

THE BUDGET SUBMISSION

General Rules of Budget Submission

Required Forms: Agencies should adhere to the budget form sequence shown on page 11. Some agencies may be required to submit other data as determined by DFM or LSO analysts.

Availability of Printed or Electronic Request Forms: Agencies are required to submit their budget electronically. Electronic copies of all forms in their native program (not in PDF) must be submitted. Forms can be found at <http://dfm.idaho.gov>. In addition, a printout of the online budget submission must be attached to your printed materials that are submitted to DFM and LSO.

Required Submission: Two (2) hardcopy sets of materials, including support schedules, must be submitted to DFM. Another set must be submitted to LSO at the same time. Electronic submission of forms is necessary, but will not substitute for hardcopy submittal.

Submission Date: The deadline for submitting budget requests is by close of business on Thursday September 1, 2011. Requests for extensions must be made in writing to the DFM administrator and the LSO supervisor prior to September 1, 2011. A specific extension date should be requested. DFM and LSO will confer on any requests and notify the agency of a revised deadline. Due to statutory requirements, the legislative and judicial branches are exempt from this provision.

Titles and Codes: All schedules should be labeled with the agency name, function name, activity name (if appropriate), and STARS agency number (3 digit) in the blanks provided. Use the information contained in Appendix A of this manual to fill in the agency, function and activity numbers. After the complete budget package has been assembled according to the proper sequence (see page 11), fill in page number blocks consecutively from beginning to end of the package. It is important that each form and page of the budget submission include the fiscal year for which the request is made.

Changes to the Original Submission: If changes are necessary, please contact your respective analysts to explain the reasons for the revisions. Revisions must also be submitted with two hardcopies and an electronic copy. Revisions must be accompanied by a B-2 with the director's signature and be submitted to both DFM and LSO. No revisions will be accepted after November 15, 2011.

Rounding: All amounts on the budget forms shall be rounded to the nearest \$100. Amounts below \$50 are rounded down; amounts of \$50 or more are rounded up.

Historical Data: All historical expenditure and receipt amounts must reconcile to records from the State Controller's Office reports 0209 and 0237, except that they should be rounded to the nearest \$100.

One-time Requests: Beginning with the current year appropriation (DU 3.00) all one-time moneys in request decision units must be identified by checking the "OT" for one-time box on the appropriate line next to the fund column. One-time and ongoing portions must be separated onto different lines for decision units comprised of both types of request and the one-time portion identified appropriately. Do not use a one-time indicator for any prior year actual expenditure (in the DU 1.00 series).

Temporary Positions: Pursuant to *Idaho Code 67-5302 (33)*, a temporary appointment cannot be permanent in nature, nor can it exceed 1,385 (0.67 full-time equivalent) hours during any 12-month period. The only exception pertains to the Department of Lands for fire suppression purposes. Under this statutory direction, agencies must not retain a temporary employee indefinitely such that there is a violation with the “permanent in nature” clause. Temporary positions should typically be used only to help agencies offset periodic increases in workload. If the intention of the agency is to hire an employee that will be “permanent in nature”, then that individual must be employed either as permanent full-time or permanent part-time with a corresponding Position Control Number (PCN) and be accounted for under the Full-Time Position (FTP) cap set by the Legislature.

Information Technology Requests: ITRMC requires each agency to submit an Information Technology (IT) Plan on an annual basis (see references below for ITRMC Policy 2011 “*Information Technology Planning Process*” and the associated ITRMC Guideline G110 “*Agency IT Plan*”). An agency IT Plan must be completed and have approval from the Office of the Chief Information Officer (CIO) prior to the submission of the budget request decision units for IT items or systems. Any IT-related projects submitted as decision units must be clearly identified and described within the Agency IT Plan.

Furthermore, as part of the Governor’s continuing effort to improve information technology efficiencies and focus on consolidated state purchases, specific technology investments must be clearly identified with the Agency IT Plan if the agency intends to use FY 2013 funds for the following:

- Telephone systems (Voice over IP, PBX, voice mail systems, etc)
- Wide area network equipment (routers, switches)
- Storage area network (SAN) systems
- Data center upgrades (generators, cooling systems, etc)
- Security software and/or appliances (firewalls, virtual private networks, intrusion detection/prevention, vulnerability management, etc)
- Enterprise Resource Planning (ERP) Systems upgrades or replacements (HR software, Financial software, etc.)

DFM will consult with the CIO on all IT-related decision units submitted with FY 2013 budget requests. DFM and the CIO will coordinate a review of all replacement capital outlay, replacement operating expenditures, and line item decision units for telecommunications (voice, data, video, etc.) hardware and software, computing hardware and software, and any other IT-related items to ensure consistency with submitted plans, the state’s IT Strategic Plan, and ITRMC Enterprise Policies and Standards (see reference below). The CIO staff is available to provide assistance to agencies in complying with the state’s IT Strategic Plan and ITRMC Enterprise Policies and Standards.

References:

State of Idaho IT Strategic Plan:

<http://www.idaho.gov/itrmc/plan&policies/idahoitplan.pdf>

ITRMC Enterprise Standards:

<http://www.idaho.gov/itrmc/plan&policies/standards.htm>

ITRMC Policy 2010, *Information Technology Planning Process*:

http://www.idaho.gov/itrmc/plan&policies/Policies/P2010_ITPlanning Process.pdf

ITRMC Guidelines G110. Agency IT Plan:

http://www.idaho.gov/itrmc/plan&policies/guidelines/G110_AgencyITPlan.pdf

Capital Budget: The Capital Budget (see page 41) consists of new construction projects, major facility alterations or remodeling, maintenance projects, and other major capital expenditures. Projects greater than \$30,000 are considered for Permanent Building Fund funding by Division of Public Works (DPW) staff with approval by the Permanent Building Fund Advisory Council (PBFAC). DPW administers all capital projects funded by Permanent Building Fund dollars. The Division also administers the execution of all projects over \$100,000 from other fund sources except for agencies exempted by statute (*Idaho Code 67-5708B*). Although these items are reviewed separately from agency operating budgets, a copy of the capital request to the PBFAC must be included with the operating budget submission, as well as a copy of the five-year facility plan. In some instances, only a portion of the requested projects may be funded in a given year, reflecting planned construction progress and necessary appropriations management. All new requests associated with maintenance, operations, and occupancy; such as staffing, maintenance of the building, grounds, furnishings, etc., need to be requested as a line item in the 12.00 decision unit series. These costs are necessary to make the building fully functional for the purpose for which it was designed and built.

Millennium Fund: *Idaho Code 67-1802* specifies that use of available dollars in the Millennium Income Fund (Fund 0499) shall be determined by legislative appropriation. Therefore, agencies that desire consideration for monies from the Millennium Fund should include a separate line item decision unit (12.00 series) with their regular budget submission, due September 1, 2011. Further, agencies are expected to submit an application for funding as requested by the Millennium Fund Committee. Applications are available from LSO typically in September or October.

Other Information: Agencies are encouraged to submit additional information which explains methods of computation, assumptions used in making estimates, analysis of external factors affecting programs, etc. Various other formats such as tables and graphs that do not lend themselves to inclusion in decision unit or preprinted format, but are of assistance in explaining or providing further justification of requests, are welcome. In addition, programs undergoing zero-base budgeting review are expected to provide supplementary information concerning statutory requirements, cost centers and ranked decision packages.

BUDGET FORM SEQUENCE

