

FY 2008/2009 BUDGET CALENDAR

FY 2007/2008 Mid-Year and Third Quarter Review and
FY 2008/2009 Recommended Budget Preparation Schedule

FY 07/08 MID-YEAR REVIEW

<u>Due Date</u>	<u>Action</u>	<u>Responsible</u>
January 4, 2008	Issue 07/08 Mid-Year Review Instructions	CEO
January 15	6-month Reports Available	Auditor
January 25	Mid-year Review Estimated Actuals/ Analysis Input to CEO Analysts	Depts.
February 13	CEO Analysts Complete Analysis and Write-Up for 6 Month E/As	CEO
February 13-15	Prepare Mid-year Spreadsheet	CEO/Patti
February 20	Complete Agenda Item for Mid-year Review	CEO
March 11	Mid-Year Report to Board/ including Info. on State Budget	CEO

GENERAL FUND FIVE YEAR FORECAST

February 1	Provide Discretionary Revenue Projections	Auditor
February 1	Provide Salary and Benefit Cost Increase Projections	CEO/HR
February 1	Identify Cost Increases Covered by Revenue Increases	CEO/Depts.
February 13	Identify Future Major Changes in Departmental Revenues not Tied to Expenditure Changes	Depts.
March 4	Identify GF Fund Balance Available to Spend/Contingency/Reserve Principles	CEO
March 7	Prepare 5 Year Forecast	CEO
April 8	Present 5 Year Forecast to BOS	CEO

FY 08/09 BUDGET PREPARATION

<u>Due Date</u>	<u>Action</u>	<u>Responsible</u>
<u>2007</u>		
September 25	Study Session: Performance Measures	BOS/CEO/ Dept. Heads
October 3	Provide Estimated 08-09 Salary/bene. Costs to ITS & Public Works for Use in Calculating their Charges	CEO-Karen/HR/ (incl. Helene, Patti & Kim H./PW & Ben)
October 19	Cutoff for Adding/Changing Budget Units/Depts.	
November 2	Salary/Benefit Data Loaded into Module	CEO/ITS/HR
November 16	08/09 Internal Charges Due from Responsible Depts: - Workers' Comp - Liability - Fleet - Property Mgmt. - ITS (begin dept. survey mid-August) - OPEB	HR/Caryn CEO-Risk/Kerry Public Works/Kims Public Works/Kims ITS/Jon, Serena CEO/HR
November 19-30	CEO Review of Internal Charges	CEO
November 30	Prep. Agenda Item for 12/18-Approve Policies/Sched.	CEO
December 10	A-87 Calculations Draft Completed	Auditor
December 10-18	Depts. Review Internal Charges (wk. comp., liab.,fleet, Ppty. Mgmt., ITS, OPEB)	CEO/Depts.
December 10-18	Depts. Review/Comment on A-87 Charges	Auditor/Depts.
December 18	FY08/09 Budget Policies & Schedule to BOS	CEO
Dec. 19– Jan. 4, 2008	Internal Charges Entered into Module (CEO will forward to Ben as each internal chg. becomes final)	ITS
December 21	Final A-87 Charges Due to CEO	Auditor
<u>2008</u>		
January 7-10	Test 08/09 Budget Module	ALL
January 11	FY 08/09 Budget Guidelines to Depts.	CEO
January 11	Budget Orientation/Perform. Msmt. Training	CEO/Auditor/IT/Depts
January 11	All Budget Apps Complete/Avail. on Intranet	CEO/ITS

FY 08/09 BUDGET PREPARATION - continued

<u>Due Date</u>	<u>Action</u>	<u>Responsible</u>
February 29	Depts. Recommended 08/09 Budgets/ Justifications Due to CEO Analysts	Depts.
February 29	Budget Module Locked (except Auditor/CEO)	ITS/Ben
March 21	Dept. Narratives due to CEO Analysts	Depts.
April 4	CEO Analysts Complete Analysis/ Provide Final 08/09 Rec. Numbers	CEO
April 4-11	Prepare Rec. 08/09 Spreadsheet	CEO/Patti
April 8	Board Budget Study Session	BOS/CEO/Depts.
April 18	CEO Analysts Provide Final Budget Narratives	CEO
April 18	Auditor-Review Rec. 08/09 Budget Numbers/Prepare Schedules	Auditor
April 25	Prepare 08/09 Budget Message/Other Information for Inclusion in Budget	CEO/Auditor
April 28	Begin Compiling Rec. Budget Document	CEO/Auditor/ITS
May 1	Rec. Budget Document to Printer	CEO/Auditor/ITS
May 19	Rec. Budget Document to Board/Depts	CEO
June 9, 10, 11	FY 08/09 Final Budget Hearings	BOS
June 17	Final Budget Adoption/ Special Districts Budget Rollover	BOS
August 5	Special Districts 08/09 Budget Hearings	BOS
August 12	Adopt Special Districts 08/09 Budgets	BOS
August 19	Tax Rates, Prop 4 & Teeter	BOS/Auditor
Aug. 25 – Sept. 12	Prepare Final Budget Book Documents	CEO/Auditor
Sept. 15-16	Assemble Final Budget Book PDF files	CEO/Patti; Auditor/Jobina

FY 08/09 BUDGET PREPARATION - continued

<u>Due Date</u>	<u>Action</u>	<u>Responsible</u>
September 16	September Adjustments to BOS	CEO/Auditor
Sept. 17	Review of Completed Final Budget Book	CEO/Auditor
Sept. 18	Final PDF Budget Book to ITS/Transmit to Printer (Copy to ITS to prepare for posting to Chardonay/web)	CEO/Auditor/ITS
October 6	Final Budget Books Due Back from Printer	
October 7	Send Final Budget Book to State	Auditor
October 7	Final Budget Books Distributed to BOS/Depts.	CEO/Patti
October 7	Post Final Budget to Chardonay/County Website	ITS

FY07/08 THIRD QUARTER REVIEW

April 7	Third Quarter Review Instructions Issued	CEO
April 14	9-Month Reports Available	Auditor
April 21	Third Quarter Review Estimated Actuals/ Analysis to CEO Analysts	Depts.
May 5	CEO Analysts Complete Analysis and Write up for Third Quarter review	CEO
May 6-9	Prepare Third Qtr. Review Spreadsheets	CEO/Patti
May 12-15	Review Third Qtr. Spreadsheets/Analysis	CEO/Britt
May 15-19	Prepare Third Quarter Review Agenda Item	CEO/Britt
June 3	Third Quarter Report to Board, w/Budget Adjustments (if needed)	CEO

Legend:

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