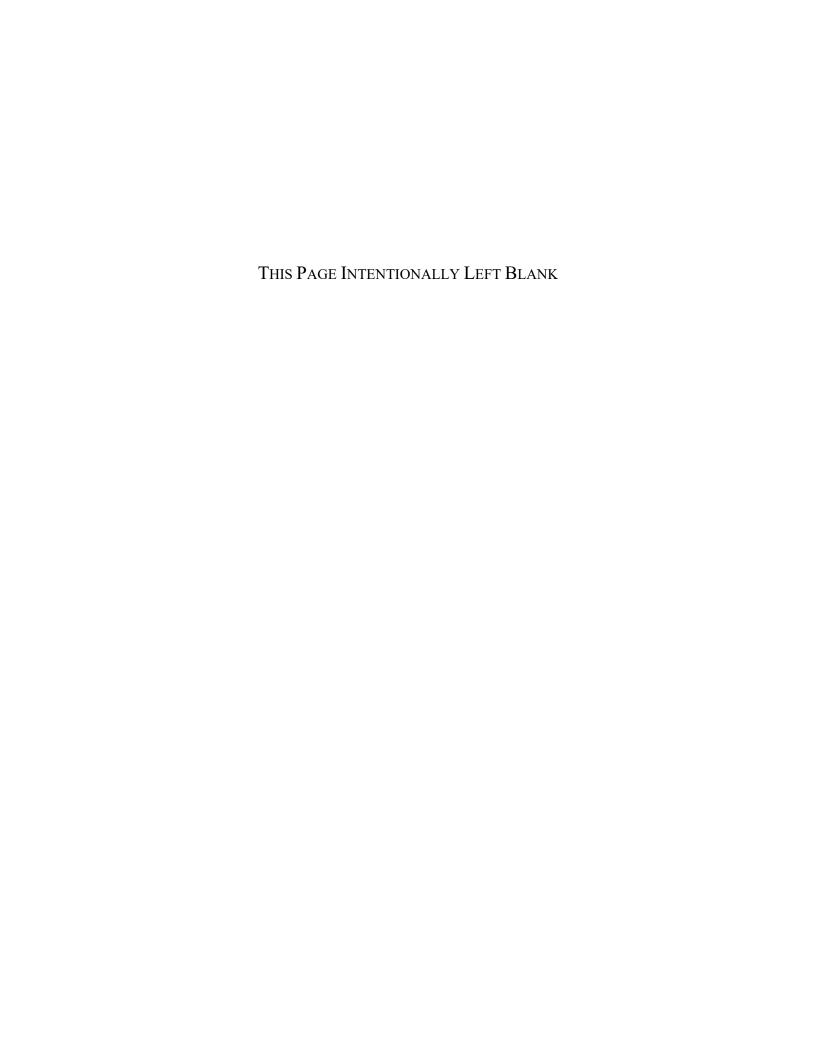
## APPENDIX U

### **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	
			•	
			•	
			•	
			•	
			•	



# Typical Budget Update Process – Roles and Responsibilities

Tasks	Responsibility	Date Guidelines		
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:  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:  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	Financial Planning	July Current FY
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