

## **FY 2014/2015 BUDGET SCHEDULE - Proposed (Rev. 11-1-13)**

FY 2013/14 Mid-Year and Third Quarter Review;  
FY 2014 Annual Performance Measurement Report; and  
FY 2014/15 Recommended Budget Preparation Schedule

<b><u>Due Date</u></b>	<b><u>Action</u></b>	<b><u>Responsible</u></b>
<b><u>2013</u></b>		
August 15	Performance Measurement Guidelines to Depts.	CEO
September 20	Fleet/Property Mgmt. allocation methodology completed	PW/ACO/CEO
October 1	Identify Performance Measures/Gather 3 mo. data for FY2013/14	Departments
October 15	Cutoff for Adding/Changing Budget Units/Depts.	
November 1	Actuals for FY2012/13 available for Perf. Measure Rpt.	Auditor
November 8±	Provide Estimated 2014/15 Salary/Benefit costs to ITS & Public Works for use in calculating their charges	CEO-Helene/HR/ (incl. Patti, Kim-PW & Jon/Maiko-ITS)
<b>November 11</b>	<b>Adjustments to the 2013/14 Adopted Budget to BOS</b>	<b>CEO/Auditor</b>
November 13	2014/15 Internal Charges Due from Responsible Depts: - Workers' Comp - Gen. Liability - Fleet & Property Mgmt. - ITS - OPEB	CEO-Risk/Kerry CEO-Risk/Kerry Public Works/Kim ITS/Jon, Maiko CEO/HR
November 13-19	CEO Review of Internal Charges (Copy to Auditor-Bob/Jobina)	CEO
<b>November 15</b>	<b>Performance Measures due to CEO analysts</b>	<b>Depts.</b>
Nov. 18-Dec. 2	CEO analysts review Performance Measures	CEO
Nov. 20-Dec. 4	Depts. Review Internal Charges	CEO/Depts.
December 13	A-87 Calculations Completed	Auditor
December 13-31	Assemble Performance Measurement Report	CEO
Dec. 18-20	Salary & Benefits and Internal Charges Entered into Module	CEO
December 18-23	Depts. Review/Comment on A-87 Charges	Auditor/Depts.
December 19	Prep. 1/7/14 Agenda Item (Budget Policies/Sched.)	CEO
December 31±	Final A-87 Charges Due to CEO	Auditor

<u><b>Due Date</b></u>	<u><b>Action</b></u>	<u><b>Responsible</b></u>
<u><b>2014</b></u>		
January 3	Issue 2013/14 Mid-Year Review Instructions	CEO
January 3	Performance Measurement Report to printer	CEO
January 6-7	Analyst testing 2014/15 SAS Budget Module	CEO/ITS/Auditor
January 7	2014/15 Budget Policies & Schedule to BOS	CEO
January 8	2014/15 Budget Guidelines to Depts.	CEO
<b>January 9</b>	<b>Budget Orientation (9:00 a.m. BOS meeting room)</b>	<b>CEO/Auditor/IT/Depts.</b>
January 9	All Budget Apps Complete/Avail. on Intranet	CEO/ITS
January 15	6-month Reports Available	Auditor
January 24	Performance Measurement Report due from printer	
<b>January 27</b>	<b>Mid-year Review Estimated Actuals/ Analysis Input to CEO Analysts</b>	<b>Depts.</b>
January 27	Performance Measurement Report distributed	CEO
<b>February 11</b>	<b>2014 Performance Measurement Report to BOS</b>	<b>CEO</b>
February 14	CEO Analysts Complete Analysis and Write-Up for Mid-year Review	CEO
February 14	Fund Balances – preliminary analysis	Auditor/CEO/Depts.
February 14-21	Prepare Mid-year Review Spreadsheet	CEO/Patti
<b>February 26</b>	<b>Depts. Recommended 2014/15 Budgets/ Justifications Due to CEO Analysts</b>	<b>Depts.</b>
February 26	Request LT Position List from HR	CEO/Patti
February 26	Budget Module Locked (except Auditor/CEO)	ITS/Ben
February 26	Begin Agenda Item for Mid-year Review	CEO
March 3	Provide Discretionary Revenue Projections	Auditor
March 3	Provide Salary and Benefit Cost Increase Projections	CEO/HR
March 3	Identify Cost Increases Covered by Revenue Increases	CEO/Depts.
March 3	Identify Future Major Changes in Departmental Revenues not Tied to Expenditure Changes	Depts.

