



THE CITY OF SAN DIEGO

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**OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT**

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**Date Issued:** September 6, 2023

**IBA Report Number:** 23-25

**Budget and Government Efficiency Committee Meeting Date:** September 13, 2023

**Item Number:** TBD

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## **Key Dates for FY 2025 Budget Development and FY 2024 Budget Monitoring**

The FY 2025 Budget Development and FY 2024 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 attached 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.

The Office of the IBA believes that the proposed Key Dates for the development and adoption of the FY 2025 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 Budget and Government Efficiency Committee review and approve the calendar, with any desired modifications, and forward it to the City Council for consideration.

Lisa Byrne  
Principal Fiscal and Policy Analyst

APPROVED: Charles Modica  
Independent Budget Analyst

Attachment: FY 2025 Budget Development and FY 2024 Budget Monitoring Key Dates

# THE CITY OF SAN DIEGO



## Fiscal Year 2025 Budget Development & Fiscal Year 2024 Budget Monitoring KEY DATES

Wednesday, August 30, 2023	Call memorandum issued for City Councilmembers' FY 2025 budget priorities, including Capital Improvements Program (CIP) priorities.
Wednesday, September 27, 2023	City Councilmembers' FY 2025 budget priorities memoranda due to Office of the Independent Budget Analyst.
Wednesday, October 11, 2023	Release of FY 2023 Year-End Financial Performance Report.
Thursday, October 12, 2023	Office of the Independent Budget Analyst releases report on FY 2025 City Council Budget Priorities.
Wednesday, October 18, 2023	Budget and Government Efficiency Committee reviews Office of the Independent Budget Analyst's report on FY 2025 City Council Budget Priorities.
	Budget and Government Efficiency Committee reviews FY 2023 Year-End Financial Performance Report.
Monday, October 30, 2023	Council reviews and approves the FY 2025 Budget Priorities Resolution, presented by Office of the Independent Budget Analyst.
	Council reviews FY 2023 Year-End Financial Performance Report.
Friday, November 3, 2023	Release of FY 2024 CIP Mid-Year Budget Monitoring Report.

Wednesday, November 8, 2023	Active Transportation and Infrastructure Committee reviews FY 2024 CIP Mid-Year Budget Monitoring Report.
Thursday, November 9, 2023	Release of FY 2025-2029 Five-Year Financial Outlook, Public Utilities FY 2025-2029 Five-Year Financial Outlook, and FY 2024 First Quarter Budget Monitoring Report.
Friday, November 17, 2023	Special Budget and Government Efficiency Committee reviews FY 2025-2029 Five-Year Financial Outlook, Public Utilities FY 2025-2029 Five-Year Financial Outlook, and FY 2024 First Quarter Budget Monitoring Report.
Tuesday, December 5, 2023	City Council reviews FY 2024 CIP Mid-Year Budget Monitoring Report and Office of the Independent Budget Analyst's review of that report.
Tuesday, December 12, 2023	City Council reviews FY 2025-2029 Five-Year Financial Outlook, Public Utilities FY 2025-2029 Five-Year Financial Outlook, FY 2024 First Quarter Budget Monitoring Report, and related reports by Office of the Independent Budget Analyst.
Wednesday, December 13, 2023	Call memorandum issued to allow for Councilmembers' updates to their FY 2025 budget priorities memoranda.
Friday, January 12, 2024	Updates to Councilmembers' FY 2025 budget priorities memoranda due to Office of the Independent Budget Analyst.  Release of FY 2025-2029 Five-Year Capital Infrastructure Planning Outlook.
Wednesday, January 24, 2024	Active Transportation and Infrastructure Committee reviews FY 2025-2029 Five-Year Capital Infrastructure Planning Outlook.
Monday, January 29, 2024	Office of the Independent Budget Analyst releases report on FY 2025 Updated City Council Budget Priorities.
Friday, February 2, 2024	Release of FY 2024 Mid-Year Budget Monitoring Report.
Wednesday, February 7, 2024	Budget and Government Efficiency Committee reviews Office of the Independent Budget Analyst's FY 2025 Updated City Council Budget Priorities report and the FY 2024 Mid-Year Budget Monitoring Report.

