



# JFAC & Budget Statutory Authority

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## Idaho Statutes Related to Budget

- (Brief) History of Budgeting in Idaho
- Section 67-432 through Section 67-440, Idaho Code – JFAC
- Chapter 35, Title 67, Idaho Code – State Budget

## §67-432, I.C. – JFAC

There is hereby created the joint finance-appropriations committee which shall consist of the members of the senate finance committee and the members of the house appropriations committee. Vacancies on the committee which occur during the interim when the legislature is not in session shall be filled by the speaker of the house and the president pro tempore of the senate, but any member thus selected shall be from the same house and the same political party as the member whose seat was vacated, and shall serve until the next regular legislative session.

## §67-433, I.C. – Rules of Procedure

The committee shall have the same officers as the senate finance committee and the house appropriations committee and, during the interim when the legislature is not in session, it shall adopt its own rules of procedure. The committee may create such subcommittees, which may include other members of the legislature, as may be necessary for the performance of its duties. The committee shall function during legislative sessions and during the interim between sessions. The committee shall meet as often as may be necessary for the proper performance of its duties upon the call of the cochairs.

# §67-435, I.C. – Powers and Duties

1) The joint finance-appropriations committee shall have the following powers and duties:

(a) To review the executive budget and the budget requests of each state department, agency and institution, including requests for construction of capital improvements, as well as other requests for appropriations submitted to the legislature.

(b) To conduct such hearings as it may deem necessary and proper.

(c) To submit a report to each session of the legislature covering its activities during the preceding period and setting forth its findings and recommendations and to make such recommendations to the appropriate legislative committees as it may deem proper concerning the budget and other proposed legislation.

(d) To perform such other duties as the legislature or legislative council may by appropriate resolution direct.

# §67-435, I.C. – Powers and Duties (cont)

(2) The joint finance-appropriations committee shall use the following procedures for releasing reports produced by the legislative audits division:

(a) All reports produced by the legislative audits division shall be delivered to the cochairs of the joint finance-appropriations committee for their review and approval prior to release;

(b) The cochairs of the joint finance-appropriations committee may, at their discretion, conduct hearings relating to any report and seek input and testimony prior to, or after reports are released; and

(c) After such review as deemed necessary and prudent by the cochairs of the joint finance-appropriations committee, the cochairs shall release the reports produced by the legislative audits division within sixty (60) days of submission to the cochairs; except in the event that a report is returned to the legislative audits division for further audit or review, then the cochairs shall approve the release of reports within sixty (60) days after the report is resubmitted to the cochairs.

# Other Statutory Provisions Related to JFAC

- §67-437, I.C. – State government required to submit reports of actual and estimated receipts and expenditures to DFM and LSO
- §67-438, I.C. – Authority to examine and inspect all properties, equipment, facilities, files, etc.
- §67-439, I.C. – Enforcement of subpoenas, compel witnesses to testify
- §67-440, I.C. – witnesses other than state officials compelled to testify can be reimbursed for costs borne to travel.



7

## Chapter 35, Title 67 – State Budget

67-3501	BUDGET FUNCTION.	67-3514	APPROPRIATION BILLS TO BE PREPARED BY JOINT FINANCE-APPROPRIATIONS COMMITTEE.
67-3501A	CHAPTER PROVISIONS — ADMINISTRATION.	67-3516	APPROPRIATION ACTS DEEMED FIXED BUDGETS — RATE OF EXPENDITURE.
67-3501B	DEFINITIONS.	67-3517	REQUESTS FOR SPENDING AUTHORITY BY OFFICIALS, DEPARTMENTS, BUREAUS, AND INSTITUTIONS.
67-3502	FORMAT AND PREPARATION OF ANNUAL BUDGET REQUESTS.	67-3518	INVESTIGATION OF REQUESTS BY ADMINISTRATOR.
67-3504	DUTIES OF ADMINISTRATOR OF THE DIVISION.	67-3519	EMPLOYEE POSITIONS — PROCEDURE FOR FILLING.
67-3505	BUDGET INFORMATION SUBMITTED TO GOVERNOR.	67-3521	ENCUMBERING APPROPRIATIONS OR EXCESSIVE EXPENDITURES FORBIDDEN — ENCUMBRANCES TO REVERT — EXECUTIVE CARRY FORWARD APPROVAL.
67-3506	GOVERNOR TO TRANSMIT BUDGET DOCUMENT.	67-3531	ANNUAL STATEWIDE INDIRECT COST ALLOCATION PLAN.
67-3507	EXECUTIVE BUDGET.	67-3532	TECHNOLOGY INFRASTRUCTURE STABILIZATION FUND.
67-3508	EXPENDITURE ACCOUNT CATEGORIES.	67-3533	FEDERAL AMERICAN RESCUE PLAN ACT OF 2021 — COGNIZABLE FUNDS — LEGISLATIVE INTENT.
67-3509	TIME WHEN APPROPRIATION AVAILABLE.	67-3534	AMERICAN RESCUE PLAN FUND.
67-3510	EXPENDITURE ACCOUNT CATEGORIES MADE TO CONFORM.	67-3535	AMERICAN RESCUE PLAN COST RECOVERY FUND.
67-3511	TRANSFER OF LEGISLATIVE APPROPRIATIONS.		
67-3512	REDUCTION OF LEGISLATIVE APPROPRIATIONS.		
67-3512A	TEMPORARY REDUCTION OF SPENDING AUTHORITY.		
67-3513	COMMITTEES OF LEGISLATURE TO CONSIDER BUDGET.		



