



CITY OF SAN DIEGO

# ADOPTED BUDGET



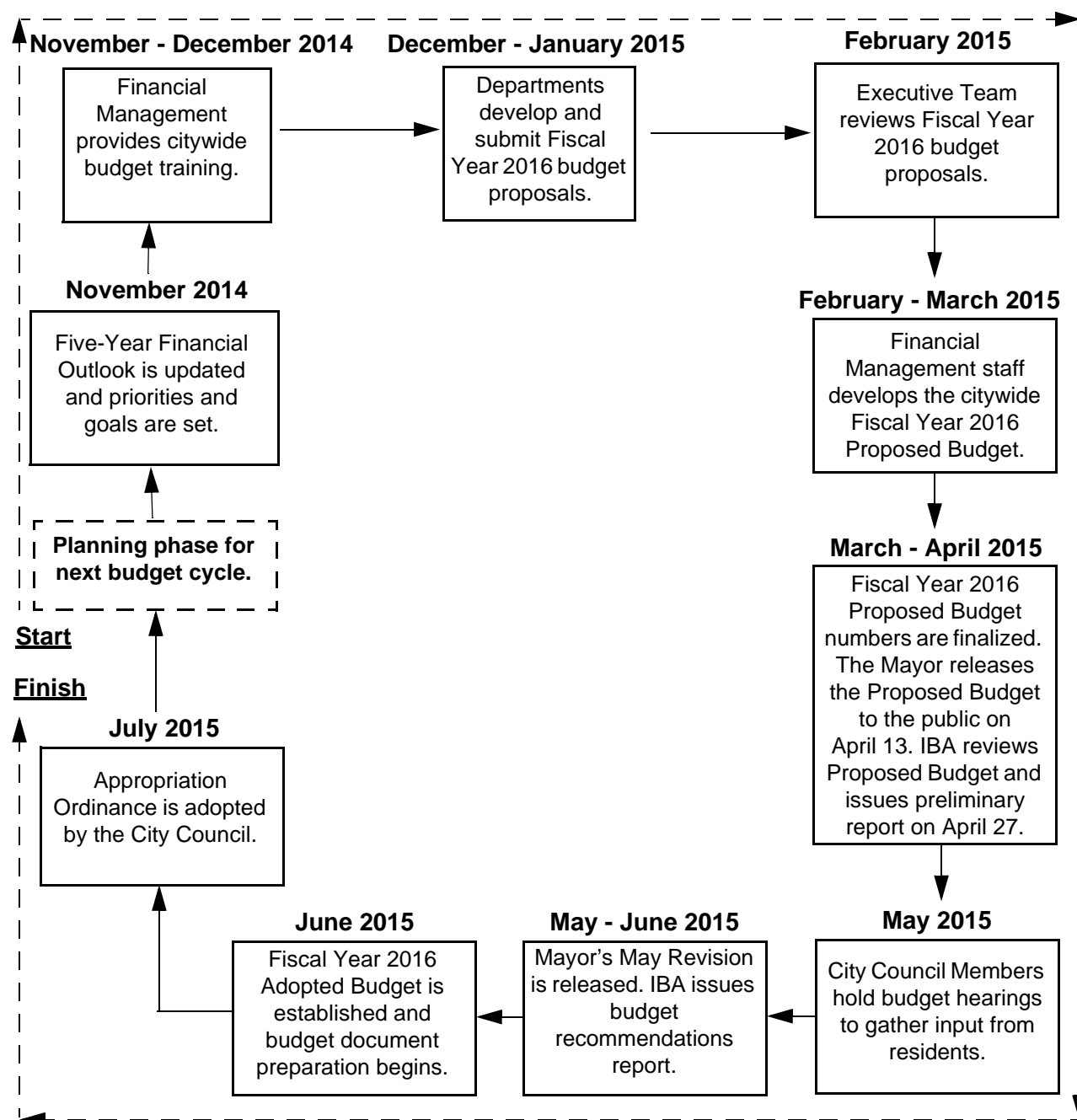
# FY: 2016

Budget Process



# Budget Process

The City of San Diego's operating budget is created in conjunction with the Mayor, City Council, City departments and public input. The budget process considers the fiscal and policy goals for the upcoming fiscal year, while following a timeline for budget publication codified within the City of San Diego's Charter. This section provides an overview of the annual workflow and the specific processes that contribute to producing the City's budget for Fiscal Year 2016. The chart below summarizes the process, and more detailed descriptions of key points are listed on the following pages.