Monday, February 12, 2024	City Council reviews and approves the FY 2025 Updated Budget Priorities Resolution, presented by Office of the Independent Budget Analyst.
	City Council reviews FY 2025-2029 Five-Year Capital Infrastructure Planning Outlook and related report by Office of the Independent Budget Analyst.
Monday, February 26, 2024	City Council reviews and approves FY 2024 Mid-Year Budget Monitoring Report, any recommended budgetary actions, and related report by Office of the Independent Budget Analyst.
Monday, April 8, 2024	City Council reviews and approves FY 2025 Salary Ordinance. Per City Charter, Council shall introduce a Salary Ordinance no later than April 15.
Friday, April 12, 2024	Release of Mayor’s FY 2025 Proposed Budget online and printed copies provided to City Councilmembers. Per City Charter, the Mayor must release the Proposed Budget to the Council and the public no later than April 15.
Monday, April 22, 2024	Mayor presents FY 2025 Proposed Budget at City Council.
Friday, April 26, 2024	Release of Independent Budget Analyst’s Review of the Mayor’s FY 2025 Proposed Budget.
	Call memorandum issued for FY 2025 Councilmembers’ final budget modification priority memoranda.
Wednesday, May 1 through Tuesday, May 7, 2024	Budget Review Committee hearings, including: IBA Review of FY 2025 Proposed Budget to be presented on May 1, presentations by City departments and agencies, and corresponding Office of the Independent Budget Analyst presentations.
Wednesday, May 1, 2024	6:00 PM Budget Review Committee hearing for public input on FY 2025 Proposed Budget.
Wednesday, May 8, 2024	6:00 PM City Council meeting for public input on FY 2025 Proposed Budget.
Tuesday, May 14, 2024	Release of Mayor’s May Revision to FY 2025 Proposed Budget (May Revision), FY 2024 Third Quarter Budget Monitoring Report, and FY 2024 CIP Year-End Budget Monitoring Report.

Thursday, May 16, 2024	Budget Review Committee reviews FY 2025 May Revision and FY 2024 Third Quarter Budget Monitoring Report.
Wednesday, May 22, 2024	Active Transportation and Infrastructure Committee reviews FY 2024 CIP Year-End Budget Monitoring Report.
Thursday, May 23, 2024	Councilmembers' final budget modification memoranda due to Office of the Independent Budget Analyst.
Wednesday, June 5, 2024	Release of Independent Budget Analyst's report on final recommended City Council modifications to the Mayor's FY 2025 Proposed Budget and review of the May Revision, as well as a report transmitting the Councilmembers' final budget modification memoranda.
Monday, June 10, 2024	<p>City Council approval of FY 2025 Budget with any final budget modifications. Per City Charter, budget adoption is required no later than June 15.</p> <p>City Council also reviews and approves the FY 2024 Third Quarter Budget Monitoring Report and FY 2024 CIP Year-End Budget Monitoring Report, with any recommended budgetary actions, and reviews related reports by Office of the Independent Budget Analyst.</p>
<i>Tuesday, June 11, 2024</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 11, 2024	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. <sup>1</sup>
Wednesday, June 12, 2024	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).
Thursday, June 13, 2024	Release of FY 2025 Appropriation Ordinance (text only) through the publication of the Budget and Government Efficiency Committee agenda for June 20, 2024.

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<sup>1</sup> 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 18, 2024	Mayor's veto period ends. If appropriate, Council has five business days to override Mayor's veto.
Thursday, June 20, 2024	Budget and Government Efficiency Committee reviews FY 2025 Appropriation Ordinance (text only).
Tuesday, June 25, 2024	City Council consideration and adoption of the FY 2025 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 10, 2024	Budget and Government Efficiency Committee reviews FY 2025 Statement of Budgetary Principles.
Monday, July 29, 2024	City Council consideration and adoption of the FY 2025 Statement of Budgetary Principles.
Wednesday, October 9, 2024	Release of FY 2024 Year-End Financial Performance Report.
Wednesday, October 16, 2024	Budget and Government Efficiency Committee reviews FY 2024 Year-End Financial Performance Report.
Monday, October 28, 2024	City Council reviews FY 2024 Year-End Financial Performance Report.