



THE CITY OF SAN DIEGO

OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

Date Issued: October 11, 2017

IBA Report Number: 17-33

Budget and Government Efficiency Committee Date: October 25, 2017

Item Number: TBD

FY 2019 Budget Development and FY 2018 Budget Monitoring Calendar

OVERVIEW

The draft FY 2019 budget development and FY 2018 budget monitoring calendar was prepared with input from the Office of the IBA, Financial Management, Public Works, the Budget and Government Efficiency (B&GE) Committee Consultant, and the Director of Legislative Affairs. The proposed budget calendar is based on timelines required per City Charter and on those that were used in the development of the FY 2018, and monitoring of the FY 2017, Adopted Budgets. This calendar includes both operating and Capital Improvements Program (CIP) budget-related reports and presentations to Council committees and to the City Council.

Important reports and associated dates for monitoring the City's FY 2018 financial performance and developing the FY 2019 budget include:

- The **FY 2019-2023 Five-Year Financial Outlook** and **FY 2018 First Quarter Budget Monitoring Report** will be released on Wednesday, November 8, 2017, with subsequent B&GE Committee review on Wednesday, November 15, 2017.
- On Wednesday, November 22, 2017 the **FY 2018 CIP Mid-Year Budget Monitoring Report** will be released. This report will be reviewed at the Infrastructure Committee on Monday, December 4, 2017.
- On Monday, December 11, 2017 the City Council will review the **FY 2019-2023 Five-Year Financial Outlook, the FY 2018 First Quarter Budget Monitoring Report, and the FY 2018 CIP Mid-Year Budget Monitoring Report**, along with the Office of the IBA's evaluation and analysis.

- On Friday, January 12, 2018 the **FY 2019-2023 Five-Year Capital Infrastructure Planning Outlook** will be released. This report will be reviewed at the Infrastructure Committee on Wednesday, January 24, 2018. The City Council review of this report, including the presentation of the Office of the IBA's evaluation and analysis, is scheduled for the City Council meeting of Monday, February 5, 2018.
- **Councilmember budget priority memoranda** are requested to be forwarded to the Office of the IBA by Monday, January 22, 2018, to allow for development of the City Council Budget Priorities Resolution and subsequent transmittal to the Mayor for consideration.
- The **FY 2018 Mid-Year Budget Monitoring Report** (Mid-Year Report) is proposed to be issued by the Chief Financial Officer on Monday, January 29, 2018.
- The B&GE Committee will review the **FY 2018 Mid-Year Report** and the **FY 2019 Budget Priorities Resolution** on Thursday, February 1, 2018. The City Council review of the Mid-Year Report, including the presentation of the Office of the IBA's evaluation and analysis, and the approval of any mid-year budgetary actions are scheduled for the City Council meeting of Monday, February 12, 2018. On this date the City Council will also consider the FY 2019 Budget Priorities Resolution.
- The Mayor's **FY 2019 Proposed Budget** is scheduled to be released on Friday, April 13, 2018 (City Charter requires that the budget be proposed by April 15 of each year).
- The **Office of the IBA's review of the Mayor's FY 2019 Proposed Budget** will be presented to the Budget Review Committee on Wednesday, May 2, 2018, the first day of public budget hearings. The Budget Review Committee hearings for City departments will take place May 2-May 9, 2018. Hearings will include Public Safety, Chief Financial Officer, Infrastructure/Public Works, Internal Operations, Neighborhood Services, and Special Projects departments and programs. Additional presentations include the Housing Commission, non-Mayoral Departments, Civic San Diego and the Redevelopment Successor Agency, San Diego City Employee Retirement System, and the City's Capital Improvements Program.
- **An evening City Council meeting** for public input on FY 2019 final budget decisions will be scheduled for 6:00 PM on Monday, May 14, 2018.
- The Mayor's **May Revision to the FY 2019 Proposed Budget** and the **FY 2018 Year-End Budget Monitoring Report** are scheduled to be released on Tuesday, May 15, 2018. These reports will be presented to the Budget Review Committee on Thursday, May 17, 2018.
- The **FY 2018 CIP Year-End Budget Monitoring Report** will be released on Thursday, May 17, 2018, and will be reviewed at the Wednesday, May 23, 2018 Infrastructure Committee.
- City Councilmembers' final FY 2019 budget memoranda are proposed to be due to the Office of the IBA on Monday, May 21, 2018, with the **Office of the IBA's final budget**

