



THE CITY OF SAN DIEGO

OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

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Budget and Government Efficiency Committee Date: October 7, 2015

Item Number: TBD

FY 2017 Budget Development Calendar

OVERVIEW

The draft FY 2017 budget development calendar was prepared with input from the Office of the IBA, Financial Management, the Budget and Government Efficiency (B&GE) Committee Consultant, and the Director of Legislative Affairs. The proposed budget calendar is based on timelines required per City Charter and on those that were used in the development of the FY 2016 Adopted Budget. This calendar also includes, for the first time, new Capital Improvements Program (CIP) Semi-Annual Monitoring Reports that are a result of the CIP cash management process improvements approved by the City Council in fiscal year 2015.

Important dates for monitoring the City's FY 2016 financial performance and developing the FY 2017 budget include:

- The **FY 2017-2021 Five-Year Financial Outlook** and **FY 2016 First Quarter Budget Monitoring Report** will be released on Friday, November 13, 2015, with subsequent B&GE Committee review on Thursday, November 19, 2015. On Tuesday, December 15, 2015 the City Council will review these items along with the Office of the IBA's evaluation and analysis.
- The first **FY 2016 CIP Semi-Annual Monitoring Report** will be released on Tuesday, December 1, 2015, and will be reviewed at the Wednesday, December 9, 2015 Infrastructure Committee. The City Council will review the report on Tuesday, December 15, 2015, along with the Office of the IBA's evaluation and analysis.
- Councilmember budget priority memos are requested to be forwarded to the Office of the IBA by Friday, January 15, 2016, to allow for development of the City Council Budget Priorities Resolution and subsequent transmittal to the Mayor for consideration.
- The B&GE Committee will review the proposed **FY 2017 Budget Priorities Resolution** on Wednesday, January 27, 2016. The City Council will consider the Resolution for adoption and communication to the Mayor on Monday, February 8, 2016.

- The **FY 2016 Mid-Year Budget Monitoring Report** is proposed to be issued by the Chief Financial Officer on Friday, February 12, 2016 with review by the B&GE Committee on Wednesday, February 24, 2016. The City Council review of the Mid-Year Report, the presentation of the Office of the IBA's evaluation and analysis of the Mid-Year, and the approval of any mid-year budgetary actions are scheduled for the City Council meeting of Tuesday, March 1, 2016.
- The Mayor's **FY 2017 Proposed Budget** is scheduled to be released and presented to City Council on Friday, April 15, 2016 (City Charter requires release not later than April 15 of each year).
- The **Office of the IBA's review of the Mayor's FY 2017 Proposed Budget** to the Budget Review Committee will be presented on Tuesday, May 3, 2016, the first day of public budget hearings. The Budget Review Committee hearings for City departments will take place the week of Tuesday, May 3 to Friday, May 6, 2016. Hearings will include Public Safety departments, and Chief Financial Officer, Infrastructure/Public Works, Internal Operations, and Neighborhood Services branch departments. Additional hearings will include the Housing Commission, non-Mayoral Departments, Redevelopment Successor Agency, San Diego City Employee Retirement System, and the City of San Diego's Capital Improvement Program (CIP), among others.
- Additional public input for FY 2017 final budget modifications will be taken at 6:00 PM on Monday, May 16, 2016.
- The Mayor's **May Revise to the FY 2017 Proposed Budget** and the **FY 2016 Year-End Budget Monitoring Report** are scheduled to be released on Tuesday, May 17, 2016. The Budget Review Committee's first public hearing of the Mayor's May Revise will be held on Thursday, May 19, 2016.
- The second **FY 2016 CIP Semi-Annual Monitoring Report** will be released on Thursday, May 19, 2016, and will be reviewed at the Wednesday, May 25, 2016 Infrastructure Committee. The City Council will review the Report on Monday, June 13, 2016, along with the Office of the IBA's evaluation and analysis.
- City Councilmembers' final FY 2017 budget memoranda are proposed to be due to the Office of the IBA on Friday, May 27, 2016, with the **Office of the IBA's final budget recommendations report** to be issued on Wednesday, June 8, 2016. The Office of the IBA's presentation of final FY 2017 budget recommendations and final City Council decisions on the FY 2017 budget will take place during the second public hearing on Monday, June 13, 2016. Additionally, City Council will review and approve the **FY 2016 Year-End Budget Monitoring Report** and any year-end budgetary actions at this time.
- The **FY 2016 Year-End Performance Report** is proposed to be released on Monday, September 26, 2016, with subsequent B&GE Committee review on Wednesday, October 5, 2016. On Monday, October 17, 2016 the City Council will review this report along with the Office of the IBA's evaluation and analysis.

CONCLUSION

The Office of the IBA believes that the proposed calendar for development and adoption of the FY 2017 budget provides 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 B&GE Committee review and approve the proposed calendar and forward it to City Council for further consideration.



