THE CITY OF SAN DIEGO

OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

Date Issued: October 13, 2011 **IBA Report Number:** 11-61

Budget and Finance Committee Date: October 19, 2011

Item Number: 5

Fiscal Year 2013 Budget Development Calendar

OVERVIEW

The proposed calendar for the Fiscal Year 2013 budget process has been established based on input from the IBA, the Mayor's Office, the Budget Committee Consultant and the Council President's Office. It is also based on actual prior fiscal year budget process timelines needed to accomplish a thorough budget development process with sufficient input and review from the public.

FISCAL/POLICY DISCUSSION

This budget development calendar incorporates key points in the development process that should be noted. Development and review of the FY 2013 City Council Budget Priorities Resolution by the Budget and Finance Committee and subsequent adoption by the City Council have been pushed back to February 29, 2012 and March 12, 2012, respectively. In the past, this action has occurred in early February. This revised timeline will allow Council more time to consider budget solutions and priorities and develop individual budget priorities memoranda for incorporation into the resolution.

The calendar incorporates four days of public hearings in May 2012 on the Mayor's Proposed Budget, with two additional days available in the timeline to continue discussions if necessary. A special City Council meeting has also been scheduled for May 24, 2012 to review both the Fiscal Year 2013 May Revision and Fiscal Year 2012 Year-End Budget Monitoring Report; which will allow any impacts from Fiscal Year 2012 to be properly incorporated into the Fiscal Year 2013 budget.

Finally, the second public hearing on final budget modifications is shown on June 11, 2012 with the Council adoption of a budget resolution on the same day. If needed, time for discussion and action on the budget will also be made available at the City Council meeting on June 12, 2012.

It should be noted that a budget resolution to approve or modify the Mayor's final budget submission must be accomplished prior to June 15, 2012, per City Charter.

CONCLUSION

The IBA believes that the proposed budget development calendar incorporates a reasonable time frame with a sufficient amount of additional flexibility, if needed, for a thorough review and completion of the Fiscal Year 2013 budget. We recommend that the Budget and Finance Committee endorse the proposed calendar which will be forwarded to City Council along with the 2012 Legislative Calendar in the near future.

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Independent Budget Analyst

Attachment 1: Proposed Budget Calendar for Fiscal Year 2013

THE CITY OF SAN DIEGO

Fiscal Year 2013 Budget Process
KEY DATES

Wednesday, February 29, 2012	Budget and Finance Committee Review of FY 2013 Budget Priorities Resolution
Monday, March 12, 2012	Adoption of City Council FY 2013 Budget Priorities Resolution
Tuesday, April 10, 2012	Per City Charter, Council shall introduce a Salary Ordinance no later than April 15
Friday, April 13, 2012	Mayor releases his proposed budget. Per City Charter, required by April 15
Monday, April 16, 2012	Mayor presents FY 2013 Proposed Budget to City Council
Friday, April 27, 2012	Independent Budget Analyst's Preliminary Report on Mayor's FY 2013 Proposed Budget Issued
Wednesday, May 2 – Friday, May 4, and Wednesday, May 9, 2012	Budget Review Committee on City Departments, Redevelopment Agency, Housing Commission, non- Mayoral Departments, SDCERS and SDDPC (IBA Preliminary Report to be presented at first hearing)
Thursday, May 10- Friday, May 11, 2012	Budget Review Committee hearings continued (if needed)
Wednesday, May 23, 2012	Mayor Issues FY 2012 Year-End Budget Monitoring Report and Mayor Issues FY 2013 Recommended Revisions Report (May Revise)
Thursday, May 24, 2012	Special City Council Meeting 10:00AM- Presentation of FY 2013 May Revise and FY 2012 Year-End Budget Monitoring Report (First Public Hearing)

Fiscal Year 2013Budget Process
KEY DATES (cont'd.)

Friday, June 1, 2012	City Council Budget Memos Due to IBA
Wednesday, June 6, 2012	Independent Budget Analyst's Final Report on Recommendations to the Mayor's Budget issued
Monday, June 11, 2012	Full Council Decisions on Final Budget Modifications (Second Public Hearing – Adoption of Budget Resolution) and City Council approval of FY 2012 Year-End Budget Monitoring Report actions required
Tuesday, June 12, 2012	*Available for additional Council decisions (if needed)*
Tuesday, June 12, - Wednesday, June 13, 2012	City Clerk to transmit resolution to Mayor within forty eight hours of passage
Wednesday, June 13, 2012	Mayor's Veto Period Begins (five business days)
Tuesday, June 19, 2012	Mayor's Veto Period Ends
Wednesday, July 11, 2012*	Budget and Finance Committee: Review of Appropriation Ordinance
Monday, July 16, 2012*	Per City Charter, Appropriation Ordinance must be adopted during month of July: First Public Hearing of Appropriation Ordinance
Monday, July 23, 2012*	Second Public Hearing; Introduction and Adoption of Appropriation Ordinance
Monday, July 23, 2012	City Council Adoption of Tax Rate Ordinance: Per City Charter, annual Tax Levy to be adopted by ordinance no later than the last day of August of each year.

∗ *Dates are tentative*

Per City Charter, Council must hold two public hearings to consider budget submitted by the Mayor and pass a resolution either to approve or modify in whole or part prior to June 15