



THE CITY OF SAN DIEGO

OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

Date Issued: October 10, 2025

IBA Report Number: 25-28 REV

City Council Meeting Date: October 21, 2025

Item Number: TBD

Key Dates for FY 2027 Budget Development and FY 2026 Budget Monitoring

The FY 2027 Budget Development and FY 2026 Budget Monitoring calendar (“Key Dates”) are prepared with input from the Office of the IBA, the Department of Finance, Engineering and Capital Projects, City Planning, Public Utilities, Human Resources, and the City Attorney’s Office, as well as the Budget and Government Efficiency (B&GE) Committee Consultant, the Active Transportation and Infrastructure Committee Consultant, and the Director of Legislative Affairs. The attached Key Dates are based on timelines required by the City Charter as well as consideration of previous fiscal years’ legislative calendars. These proposed 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.

On September 10, 2025 the Key Dates calendar was reviewed by the B&GE Committee, which forwarded it to the full City Council for consideration. Since then, a scheduling conflict has arisen for the regularly scheduled B&GE Committee meeting on October 15, 2025, which will now be adjourned; the next scheduled B&GE meeting is on Wednesday, November 5, 2025.

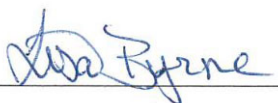
The October 15th B&GE Committee adjournment impacts two key budget items; resulting date changes are described below and reflected in the attached Key Dates calendar:

- The Office of the Independent Budget Analyst’s report on FY 2027 City Council Budget Priorities will now be heard by the B&GE Committee on November 5 and subsequently heard by City Council on November 18.
- The FY 2025 Year-End Financial Performance Report will not be heard at B&GE, but instead be directly docketed for the October 27 City Council meeting.

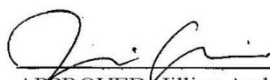
In addition to the changes described above, the following are the most significant changes from the prior year's Key Dates to the proposed Key Dates:

- Moving dates for several reports back to previous years' timeframes, as last year's Key Dates' timeframes were adjusted to accommodate consideration of the results of the November 2024 Sales Tax Measure:
 - The Five-Year Financial Outlook and Five-Year PUD Outlook are moved back to an early November release instead of early December.
 - Mid-year CIP appropriation adjustments for General Fund asset types are moved back to early November release instead of late January. The result of this change is that the General Fund mid-year CIP appropriation adjustments will again be considered with the rest of the FY 2026 CIP Mid-Year Budget Monitoring Report.
- A provision for additional dates when City Council could consider its final budget adoption for FY 2027 is removed, due to time constraints; the proposed calendar does incorporate the full Charter-prescribed time-periods for transmittal of the budget resolution to the Mayor, a potential veto, and a potential veto override.
- The City Council hearing on the FY 2027 Statement of Budgetary Principles is moved from the end of July to the end of August due to a planned change in the 2026 summer legislative recess schedule. The 2026 recess is planned to start mid-July, two weeks earlier than in 2025.

The Office of the IBA believes the proposed Key Dates for the development and adoption of the FY 2027 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.



Lisa Byrne
Principal Fiscal and Policy Analyst



APPROVED: Jillian Andolina
Deputy Director

Attachment: FY 2027 Budget Development and FY 2026 Budget Monitoring Key Dates

THE CITY OF SAN DIEGO



FY 2027 Budget Development & FY 2026 Budget Monitoring

KEY DATES

Thursday, August 28, 2025	Call memorandum issued for City Councilmembers' FY 2027 budget priorities, including Capital Improvements Program (CIP) priorities.
Friday, September 5, 2025	City Planning Department provides the public's infrastructure priorities to Councilmembers and Asset Managing Departments.
Wednesday, September 24, 2025	City Councilmembers' FY 2027 budget priorities memoranda due to Office of the Independent Budget Analyst (IBA).
Wednesday, October 8, 2025	Economic Development and Intergovernmental Relations Committee (ED&IR Committee) issues a recommendation to the Budget and Government Efficiency Committee (B&GE Committee) on the proposed allocation of the 1¢ Transient Occupancy Tax (TOT).¹ Release of FY 2025 Year-End Financial Performance Report.

