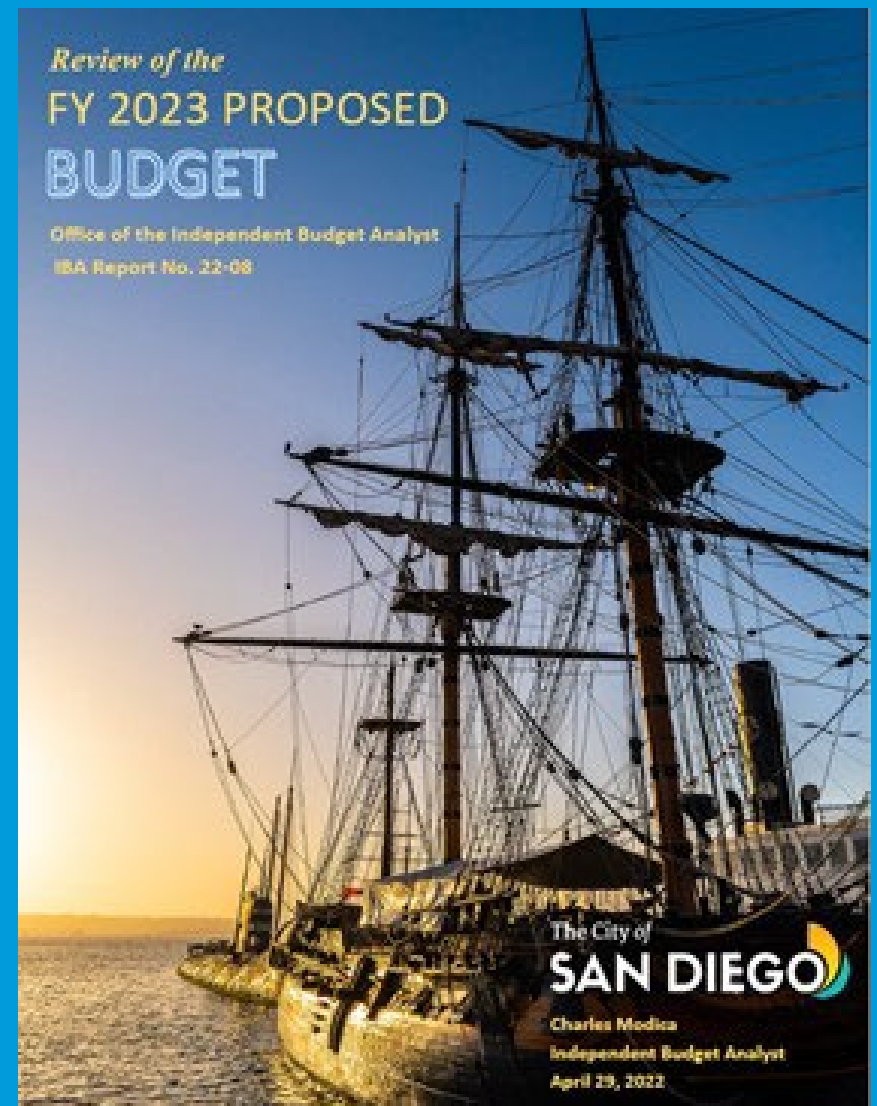


IBA Review of the Fiscal Year 2023 Proposed Budget

Budget Review
Committee
May 4, 2022



Office of the Independent Budget Analyst



Overview

Overview

Mayor, IBA, and Council Roles

- Mayor is responsible for releasing a Proposed Budget that is balanced and carries out the City's goals, policies, programs, and services
 - Proposed Budget was released on April 15th
- IBA thoroughly reviews and analyzes proposed budget for the Council and the Public
 - IBA Review was released April 29th
- Council examines the Proposed Budget in depth, and holds hearings with department heads and public town halls
 - Hearings scheduled for May 4th through May 10th
 - Town Halls scheduled throughout May

Overview

Budget Hearings

- Department Presentations
 - Each Department presents its Proposed Budget to Council
 - IBA's office provides additional comments and context
 - Public is given opportunity to offer comment on Proposed Budget
- Council has opportunity to question Departments, ask for details and follow up, and provide comments
 - Mayor's Office and Department of Finance attend hearings, and respond to Council questions at hearings and/or prepare written responses that are later provided to Council
- Input received during Budget Hearings is used in development of Mayor's May Revision

