

# FY 2021-22 Budget Update Manual

Tasks	Responsibility	Event/Due Date
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## **PHASE I – BUDGET PREPARATION**

Preliminary Budget Assumptions Identified	Financial Planning	12/29/20
Preliminary Budget Assumptions & Draft Budget Calendar Presented to Managers Team (MT)	Financial Management	1/11/21
Preliminary Budget Assumptions & Draft Budget Calendar Presented to Executive Management Team (EMT)	Financial Management	1/11/21
Capital Improvement Program (CIP) – Annual Resource Forecast complete – review resources Needed to complete active CIP projects.	Engineering Project Management Office (PMO)	1/21 /21
Preparation for Budget Kickoff / Training Session: <ul style="list-style-type: none"> <li>• Salary and benefits download to Excel worksheets</li> <li>• Develop line item worksheets with mid-year actual expense</li> </ul> Prepare/update budget instruction manual	Financial Planning	1/21/21
Budget Kickoff / Training Session: <ul style="list-style-type: none"> <li>• Distribute budget instruction manual update</li> <li>• Conduct budget training session</li> <li>• Review submission deadlines</li> </ul>	Financial Planning	1/28/21
<ul style="list-style-type: none"> <li>• Operating Divisional Budgets: New Position and Change to Existing Position Decision Packages Due to Human Resources (Laura Maravilla, Ext. 7007) with copies to Lina Hsiao</li> </ul>	Divisional Budget Coordinators	2/5/21
Operating Budget: Promotional Items Request Forms and Conference Request Forms Due to Public Affairs (Jennifer Cabral, Ext. 7581)	Divisional Budget Coordinators	2/5/21
Capital Equipment Budget: Vehicle Capital Equipment Decision Packages Due to Fleet Services (Bob Bell, Ext. 7214)	Divisional Budget Coordinators	2/5/21
Capital Equipment Budget: Computer Capital Equipment Decision Packages Due to Information Technology (Rob Michaels, Ext. 7260)	Divisional Budget Coordinators	2/5/21
Budget Assumptions Presented to Administration Committee	Financial Management	2/10/21
Mid-Year Financial Report to Administration Committee	Financial Management	2/10/21

## Budget Calendar

<p>Division Budget Packages Due to Financial Planning:</p> <ul style="list-style-type: none"> <li>• Projection of 2020-21 actual operating costs</li> <li>• Proposed operating costs for 2021-22</li> <li>• Operating Budget Expense Detail</li> <li>• Meetings, Memberships and Training Requests</li> <li>• Capital Equipment Decision Packages (other than computer and vehicle decision packages which were due on 2/5/21)</li> <li>• New program decision packages</li> </ul> <p><i>(Financial Planning will compile and provide PDF document to each division for printing and use during the budget review process. Finance Planning will update salary information into the Preliminary Division Budget Document.)</i></p>	Divisional Budget Coordinators	2/19/21
Mid-Year Financial Report to Board	Financial Management	2/24/21
Complete the Compilation of the Preliminary Division Budget Update Packages	Financial Planning	2/26/21
CIP – Project Budget Reviews Complete	Engineering PMO	3/1/21
Department Budget Narrative – Updates of the Budget Executive Summary Due to Financial Planning	Department Budget Coordinator	3/19/21
CIP – Validated CIP budgets delivered to IT/Finance	Engineering PMO	3/29/21

### **PHASE II - BUDGET REVIEW**

Divisional Budgets - Distribution of Preliminary Line Item Requested Budgets to Department Heads and Managers along with Analysis/Questions for Review	Financial Planning	3/1/21
Operating Budget – Information on New Positions, Position Upgrades & Reclassifications Submitted to the General Manager	Human Resources	3/5/21
Operating Budget – Division Budget Review Meetings with Finance and Division Representatives	Financial Planning & Division Representatives	3/8/21 – 3/12/21
Operating Budget - Completion of Preliminary Divisional Budgets and Compilation into Departmental Budgets	Financial Planning	3/15/21
Operating Budget – Recommendations to General Manager	Financial Planning	3/15/21
Final Operating Budget – General Manager Review of Budget Recommendations	Financial Planning, General Manager, & Department Heads	3/22/21 – 3/26/21

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Capital Equipment Budget – Requests Reviewed & Approved	Financial Planning, General Manager, & Department Heads	3/22/21 – 3/26/21
Operating Budget – Report of General Manager's Decisions on New Positions, Position Upgrades & Reclassifications Submitted to the Financial Planning	General Manager	3/29/21
CIP – Approve Proposed CIP Budget	EMT	3/22/21
CIP – Operations Committee information item – Review of Proposed Budget	Engineering	5/7/21

## **PHASE III - BUDGET PRESENTATION**

Operating Budget – Presentation of Preliminary Budget Update by Division/Department to EMT	Financial Management	4/12/21
Operating Budget Update – Overview to Administration Committee	Financial Management	<b>4/14/21</b>
CIP – Final CIP Budget Document Preparation and Incorporation into Final Budget Document	Financial Planning	4/19/21
CIP – Review draft of Final Budget Document pages with Engineering Planning & PMO	Financial Planning	4/19/21
CIP – Section 8 Executive Summary complete	Engineering Planning	4/26/21
Initial – Proposed Budget finalized	Financial Planning	4/28/21
General Manager's Budget Message Completed	General Manager/ Financial Management	5/10/21
Approval of General Manager's Budget Message	General Manager	5/13/21
Final - Proposed Budget to Printer	Financial Planning	5/24/21

## **PHASE IV - BUDGET DELIBERATIONS**

Final Draft - Proposed 2019-20 Budget Update Presented to Committees	Financial Management	Ops – <b>6/2/21</b> Admin – <b>6/9/21</b>
Public Hearing & Board Adoption	Board of Directors	<b>6/23/21</b>

## **PHASE V – DISTRIBUTION OF BUDGET**

Final line item budget and equipment budgets posted in H:\ntglobal	Financial Planning	7/5/21
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