

IN THE SENATE

SENATE BILL NO. 1244

BY STATE AFFAIRS COMMITTEE

AN ACT

1 RELATING TO THE STATE BUDGET; AMENDING SECTION 67-3508, IDAHO CODE, TO RE-
2 VISE A PROVISION REGARDING THE CLASSIFICATION AND STANDARDIZATION OF
3 CERTAIN ITEMS.
4

5 Be It Enacted by the Legislature of the State of Idaho:

6 SECTION 1. That Section 67-3508, Idaho Code, be, and the same is hereby
7 amended to read as follows:

8 67-3508. EXPENDITURE OBJECT CODES. (1) Excepting where the legisla-
9 ture expressly departs from the classification set forth in any appropri-
10 ation bill, all appropriations made by the legislature, and all estimates
11 hereafter made for budget purposes, and all expenditures made from appropri-
12 ations or funds received from other sources, shall be classified and stan-
13 dardized by items as follows:

14 (a) Personnel costs, which shall include the salaries or wage expenses
15 of employees and officers, whether full-time, part-time, or other ir-
16 regular or seasonal help and including compensation or honorarium of
17 members of boards or commissions, and shall also include the employer's
18 share of contributions related to other benefits provided to those em-
19 ployees and officers.

20 (b) Operating expenditures, which shall include all expenses for ser-
21 vices, travel, consumable supplies, and minor items of equipment not
22 otherwise classified under personnel costs, capital outlay, or trustee
23 and benefit payments.

24 (c) Capital outlay, which, when used in an appropriation act, shall
25 include all expenditures for land, highways, buildings including ap-
26 purtenances, fixtures and fixed equipment, structures, which also
27 includes additions, replacements, major repairs, and renovations to,
28 which materially extends the capital assets' useful life or materially
29 improves or increases its capacity, and shall include compensation for
30 independent contractors. Automobiles, domestic animals, machinery,
31 apparatus, equipment and furniture including additions thereto, ~~which~~
32 ~~that will have a useful life or service substantially more than two (2)~~
33 ~~years~~ meet the state controller's fiscal policy for inventoriable capi-
34 tal assets, shall also be included.

35 (d) Trustee and benefit payments, which shall include the cash payments
36 of welfare or retirement benefits to individuals and payments to indi-
37 viduals, persons, or political entities, and not otherwise classified
38 under personnel costs, operating expenditures or capital outlay.

39 (2) The state controller is hereby authorized and directed to implement
40 such subclassifications of the standard classifications herein set forth
41 which are necessary for preparation of the state budget, as supplied by the

1 administrator of the division of financial management and the legislative
2 services office.

3 An annual review of the subclassifications shall be made by the adminis-
4 trator of the division and the legislative services office.

5 The state controller shall be supplied the changes desired by the ad-
6 ministrator and the legislative services office in the subclassifications
7 which are necessary for the preparation of the state budget or the identi-
8 fication and distribution of expenditures from appropriations no later than
9 sixty (60) days prior to the beginning of any fiscal year to be effective for
10 that fiscal year.