Overview

Key Findings

- The Proposed Budget provides increased resources across almost all City functions
 - Is consistent with the City's improving financial condition as it moves past the worst impacts of the COVID-19 pandemic
- Aggregated together, City revenues and expenditures in the Proposed Budget are at all-time highs
- Most City services are proposed to receive additional support, and several long-underfunded services are proposed to receive significant increases in funding
- The Proposed Budget also includes funding for most of the priorities that were included in the Council Budget Priorities Resolution.

Overview

Key Budget Issues

- While the Proposed Budget is balanced in that proposed \$1.9 billion in expenditures equal proposed revenues, it remains structurally imbalanced
 - One-Time Resources (\$150.1 million) exceed One-Time Expenditures (\$104.5 million) by \$45.6 million.
 - This, combined with not funding City reserve to targeted levels, may lead to a significant budget shock when those one-time revenues run out absent any new revenue source.
 - The spend down of American Rescue Plan Act (ARPA) funds and not making reserve contributions, creates a net budget impact of \$116.2 million in FY 25.

Overview

Key Budget Issues

- Infrastructure funding remains insufficient to address growing capital backlog
 - Budget includes \$107.4 million for General Fund capital infrastructure but needs total \$141.2 million in FY 2023
 - Absent a new funding source, the City's capital backlog will continue to grow as well as risk associated with failing infrastructure
- Vacancy levels continue to impact City services
 - Compensation and lengthy recruitment processes puts City at competitive disadvantage

Economic Outlook and General Fund Revenues

Economic Outlook and General Fund Revenues

Economic Outlook

- Total Revenues increase by \$122.6 million, with Major Revenues (Property Tax, Sales Tax, Transient Occupancy Tax [TOT], and Franchise Fee) up \$91.8 million.
- Growth in all major revenues consistent with improving economic outlook as vaccine distribution increases, restrictions are eased, and economic activity increases.
- Sales Tax is now above pre-COVID projections, while TOT is above FY 2019 levels.

Economic Outlook and General Fund Revenues

Property Tax

- FY 2023 Proposed Budget is \$700.1 million, increase of \$27.9 million (4.2%).
- Growth rate increased from 4.25% in FY 2022 to 6.00% in FY 2023.
- Growth rate is driven by increased metrics within the housing market (increased sales and prices) as well as the return of normal Proposition 13 inflation (2%) for properties not otherwise sold, transferred, or improved.

Economic Outlook and General Fund Revenues

Sales Tax

- FY 2023 Proposed Budget is \$369.3 million, which is an increase of \$48.5 million (15.1%).
- Average growth rate applied to FY 2023 is 3.7%.
- Proposed budget projections fall between the City's sales tax consultant's "conservative" and "most-likely" scenarios.
 - May be room for growth in the May Revision
 - However, any additional growth in sales tax would need to be deposited into the Infrastructure Fund for FY 2023

Economic Outlook and General Fund Revenues

Transient Occupancy Tax

- FY 2023 Proposed Budget is \$132.2 million, which is an increase of \$36.7 million (38.4%).
- Hardest hit revenue due to COVID-19, but current projection for FY 2023 is higher than actuals from FY 2019 (but below pre-COVID projections for FY 2023).
 - FY 2023 growth rates will be applied to FY 2019 actuals to reflect projections that are more consistent with pre-pandemic changes in tourism based on the seasons of the year

Economic Outlook and General Fund Revenues

Franchise Fees

- Total Franchise Fees total \$97.6 million, which is an increase of \$17.6 million (22.0%).
- The three largest fees are:
 - 3% surcharge on SDG&E revenue
 - 5% surcharge on cable television provider subscriptions
 - Charges to refuse haulers based on tonnage
- SDG&E Franchise Fees total \$61.0 million, which is an increase of \$9.4 million.
 - The SDG&E increase is due to higher gross SDG&E revenue in calendar 2021 and a projected calendar 2022 growth rate of 7.4%

Economic Outlook and General Fund Revenues

Franchise Fees *(cont.)*

- Cable television fees total \$12.3 million, which is a decrease of \$0.9 million from FY 2022.
 - Cable television fees have been declining since FY 2011, and FY 2023 includes a projected annual decline of 4.75%
- Refuse hauler fees total \$13.6 million, which is an increase of \$0.8 million from FY 2022.

