



THE CITY OF SAN DIEGO

OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

Date Issued: September 8, 2022

IBA Report Number: 22-26 REV

City Council: TBD

Item Number: TBD

FY 2024 Budget Development and FY 2023 Budget Monitoring Key Dates

OVERVIEW

The draft FY 2024 Budget Development and FY 2023 Budget Monitoring calendar (“Key Dates”) are prepared with input from the Office of the IBA, the Department of Finance, Engineering and Capital Projects, Public Utilities, Human Resources, the Budget and Government Efficiency Committee Consultant, the Active Transportation and Infrastructure Committee Consultant, and the Director of Legislative Affairs. The Key Dates are based on timelines required by the City Charter as well as those established by the previous fiscal year’s legislative calendar. The Key Dates include planned release dates of budget-related reports for both the operating and Capital Improvements Program (CIP) budgets, and their corresponding presentations to Council committees and to the full City Council.

One significant change to note for this year’s Key Dates is the addition of a call for Councilmember budget priorities in September, reflecting an action taken by the City Council on June 27, 2022. Typically, the Budget Priorities Resolution is adopted by Council in February of each year at which time a significant portion of the Mayor’s Proposed Budget has already been determined. Submitting the Budget Priorities Resolution earlier than in prior years is intended to better position Councilmember priorities for consideration in the Mayor’s Proposed Budget.

The Budget and Government Efficiency Committee reviewed the proposed Key Dates on September 14, 2022. At committee, Council President Elo-Rivera requested that the evening Council hearing for public input on the Proposed Budget scheduled on Friday, May 12 be changed to Wednesday, May 10. The committee approved the proposed Key Dates with this change and forwarded it to the full City Council. Our Office has updated the proposed Key Dates accordingly.

The Office of the IBA believes that the proposed Key Dates for the development and adoption of the FY 2024 budget provide numerous opportunities for input from the public and for City Council

review and deliberation, while complying with all City Charter requirements. We recommend that the City Council review and approve the calendar, with any desired modifications.



Jillian Kisse
Deputy Director



APPROVED: Charles Modica
Independent Budget Analyst

Attachment: Fiscal Year 2024 Budget Development and Fiscal Year 2023 Budget Monitoring Key Dates

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Fiscal Year 2024 Budget Development & Fiscal Year 2023 Budget Monitoring KEY DATES

Friday, September 2, 2022	Call memorandum issued for City Councilmember FY 2024 City Council Budget Priorities.
Wednesday, September 7, 2022	Call memorandum issued by Engineering & Capital Projects for City Councilmember FY 2024 priority Capital Improvement Program (CIP) projects.
Friday, September 30, 2022	City Council FY 2024 budget priority memoranda due to Office of the Independent Budget Analyst.
Friday, October 7, 2022	Councilmember CIP priorities due to Engineering & Capital Projects staff for inclusion in FY 2024-2028 Five-Year Capital Infrastructure Planning Outlook.
Thursday, October 13, 2022	Office of the Independent Budget Analyst releases report on FY 2024 City Council Budget Priorities.
Wednesday, October 19, 2022	Budget and Government Efficiency Committee reviews Office of the Independent Budget Analyst's report on FY 2024 City Council Budget Priorities.
Monday, October 31, 2022	Council reviews and approves the FY 2024 Budget Priorities Resolution, presented by Office of the Independent Budget Analyst.
Friday, November 4, 2022	Release of FY 2023 CIP Mid-Year Budget Monitoring Report.
Thursday, November 10, 2022	Release of FY 2024-2028 Five-Year Financial Outlook, Public Utilities FY 2024-2028 Five-Year Financial Outlook and FY 2023 First Quarter Budget Monitoring Report.

Wednesday, November 16, 2022	Active Transportation and Infrastructure Committee reviews FY 2023 CIP Mid-Year Budget Monitoring Report.
Friday, November 18, 2022	Special Budget and Government Efficiency Committee reviews FY 2024-2028 Five-Year Financial Outlook, Public Utilities FY 2024-2028 Five-Year Financial Outlook and FY 2023 First Quarter Budget Monitoring Report.
Tuesday, December 6, 2022	City Council reviews FY 2023 CIP Mid-Year Budget Monitoring Report to City Council and review by Office of the Independent Budget Analyst.
Tuesday, December 13, 2022	City Council reviews FY 2024-2028 Five-Year Financial Outlook, Public Utilities FY 2024-2028 Five-Year Financial Outlook, FY 2023 First Quarter Budget Monitoring Report, and related reports by Office of the Independent Budget Analyst.
Wednesday, December 14, 2022	Call memorandum issued to allow for updates to Councilmembers' FY 2024 City Council budget priority memoranda.
Friday, January 13, 2023	Updates to City Council budget priority memoranda due to Office of the Independent Budget Analyst. Release of FY 2024-2028 Five-Year Capital Infrastructure Planning Outlook.
Wednesday, January 25, 2023	Office of the Independent Budget Analyst releases report on Councilmembers' updates to FY 2024 City Council Budget Priorities. Active Transportation and Infrastructure Committee reviews FY 2024-2028 Five-Year Capital Infrastructure Planning Outlook.
Friday, February 3, 2023	Release of FY 2023 Mid-Year Budget Monitoring Report.
Wednesday, February 8, 2023	Budget and Government Efficiency Committee reviews Office of the Independent Budget Analyst's report updating FY 2024 City Council Budget Priorities and FY 2023 Mid-Year Budget Monitoring Report.

