

### Budget Development Schedule FY 2025-26

PLEASE NOTE: This schedule is subject to change.

	Date	Task/Issue	Lead
September	17	CAO-Budget & Analysis distribute the FY 2025-26 Budget Development Schedule to all departments (SharePoint).	CAO B&A
	17	CAO-Budget & Analysis distribute the FY 2025-26 Request for Change to Organization Structure form (SharePoint).	CAO B&A
	20	Information Technology and customer departments begin discussions for FY 2024-25 technology and telecom service needs and related charges.	ITD
	25	<b>Budget Committee Meeting</b> - (1:00 p.m. - Monterey Room)	CAO B&A
	30	CAO-Budget & Analysis initiates review of FY 2024-25 year-end results for preparation of Budget End of Year Report (BEYR).	CAO B&A
OCTOBER	11	<b>Deadline:</b> Departments submit narratives for BEYR.*	CAO B&A
	14	<b>Deadline:</b> HR & Payroll to provide MOU details for approved changes (if any) e.g. pay differentials, salary increases, etc.	Central HR/Payroll
	14	Charging departments (ERP, Fleet, Mail Svcs., Facilities, Risk, Benefits, Health, etc.) begin review of FY 2024-25 year-end and FY 2025-26 services/costs, including Indirect Costs (Cost Plan).	ITD, PFWP, ACO ERP, Gen'l Acctg.
	23	Review of HRM report, MC-HRM-POSN-0039 Authorized Position, correction/cleanup as needed to match authorized position with employee and FTE counts; match BOS Adopted/Current Year BOS approved position updates.	HR & Finance - All Depts
	25	<b>Deadline:</b> Departments submit FY 2025-26 Request for Change to Organization Structure form(s) to CAO Analysts.	Requesting Depts
	25	<b>Deadline:</b> Risk Mgmt. distributes FY 2024-25 (update) & FY 2025-26 cost allocations/assumptions for Gen'l Liab., Work Comp, Other Insurance (for EPM programming & Three-Year Forecast).	Risk Mgmt
	25	<b>Deadline:</b> HR-Benefits distributes FY 2024-25 (update) & FY 2025-26 cost allocation changes/assumptions for PERS retirement, OPEB, Med/Dental, etc. (for EPM programming & Three-Year Forecast).	Central HR - Benefits
	25	<b>Deadline:</b> Health distributes FY 2025-26 Wellness Program cost changes/assumptions for non-general fund budget units.	Health - Wellness
	30	<b>Budget Committee Meeting</b> - (1:00 p.m. - Monterey Room)	CAO B&A
NOVEMBER	12	CAO-Budget & Analysis prepares preliminary FY 2025-26 Non-Program Revenues Forecast.	CAO B&A
	12	Confirmation of EPM security assignment by all departments.	CAO B&A & ACO ERP
	15	CAO-Budget & Analysis publishes approved FY 2025-26 Request to Change to Organization Structure (SharePoint).	CAO B&A
	20	Review of HRM report, MC-HRM-POSN-0039 Authorized Positions, correction/cleanup as needed to match authorized position with employee and FTE counts; match BOS Adopted/Current Year BOS approved position updates.	HR & Finance - All Depts
	20	Departments submit and review new & reallocated positions in HRM before 1st HRM to EPM Load.	HR & Finance - All Depts
	20	<b>Budget Committee meeting</b> - (1:00 p.m. - Monterey Room) - Receives Budget End of Year Report (BEYR).	CAO B&A
DECEMBER	3	<b>Board of Supervisors Meeting</b> - Receives Budget End of Year Report (BEYR).	CAO B&A
	6	<b>FY 2025-26 Budget Development kick-off meeting</b> (9:00 a.m. - via Zoom)	All Depts
	6	CAO-Budget & Analysis distributes financial assumptions for development of the FY 2024-25 Three-Year Forecast.	CAO B&A
	6	CAO-Budget & Analysis issues preliminary budget baseline funding approach/General Fund Contribution (GFC).	CAO B&A
	6	Issue Capital Improvement Program (CIP) Call for Project Updates to all departments.	PWFP - All Depts
	5-6	Training for EPM functionality, Year-End Estimate, and Three-year Forecast data entry.	CAO B&A
	9	1st EPM HRM to EPM Load & FIN to EPM Load.	ACO ERP, HR
	12	EPM Open for Year-End Estimates & Three-Year Forecast data entry.	CAO B&A
	16-17	EPM Year-End Estimate/Three-Year Forecast Labs.	