# Budget Process

The Budget Process consists of three main phases: Budget Development, Budget Review, and Budget Adoption.

## Budget Development

### **November 2014: Fiscal Planning**

The Five-Year Financial Outlook for Fiscal Years 2016 through 2020 was released on November 14, 2014 and served as the framework for the development of the Fiscal Year 2016 Proposed Budget by incorporating a variety of economic assumptions and priority initiative expenditure requirements into the budget document.

### **November - December 2014: Citywide Budget Development Training**

Budget development training on the budgeting system and the current budget process was provided to all City departments. At these trainings, guidance and expectations were provided to department representatives for developing budget requests within the goals and priorities established for the Fiscal Year 2016 Proposed Budget.

### **December 2014 - January 2015: Budget Submission**

Departments developed and submitted their proposed budget requests for the coming fiscal year. Financial Management staff analyzed budget submissions and prepared a summary of changes and adjustment recommendations for discussion at the Executive Budget Reviews (EBRs).

### **February 2015: Budget Meetings**

The EBRs took place throughout the month of February. In these meetings, Department Directors and their support staff met with the Chief Operating Officer, Assistant Chief Operating Officer, Chief Financial Officer, Deputy Chief Operating Officers, and the Financial Management Director to discuss strategic priorities. City Management reviewed the departments' budget proposals and ensured that requests were aligned with the City's fiscal policies.

### **February - March 2015: Budget Development**

Based on information provided by management, Financial Management staff began the development of the Proposed Budget. During the development of the budget, General Fund revenues were balanced with expenditures and adjustments were made to keep the budget in line with the City's fiscal policies and priorities.

# Budget Process

## **March - April 2015: Proposed Budget Finalized**

In March, General Fund expenditures and revenues were balanced, along with changes to the non-general funds and capital improvement projects, and the Fiscal Year 2016 Proposed Budget numbers were finalized. The budget document (document was recorded onto CD) was then created during the month of March and the beginning of April. The Mayor released the Fiscal Year 2016 Proposed Budget to the public on April 13, 2015 in compliance with the City of San Diego Charter [Article XV, Section 265, Item (b) (15)]. The Mayor presented the Proposed Budget to the City Council on April 14, 2015. The Office of the Independent Budget Analyst (IBA) reviewed the Fiscal Year 2016 Proposed Budget and issued a preliminary report on April 27, 2015.

## **Budget Review**

### **May 2015: City Council Budget Hearings**

During the month of May, the City Council held a series of public budget hearings to obtain input from San Diego residents on spending priorities. Council members used the information received at these hearings to develop the districts' priorities and to recommend changes to the Fiscal Year 2016 Proposed Budget.

### **May - June 2015: Mayor's/IBA Recommended Revision Reports**

On May 19, 2015, the Mayor's May Revision to the Fiscal Year 2016 Proposed Budget was released. Subsequently, on May 21, 2015, a Supplement to the May Revision to the Fiscal Year 2016 Proposed Budget was released. In these reports, the Mayor recommended changes to the budget based on up-to-date policy-related issues and revised Fiscal Year 2015 year-end expenditures and revenue projections. On June 3, 2015, the IBA issued a report of budget recommendations to the City Council based on the Fiscal Year 2016 Proposed Budget and the Mayor's May Revision reports.

## **Budget Adoption**

### **May - June 2015: Adopted Budget**

On May 21, 2015, the City Council held the first public hearing on the Fiscal Year 2016 Proposed Budget. The final modifications to the budget were presented to the City Council during the second public hearing on June 8, 2015. The Mayor signed resolution number R-309779, establishing the Fiscal Year 2016 Adopted Budget.

### **June - July 2015: Adopted Budget Finalized**

At the end of June through early July, the final changes to the Fiscal Year 2016 budget were implemented. Once these changes were made, the Fiscal Year 2016 Adopted Budget was completed. The Change Letter was created to summarize the May Revision and Council Action changes to the Fiscal Year 2016 Proposed Budget by fund and department.

# Budget Process

## **July 2015: Appropriation Ordinance**

On July 15, 2015, the Fiscal Year 2016 Appropriation Ordinance was presented to the Budget and Government Efficiency Committee. On July 21, 2015, the Appropriation Ordinance was presented and adopted by the City Council, codifying the Fiscal Year 2016 Adopted Budget into law.