General Fund Expenditure Overview

General Fund Expenditure Overview

Expenditures Budget Overview: \$1.89B and 8,235.71 FTE

Net Budget Change: \$143.3M and 504.68 FTE increase

- Personnel Expenditures (PE) changes – \$57.5M **net** increase
 - Increases
 - \$48.1M – net departmental position additions (net 504.68 FTE)
 - \$24.1M – compensation increases – incl. those negotiated prior years
 - \$23.2M – compensation increases – estimate for recent and ongoing negotiations
 - \$5.6M Police overtime
 - Decreases
 - \$30.4M – ADC pension payment decrease
 - \$5.9M – Budgeted PE Savings adjustment

General Fund Expenditure Overview

Non-Personnel Expenditure Changes

- Non-Personnel Expenditures (NPE) changes – \$85.7M **net** increase
 - Increases
 - \$29.7M – onetime transfer to CIP
 - \$28.4M – onetime transfer to Infrastructure Fund
 - \$16.8M – for Public Liability costs (incl. \$9.4M onetime)
 - \$7.3M – for Stormwater ramp-up for WIFIA loan (\$5.3M onetime)
 - \$6.2M – homelessness programs' operating costs (onetime)
 - \$6.2M – increased Fleet fees, mostly related to SB 1383
 - \$5.6M – onetime transition costs for unwinding Proposition B

General Fund Expenditure Overview

Non-Personnel Expenditure Changes

- NPE changes (*con't*)
 - Decreases – Removals of FY 2022 Onetime Costs
 - \$10.2M – Convention Center operations
 - \$10.0M – "Sexy" Streets #ForAllofUs, for communities of concern
 - \$10.0M – homelessness programs
 - \$10.0M – small business relief funds
 - \$5.9M – facility upgrades for SB 1383
 - \$3.8M – IT service provider transition costs
 - \$3.4M – Back to Work SD youth programming
 - Other Decreases
 - \$6.2M – Data Center, IT Services Transfer, Help Desk
 - \$2.0M – Transfer to TOT Fund for Arts funding

Notable General Fund Additions

Notable General Fund Additions

Net General Fund FTE increase is 504.68 (\$48.1M)

- **Environmental Services** – 112.47 FTE (\$9.8M PE):
 - Largely for SB 1383 (incl. 43.17 for annualization of positions added in FY 2022; 31.65 for restructure from Recycling Fund; 16.00 other positions)
 - Also, Street Vending Ordinance, abatement teams, other positions
- **Parks & Rec** – 97.27 FTE (\$8.5M PE): Street Vending Ordinance; park maintenance; pools and rec centers; park equity
- **Library** – 56.10 FTE (\$3.9M PE): largely for annualization of positions added in FY 2022
- **Stormwater** – 42.75 FTE (\$4.3M PE): pump station repair/automation; CIP ramp-up for WIFIA loan; street sweeping; education and outreach

Notable General Fund Additions

Net General Fund FTE increase (*con't*)

- **Transportation** – 28.00 FTE (\$2.6M PE): sidewalk repair; dispatch support; code compliance; grant program support; traffic loop repair; other positions
- **Police** – 23.00 FTE (\$1.7M PE): parking enforcement
- **Purchasing & Contracting**: 21.00 FTE (\$2.8M PE): transfer of Public Works Contracts Division from E&CP; EOC program support (Note, overall Department FTE increase is 20.00 FTE, when factoring General Fund position transfer to Compliance)

Notable General Fund Additions

Net General Fund FTE increase (*con't*)

- **Development Services** – 17.50 FTE (\$1.8M PE): short-term rentals; Street Vending Ordinance; substandard housing complaint response; zoning complaint response
- **Compliance Department** – 17.00 FTE (\$1.8M PE): transfer of E&CP Prevailing Wage Program; department operational support positions (Note Department FTE increase is 18.00 FTE with additional General Fund position transfer from P&C)
- **Real Estate and Airport Management** – 11.00 FTE (\$1.2M PE): support for lease administration; acquisition and disposition; municipal assets section; other positions