	17	<b>Deadline: Auditor-Controller's Office publishes FY 2025-26 Cost Plan plan draft.</b>	ACO
JANUARY 2025	2	Review of HRM report, MC-HRM-POSN-0039 Authorized Position, correction/cleanup as needed to match authorized position with employee and FTE counts; match BOS Adopted/Current Year BOS approved position updates.	HR & Finance - All Depts
	2	<b>Deadline:</b> Service departments issue <b>UPDATES TO</b> FY 2024-25 Year-end Estimate (if applicable) and FY 2025-26 charges to customer departments (I.T., telecom, records retention, vehicle mtc, fleet mgmt, courier/mail svcs., ERP, etc.).	Info Tech, RMA, Auditor
	3	<b>Deadline:</b> Depts submit HRM PSMT (position changes) to Central HR.	HR Analysts - All Depts
	3	<b>Deadline: Depts finalize Year-End Estimate and Three-Year Forecast data entry in EPM.</b>	All Depts
	3	<b>Deadline:</b> Human Resources Updated Salary Tables for Approved and Completed Wage Analyses	Human Resources
	3	Depts to have all new and reallocated positions finalized before 2nd HRM to EPM Load.	HR & Finance - All Depts
	3	B&A Analysts begin review/analysis of Year-End Estimates, Three-Year Forecast, fund balance, mid-year cost adjustments, etc.	CAO B&A
	6	Departments review FY 2025-26 Proposed State Budget.	All Depts
	6	<b>Deadline:</b> Other Fund departments submit year-end estimated fund balance, cancellations & provisions to obligated fund balance.	Fund Mgrs, FMs
	8	<b>Deadline:</b> Depts submit narrative to CAO B&A regarding proposed State Budget Impacts.	All Depts
	8	CAO B&A issues memo advising departments of "BLACKOUT" dates and related Board Report language.	CAO B&A
	10	State Budget Impacts Board Report to begin workflow through Legistar for BoS mtg.	CAO B&A
	17	2nd HRM to EPM Load, EPM closed for baseline preparation.	ACO ERP, HR
	17	<b>Deadline: CAO Analysts finalize Year-End Estimates and Three-Year Forecast data entry in EPM.</b>	CAO B&A

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JANUARY 2025	17 <b>Deadline:</b> Departments enter capital project updates into thce CIP Database.	All Depts
	24 Open <b>EPM</b> for Baseline Budget data entry.	ACO ERP, HR
	24 <b>Deadline:</b> Depts. submit narratives for Three-Year Forecast.*	CAO B&A
	24 <b>Deadline:</b> Departments submit pictures to CAO B&A for the FY 2025-26 Recommended Budget Book.	All Depts
	24 <b>Deadline:</b> Departments submit Requests to Classify (RTC) forms for FY 2025-26 new or reallocated positions to Central HR for approval.	HR Analysts - Applicable Depts
	29 <b>Budget Committee Meeting</b> - receives State Budget Impacts report.	CAO B&A
FEBRUARY	3 Departments run <b>4301/4305/4306</b> reports, verify correct position data transferred from HRM.	HR & Finance - All Depts
	3-5 <b>EPM</b> training for Budget Development 'Baseline' and Budget Augmentations.	CAO B&A
	4 <b>Deadline:</b> LDPC (HRM Labor Distribtuion Profile Codes) Requests to add/delete/update due to ERP for FY 2025-26.	HR & Finance - All Depts
	5 FY 2024-25 Three-Year Forecast & General Financial Policies begins Legistar workflow for BC & BoS mtg.	CAO B&A
	7 <b>Deadline:</b> Submit all HR-reviewed/approved RTCs for new or revised positions to CAO Budget & Analysis.	Dept HR, Central HR
	7 <b>Deadline:</b> Departments submit Performance Measures for Recommended Budget Book to CAO Budget & Analysis.	All Depts
	13 <b>Board of Supervisors Meeting</b> - receives State Budget Impacts report.	CAO B&A
	18 Complete input of all Board approved positions for the current year (from the 2nd HRM load thru March 31, 2025) in HRM.	Central HR/Dept HR Analysts/CAO
	19-21 <b>EPM</b> Budget Development Baseline and Budget Augmentations Labs.	CAO B&A
	19 Review of HRM report, MC-HRM-POSN-0039 Authorized Position vs - <b>4305/4306</b> to compare and verify Current Year Allocations to continue for FY 2025.	HR & Finance - All Depts
	19 <b>Deadline:</b> CAO B&A review Request to Classify (RTC) forms/follow up as needed.	CAO B&A, HR, Depts
	19 <b>BLACKOUT:</b> Last day for position changes (new/reallocations) until adoption of FY 2025-26 Budget.	CAO B&A, HR, All Depts.
