



Staff Report

TO: Board of Harbor Commissioners

FROM: Julie van Hoff, Director of Administrative Services
THRU: James B. Pruett, General Manager

DATE: January 15, 2025

SUBJECT: Budget Calendar

Requested Action/Issue:

Setting the 2025/2026 Budget Review and Development Cycle.

Recommendation/Motion:

Approve staff recommendation to set the 2025/2026 Budget Review and Development Cycle as detailed in the Staff Report.

This Commission may elect to provide guidance and instruction to staff or the Finance Committee to ensure adequate review of the budget in development.

Policy Implications:

Harbors and Navigation Code 6093 provides statutory requirements for budget development. Policy 4.9.1 Budget Process and 4.9.2 Budget Appropriations Policy guide the budget process.

Fiscal Implications/Budget Status:

None

Background/Discussion:

The Harbor Commission is charged with developing a budget in two stages: by adopting a preliminary budget prior to June 15 of each fiscal year (H&N § 6093) and delivering a final budget to the County Board of Supervisors by August 1 of each year (H&N § 6093.3). The dates detailed below align with regularly scheduled meetings of this Commission and meet the statutory requirements of the Harbors and Navigation Code.

The District has historically adopted a Final Budget prior to the start of the new fiscal year (July 1).

Staff proposes the following calendar to meet the statutory requirements of the Harbors and Navigation Code.

- 1/15/25 Harbor Commission reviews budget calendar
- 2/19/25 Harbor Commission receives 2024/25 mid-year budget review
- 3/00/25 Date TBD Finance Committee to review and provide input on “First Look” 2025/26 budget and reviews rates and fees increases.
- 3/19/25 Harbor Commission reviews and provides direction on “First Look” 2025/26 Budget, including major maintenance and capital projects. Harbor Commission reviews 2025/26 rates and fees.
- 4/00/25 Date TBD Finance Committee to review and provide input on Preliminary Budget 2025/26
- 4/16/25 Harbor Commission reviews and considers adoption of Preliminary Budget 2025/26 and changes to rates and fees.
- 4/17/25 Legal notice published stating that a Preliminary Budget has been adopted and final budget will be considered for adoption on June 18, 2025 (H&N 6093.1)
- 6/18/25 Harbor Commission considers adoption of Final Budget, as may be amended for 2025/26
- 8/01/25 Deadline to report Final Budget to County Board of Supervisors

The Budget that this Commission adopts is the primary tool used to illustrate to the public how funds are received and spent, and where the priorities of this Commission are, especially related to capital and major maintenance projects. The document must be clear and understandable to the non-financial member of the public.

Summary/Recommendation:

Approve staff recommendation to set the 2025/2026 Budget Review and Development Cycle as detailed in the Staff Report.

This Commission may elect to provide guidance and instruction to staff and/or the Finance Committee to ensure adequate review of the budget in development.