<u><b>Due Date</b></u>	<u><b>Action</b></u>	<u><b>Responsible</b></u>
March 3	Identify GF Fund Balance Available to Spend/Contingency/Reserve Principles	CEO
March 3-21	Prepare 5 Year Forecast	CEO
<b>March 18</b>	<b>Mid-Year Report to Board/ including Info. on State Budget</b>	<b>CEO</b>
<b>March 24</b>	<b>Dept. Narratives due to CEO Analysts</b>	<b>Depts.</b>
April 2	CEO Analysts Complete Analysis/ Provide Final 2014/15 Recom. Numbers	CEO
April 2-7+-	Prepare Recom. 2014/15 Spreadsheet	CEO/Patti
April 3	Third Quarter Review Instructions Issued	CEO
<b>April 15</b>	<b>Board Budget Study Session</b>	<b>BOS/CEO/Depts.</b>
<b>April 15</b>	<b>Present 5 Year Forecast to BOS</b>	<b>CEO</b>
April 16	9-Month Reports Available	Auditor
April 18	Fund Balances – final check/any revisions	Auditor/CEO/Depts.
April 23	CEO Analysts Provide Final Budget Narratives	CEO
April 23	Auditor Review Recom. 2014/15 Budget Numbers/Prepare Schedules	Auditor
<b>April 25</b>	<b>Third Quarter Review Estimated Actuals/ Analysis to CEO Analysts</b>	<b>Depts.</b>
April 28	Prepare 2014/15 Budget Message/Other Information for Inclusion in Budget book	CEO/Auditor
May 5-9	Compile Recom. Budget Documents	CEO/Auditor/ITS
May 9	CEO Analysts Complete Analysis and Write up for Third Quarter Review	CEO
May 12	Recom. Budget Documents to Printer	CEO/Auditor/ITS
May 13-15	Prepare Third Qtr. Review Spreadsheets	CEO/Patti
May 16-25	Review Third Qtr. Spreadsheets/Analysis	CEO/ACO
May 27	Prepare Third Quarter Review Agenda Item	CEO
May 30	Recom. Budget Books due from Printer	
May 30	Recom. Detail Reports Book available online	Auditor

<u><b>Due Date</b></u>	<u><b>Action</b></u>	<u><b>Responsible</b></u>
June 2	Recom. Budget Documents to Board/Depts.	CEO
<b>June 10</b>	<b>Third Quarter Report to Board (w/Budget Adjustments, if needed)</b>	<b>CEO</b>
<b>June 16, 17, 18</b>	<b>2014/15 Recom. Budget Hearings including Special Districts</b>	<b>BOS</b>
June 24	Recommended 2014/15 Budget Adoption	BOS
July 21+-	Send WComp/Liability/A87 chgs. to Auditor	CEO/Helene-Patti
July 28	Request 7/1/14 Allocation List from HR	CEO/Patti
August 12	Tax Rates, Prop 4 & Teeter to BOS	BOS/Auditor
August 12	2013/14 Year End Adjustments/Closeout	Auditor
Sept. 15–Oct. 10	Prepare Adopted Budget Book Documents <ul style="list-style-type: none"> <li>- Salary Schedule</li> <li>- Cover &amp; misc. docs in front section</li> <li>- P. O. &amp; specs to printer</li> <li>- Revenue/Expenditure Pie Charts</li> <li>- All Schedules</li> <li>- Rev/Exp Detail Reports for all sections</li> </ul>	CEO/Patti  Auditor/Bob;Jobina
September 26	Begin 2014/15 Budget Adjmt. Agenda Item	CEO
October 13-30	Assemble Adopted Budget Book PDF files & Final Review	CEO/Auditor
October 14+-	Adjustments to 2014/15 Budget to BOS	CEO/Auditor
October 30	PDF of Adopted Budget Book to Printer	CEO/Auditor
November 3-7	Bookmark Adopted Budget Book/post on Chard./web	CEO/Patti
November 17	Adopted Budget Books Due from Printer	
November 18	Send Adopted Budget Book to State	Auditor
November 18	Adopted Budget Books Distributed to BOS/Depts.	CEO/Patti

Legend:

BOS: Board of Supervisors  
CEO: County Executive Office  
HR: Human Resources Division  
ITD: Information Technology Division  
Auditor: Auditor-Controller Department  
Depts: All County Departments