¹ The 1¢ TOT is described in Section 4 of [Council Policy 100-03](#), Transient Occupancy Tax.

Friday, October 10, 2025	Office of the IBA releases report on FY 2027 City Council Budget Priorities. This report will reference the ED&IR Committee's recommendation to the B&GE Committee on the proposed allocation of the 1¢ TOT.
Monday, October 27, 2025	City Council reviews FY 2025 Year-End Financial Performance Report.
Wednesday, November 5, 2025	B&GE Committee reviews Office of the IBA's report on FY 2027 City Council Budget Priorities.
Friday, November 7, 2025	Release of the following reports: • FY 2027-2031 Five-Year Financial Outlook • Public Utilities FY 2027-2031 Five-Year Financial Outlook • FY 2026 First Quarter Budget Monitoring Report • FY 2026 CIP Mid-Year Budget Monitoring Report
Tuesday, November 18, 2025	City Council reviews and approves the FY 2027 Budget Priorities Resolution, presented by the Office of the IBA.
Thursday, November 20, 2025	Active Transportation and Infrastructure Committee (AT&I Committee) reviews FY 2026 CIP Mid-Year Budget Monitoring Report.
Tuesday, December 9, 2025	City Council reviews the FY 2026 CIP Mid-Year Budget Monitoring Report, including any budgetary actions recommended by the Mayor, and related report by the Office of the IBA.
Wednesday, December 10, 2025	B&GE Committee reviews: • FY 2027-2031 Five-Year Financial Outlook • Public Utilities FY 2027-2031 Five-Year Financial Outlook • FY 2026 First Quarter Budget Monitoring Report Call memorandum issued to allow for Councilmembers' updates to their FY 2027 budget priorities memoranda.
Monday December 15, 2025	City Council reviews: • FY 2027-2031 Five-Year Financial Outlook • FY 2026 First Quarter Budget Monitoring Report • Related reports by the Office of the IBA

Friday, January 9, 2026	Updates to Councilmembers' FY 2027 budget priorities memoranda due to Office of the IBA.
Monday, January 12, 2026	City Council reviews the Public Utilities FY 2027-2031 Five-Year Financial Outlook and related report by the Office of the IBA.
Tuesday, January 27, 2026	Office of the IBA releases report on FY 2027 Updated City Council Budget Priorities.
Friday, January 30, 2026	Release of FY 2026 Mid-Year Budget Monitoring Report.
Wednesday, February 4, 2026	B&GE Committee reviews: • Office of the IBA's FY 2027 Updated City Council Budget Priorities report • FY 2026 Mid-Year Budget Monitoring Report
Friday, February 6, 2026	Release of FY 2027-2031 Five-Year Capital Infrastructure Planning Outlook.
Monday, February 9, 2026	City Council reviews and approves the FY 2027 Updated Budget Priorities Resolution, presented by the Office of the IBA.
Thursday, February 19, 2026	AT&I Committee reviews FY 2027-2031 Five-Year Capital Infrastructure Planning Outlook.
Monday, February 23, 2026	City Council reviews FY 2026 Mid-Year Budget Monitoring Report, including any budgetary actions recommended by the Mayor, and related report by the Office of the IBA.
Tuesday, March 10, 2026	City Council reviews FY 2027-2031 Five-Year Capital Infrastructure Planning Outlook and related report by the Office of the IBA.
Tuesday, April 14, 2026	City Council reviews and approves FY 2027 Salary Ordinance. Per City Charter, Council shall introduce a Salary Ordinance no later than April 15.

