



THE CITY OF SAN DIEGO

OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

Date Issued: September 11, 2026

IBA Report Number: 26-20

Budget and Government Efficiency Committee Meeting Date: September 23, 2026

Item Number: TBD

Key Dates for FY 2028 Budget Development and FY 2027 Budget Monitoring

The FY 2028 Budget Development and FY 2027 Budget Monitoring calendar (“Key Dates”) are prepared by the Office of the IBA with input from the Department of Finance, Legislative Affairs Team, City Planning, Engineering and Capital Projects, Environmental Services, Human Resources, Public Utilities, and the City Attorney’s Office, as well as committee consultants for the Budget and Government Efficiency (B&GE) Committee, Active Transportation and Infrastructure (AT&I) Committee, and Economic Development and Intergovernmental Relations (ED&IR) Committee. The attached Key Dates are based on timelines required by the City Charter and 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 the full City Council.

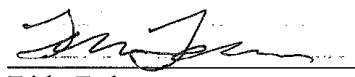
The following are the most significant changes from the prior year’s Key Dates:

- One round of Council Budget Priority Memoranda is proposed, instead of two rounds.¹ This streamlines the process while still giving Councilmembers an important opportunity to share their priorities for the FY 2028 Proposed and Adopted Budgets. Due to this change, the ED&IR Committee’s recommendation on how to allocate the 1¢ Transient Occupancy Tax (TOT) will now occur in January to match the timing of the Council’s Budget Priority Memoranda.

¹ Council’s Budget *Priorities* Memoranda in January, and Council’s Budget *Modification* Memoranda in May (which detail changes Council would like to see to the Proposed Budget as modified by the May Revision) remain in the proposed key dates, but the Budget *Priorities* Memoranda that were submitted to the IBA’s Office in September are removed.

- A key date has been re-added for the B&GE Committee's review of the FY 2026 Year-End Financial Performance Report. Last year, this report went directly to the full City Council because the October 2025 B&GE Committee meeting was adjourned.
- The B&GE Committee will again review the General Fund 2028–2032 Five-Year Outlook and the FY 2027 First Quarter Budget Monitoring Report in November. Last year, those reports were released after the November committee meeting, so the Committee reviewed them in December.
- A new Five-Year Outlook for the Environmental Services Department (ESD) has been added. Both the Public Utilities Department and ESD FY 2028–2032 Five-Year Financial Outlooks will be reviewed by B&GE in December, and by the full City Council in January.
- The B&GE Committee's review of the FY 2027 Mid-Year Budget Monitoring Report and the IBA's report on the FY 2028 City Council Budget Priorities will shift one week later to give Committee members more time to review the Mid-Year Report.
- The Mayor's presentation of the FY 2028 Proposed Budget to the City Council will take place one week later due to a planned legislative recess during the week of April 19.
- The City Council's review of the FY 2028 May Revision, FY 2027 Third Quarter Budget Monitoring Report, and the evening Council meeting for public input on the FY 2028 Proposed Budget and May Revision will move one week later because of a planned legislative recess.
- The B&GE Committee's review of the FY 2028 Statement of Budgetary Principles will move from July to August due to a planned change in the 2027 summer legislative recess schedule.

The Office of the IBA believes the proposed Key Dates for the development and adoption of the FY 2028 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.


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APPROVED: Charles Modica
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Attachment: FY 2028 Budget Development and FY 2027 Budget Monitoring Key Dates

THE CITY OF SAN DIEGO



FY 2028 Budget Development & FY 2027 Budget Monitoring

KEY DATES

Friday, September 4, 2026	City Planning Department provides the public's infrastructure priorities to Councilmembers and Asset Managing Departments.
Wednesday, October 7, 2026	Release of FY 2026 Year-End Financial Performance Report.
Wednesday, October 21, 2026	Budget and Government Efficiency (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.
Friday, November 6, 2026	Release of the following reports: • General Fund FY 2028-2032 Five-Year Financial Outlook • Public Utilities FY 2028-2032 Five-Year Financial Outlook • FY 2027 First Quarter Budget Monitoring Report • FY 2027 CIP Mid-Year Budget Monitoring Report
Wednesday, November 18, 2026	B&GE Committee reviews: • General Fund FY 2028-2032 Five-Year Financial Outlook • FY 2027 First Quarter Budget Monitoring Report

Thursday, November 19, 2026	Active Transportation and Infrastructure Committee (AT&I Committee) reviews FY 2027 CIP Mid-Year Budget Monitoring Report.
Monday, November 30, 2026	Release of the Environmental Services FY 2028-2032 Five-Year Financial Outlook.
Tuesday, December 8, 2026	City Council reviews the FY 2027 CIP Mid-Year Budget Monitoring Report, including any budgetary actions recommended by the Mayor, and related report by the Office of the Independent Budget Analyst (IBA).
Wednesday, December 9, 2026	B&GE Committee reviews: • Public Utilities FY 2028-2032 Five-Year Financial Outlook • Environmental Services FY 2028-2032 Five-Year Financial Outlook Call memorandum issued for City Councilmembers' FY 2028 budget priorities, including Capital Improvements Program (CIP) priorities.
Monday, December 14, 2026	City Council reviews: • General Fund FY 2028-2032 Five-Year Financial Outlook • FY 2027 First Quarter Budget Monitoring Report • Related reports by the Office of the IBA
Friday, January 8, 2027	City Councilmembers' FY 2028 budget priorities memoranda due to Office of the IBA.
Monday, January 11, 2027	City Council reviews the Public Utilities and Environmental Services FY 2028-2032 Five-Year Financial Outlooks and related reports by the Office of the IBA.
Thursday, January 21, 2027	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

