



BOARD OF DIRECTORS

Agenda Report

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File #: 2026-4658

Agenda Date: 1/28/2026

Agenda Item No: 10.

FROM: Robert Thompson, General Manager
Originator: Wally Ritchie, Director of Finance

SUBJECT:

CONSIDERATION OF BUDGET ASSUMPTIONS AND BUDGET CALENDAR FOR PREPARATION OF THE FISCAL YEAR 2026-27 AND FISCAL YEAR 2027-28 BUDGETS

GENERAL MANAGER'S RECOMMENDATION

RECOMMENDATION:

Approve the FY 2026-27 and FY 2027-28 budget assumptions and calendar. Direct staff to incorporate these parameters in the preparation of the FY 2026-27 and FY 2027-28 budgets.

BACKGROUND

For the budget process, the Board of Directors establishes the Budget Assumptions and approves the Budget Calendar. Staff will make a brief presentation at the Board of Directors meeting.

RELEVANT STANDARDS

- Ensure the public's money is wisely spent
- Produce appropriate financial reporting - annual financial report & audit letter and Ops & CIP budgets every two years, with annual update

ADDITIONAL INFORMATION

Currently, there are no proposed changes to the Orange County Sanitation District (OC San) Fiscal Policy. The Fiscal Policy is published in the FY 2024-25 and FY 2025-26 Budget document (Section 3, Pages 1-6) and is available on OC San's website.

ATTACHMENT

The following attachment(s) may be viewed on-line at the OC San website (www.ocsan.gov) with the complete agenda package:

- FY 2026-27 and FY 2027-28 Preliminary Budget Assumptions
- FY 2026-27 and FY 2027-28 Budget Calendar
- Presentation