Notable General Fund Additions

Net General Fund FTE increase (*con't*)

- **City Attorney** – 10.00 FTE (\$1.3M PE): support for short term rentals; Family Justice Center; other positions
- **Human Resources** – 10.00 FTE (\$1.3M PE): Citywide HR support; CA for All program; other positions
- **Other Departments** – 58.60 FTE (\$7.0M PE): Sustainability & Mobility; City Treasurer; Planning; Office of COO; Department of Finance; Commission on Police Practices; Homelessness Strategies & Solutions; Facilities Services; other departments/offices

City Council Budget Priorities



Council Priorities Resolution Review

Compared to Mayor's FY 2023 Proposed Budget

COMPARISON OF COUNCIL FY 2023 BUDGET PRIORITIES TO MAYOR'S FY 2023 PROPOSED BUDGET (A=Added, M=Maintained, R=Reduced, N=Not Included)		
City Council Operating Budget Priorities	Status	Notes
Environment and Climate Action		
Climate Action Plan implementation and staffing	A	Added 5.00 FTEs and \$0.6 million in GF for CAP Analysis, with additional 1.00 FTE and \$167,000 in Energy Conservation Program Fund
Urban Forestry program and staffing	A	Added 2.00 FTE Horticulturalist positions (\$270,000)
Stormwater	A	Added 46.00 FTE and a net budget increase of \$14.2 million in General Fund for various operating activities.
Mobility Master Plan, continued funding	A	Added NPE of \$350,000 on a one-time basis to complete drafting of plan in FY 2023
Climate Equity Fund, continued funding	A	\$7.4 million in funding provided, projects to be determined in May Revision
Grant Writers	A	Added 3.00 FTE (\$258,000) in Transportation to assist the grant program
Climate Resilient SD Plan development and implement	A	Added a Climate Resiliency Officer position.
Public Power Feasibility Study	A	Added NPE of \$400,000 one a one-time basis



Council Priorities Resolution Review

Compared to Mayor's FY 2023 Proposed Budget *(cont)*

City Council Operating Budget Priorities (continued)	Status	Notes
Public Safety		
Lifeguards, increase resources	A	Added 2.00 Marine Safety Lieutenants; \$300,000 for a new locker room trailer for the Boating Safety Unit; and \$100,000 for a new sleeping quarters trailer for La Jolla Lifeguard night staff
Fire Rescue, additional personnel	A	Added 1.00 Fire Captain for the Professional Standards Unit
Neighborhood Services		
Library, maintain/increase budget and operating hours	A	Added \$1.8 million for various purposes, including the replacement of public-use computers, an increase to library materials and donation matching funds, window washing, and security services
Brush and Weed Abatement, continued funding	A	Added NPE of \$400,000 on an ongoing basis
Code Enforcement, increase officers	A	Added 13.00 Zoning Investigators for Short Term Residential Occupancy and Sidewalk Vending Ordinances
Parks and Recreation, maintain/increase services	M/A	Recreation Center hours are maintained; Funding for park maintenance is increased by \$2.5 million; Park Ranger staffing is increased by 19.00 FTEs



Council Priorities Resolution Review

Compared to Mayor's FY 2023 Proposed Budget *(cont)*

City Council Operating Budget Priorities (continued)	Status	Notes
Human Capital and Employee Compensation		
Fill Vacancies and Increase Salaries	A	Tentative agreements with MEA and AFSCME Local 127 were reached in April on wage adjustments for scores of job classifications. Negotiations with public safety REOs over FY 2023 compensation increases are ongoing
Homelessness and Housing		
Rental Assistance	R	One-time expansion in FY 2022 for Rapid Rehousing was not carried forward to FY 2023
Create Housing Stability Fund	N	Not Included
Pilot Subsidy Program for Older Adults	N	Not Included
Homeless Shelters for LGBTQ Youth and Seniors	M/N	Maintains existing beds for LGBTQ Youth. Shelters for seniors are not included but may be funded seperately
Youth Services		
Office of Child & Youth Success, maintain/increase funding	A	Added 2.00 FTE positions, 1.00 FTE for a Senior Management Analyst, and 1.00 FTE for a Program Coordinator, and \$444,000 in expenditures
Youth Environmental/Recreation Corps Program, continue/expand	M	Program is continuing with the inclusion of 7.50 FTEs and approximately \$250,000 in the FY 2023 Proposed budget