recommendations report issued on Monday, June 4, 2018. The Office of the IBA's presentation of final FY 2019 budget recommendations and final City Council decisions on the FY 2019 budget will take place on Monday, June 11, 2018. Additionally, the City Council will review and approve the **FY 2018 Year-End Budget Monitoring Report** and the **FY 2018 CIP Year-End Budget Monitoring Report** at this time.

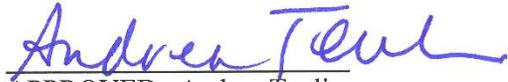
- The **FY 2018 Year-End Performance Report** is proposed to be released on Thursday, September 20, 2018, with subsequent B&GE Committee review on Wednesday, September 26, 2018. On Monday, October 15, 2018 the City Council will review this report along with the Office of the IBA's evaluation and analysis.

CONCLUSION

The Office of the IBA believes that this proposed calendar for development and adoption of the FY 2019 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 the City Council for consideration.



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Fiscal & Policy Analyst



APPROVED: Andrea Tevlin
Independent Budget Analyst

Attachments: 1. Fiscal Year 2019 Budget Development and Fiscal Year 2018 Budget Monitoring Key Dates

THE CITY OF SAN DIEGO



Fiscal Year 2019 Budget Development and Fiscal Year 2018 Budget Monitoring KEY DATES

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| Friday, October 6, 2017 | Release of the call memorandum for City Councilmember FY 2019 Priority Capital Improvement Program (CIP) projects. Councilmember priorities will be due to staff by Friday, November 3, 2017. |
| Wednesday, November 8, 2017 | Release of FY 2019-2023 Five-Year Financial Outlook and FY 2018 First Quarter Budget Monitoring Report. |
| Wednesday, November 15, 2017 | Budget and Government Efficiency Committee reviews FY 2019-2023 Five-Year Financial Outlook and FY 2018 First Quarter Budget Monitoring Report. |
| Wednesday, November 22, 2017 | Release of the FY 2018 CIP Mid-Year Budget Monitoring Report. |
| Monday, December 4, 2017 | Infrastructure Committee reviews FY 2018 CIP Mid-Year Budget Monitoring Report. |
| Monday, December 11, 2017 | Mayor presents the FY 2019-2023 Five-Year Financial Outlook, FY 2018 First Quarter Budget Monitoring Report, and FY 2018 CIP Mid-Year Budget Monitoring Report to City Council. The Office of the Independent Budget Analyst presents their review and analysis of the reports. |
| Monday, January 8, 2018 | Call memorandum issued for FY 2019 City Council budget priority memoranda. |
| Friday, January 12, 2018 | Release of the FY 2019-2023 Five-Year Capital Infrastructure Planning Outlook. |

Fiscal Year 2019 Budget Process and Fiscal Year 2018 Budget Monitoring

KEY DATES (cont'd)

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| Monday, January 22, 2018 | City Council budget priority memoranda due to Independent Budget Analyst. |
| Wednesday, January 24, 2018 | Infrastructure Committee reviews the FY 2019-2023 Five-Year Capital Infrastructure Planning Outlook. |
| Monday, January 29, 2018 | Release of the FY 2018 Mid-Year Budget Monitoring Report. |
| Thursday, February 1, 2018 | Budget and Government Efficiency Committee reviews the FY 2018 Mid-Year Budget Monitoring Report and any recommended budgetary actions, as well as the FY 2019 Budget Priorities Resolution. |
| Monday, February 5, 2018 | City Council reviews and approves the FY 2019-2023 Five-Year Capital Infrastructure Planning Outlook, and the IBA presents their report on the item. |
| Monday, February 12, 2018 | Independent Budget Analyst presents review of FY 2018 Mid-Year Budget Monitoring Report; City Council evaluates Mid-Year Budget Monitoring Report and any recommended budgetary actions. City Council also reviews and approves the FY 2019 Budget Priorities Resolution. |
| Monday, April 9, 2018 | City Council reviews and approves FY 2019 Salary Ordinance. Per City Charter, Council shall introduce a Salary Ordinance no later than April 15. |
| Friday, April 13, 2018 | Mayor releases FY 2019 Proposed Budget. |
| Monday, April 16, 2018 | Mayor presents FY 2019 Proposed Budget at City Council. |
| Friday, April 27, 2018 | Independent Budget Analyst's Review of the Mayor's FY 2019 Proposed Budget is released. |
| Tuesday, May 1, 2018 | Call memorandum issued for FY 2019 City Council final budget modification priority memoranda. |
| Wednesday, May 2-Friday, May 4; Monday, May 7-Wednesday, May 9, 2018 | Budget Review Committee hearings, including the IBA Review of the FY 2019 Proposed Budget to be presented on May 2. Presentations for City departments and agencies will be scheduled for May 2-9. Budget Review Committee hearings for City departments and agencies, include: |

