

Budget Calendar

Phase I: Budget Preparation

DATE	TASK / EVENT	RESPONSIBILITY
1/13/2025	Present preliminary budget assumptions and draft budget calendar to Executive Management Team (EMT) and Managers	Finance
1/16/2025	Budget kickoff	All Budget Roles
1/30/2025	Forms due: <ul style="list-style-type: none"> • IT equipment • Promotional items • Training • Conference 	Budget Coordinators
2/6/2025	Forms due: <ul style="list-style-type: none"> • Memberships • Vehicle intake • Vehicle justification • Personnel • General capital equipment (Capital Outlay Revolving Fund (CORF)) 	Budget Coordinators
2/13/2025	Forms due: <ul style="list-style-type: none"> • Operating expense line-item 	Budget Coordinators
2/18/2025	Revenue budget complete for Director of Finance review	Finance
3/12/2025	Department narratives due	EMT
3/20/2025	Capital Improvement Program (CIP) Engineering change control validation complete	Project Management Office (PMO)
5/23/2025	Draft budget update book included in Committee agenda packet	Finance

Phase II: Budget Review

DATE	TASK / EVENT	RESPONSIBILITY
2/27/2025	Review of: <ul style="list-style-type: none"> • New position, Change to position, New classification 	Human Resources (HR)
Week of 3/3/2025	Division Operating Budget review meetings with Finance	Division Managers

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3/7/2025	Final review of: • New position, Change to position, New classification	HR Meets w/ General Manager
3/7/2025	Operating Budget recommendation to General Manager	Finance
Week of 3/10/2025	General Manager meetings to review Operating Budget recommendations and Capital Equipment requests	General Manager / Department Heads / Finance
3/17/2025 to 4/10/2025	CIP Program review meetings for Cash Flow, Adjustments, and incorporation of Capital Equipment	Engineering / Finance
4/10/2025	CIP projects budget review complete	PMO
4/14/2025	General Manager review of CIP recommendation	General Manager / Engineering / Finance
4/21/2025	CIP Budget recommendation presented to EMT	EMT
5/8/2025	General Manager budget message finalized	General Manager

Phase III: Budget Presentations

DATE	TASK / EVENT	RESPONSIBILITY
1/22/2025	Board Meeting: Budget Assumptions and Calendar	Finance
2/5/2025	Operations Committee: Mid-Year Financial Report	Finance
2/12/2025	Administration Committee: Mid-Year Financial Report	Finance
3/5/2025	Operations Committee: Revenues and Reserves	Finance
3/12/2025	Administration Committee: Revenue and Reserves	Finance
3/20/2025	Expenditures Overview to EMT	Finance
4/2/2025	Operations Committee: Expenditures Overview	Finance

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4/9/2025	Administration Committee: Expenditures Overview	Finance
5/7/2025	Operations Committee: CIP Budget Overview	Engineering / Finance
5/14/2025	Administration Committee: CIP and Insurance Overview	Engineering / Finance

Phase IV: Budget Deliberations & Distribution

DATE	TASK / EVENT	RESPONSIBILITY
6/4/2025	Operations Committee: Proposed Budget Update Final Draft	Finance
6/11/2025	Administration Committee: Proposed Budget Update Final Draft	Finance
6/25/2025	Board Meeting: Public Hearing and Budget Update Adoption	Board of Directors
7/1/2025	Adopted Budget Update Posted and Available to OC San Employees	Finance