Council Priorities Resolution Review

Compared to Mayor’s FY 2023 Proposed Budget *(cont)*

City Council Operating Budget Priorities (continued)	Status	Notes
Accessibility		
Americans with Disabilities Act, additional staff	N	Not Included
SDAccess4All, continue funding	A	Included \$441,000 in ongoing funds in Department of IT's budget to continue to provide public Wi-Fi as well as an enhancement to this Program to provide digital literacy training and equity support
Language translation services, increase services	M	Planning Department is maintaining translation services to reduce barriers to provide input on its initiatives
Arts & Cultural Programs		
Maintain/enhance arts & culture program funding to at least pre-pandemic levels	A	Added \$3.1 million in overall funding for Arts and Culture; however, funding remains \$1.5 million less than pre-pandemic levels
Office of Labor Standards Enforcement		
Provide funding for Office of Labor Standards Enforcement	A/N	1.00 Deputy Director; 2.00 FTEs for Department administration (shared with Commission for Arts & Culture and Performance & Analytics); positions in priorities memoranda not included



Council Priorities Resolution Review

Compared to Mayor’s FY 2023 Proposed Budget *(cont)*

City Council Operating Budget Priorities (continued)	Status	Notes
Public Banking Feasibility Study		
Study viability of creating a public bank	N	Not Included
Technical Support for IBA		
As-needed consultant to assist with analysis of major building acquisitions	N	Not Included
Priorities Added at Committee		
Office of Race and Equity	A	City Equity Training and to Operationalize Equity in City Functions.
Commission on Police Practices	A	Added \$1.2 million in total funding
Digital Equity	A	Added \$441,000 in ongoing to fund SDAccess4All
Small Business and Non-Profit relief	N	No funding for the Small Business Relief Program

Council Priorities Resolution Review

Compared to Mayor's FY 2023 Proposed Budget *(cont)*

City Council Infrastructure Budget Priorities	Status	Notes
Transportation Safety and Mobility		
Pedestrian and bicycle safety measures	A	Added \$2.1 million for bike facilities
Traffic calming measures to reduce speed of traffic	A	Added \$650,000 for traffic calming projects
Traffic Signals, new and modified to improve traffic flow and safety	A	Added \$2.8 million for traffic signals, which will include ADA upgrades such as audible pedestrian signals
Streetlights, new and repair	A	Added \$1.2 million, including \$1 million for series circuit upgrades and \$200,000 for new streetlights
Streets		
Street resurfacing and slurry sealing	A	Added \$17.1 million for street pavement
Sidewalks		
Installation and repair of new sidewalks	A	Added \$7.5 million, including- \$4 million for repairs to existing sidewalks, \$500,000 for new sidewalks, and \$3 million for ADA improvements
Stormwater		
Stormwater maintenance and capital projects	A	Added \$27.5 million for Stormwater projects, including \$26.5 million from the General Fund



Council Priorities Resolution Review

Compared to Mayor’s FY 2023 Proposed Budget *(cont)*

City Council Infrastructure Budget Priorities	Status	Notes
Facilities		
Parks & Recreation, maintenance and repair of existing facilities and new facilities	A	Added \$26.1 million for improvements to Parks & recreation facilities
Library, improve or expand of existing, and new libraries	N	No new funding added for Library CIP projects
Fire Rescue, maintenance and repair of existing facilities and new facilities, new Fire training facility	A	Added \$2.4 million for Fire Stations projects
Americans with Disabilities Act (ADA)		
Transition Plan projects and ADA complaint backlogs	A	Added \$7.9 million for ADA improvements, including \$3 million for sidewalks and \$4.9 million for Parks. It is unclear whether this would reduce the ADA complaint backlog
City Council Budget Resource and Mitigation Priority	Status	Notes
Use of Excess Equity	N	Not budgeted - Held for Proposition B unwinding (e.g. for costs that are currently anticipated as not requiring upfront payment in FY 2023); if upfront payments needed in FY 2023, they could be budgeted with a mid-year adjustment