Monday, February 13, 2023	City Council reviews and approves the updated FY 2024 Budget Priorities Resolution, presented by Office of the Independent Budget Analyst.
	City Council reviews FY 2024-2028 Five-Year Capital Infrastructure Planning Outlook and related report by Office of the Independent Budget Analyst.
Monday, February 27, 2023	City Council reviews and approves FY 2023 Mid-Year Budget Monitoring Report, any recommended budgetary actions, and related report by Office of the Independent Budget Analyst.
Tuesday, April 11, 2023	City Council reviews and approves FY 2024 Salary Ordinance. Per City Charter, Council shall introduce a Salary Ordinance no later than April 15.
Friday, April 14, 2023	Release of Mayor’s FY 2024 Proposed Budget online and printed copies provided to City Councilmembers and Office of the Independent Budget Analyst. Per City Charter, the Mayor must release the proposed budget to the Council and the public no later than April 15.
Monday, April 17, 2023	Mayor presents FY 2024 Proposed Budget at City Council.
Friday, April 28, 2023	Release of Independent Budget Analyst’s Review of the Mayor’s FY 2024 Proposed Budget.
	Call memorandum issued for FY 2024 City Council final budget modification priority memoranda.
Wednesday, May 3 through Tuesday, May 9, 2023	Budget Review Committee hearings, including: IBA Review of FY 2024 Proposed Budget to be presented on May 3, presentations by City departments and agencies, and corresponding Office of the Independent Budget Analyst presentations.
Wednesday, May 3, 2023	6:00 PM Budget Review Committee hearing for public input on FY 2024 Proposed Budget.
Wednesday, May 10, 2023	6:00 PM City Council meeting for public input on FY 2024 Proposed Budget.

Tuesday, May 16, 2023	Release of Mayor’s May Revision to FY 2024 Proposed Budget (May Revision), FY 2023 CIP Year-End Budget Monitoring, and FY 2023 Third Quarter Budget Monitoring Report.
Thursday, May 18, 2023	Budget Review Committee reviews FY 2024 May Revision and FY 2023 Third Quarter Budget Monitoring Report.
Wednesday, May 24, 2023	Active Transportation and Infrastructure Committee reviews FY 2023 CIP Year-End Budget Monitoring Report.
Friday, May 26, 2023	City Council final budget modification priority memoranda due to Office of the Independent Budget Analyst.
Wednesday, June 7, 2023	Release of Independent Budget Analyst’s final report on recommended City Council modifications to the Mayor’s Proposed FY 2024 Budget and May Revision, as well as report on the City Council final budget modification priority memoranda.
Monday, June 12, 2023	City Council approval of FY 2024 Budget and any final budget modifications. Per City Charter, budget adoption is required no later than June 15. City Council also reviews and approves FY 2023 CIP Year-End Budget Monitoring Report, FY 2023 Third Quarter Budget Monitoring Report, any recommended budgetary actions, and related reports by Office of the Independent Budget Analyst.
<i>Tuesday, June 13, 2023</i>	<i>Available for additional Council decisions and final budget adoption. (The following key dates for City Clerk transmittal and subsequent Mayor veto period would be extended by one day if this additional day is needed.)</i>
Tuesday, June 13, 2023	City Clerk to transmit budget resolution to Mayor within forty-eight hours of passage.
Wednesday, June 14, 2023	Mayor’s veto period begins (Mayor’s veto period is five business days after receipt of budget resolution from the City Clerk).
Thursday, June 15, 2023	Release of FY 2024 Appropriation Ordinance (text only) through the publication of the Budget and Government Efficiency Committee agenda for June 21, 2023.
Tuesday, June 20, 2023	Mayor’s veto period ends. If appropriate, Council has five business days to override Mayor’s veto.

Wednesday, June 21, 2023	Budget and Government Efficiency Committee reviews FY 2024 Appropriation Ordinance (text only).
Tuesday, June 27, 2023	City Council consideration and adoption of the FY 2024 Appropriation Ordinance. Per the City Charter, the adoption of the Appropriation Ordinance is required no later than June 30. <i>If applicable, Council's time period to override a Mayor's veto ends.</i>
Wednesday, July 12, 2023	Budget and Government Efficiency Committee reviews FY 2024 Statement of Budgetary Principles.
Monday, July 31, 2023	City Council consideration and adoption of the FY 2024 Statement of Budgetary Principles.
Wednesday, October 11, 2023	Release of FY 2023 Year-End Performance Report.
Wednesday, October 18, 2023	Budget and Government Efficiency Committee reviews FY 2023 Year-End Performance Report.
Monday, October 30, 2023	City Council reviews FY 2023 Year-End Performance Report.