



THE CITY OF SAN DIEGO

OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

Date Issued: September 23, 2014

IBA Report Number: 14-37

Budget and Government Efficiency Committee Date: October 1, 2014

Item Number: TBD

FY 2016 Budget Development Calendar

OVERVIEW

The draft FY 2016 budget development calendar was prepared with input from the Office of the IBA, Financial Management, the Budget and Government Efficiency (B&GE) Committee Consultant, the Director of Council Affairs, and the Director of Legislative Affairs. The proposed budget calendar is based on timelines required per City Charter and those used in development of the FY 2015 Adopted Budget. Important dates for monitoring the City's FY 2015 financial performance and FY 2016 budget development include:

- The FY 2016-2020 Five-Year Financial Outlook and FY 2015 First Quarter Budget Monitoring Report will be released by the Chief Financial Officer on Friday, November 14, 2014, with subsequent B&GE Committee review on Wednesday, November 19, 2014. On Monday, December 8, 2014 the City Council will review these items along with the Office of the IBA's evaluation and analysis.
- In FY 2014 the budget development calendar was modified, as compared to previous fiscal years, to request Councilmember budget priority memos in January to allow earlier development of the City Council Budget Priorities Resolution and subsequent transmittal to the Mayor for consideration. This allowed for additional time for priorities to be vetted and incorporated earlier in the budget process. We are again proposing City Councilmembers' FY 2016 budget priority memos be forwarded to the Office of the IBA at this earlier time – Friday, January 16, 2015.
- The B&GE Committee will review and, if necessary, modify the proposed FY 2016 Budget Priorities Resolution on Wednesday, January 28, 2015; and the City Council will subsequently consider the Resolution for adoption and communication to the Mayor on Tuesday, February 3, 2015.
- The FY 2015 Mid-Year Budget Monitoring Report is proposed to be issued by the Chief Financial Officer on Friday, February 20, 2015 with review by the B&GE Committee on Wednesday, February 25, 2015. Subsequent City Council review of the Mid-Year

Report, Office of the IBA's evaluation and analysis, and approval of any mid-year budgetary actions are scheduled for Monday, March 2, 2015.

- The Mayor's FY 2016 Proposed Budget is scheduled to be released and presented to City Council on Tuesday, April 14, 2015 (City Charter requires release not later than April 15 of each year).
- The Office of the IBA's review of the Mayor's FY 2016 Proposed Budget to the Budget Review Committee will be presented on Monday, May 4, 2015, the first day of public budget hearings. The Budget Review Committee hearings for City departments will take place the week of Monday, May 4, 2015 to Friday, May 8, 2015. Hearings will include Fire-Rescue, Police, and Chief Financial Officer, Infrastructure / Public Works, Internal Operations, and Neighborhood Services branch departments. Additional hearings will include the Housing Commission, non-Mayoral Departments, Redevelopment Successor Agency, San Diego City Employee Retirement System, and the City of San Diego's Capital Improvement Program (CIP), among others.
- Additional public input for FY 2016 final budget modifications will be taken at 6:00PM on Monday, May 11, 2015.
- The Mayor's May Revise to the FY 2016 Proposed Budget and the FY 2015 Year-End Budget Monitoring Report are scheduled to be released on Tuesday, May 19, 2015. The Budget Review Committee's first public hearing of the Mayor's May Revise will be held on Thursday, May 21, 2015.
- City Councilmembers' final FY 2016 budget memoranda are proposed to be due to the Office of the IBA on Friday, May 22, 2015, with the Office of the IBA's final budget recommendations report to be issued on Wednesday, June 3, 2015. The Office of the IBA's presentation of final FY 2016 budget recommendations and final City Council decisions on the FY 2016 budget will take place during the second public hearing on Monday, June 8, 2015. Additionally, City Council will review and approve the FY 2015 Year-End Budget Monitoring Report and any year-end budgetary actions at this time.

CONCLUSION

The Office of the IBA believes that the proposed calendar for development and adoption of the FY 2016 budget provides 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 B&GE Committee review and approve the proposed calendar and forward it to City Council for further consideration during the discussion of the full CY 2015 Legislative Calendar in the near future.



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