Key Budget Issues

Key Budget Issues

Summary

- Our Report covers a number of noteworthy Key Citywide Issues:
 - Labor Negotiations
 - Pension
 - Homelessness and Housing
 - Impacts from Unbudgeted Exempt Positions
 - Infrastructure Needs
 - Departmental Vacancies
 - Climate Action Plan
 - Equity and Diversity
- The following slides include more detail.

Key Budget Issues

Labor Negotiations – Employee Compensation Increases

- \$24.1M in Proposed Budget largely related to prior year's negotiations (with non-public safety unions), step increases, promotions, etc.
- \$23.2M in Proposed Budget for recent/ongoing negotiations
 - City currently negotiating with its three public safety unions regarding FY 2023 compensation increases
 - Recent tentative agreements with MEA and AFSCME Local 127 provide scores of job classifications with wage increases in FY 2023
- There will be a more accurate cost estimate for compensation increases when bargaining process with public safety unions is completed
- Background/history of compensation issues included in our report
- City endeavoring to take steps toward attaining a more competitive compensation position citywide

Key Budget Issues

Pension – Defined Benefit Pension Costs

- \$384.4M Actuarially Determined Contribution (ADC) pension payment
 - \$284.1M for the General Fund
- \$30.7M ADC decrease from FY 2022 (\$30.4M General Fund)
 - \$35.8M primarily related to investment returns higher than expected
 - \$3.0M largely due to salary increases lower than expected
 - Partially offset by the phase-in of prior investment experience
- Most recent FY 2024 ADC estimate is \$400.1M

Key Budget Issues

Pension – Proposition B Unwinding

- Expected to take place in 2023
 - Ruling by California Superior Court – Proposition B is invalid
- Most employees hired as of July 10, 2021 now placed into the SDCERS pension system
- For current Proposition B employees in SPSP-H:
 - Joint Agreement with MEA and Local 127 allows the choice to transfer to SDCERS or stay in SPSP-H (unrepresented, unclassified also have this choice)
 - Tentative agreement reached with DCAA
 - Negotiations with Local 145, Local 911, and POA are ongoing
 - July 9, 2022 – goal for employees to be transferred from SPSP-H to SDCERS
- Negotiations regarding employees who were in SPSP-H but have left City employment are pending

Key Budget Issues

Pension – Proposition B Unwinding – Cost Uncertainty

- Payment method for costs to SDCERS – dependent on Board actions
 - May be included in UAL and amortized, or due upfront
- Onetime costs, largely to SDCERS – \$80.7M preliminary estimate
- Ongoing costs (“normal cost”) – \$33.2M preliminary estimate
 - SPSP-H is budgeted at \$29.1M, but number of employees choosing to remain in SPSP-H is unknown
 - SPSP-H budget for employees transferring to SDCERS can be used for their normal cost, if billed to the City in FY 2023
- Additional \$7.7M is included in Proposed Budget for unwinding
 - DoF may include a budget increase in May Revision or wait until unwinding occurs and request mid-year budget adjustment as needed

Key Budget Issues

Homelessness and Housing

- City and Housing Commission are beginning to track program outcomes
 - However, we note in HSSD budget review that 72% of the \$63 million in planned homelessness expenses rely on one-time resources
- A tight housing market has driven up home prices making it difficult to live in the City
 - Only 55% of the total 88,000 units needed were built between 2010-2020
 - Budget proposes a new Housing Team within Development Services Dept to streamline time it takes to permit projects with housing units.

