

FY2009 Budget Preparation Calendar

July	August	September	October
<p>Jul 1 FY08 Begins</p> <p>Early to Mid</p> <ul style="list-style-type: none"> ▪ Release ABS operating update 10.0 ▪ Release ABS capital update 11.0 ▪ Operating Budget Instructions distributed to departments <p>July 31 FY08 Authorized scenario due to OMB</p>	<p>Early</p> <p>OMB issues memo to departments listing discussion topics for “Heads Up” meetings in September, including any known FFY09 federal funding requests</p> <p>Early to Late</p> <p>Department performance review training</p> <p>Late</p> <ul style="list-style-type: none"> ▪ Capital Budget Instructions (including IT review process) distributed to departments ▪ Conference Committee books and Summary of Appropriations book issued by Legislative Finance <p>Aug 31</p> <ul style="list-style-type: none"> ▪ FY08 Mgt. Plan scenario with Personal Services module due to OMB ▪ Departments apprise OMB of any potential FY08 supplemental needs ▪ Any necessary adjustments to FY08 Authorized scenario due to repeals, reappropriations or carryforwards due to OMB. 	<p>Early</p> <ul style="list-style-type: none"> ▪ OMB sends sub-object expenditure and revenue reports to departments for FY07 Final Authorized and FY07 Actuals scenarios ▪ OMB issues fiscal note instructions ▪ OMB issues fee report instructions ▪ OMB issues revised budget calendar, if necessary. <p>Early to Mid</p> <ul style="list-style-type: none"> ▪ OMB conducts “Heads Up” meetings with departments re Operating and Capital budget proposals ▪ FY09 rates to OMB and Admin Solutions Team (if rate-setting department has the necessary data to do so, otherwise later in September) ▪ Departments and OMB develop estimates of FY09 major decreases, increases (formula, debt, annualized fiscal notes, Medicaid, etc.) ▪ Departments submit updated deferred maintenance spreadsheets to OMB. <p>Sep 14 MHTA budget and implementation plan due to Gov, LB&A, and departments</p> <p>Mid to Late</p> <ul style="list-style-type: none"> ▪ Departments submit IT plans and projects to ETS ▪ FY09 Governor scenario is made available statewide with FY09 personal services rates (if necessary, with preliminary rates) <p>Late</p> <ul style="list-style-type: none"> ▪ ASLC (AS 14.42.295) declares dividend for upcoming budget year ▪ OMB distributes approved rates to departments (if necessary, completed in October) 	<p>Oct 1 FY07 Final Authorized and Actuals due to OMB</p> <p>Early to Mid</p> <ul style="list-style-type: none"> ▪ Continue department “Heads Up” meetings ▪ DC office reports to departments the outcomes of final Congressional action on FFY08 appropriation bills (or when Congress completes its work) ▪ Departments submit updated deferred maintenance spreadsheets to OMB ▪ Release ABS operating update 10.1 ▪ Release ABS capital update 11.1 ▪ TMC completes review of department IT plans/projects <p>Mid</p> <ul style="list-style-type: none"> ▪ DC office sends form to departments for FFY09 federal requests <p>Mid to Late</p> <ul style="list-style-type: none"> ▪ AHFC declares dividend for upcoming budget year ▪ OMB distributes any remaining approved rates to departments ▪ Departments submit to OMB brief summaries for all (including IT) proposed capital projects in ABS <p>Late</p> <ul style="list-style-type: none"> ▪ OMB updates debt estimates ▪ EIB completes review of department IT projects and communicates decisions to departments ▪ 1st qtr expenditure review by departments and OMB ▪ OMB sends text of boiler-plate language sections of three budget bills to Law for review ▪ If necessary, departments resynchronize DEPTNAME FY09 Governor scenario with Statewide FY09 Governor scenario to update personal services benefits

