



THE CITY OF SAN DIEGO

OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

Date Issued: October 3, 2012

IBA Report Number: 12-42

Budget and Finance Committee Date: October 10, 2012

Item Number: 5

Fiscal Year 2014 Budget Development Calendar

OVERVIEW

The FY 2014 budget development calendar was prepared with input from the Office of the IBA, the Mayor's Office, the Budget Committee Consultant, and the Council President's Office. The proposed budget calendar is also based on actual experience during the FY 2013 budget development process.

FISCAL/POLICY DISCUSSION

The proposed budget development calendar incorporates dates for budget monitoring information due to their impact on certain dates and timing in the development process. The FY 2014 Mid-Year Budget Monitoring Report is proposed to be issued on February 20, 2013 with review by the Budget and Finance Committee on February 27, 2013. Based on the timing of this report's issuance and the required time for Councilmember review, budget priority memorandums are proposed to be due to the Budget and Finance Committee Chairman on March 1, 2013 for subsequent development of the Council's Budget Priorities Resolution.

The Mayor's FY 2014 Proposed Budget is currently estimated to be issued on Monday, April 15, 2013 per the City Charter requirement for the Proposed Budget to be issued by this date, with a subsequent presentation by the Mayor's Office to City Council on April 16. The proposed development calendar also incorporates five consecutive days of public hearings on the FY 2014 Mayor's Proposed Budget, from Monday, May 6th to Friday, May 10th per the Budget Review Committee Chairman's suggestion. Typically, public hearings were held Wednesday through Friday for two consecutive weeks to accommodate Council meetings earlier in each week. This proposal requires notice to the public that regular Council meetings will not be held on Monday and Tuesday of this budget review week. However, the proposed five consecutive days of budget review will provide greater continuity in review of the Proposed Budget for Council, City

staff, and the public. Our office's review of the FY 2014 Proposed Budget will be presented to Council at the first Budget Review Committee meeting on Monday, May 6, 2013.

In accordance with recent year-end improvements, the City Council's review of the FY 2013 Year-End Budget Monitoring Report will coincide with the first public hearing of the Mayor's May Revision to the FY 2014 Proposed Budget on May 22, 2013. Based on this information, Council budget memorandums for proposed final changes to the FY 2014 Budget will be due to the Office of the IBA on May 31, 2013. This information will then be utilized to develop our office's final recommendations on the Mayor's FY 2014 Budget. City Council is proposed to hear the Office of the IBA's review of the May Revision and final budget recommendations, deliberate on final budget recommendations, approve the FY 2013 Year-End Budget Monitoring Report, and adopt a FY 2014 budget on June 10, 2013 (June 11, 2013 is set-aside for additional Council decisions and final budget adoption if required).

CONCLUSION

The Office of 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 FY 2014 budget. We recommend that the Budget and Finance Committee endorse the proposed calendar which will be forwarded to City Council along with the 2013 Legislative Calendar in the near future.



Seth Gates
Fiscal & Policy Analyst



Andrea Tevlin
Independent Budget Analyst

Attachment 1: Proposed Budget Calendar for Fiscal Year 2014

THE CITY OF SAN DIEGO



Fiscal Year 2014 Budget Process KEY DATES

Monday, November 26, 2012	Mayor presents FY 2014-2018 Five-Year Financial Outlook at City Council and IBA presents their review and analysis.
Wednesday, February 20, 2013	Release of FY 2013 Mid-Year Budget Monitoring Report
Wednesday, February 27, 2013	Budget and Finance Committee reviews FY 2013 Mid-Year Monitoring Report and IBA presents review of report
Friday, March 1, 2013	City Council budget memos for the FY 2014 Budget Priorities Resolution due to Budget and Finance Committee Chair
Monday, March 11, 2013	City Council reviews FY 2013 Mid-Year Monitoring Report
Wednesday, March 13, 2013	Budget & Finance Committee reviews FY 2014 Budget Priorities Resolution
Monday, March 18, 2013	City Council reviews and adopts FY 2014 Budget Priorities Resolution
Tuesday, April 9, 2013	Per City Charter, Council shall introduce a Salary Ordinance no later than April 15
Monday, April 15, 2013	Mayor releases FY 2014 Proposed Budget. Per City Charter, required by April 15
Tuesday, April 16, 2013	Mayor presents FY 2014 Proposed Budget to City Council
Monday, April 29, 2013	Independent Budget Analyst's Preliminary Report on Mayor's FY 2014 Proposed Budget Issued

Fiscal Year 2014 Budget Process

KEY DATES (cont'd.)

Monday, May 6 – Friday, May 10	Budget Review Committee hearing on City departments, Housing Commission, non- Mayoral Departments, Redevelopment Successor Agency, San Diego City Employee Retirement System, Capital Improvement Program (CIP) – (IBA Preliminary Report to be presented at first hearing)
Tuesday, May 21, 2013	Mayor Issues FY 2013 Year-End Budget Monitoring Report and FY 2014 Recommended Revisions Report (May Revise)
Wednesday, May 22, 2013	City Council reviews 2014 May Revise and FY 2013 Year-End Budget Monitoring Report (first public hearing)
Friday, May 31, 2013	City Council budget memos due to IBA
Wednesday, June 5, 2013	Independent Budget Analyst’s final report issued on recommendations to the Mayor’s budget
Monday, June 10, 2013	City Council decisions on Final Budget Modifications (second public hearing – adoption of Budget Resolution) and City Council approval of FY 2013 Year-End Budget Monitoring Report. Per City Charter, budget adoption is required no later than June 15.
<i>Tuesday, June 11, 2013</i>	<i>Available for additional Council decisions and final budget adoption (if needed)</i>
Tuesday, June 11, - Wednesday, June 12, 2013	City Clerk to transmit resolution to Mayor within forty eight hours of passage
Wednesday, June 12, 2013	Mayor’s veto period begins (five business days)
Tuesday, June 18, 2013	Mayor’s veto period ends. If appropriate, Council has five business days to override Mayor’s veto.
Wednesday, July 17, 2013	Budget and Finance Committee review of Appropriation Ordinance
Monday, July 22, 2013	City Council introduces and adopts Appropriation Ordinance

Monday, July 29, 2013

City Council adoption of Tax Rate Ordinance per City
Charter August 31 deadline