Key Budget Issues

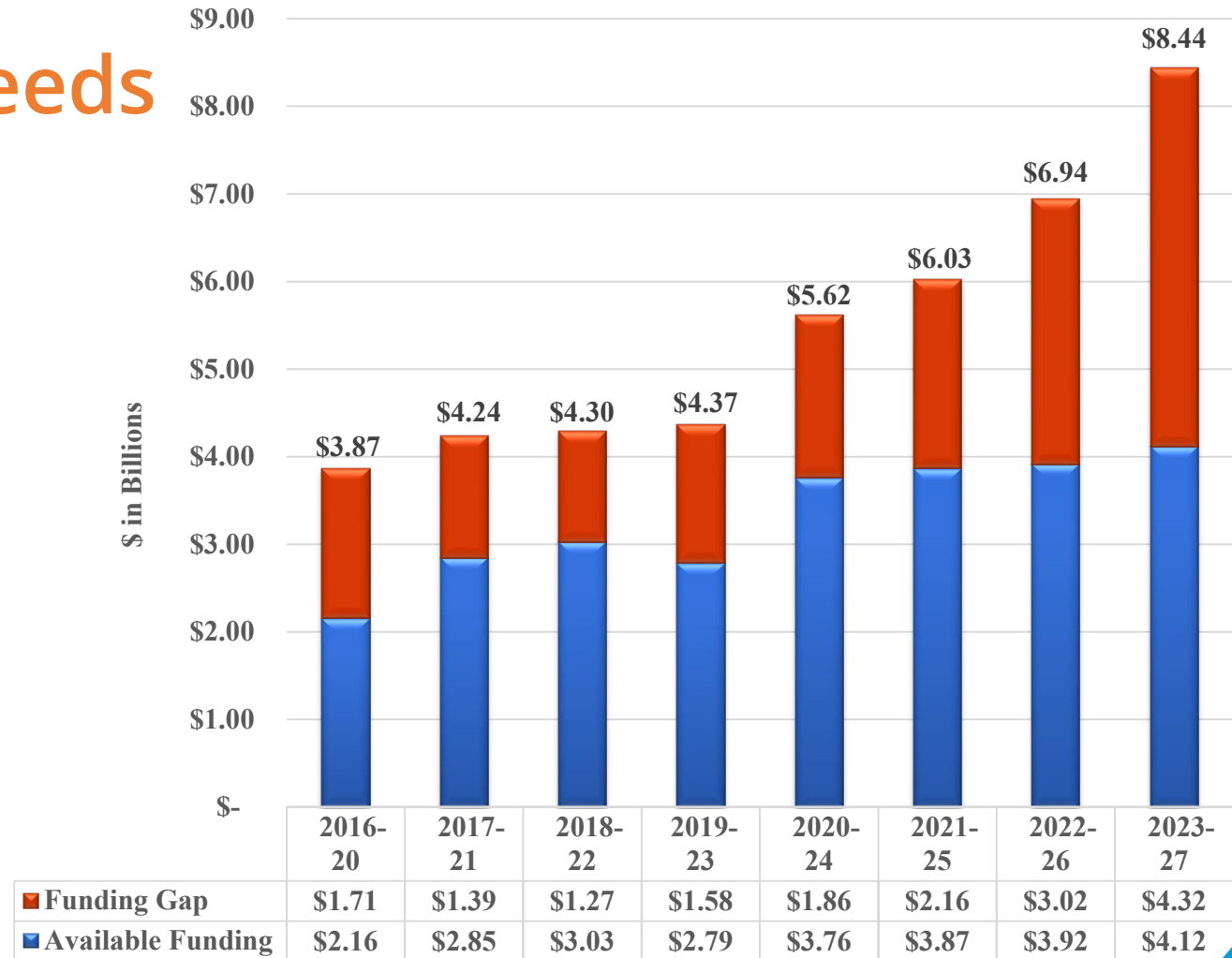
Climate Action Plan

- The FY 2023 Proposed Budget attributes \$32.9 million of new operating expenses to CAP-related projects, programs, and activities.
 - Sustainability and Mobility Department received 6.00 new FTEs (\$800,000) for CAP analysts, and \$1.3 million in General Fund for various CAP-related plans and strategies.
 - Planning Department also includes new Climate Resiliency Officer
- Budget would continue work on CAP 2.0 (plan and implementation) as well as other priorities (Public Power Feasibility, Mobility Action Plan).
- Climate Equity Fund fully funded at \$7.4 million, with projects to be proposed in the May Revision.