Fiscal Year 2019 Budget Process and Fiscal Year 2018 Budget Monitoring

KEY DATES (cont'd)

- Public Safety departments
- Chief Financial Officer, Infrastructure/Public Works, Internal Operations, Neighborhood Services, and Special Projects branch departments and programs
- Housing Commission
- Non-Mayoral Departments
- Redevelopment Successor Agency and Civic San Diego
- San Diego City Employee Retirement System
- The City of San Diego's Capital Improvement Program

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| Monday, May 14, 2018 | 6:00 PM City Council meeting for public input on FY 2019 Proposed Budget. |
| Tuesday, May 15, 2018 | Mayor issues the May Revision to the FY 2019 Proposed Budget (May Revise) and the FY 2018 Year-End Budget Monitoring Report. |
| Thursday, May 17, 2018 | Budget Review Committee reviews FY 2019 May Revise and FY 2018 Year-End Budget Monitoring Report. The FY 2018 CIP Year-End Budget Monitoring Report is released. |
| Monday, May 21, 2018 | City Council final budget modification priority memoranda due to Office of the Independent Budget Analyst. |
| Wednesday, May 23, 2018 | Infrastructure Committee reviews the FY 2018 CIP Year-End Budget Monitoring Report. |
| Monday, June 4, 2018 | Independent Budget Analyst's final report issued on recommended revisions to the Mayor's FY 2019 budget. |
| Monday, June 11, 2018 | City Council decisions on Final FY 2019 budget modifications. Per City Charter, budget adoption is required no later than June 15. City Council also reviews the FY 2018 CIP Year-End Budget Monitoring Report and the FY 2018 Year-End Budget Monitoring Report, and approves any year-end budgetary actions. |
| <i>Tuesday, June 12, 2018</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> |

Fiscal Year 2019 Budget Process and Fiscal Year 2018 Budget Monitoring

KEY DATES (cont'd)

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| Tuesday, June 12, 2018 | City Clerk to transmit resolution to Mayor within forty-eight hours of passage. |
| Wednesday, June 13, 2018 | Mayor's veto period begins (Mayor's veto period is for five business days after receipt of budget resolution from the City Clerk). |
| Thursday, June 14, 2018 | The Appropriation Ordinance for the FY 2019 budget is released (text only). |
| Tuesday, June 19, 2018 | Mayor's veto period ends. If appropriate, Council has five business days to override Mayor's veto. |
| Wednesday, June 20, 2018 | Budget and Government Efficiency Committee review of FY 2019 Appropriation Ordinance (text only). |
| Monday, June 25, 2018 | City Council consideration and adoption of Tax Rate Ordinance (August 31 deadline) and Gann Limit (June 30 deadline). |
| Tuesday, June 26, 2018 | City Council consideration and adoption of the FY 2019 Appropriation Ordinance. Per the City Charter, the adoption of the Appropriation Ordinance is required no later than June 30. |
| Thursday, September 20, 2018 | Release of FY 2018 Year-End Performance Report. |
| Wednesday, September 26, 2018 | Budget and Government Efficiency Committee reviews the FY 2018 Year-End Performance Report. |
| Monday, October 15, 2018 | City Council evaluates the FY 2018 Year-End Performance Report. |