

APPENDIX U

CIP Budget Process Information

Revision History			
Revision	Date	Approval	Reason
0	09/30/05		Original
1	04/2009		•
2	11/07/11		•
3	03/20/13		•
4	04/04/14		• Updated budget calendar
5	01/04/17	E. Yong	• Updated budget calendar
6	07/23/18	W. Smith	• Updated date column to address timing of budget process
	07/11/19	J. Fenton	• Reviewed – no changes
	07/08/20	C. Falzone	• Reviewed – no changes
	09/21/21	T. Edwards	• Reviewed – no changes
	09/15/22	T. Edwards	• Reviewed – no changes
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Typical Budget Update Process – Roles and Responsibilities

Tasks	Responsibility	Date Guidelines
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PHASE I – BUDGET PREPARATION

Identify Preliminary Budget Assumptions	Financial Planning	December Prior FY
CIP – Complete annual resource forecast. Review resources needed to complete active CIP projects	Engineering Project Management Office (PMO)	January Prior FY
Present Preliminary Budget Assumptions & Draft Budget Calendar to Executive Management Team (EMT) & Managers	Financial Management	January Prior FY
Preparation for Budget Kickoff / Training Session: <ul style="list-style-type: none"> • Salary and benefits downloaded to Excel worksheets • Develop line item worksheets with mid-year actual expense • Prepare/update budget instruction manual 	Financial Planning	January Prior FY
Budget Kickoff / Training Session: <ul style="list-style-type: none"> • Distribute budget instruction manual update • Conduct budget training session • Review submission deadlines 	Financial Planning	January Prior FY
CIP – Validate existing and future CIP projects budgets and schedules; Create new projects as needed.	Engineering Planning and PMO	January through March Prior FY
CIP – Approve Non-engineering CIP project validation forms	Non-engineering Project Managers	February Prior FY
CIP – Deliver Preliminary capital equipment request estimates to PMO	Financial Planning	February Prior FY
CIP – Complete project budget reviews	Engineering PMO	March Prior FY
CIP – Deliver Validated CIP budgets to IT/Finance	Engineering PMO	March Prior FY

PHASE II - BUDGET REVIEW

Capital Equipment Budget – Requests Reviewed & Approved	Financial Planning, General Manager, & Department Heads	March Prior FY
CIP – Approve Proposed CIP Budget	EMT	March Prior FY

Typical Budget Update Process – Roles and Responsibilities

Tasks	Responsibility	Date Guidelines
CIP - Operations Committee Informational Item – Review of Proposed Budget	Engineering Planning	May Prior FY

PHASE III - BUDGET PRESENTATION

CIP - Final CIP Budget Document Preparation and Incorporation into Final Budget Document	Financial Planning	April Prior FY
CIP – Review draft of Final Budget Document pages with Engineering Planning & PMO	Financial Planning	April Prior FY
CIP – Complete Section 8 Executive Summary	Engineering Planning	April Prior FY
Final - Proposed Budget to Printer	Financial Planning	May Prior FY

PHASE IV - BUDGET DELIBERATIONS

Present Final Draft - Proposed Budget to Committees	Financial Management	June Prior FY
Public Hearing & Board Adoption	Board of Directors	June Prior FY

PHASE V – DISTRIBUTION OF BUDGET

Post final line item budget and equipment budgets in H:\ntglobal	Financial Planning	July Current FY
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