Wednesday, April 15, 2026	Release of Mayor's FY 2027 Proposed Budget online. Per City Charter, the Mayor must release the Proposed Budget to the Council and the public no later than April 15.
Monday, April 20, 2026	Mayor presents FY 2027 Proposed Budget at City Council.
Wednesday, April 22, 2026	Call memorandum issued for Councilmembers' FY 2027 final budget modification priority memoranda.
Wednesday, April 29, 2026	Release of IBA's Review of the Mayor's FY 2027 Proposed Budget.
Monday, May 4 through Friday, May 8, 2026	Budget Review Committee (BRC) budget presentation hearings, including: IBA's Review of the FY 2027 Proposed Budget, to be presented on May 4; presentations by City departments and agencies and corresponding Office of the IBA presentations.
Monday, May 4, 2026	6:00 PM BRC hearing for public input on the FY 2027 Proposed Budget.
Wednesday, May 13, 2026	Release of the following reports: • Mayor's May Revision to the FY 2027 Proposed Budget (May Revision) • FY 2026 Third Quarter Budget Monitoring Report • FY 2026 CIP Year-End Budget Monitoring Report
Monday, May 18, 2026	City Council reviews the FY 2027 May Revision and FY 2026 Third Quarter Budget Monitoring Report as informational items. 6:00 PM City Council meeting for public input on the FY 2027 Proposed Budget and May Revision.
Wednesday, May 20, 2026	Councilmembers' FY 2027 final budget modification memoranda due to Office of the IBA.
Thursday, May 21, 2026	AT&I Committee reviews FY 2026 CIP Year-End Budget Monitoring Report.

Tuesday, June 2, 2026	Release of IBA's report on final recommended City Council modifications to the Mayor's FY 2027 Proposed Budget and review of the May Revision, as well as a report transmitting the Councilmembers' final budget modification memoranda.
Friday, June 5, 2026	BRC discusses the recommended City Council budget modifications.
Tuesday, June 9, 2026	City Council approval of the FY 2027 Budget with any final budget modifications. Per City Charter, budget adoption is required no later than June 15. City Council also reviews the FY 2026 Third Quarter Budget Monitoring Report and FY 2026 CIP Year-End Budget Monitoring Report, including any budgetary actions recommended by the Mayor, and related reports by the Office of the IBA.
Wednesday, June 10, 2026	If the budget has been modified by the Council, City Clerk to transmit the budget resolution to the Mayor within twenty-four hours of passage for the Mayor to approve or veto. ²
Thursday, June 11, 2026	If the budget has been modified by the Council, the Mayor's veto period begins. (Mayor's veto period is five business days after receipt of budget resolution from the City Clerk.) Release of FY 2027 Appropriation Ordinance (text only) through the publication of the B&GE Committee agenda for June 17, 2026.
Wednesday, June 17, 2026	Mayor's veto period ends. If appropriate, Council has five business days to override Mayor's veto. B&GE Committee reviews FY 2027 Appropriation Ordinance (text only).

² If the budget is approved by Council as proposed by the Mayor, the budget shall become the adopted budget upon the Mayor signing the budget resolution.

Tuesday, June 23, 2026 or Tuesday, June 30, 2026 if there is a veto and override period	City Council consideration and adoption of the FY 2027 Appropriation Ordinance. Per the City Charter, the adoption of the Appropriation Ordinance is required no later than June 30.
<i>Thursday, June 25, 2026</i>	<i>If applicable, this would be the latest potential date Council may override a veto. However, this potential date may be earlier, as the actual latest override date would be five business days after Mayoral veto occurs.</i>
Wednesday, July 8, 2026	B&GE Committee reviews FY 2027 Statement of Budgetary Principles.
Monday, August 24, 2026	City Council consideration and adoption of the FY 2027 Statement of Budgetary Principles.
Wednesday, October 7, 2026	Release of FY 2026 Year-End Financial Performance Report.
Wednesday, October 21, 2026	B&GE Committee reviews FY 2026 Year-End Financial Performance Report.
Monday, October 26, 2026	City Council reviews FY 2026 Year-End Financial Performance Report.