

## **Budget as Enacted: A User Guide**

The [Budget as Enacted](#) is a publication prepared by the House Fiscal Staff to help you understand the recently adopted FY 2025 budget and revisions to the FY 2024 budget enacted by the 2023 Assembly.

[Budget at a Glance](#). This report includes high-level explanations of items of interest including changed or new items, or a reminder of ongoing ones. They are arranged by topic such as revenues and education.

[Statewide Overview](#). This is an overview of where the money in the budget comes from and where it goes. It offers different ways to look at expenditures across the different functions of state government. It also includes balance sheets and a discussion of budget projections for the next few years. Individual agency analyses for FY 2025 can be accessed in Section III in the [full report](#) via table of contents on page 3.

[Capital Budget](#). This report summarizes all of the salient issues around the long-term capital plan including financing, uses and trends. Individual agency analyses can be accessed in Section IV in the [full report](#) via the table of contents on page 4.

[FY 2024 Revised Budget](#). This contains a brief summary of the changes to the current year budget, sometimes referred to as the “supplemental.” It includes a review of the FY 2023 budget data. Individual agency analyses can be accessed in Section V in the [full report](#) via table of contents on page 4.

[State Aid to Local Government & Education Aid](#). These reports show all aid programs in detail with historical information as well as breakdowns by community, school district, etc.

[Revenues Changes](#). This contains a list and description of every revenue change proposed and adopted in the budget.

[State Government Personnel and Staffing](#). This contains an explanation of the components to the costs for direct and contracted staff, historical context, and a summary of staffing changes by agency.

[Medicaid](#). This report contains detail on the spending for programs funded through the state/federal partnership known as Medicaid. It contains details on federal requirements and optional state programs as well as cost sharing and other items of interest.

[Mergers and Consolidations](#). This includes current changes in the organization of functions within state agencies as well as a recent history of prior proposals.

[ARPA State Fiscal Recovery Funds](#). This report describes each approved and revised use of the State Fiscal Recovery and Capital Projects funds authorized in the American Rescue Plan Act of 2021.

[Housing](#). This report contains information on housing funding sources, programs, and policy structure.

[Transportation](#). This report describes the funding sources for transportation spending and how those sources have changed over time as well as the formal process for capital project planning.

[Explanation of Budget Articles](#). The budget itself is a collection of “articles” that include line-item appropriations as well as law changes necessary to effectuate some of those appropriations. This report summarizes the contents of each article, by section if appropriate. This also contains a description of standalone legislation contained affecting budget resources.

[Summary Tables](#). These tables show expenditures for each agency in total and by distinct fund source. They also show the full-time equivalent (FTE) positions authorized for each. Data are shown for FY 2023, FY 2024 as adopted by the 2023 Assembly, newly enacted totals for FY 2024 and FY 2025 and the Governor’s FY 2025 recommendations.