8

# §67-3502, I.C. – Format and Presentation of Annual Budget Requests

(1) In the preparation of a state budget, the administrator of the division of financial management shall, not later than the fifteenth day of July, have available for all departments, offices and institutions of the state government forms necessary to prepare budget requests. Such forms, whether in electronic or written format, shall be developed by the administrator of the division and the legislative services office to provide the following information:

(a) For the preceding fiscal year, each of the entities listed in this section shall report all moneys available to them regardless of source, including legislative appropriations, and their expenditures by fund and account category of all sums received from all sources, segregated as provided for on the forms.

(b) For the current fiscal year, each of the entities listed in this section shall report their estimates of all moneys available to them regardless of source, including legislative appropriations, and their estimated expenditures by fund and account category of all sums received from all sources, segregated as provided for on the forms, including a statement of the purposes for which anticipated moneys are expected to be expended.

(c) An estimate of appropriations needed for the succeeding fiscal year, showing each primary program or major objective as a separate item of the request and itemized by account category.

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9

# §67-3502, I.C. – Format and Presentation of Annual Budget Requests (cont.)

(d) A report concerning the condition and management of programs, program performance, and progress toward accomplishing program objectives.

(e) A report that discloses any known future reductions or eliminations of federal moneys reported to the division of financial management under section 67-1910, Idaho Code, and the agency's plan for operating if there is a reduction of ten percent (10%) or more in the federal moneys that the state agency receives.

(2) The completed forms shall, not later than the first day of September, except with special permission and agreement of the administrator of the division of financial management and the director of the legislative services office, be filed in the office of the administrator of the division of financial management and the legislative services office. The legislative and judicial departments and the department of administration's division of public works shall, as early as practicable and in any event no later than the fifteenth day of November, prepare and file in the office of the governor and the legislative services office upon the forms described in this section a report of all of the information required in this section. The judicial department shall include in its filing the budget request of the judicial council as submitted by the judicial council.

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10

# §67-3513, I.C. – Committees to Consider Budget

(1) The standing committees of the house of representatives and of the senate in charge of appropriation measures shall sit jointly in open sessions while considering the budget. Such committee may resolve itself into executive session upon the vote of two-thirds (2/3) of the membership of the committee, at which time persons who are not members of the legislature may be excluded; provided, however, that during such executive session, no votes or any official action may be taken. The administrator of the division of financial management or his designated representative shall attend all meetings of the joint committee and shall present to the committee the recommendations of the governor for amounts to be appropriated for each department, office and institution, including the elective officers and the state board of education, such presentation to include all information necessary to substantiate the recommendations of the governor. The joint committee at its discretion may cause the attendance of heads or responsible representatives of said departments, offices and institutions. The joint committee may increase or decrease items in the budget as it may deem to be in the interests of greater economy and efficiency in the public service.

# §67-3513, I.C. – Committees to Consider Budget (cont.)

(2) By not later than January 15 of each year, the administrator of the division of financial management shall report to the joint committee the following minimal information:

(a) A list by department, by program, and by funding source of all permanent positions authorized as of January 1 of that year and the current salary established for each position as of January 1 of that year; the list shall also designate which of the listed positions were vacant as of January 1, and the date such position became vacant.

(b) A list by department, by program, and by funding source of the amounts needed to fund the state employee compensation changes being recommended by the governor, which list must be prepared to show the individual cost of each component of the compensation changes.

(c) A report that compiles and summarizes the information the division of financial management received in accordance with sections 67-1917 and 67-3502(1)(e), Idaho Code.

# §67-3514, I.C. - Appropriation Bills to be prepared by JFAC

The joint committees of the legislature in charge of appropriation measures, after considering the budget requests required by section 67-3502, Idaho Code, and the executive budget as required by section 67-3506, Idaho Code, shall prepare and introduce appropriation bills covering the requirements of the various departments, offices and institutions of the state. In the case of any department, office or institution operating under a continuous appropriation, the joint committee may prepare and introduce appropriation bills covering the requirements for the administrative functions of such department, office or institution. The joint committee may, after examining the budget of any department, office or institution operating in part or in whole under a continuing appropriation or fund authorized by the legislature, prepare and introduce appropriation bills covering all the requirements of the respective department, office and institution.