	19-21 Depts. review requested positions; update info as needed; confirm current position info (position code/count).	DHs/ FMs & HR
	26 <b>Budget Committee Meeting</b> - (1:00 p.m. - Monterey Room) Receives Three-Year Forecast & General Financial Policies.	CAO B&A
MARCH	3 <b>Deadline:</b> Departments finalize FY 2025-26 baseline and budget augmentation requests in <b>EPM</b> . Confirm positions; include related approved RTCs as attachments.	All Depts/FMs
	4 <b>EPM</b> Requested Budget/Stage 1 closed.	ACO ERP, CAO B&A
	7 CAO Analysts complete preliminary data entry in EPM for FY 2025-26 Recommended Budget.	CAO B&A
	7 Recommendation from Budget Director to CAO on available fund balance and budget augmentations.	CAO B&A
	10 Capital Committee Meeting - (3:30 p.m. - Monterey Room) - PWFP presents Draft CIP, unfunded CIP projects.	CAO B&A/PWFP
	11 <b>Board of Supervisors Meeting</b> - receives Three-Year Forecast & General Financial Policies.	CAO B&A
	11 <b>Deadline:</b> Other Fund Departments submit revised fund balance and cancellations and provisions for reserves/designations, if appropriate, for year-end estimate and requested budget.	Fund Mgrs, FMs
	20 Recommended Budget Book - Budget Narratives Training and Lab.	CAO B&A
	21 <b>Department Heads Budget Workshop</b> - Place TBD - 9:00 a.m.	CAO B&A
	24 Board Report on Status on the Development of FY 2025-26 Recommended Budget begins Legistar workflow (for Special Budget Workshop of the Board on 4/2/25 - date subject to change).	CAO B&A
	26 <b>Budget Committee Meeting</b> - (1:00 p.m. - Monterey Room).	CAO B&A
31 <b>Deadline:</b> Departments update CAO Analysts on significant changes to year-end estimate based on third quarter actuals.	Applicable Depts	
APRIL	1 CAO Analysts make final adjustments to EPM FY 2024-25 Year-end Estimate, if material, based on third quarter estimates.	CAO B&A
	2 <b>Special Meeting of the Board of Supervisors - Budget Workshop</b> on the Status on the Development of the Recommended Budget - Board Chambers - 9:00 a.m.	CAO B&A
	4 Preliminary confirmation to departments regarding FY 2025-26 recommended budget augmentation requests.	CAO
	4 Individual DH meetings w/CAO if appealing FY 2025-26 recommendations.	CAO - DHs
	7 <b>Deadline:</b> Departments finalize Requested Budget narratives, including recommended budget augmenation requests.	All Depts
	7 Communicate Layoff Positions to Budget Analyst and Central HR.	HR & Finance - All Depts
	7 Inform Central HR if extension is needed for filled Allocation on Loan Positions.	HR & Finance - All Depts
	7 CAO Analysts revise Recommended Budget and Recommended Budget Book narratives, third-quarter year-end estimate changes, and BoS approved budget modifications.	CAO B&A
7 Verify balanced FY 2025-26 Recommended Budget.	CAO B&A	

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<b>APRIL</b>	7	Create EPM to HRM "Draft" position worksheet for departments to review/confirm.	ACO - ERP
	4/9-4/30	Departments review "draft" position worksheet and confirm all positions, transfers, reorgs, reallocations, deletions, etc.	HR & Finance - All Depts
	11	CAO and Auditor-Controller review Year-end Estimated Fund Balance, Cancellations, & Reserves.	CAO B&A
	30	<b>Budget Committee Meeting</b> (1:00 p.m. - Monterey Room).	CAO B&A
<b>MAY</b>	1	<b>Deadline: Dept. HR and finance sign off "Draft" EPM to HRM position spreadsheet to Auditor's Office.</b>	HR/Finance/All Depts
	1	<b>Deadline: All Advantage HRM transactions to reflect positions in EPM have been workflowed through CAO B&amp;A and HR.</b>	All Depts