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Attachment 1: Fiscal Year 2017 Budget Process and Fiscal Year 2016 Budget Monitoring Key Dates

THE CITY OF SAN DIEGO



Fiscal Year 2017 Budget Process and Fiscal Year 2016 Budget Monitoring KEY DATES

Friday, November 13, 2015	Release of FY 2017-2021 Five-Year Financial Outlook and FY 2016 First Quarter Budget Monitoring Report.
Thursday, November 19, 2015	Budget and Government Efficiency Committee reviews FY 2017-2021 Five-Year Financial Outlook and FY 2016 First Quarter Budget Monitoring Report.
Tuesday, December 1, 2015	Release of the FY 2016 CIP Semi-Annual Monitoring Report
Wednesday, December 9, 2015	Infrastructure Committee reviews FY 2016 CIP Semi-Annual Monitoring Report
Tuesday, December 15, 2015	Mayor presents FY 2017-2021 Five-Year Financial Outlook, FY 2016 First Quarter Budget Monitoring Report, and the FY 2016 CIP Semi-Annual Monitoring Report at City Council. The Office of the Independent Budget Analyst presents their review and analysis.
Monday, January 4, 2016	Call memorandum issued for FY 2017 budget priority memos from City Council.
Friday, January 15, 2016	City Council budget priority memos due to Independent Budget Analyst.
Wednesday, January 27, 2016	Budget and Government Efficiency Committee reviews FY 2017 Budget Priorities Resolution.
Monday, February 8, 2016	City Council reviews and approves FY 2017 Budget Priorities Resolution.

Fiscal Year 2017 Budget Process and Fiscal Year 2016 Budget Monitoring

KEY DATES (cont'd)

Friday, February 12, 2016	Release of the FY 2016 Mid-Year Budget Monitoring Report.
Wednesday, February 24, 2016	Budget and Government Efficiency Committee reviews FY 2016 Mid-Year Budget Monitoring Report and recommended budgetary actions.
Tuesday, March 1, 2016	Independent Budget Analyst presents FY 2016 Mid-Year Budget Monitoring Report review and City Council evaluates Mid-Year Monitoring Report and mid-year budgetary actions.
Tuesday, April 12, 2016	City Council reviews and approves FY 2017 Salary Ordinance. Per City Charter, Council shall introduce a Salary Ordinance no later than April 15.
Friday, April 15, 2016	Mayor releases FY 2017 Proposed Budget.
Monday, April 18, 2016	Mayor presents FY 2017 Proposed Budget at City Council.
Friday, April 29, 2016	Independent Budget Analyst's Review of Mayor's FY 2017 Proposed Budget issued.
Monday, May 2, 2016	Call memorandum issued for FY 2017 City Council final budget modification priority memos.
Tuesday, May 3- Friday, May 6, 2016	IBA Review of FY 2017 Proposed Budget to be presented at first Budget Review Committee hearing. Budget Review Committee hearings for City departments, including Public Safety departments, and Chief Financial Officer, Infrastructure/Public Works, Internal Operations, and Neighborhood Services branch departments. Hearings will also be held for the Housing Commission, non-Mayoral Departments, Redevelopment Successor Agency, San Diego City Employee Retirement System, and the City of San Diego's Capital Improvement Program (CIP).
Monday, May 16, 2016	6:00 PM City Council meeting for public input on FY 2017 Proposed Budget.
Tuesday, May 17, 2016	Mayor issues May Revision to the FY 2017 Proposed Budget (May Revise) and the FY 2016 Year-End Budget Monitoring Report is released.

Fiscal Year 2017 Budget Process and Fiscal Year 2016 Budget Monitoring

KEY DATES (cont'd)

Thursday, May 19, 2016	Budget Review Committee reviews FY 2017 May Revise (first public hearing) and FY 2016 Year-End Budget Monitoring Report. The second FY 2016 CIP Semi-Annual Monitoring Report is released.
Wednesday, May 25, 2016	Infrastructure Committee reviews second FY 2016 CIP Semi-Annual Monitoring Report
Friday, May 27, 2016	City Council final budget modification priority memos due to Office of the Independent Budget Analyst.
Wednesday, June 8, 2016	Independent Budget Analyst's final report issued on recommended revisions to the Mayor's FY 2017 budget.
Monday, June 13, 2016	City Council decisions on Final FY 2017 budget modifications (second public hearing – adoption of Budget Resolution). Per City Charter, budget adoption is required no later than June 15. City Council also reviews the second FY 2016 CIP Semi-Annual Monitoring Report and the FY 2016 Year-End Monitoring Report, and approves any year-end budgetary actions.
<i>Tuesday, June 14, 2016</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 14, 2016	City Clerk to transmit resolution to Mayor within forty-eight hours of passage.
Wednesday, June 15, 2016	Mayor's veto period begins (five business days). The Appropriation Ordinance for FY 2017 budget is released (text only).
Tuesday, June 21, 2016	Mayor's veto period ends. If appropriate, Council has five business days to override Mayor's veto.
Wednesday, June 22, 2016	Budget and Government Efficiency Committee review of Appropriation Ordinance.
Tuesday, June 28, 2016	City Council consideration and adoption of Tax Rate Ordinance (August 31 deadline) and Gann Limit (June 30 deadline).

Fiscal Year 2017 Budget Process and Fiscal Year 2016 Budget Monitoring

KEY DATES (cont'd)

Monday, July 11, 2016	City Council introduces and adopts Appropriation Ordinance.
Monday, September 26, 2016	Release of FY 2016 Year-End Performance Report.
Wednesday, October 5, 2016	Budget and Government Efficiency Committee reviews FY 2016 Year-End Performance Report.
Monday, October 17, 2016	City Council evaluates FY 2016 Year-End Performance Report.