning of what is really an 18-month process: the planning for fiscal year 2014, for instance, will actually get under way about mid-year in 2012.

This chart shows how the process works in Idaho:



Source: Adapted from Idaho Division of Financial Management, "Budget Process," 2009, <http://dfm.idaho.gov/citizensguide/budgetprocess.html>.