

FY: 2017

Budget Process



CITY OF SAN DIEGO

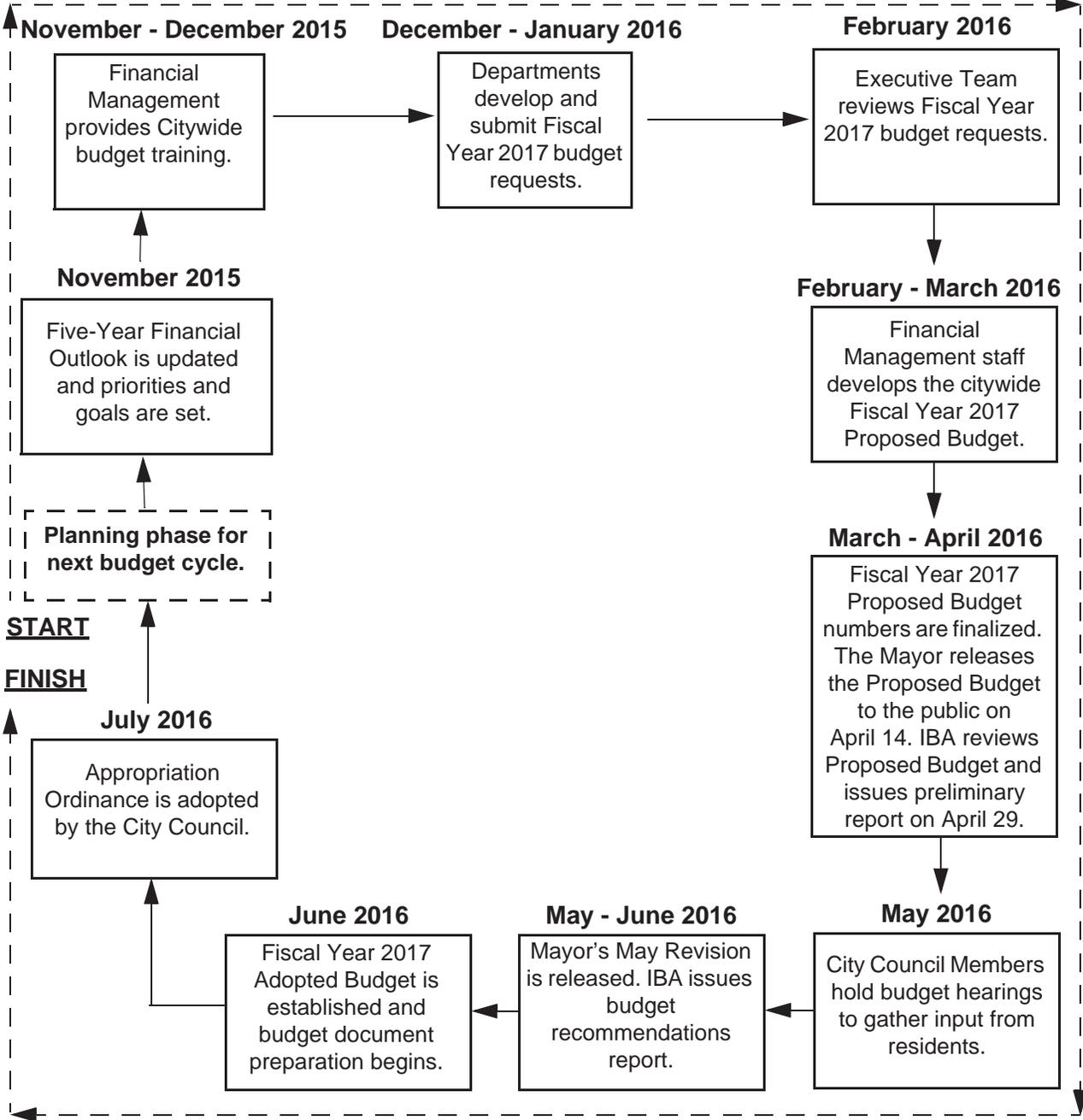
PROPOSED BUDGET

MAYOR KEVIN L. FAULCONER

The City of
**SAN
DIEGO** 

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 2017. 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 2015:
Fiscal Planning** The Five-Year Financial Outlook for Fiscal Years 2017 through 2021 was released on November 13, 2015 and served as the framework for the development of the Fiscal Year 2017 Proposed Budget by incorporating a variety of economic assumptions and priority initiative expenditure requirements into the budget document.
- November - December 2015:
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 2017 Proposed Budget.
- December 2015 - January 2016:
Budget Submission** Departments developed and submitted 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 2016:
Budget Meetings** The EBRs took place throughout the month of February. In these meetings, Department Directors and department 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 2016:
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 2016: 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 2017 Proposed Budget numbers were finalized. The budget document 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 14, 2016 in compliance with the City of San Diego Charter [Article XV, Section 265, Item (b) (15)]. The Mayor will present the Proposed Budget to the City Council on April 18, 2016. The Office of the Independent Budget Analyst (IBA) will review the Fiscal Year 2017 Proposed Budget and is anticipated to issue a preliminary report on April 29, 2016.

Budget Review

May 2016: City Council Budget Hearings

During the month of May, the City Council is scheduled to hold a series of public budget hearings to obtain input from San Diego residents on spending priorities. Council members will use the information received at these hearings to develop the districts' priorities and to recommend changes to the Fiscal Year 2017 Proposed Budget.

May - June 2016: Mayor's/IBA Recommended Revision Reports

On May 17, 2016, the Mayor's May Revision to the Fiscal Year 2017 Proposed Budget is scheduled to be released. In this report, the Mayor will recommend changes to the budget based on up-to-date policy-related issues and revised Fiscal Year 2016 year-end expenditures and revenue projections. In June 2016, the IBA is anticipated to issue a report of budget recommendations to the City Council based on the Fiscal Year 2017 Proposed Budget and the Mayor's May Revision Report.

Budget Adoption

May - June 2016: Adopted Budget

On May 19, 2016, the City Council is scheduled to hold the first public hearing on the Fiscal Year 2016 Proposed Budget. The final modifications to the budget will be presented to the City Council during the second public hearing on June 13, 2016. The Mayor's veto period will begin on June 8, 2016 and end on June 14, 2016.

June - July 2016: Adopted Budget Finalized

At the end of June, the final changes to the Fiscal Year 2017 budget will be implemented. Once these changes are made, the Fiscal Year 2017 Adopted Budget will be completed. The Change Letter will be created to summarize the May Revision and Council Action changes to the Fiscal Year 2017 Proposed Budget by fund and department.

Budget Process

July 2016: Appropriation Ordinance

On June 22, 2016, the Fiscal Year 2017 Appropriation Ordinance is scheduled to be presented to the Budget and Government Efficiency Committee. On July 11, 2016, the Appropriation Ordinance will be presented and is anticipated to be adopted by the City Council, codifying the Fiscal Year 2017 Adopted Budget into law.