Tuesday, January 26, 2027	Office of the IBA releases report on FY 2028 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.
Friday, January 29, 2027	Release of FY 2027 Mid-Year Budget Monitoring Report.
Friday, February 5, 2027	Release of FY 2028-2032 Five-Year Capital Infrastructure Planning Outlook.
Wednesday, February 10, 2027	B&GE Committee reviews: • Office of the IBA’s report on FY 2028 City Council Budget Priorities • FY 2027 Mid-Year Budget Monitoring Report
Thursday, February 18, 2027	AT&I Committee reviews FY 2028-2032 Five-Year Capital Infrastructure Planning Outlook.
Monday, February 22, 2027	City Council reviews FY 2027 Mid-Year Budget Monitoring Report, including any budgetary actions recommended by the Mayor, and related report by the Office of the IBA. City Council reviews and approves the FY 2028 Budget Priorities Resolution, presented by the Office of the IBA.
Tuesday, March 9, 2027	City Council reviews FY 2028-2032 Five-Year Capital Infrastructure Planning Outlook and related report by the Office of the IBA.
Tuesday, April 13, 2027	City Council reviews and approves FY 2028 Salary Ordinance. Per City Charter, Council shall introduce a Salary Ordinance no later than April 15.
Wednesday, April 14, 2027	Release of Mayor’s FY 2028 Proposed Budget online. Per City Charter, the Mayor must release the Proposed Budget to the Council and the public no later than April 15.

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

Wednesday, April 21, 2027	Call memorandum issued for Councilmembers' FY 2028 final budget modification priority memoranda.
Monday, April 26, 2027	Mayor presents FY 2028 Proposed Budget at City Council.
Wednesday, April 28, 2027	Release of IBA's Review of the Mayor's FY 2028 Proposed Budget.
Monday, May 3 through Friday, May 7, 2027	Budget Review Committee (BRC) budget presentation hearings, including: IBA's Review of the FY 2028 Proposed Budget, to be presented on May 3; presentations by City departments and agencies and corresponding Office of the IBA presentations.
Monday, May 3, 2027	Evening BRC hearing for public input on the FY 2028 Proposed Budget.
Thursday, May 13, 2027	Release of the following reports: • Mayor's May Revision to the FY 2028 Proposed Budget (May Revision) • FY 2027 Third Quarter Budget Monitoring Report • FY 2027 CIP Year-End Budget Monitoring Report
Thursday, May 20, 2027	Councilmembers' FY 2028 final budget modification memoranda due to Office of the IBA. AT&I Committee reviews FY 2027 CIP Year-End Budget Monitoring Report.
Monday, May 24, 2027	City Council reviews the FY 2028 May Revision and FY 2027 Third Quarter Budget Monitoring Report as informational items. Evening City Council meeting for public input on the FY 2028 Proposed Budget and May Revision.
Wednesday, June 2, 2027	Release of IBA's report on final recommended City Council modifications to the Mayor's FY 2028 Proposed Budget and review of the May Revision, as well as a report transmitting the Councilmembers' final budget modification memoranda.

Friday, June 4, 2027	BRC discusses the recommended City Council budget modifications.
Tuesday, June 8, 2027	City Council approval of the FY 2028 Budget with any final budget modifications. Per City Charter, budget adoption is required no later than June 15. City Council also reviews the FY 2027 Third Quarter Budget Monitoring Report and FY 2027 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 9, 2027	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 10, 2027	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 2028 Appropriation Ordinance (text only) through the publication of the B&GE Committee agenda for June 16, 2027.
Wednesday, June 16, 2027	Mayor's veto period ends. If appropriate, Council has five business days to override Mayor's veto. B&GE Committee reviews FY 2028 Appropriation Ordinance (text only).
Tuesday, June 22, 2027 or Tuesday, June 29, 2027 if there is a veto and override period	City Council consideration and adoption of the FY 2028 Appropriation Ordinance. Per the City Charter, the adoption of the Appropriation Ordinance is required no later than June 30.
Thursday, June 24, 2027	<i>If applicable, this would be the latest potential date Council may override a veto. However, this potential date</i>

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.

may be earlier, as the actual latest override date would be five business days after Mayoral veto occurs.

Wednesday, August 18, 2027	B&GE Committee reviews FY 2028 Statement of Budgetary Principles.
Monday, August 23, 2027	City Council consideration and adoption of the FY 2028 Statement of Budgetary Principles.
Wednesday, October 6, 2027	Release of FY 2027 Year-End Financial Performance Report.
Wednesday, October 20, 2027	B&GE Committee reviews FY 2027 Year-End Financial Performance Report.
Monday, October 25, 2027	City Council reviews FY 2027 Year-End Financial Performance Report.