



# LAFAYETTE PARISH SCHOOL SYSTEM

**Stephanie N. Richard**  
*Supervisor of Budget & Accounting*

*E-mail: [srichard@lpssonline.com](mailto:srichard@lpssonline.com)*

**Business Services Division**

113 Chaplin Drive, Lafayette LA 70508 • P. O. Drawer 2158, Lafayette LA 70502-2158  
Phone: (337) 521-7324 Fax: (337) 521-7301

---

## Inter-Office Memorandum

To: Cost Center Supervisors  
From: Stephanie Richard *SR*  
Date: February 22, 2008  
Re: General Fund Budget Guidelines – Fiscal Year 08-09  
Copy: Billy Guidry

---

Attached is a copy of your cost center FY 08-09 budget worksheet, budget forms (Forms A, B, & C), and instructions for completing the forms.

Please be reminded that the budget planning meeting to review the budget process will be held Monday, February 25<sup>th</sup>. There will be two sessions to choose from: 1) 9:00am-11:00am, and 2) 1:30pm-3:30pm. The meetings will be held in the Board Room and are open to all cost center supervisors, but required for new cost center supervisors.

There will also be a series of budget workshops/meetings in which you will be required to justify your budget to the Board. The dates of these budget meetings are posted on our website.

### Website:

Budget meeting calendars, timeline, and budget forms can be accessed at:

**<http://www.lpssonline.com/site342.php>**

### Budget Worksheets:

We will be using a baseline approach to the FY 08-09 budget. The baseline budget was established on February 21, 2008 after approval and input of General Fund Budget Revision #1 (approved 2/20/08). You will have the ability to move funds around within your cost center budget. This can be done on the worksheet itself in the last column labeled "08-09 Budget-Proposed". Please do not put anything in the regular salary or benefit line items, as we will be taking care of that in the budget office. Keep in mind that you may not exceed your budget in total on this worksheet. If you have an issue that requires additional funds, you will need to justify the request on Form B (instructions below) – do **not** include this on the budget worksheet. You may, however, decrease your total budget on the worksheet, and attach Form C to provide further explanation for the decrease(s).

### Forms Availability:

Budget Forms A, B and C will be available electronically as Excel spreadsheets and are available on our website referenced above.

**Budget Form A – Executive Summary:**

The Board has requested that each cost center be supported by Budget Form A- Executive Summary (see attached), and that it be limited to one page.

**Budget Form B – Budget Increase Request:**

You will be allowed to request budget increases for items which meet the criteria of M-Mandated, U-Unavoidable/Uncontrollable, or A-Authorized/Approved by School Board. Please understand that category O – Optional/Other, is intended for items which are thought to be crucial to the correction of a significant problem or crucial to the fulfillment of some objective or issue that has been identified as needed or necessary (no “wish-list” requests). You will need to complete a separate request form for each budget increase subject. **Do not** include these amounts on your budget worksheet. These requests must meet the criteria stated above and are subject to review and discretion by the Board.

**Budget Form C – Budget Decrease Recommendation:**

You may recommend one or more budget decreases on one form. Please remember to reflect the decrease(s) on the budget worksheet in the last column labeled “08-09 Budget-Proposed”.

**Budget Deadline:**

All budget worksheets and budget forms A, B and C (if applicable) must be returned to me no later than **Friday, February 29<sup>th</sup>**. Please make sure that all forms are signed and dated where indicated. Please remember that those cost center budgets that are not received by the due date will have to be completed by a Budget & Finance accountant, and will result in a 10% reduction in your roll-forward budget total.

jbs