November	December	January	February
<p>Nov 3</p> <ul style="list-style-type: none"> ▪ Narrative and Performance Measures due to OMB via ABS ▪ UA Board of Regents approves budget <p>Mid</p> <ul style="list-style-type: none"> ▪ OMB reviews bonds for possible lapse funds ▪ AIDEA (AS 44.88.088) declares dividend for upcoming budget year ▪ Fee reports from departments due to OMB <p>Nov 19 Operating and capital budget scenario change records and personal services modules due to OMB</p> <p>Nov 22 Thanksgiving</p> <p>Nov 30</p> <ul style="list-style-type: none"> ▪ Revenue and expenditure detail records due to OMB (Departments are encouraged to submit detail records earlier) ▪ DEED gets final student count 	<p>Early</p> <ul style="list-style-type: none"> ▪ OMB tests ABS numbers by running the 3 budget bills ▪ OMB and departments review language sections in Operating, Capital and MH bills ▪ DOR issues fall revenue forecast ▪ OMB notifies ASDs of ratifications needed <p>Dec 14</p> <ul style="list-style-type: none"> ▪ Deadline to release Operating, Capital, MH budget bills and fiscal summary (AS 37.07.020) ▪ Governor's budget bills, all department summaries, and performance measures put on the web ▪ OMB transmits bills and data files to Legislative Finance ▪ Fee Report due to LB&A *AS 37.10.050(c) <p>Dec 21</p> <ul style="list-style-type: none"> ▪ Budget books delivered to OMB 	<p>Early</p> <ul style="list-style-type: none"> ▪ Release ABS operating and capital updates ▪ Issue Capital Project Status Report (CPSR) instructions (AS 37.07.060(b)(3)(B)) ▪ ASD's comments due to OMB re ratifications ▪ ASD's update OMB on FY 08 supplemental needs and issues <p>Jan 7 Federal funding requests due to OMB</p> <p>Jan 8 Budget books due to Leg Finance</p> <p>Jan 14</p> <ul style="list-style-type: none"> ▪ Departments submit supplementals and lapse projections to OMB ▪ Final ratifications due to OMB <p>Jan 15 Legislature convenes (AS 24.05.090)</p> <p>Jan 17 <i>3rd Leg day</i> Budget bills introduced</p> <p>Jan 21 - 23</p> <ul style="list-style-type: none"> ▪ Departments discuss possible budget amendments with OMB <p>Jan 28 <i>14th Leg day</i> Supplemental bill delivered to House Clerk and Senate Secretary</p> <p>Jan 29 <i>15th Leg day</i></p> <ul style="list-style-type: none"> ▪ CPSR reports due at OMB ▪ Supplemental bill introduced (AS 37.07.070(1)) ▪ Departments submit budget amendments to OMB 	<p>Early OMB sends CPSR reports to Legislature</p> <p>Feb 1 Federal funding request summaries due to DC office from OMB</p> <p>Feb 13 <i>30th Leg day</i></p> <ul style="list-style-type: none"> ▪ Budget amendments due to Legislature (AS 37.07.070(2)) ▪ OMB sends GF lapse projections to Legislature (AS 37.07.040(9)) <p>Feb 15 DC office submits federal funding requests to delegation</p> <p>Feb 28 <i>45th Leg day</i></p>

March	April	May	June
<p>Mar 15 60th Leg Day</p> <p>Late OMB gets update from DEED on military flow-through adjustment</p>	<p>Early</p> <ul style="list-style-type: none"> ▪ DOR issues spring revenue forecast ▪ OMB gets update from DEED re; school debt and foundation formula <p>Apr 13 90th Leg Day Legislature adjourns</p> <p>Mid 3rd quarter expenditure review by departments and OMB</p>	<p>Late April or Early May (dependent upon when Legislature adjourns)</p> <ul style="list-style-type: none"> ▪ Veto review ▪ OMB loads conference committee data in FY09 Conference Committee scenario and reviews appropriation and budget structures ▪ OMB loads capital data in FY09 Final Capital scenario ▪ OMB works with Legislative Finance to reconcile fiscal summary ▪ 	<p>Early OMB activates Auto AB (operating and capital)</p> <p>Mid</p> <ul style="list-style-type: none"> ▪ Issue FY09 Reconciliation RP instructions ▪ OMB deactivates Auto AB (op & cap) <p>Late Governor signs budget bills and fiscal summary issued</p> <p>Jun 30 FY08 Ends</p>