Key Budget Issues

Infrastructure Funding Needs

- The Proposed Budget is making necessary and overdue investments in the City’s aging infrastructure, but more investment will be necessary to address the \$4.3 billion infrastructure backlog.
- Absent a new and dedicated funding source, the deferred capital backlog will continue to grow.



Key Budget Issues

Departmental Vacancies

- High vacancy rates have direct impacts on the delivery of City services.
- Many Departments currently have high vacancy rates, including Engineering & Capital Projects, Department of Information Technology, Transportation, and Parks & Recreation, among many others.
- Primary reasons that departments face high vacancy rates are compensation levels and a lengthy recruitment and hiring process that often puts the City at a competitive disadvantage compared to other public and private employers, especially given the tight labor market and affordability issues in San Diego.

Key Budget Issues

Impacts from Unbudgeted Exempt Positions

- So far 31 positions were exempted from classified service in FY 2022, as approved by Council.
 - 17 were included in the FY 2022 Adopted Budget
 - 14 were not included in the FY 2022 Adopted Budget
 - FY 23 Impact of these is \$2.2 million
- We recommend that Dept of Finance consider including a list of all unbudgeted supplemental positions added during a fiscal year in Budget Monitoring Reports.

Key Budget Issues

Equity and Diversity

- Equity and Diversity are important goals of the Mayor and the City Council.
- The Proposed Budget includes several programs to move these goals forward, including:
 - 2.00 Program Coordinators and \$319,000 in expenditures for the Office of Race and Equity to prepare City equity training and to operationalize equity in City Departments .
 - 18.50 FTEs and \$1.9 million in expenditures for the Parks & Recreation Department for various intended purposed to begin addressing park inequities.
 - Increased expenditures and personnel in the Economic Development and Planning Departments, and increased support for the Department of Information Technology and the Purchasing & Contracting Department, among others.

Potential Resources

Potential Resources

For Council Modifications to the Proposed Budget

- Sales Tax Projection
 - There may be room to increase assumptions, but additional revenues will be diverted to the Infrastructure Fund
 - Infrastructure Funds can be used for infrastructure-related personnel costs such as those in Stormwater and Transportation
- Excess Equity
 - While not recommended, Council could use \$26.7 million in unspent General Fund dollars which will be carried forward to FY 2023. The Proposed Budget leaves these funds unallocated, with the potential to be used to mitigate costs associated with unwinding Prop B.

Potential Resources

For Council Modifications to the Proposed Budget

- Infrastructure Innovation and Jobs Act (IIJA) Funding
 - Most funding from the IIJA is anticipated to be awarded on a competitive basis, and as such IIJA that has not yet been awarded to the City should not be included in the Proposed Budget, but our Office believes it is important to highlight the IJA as a potential source of substantial resources for infrastructure in the future.
- American Rescue Plan Act (ARPA) Funding
 - While not recommended, Council could use additional funds in FY 23, reducing the \$55.8 million available for FY 24.

Conclusion and Next Steps

Next Steps/Conclusion

Overall Thoughts

- Mayor's Proposed Budget is reasonable and balanced
 - Several issues to discuss, but in general the Proposed Budget is clean and maintains most existing service levels in the City
- Future needs exceed existing resources
 - While the Proposed Budget is balanced, the City's funding needs over the next several years cannot be met solely by existing revenues
 - Needs include a growing capital backlog, storm water regulatory requirements, and expanded programs to address homelessness and climate impacts
 - City should consider potential new revenue sources, such as a trash fee, storm water fee, or other revenue to meet those growing needs

Next Steps/Conclusion

- Council now has opportunity to review and revise the Proposed Budget
 - Because of overall financial constraints, important to identify funding for any proposed revisions
- Timeline:
 - **May 4-10** – Budget Review Committee Hearings
 - **May 16** – Evening Hearing to receive further public input
 - **May 19** – May Revision and 3rd Quarter Report Heard in consideration of final budget decisions
 - **May 27** – Councilmembers issue final budget modification priority memos
 - **June 8** – IBA issues final recommended revisions
 - **June 13** – Council makes final budget decisions and takes action on FY 2022 budget revisions
 - **June 28** – Council Adopts FY 2023 Appropriation Ordinance