	5	Auditor-Controller's Office provides Gann Limit information and Schedules for Recommended Budget Book.	CAO B&A & Auditor
	5	Prepare Notice to Taxpayers to publish by 5/15 (10 days before Public Hearings).	CAO B&A
	6	FY 2025-26 Recommended Budget goes to print.	CAO B&A
	7	FY 2025-26 Recommended Budget Summary Report(s) due in Legistar workflow (for BC).	CAO B&A
	7	Begin preparing "Adopted Budget" Board Reports for all agencies in Legistar, to be finalized immediately following Budget Hearings.	CAO B&A
	16	FY 2025-26 Recommended Budget available for review by public & departments.	CAO B&A
	21	<b>Budget Committee Meeting</b> - receives FY 2025-26 Recommended Budget Summary. (*Special meeting)	CAO B&A
	23	BoS - FY 2025-26 Recommended Budget Agenda(s) posted (for 5/28 & 5/29 hearings).	CAO B&A
	28-29	<b>FY 2025-26 Recommended Budget Hearings (5/28 &amp; 5/29, date subject to change).</b>	CAO B&A
<b>JUNE</b>	2	<b>Deadline: Submit detailed worksheet to Central HR and A/C-ERP for any position changes directed by Board at Budget Hearings.</b>	CAO B&A
	2-3	Reconciliation and tabulation of position changes made during Budget Hearings.	Central HR/ACO ERP/CAO B&A
	2-3	Verify necessary position and budget changes based on Budget Hearing actions by the Board, for <b>EPM</b> data entry and preparation of Adopted Budget Resolution.	CAO B&A
	3	Create <b>EPM</b> to HRM "final" position spreadsheet for departmental review/verification.	ACO ERP, Central HR
	2-4	Prepare worksheets to identify Budget Hearing changes to Recommended Budget, detailed by Fund, Dept, Unit, line item for revenue, expenditures, for data entry in <b>EPM</b> and SBFS revisions.	CAO B&A
	2-4	Final "Adopted Budget" changes data entry in <b>EPM</b> for all accounting details by department, all position changes in SBFS, verify through FSQs and Advantage reports <b>EPM</b> Stage 3.	CAO B&A
	2-9	Finalize and workflow 9+/- individual Board Reports in Legistar for adoption of FY 2025-26 Budgets for all Board of Supervisors governed agencies and special districts (for 6/17/25 BoS mtg.)	CAO B&A
	17	<b>Board of Supervisors Meeting</b> - Adoption of FY 2025-26 Budget.	CAO B&A
	18	<b>Deadline: Position (PSMT) draft documents and employee (ESMT) draft documents updated and review completed. Dept. HR and finance sign off on position and employee documents to Auditor's office.</b>	HR & Finance - All Depts
	20	Load EPM to HRM "Final" position spreadsheet to HRM as draft documents.	ACO ERP
	20	Load ESMT to HRM as draft documents.	ACO ERP
	18-20	EPM approved FY 2025-26 budget data moved to FIN Advantage ( <b>or Oracle ERP</b> ).	ACO ERP
	20-24	Position (PSMT) - Position Authorization (PAMT) - Employee (ESMT) documents finalized.	ACO ERP
	20-25	Department verification of budgets in FIN Advantage, Expense/Revenue query pages ( <b>MC-FIN-BA-0200/0201</b> ), Expense vs Budget/Revenue vs Budget.	Finance Staff/All Depts
25	<b>Budget Committee Meeting</b> - (1:00 p.m. - Monterey Room).	CAO B&A	
<b>JULY</b>	1	Departments compare FY 2025-26 Adopted Budget to HRM report (MC-HRM-POSN-0039) authorized positions to verify position and FTE counts.	HR & Finance - All Depts
	1	Departments verify positions finalize manual entries to HRM with Central HR coordination when discrepancies found in authorized positions & FTE counts and employees.	HR & Finance - All Depts, Central HR

\* Departments should submit narratives for their General Fund operations and, if applicable, for the following major funds: NMC, Road Fund, Library Fund, Behavioral Health Fund, Local Revenue Fund 2011, Health & Welfare Realignment Fund, and Parks & Lake Resorts operations, Emergency Communications.