
*IBA REVIEW OF THE
FISCAL YEAR 2010
PROPOSED BUDGET*

BUDGET REVIEW COMMITTEE

APRIL 29, 2009

IBA REPORT 09-37



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MAJOR SECTIONS

- Overview of the Mayor's Proposed FY 2010 Budget
- General Fund Revenues
- Significant Funding Areas
- City-wide Issues
- Department/Independent Agency Reviews
- Recommendations



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MAYOR'S FY 2010 BUDGET BALANCING

BALANCING FY 2010 (in millions)

Projected Labor Concessions	\$	30.0
Internal Stabilization Reserves		17.8
Revised/ New Fees		6.7
Library Systems Improvement Fund ⁽¹⁾		4.3
Franchise Fees		4.3
TOTAL	\$	63.1

Source: City of San Diego FY 2010 Proposed Budget
Power Point, 4/20/09

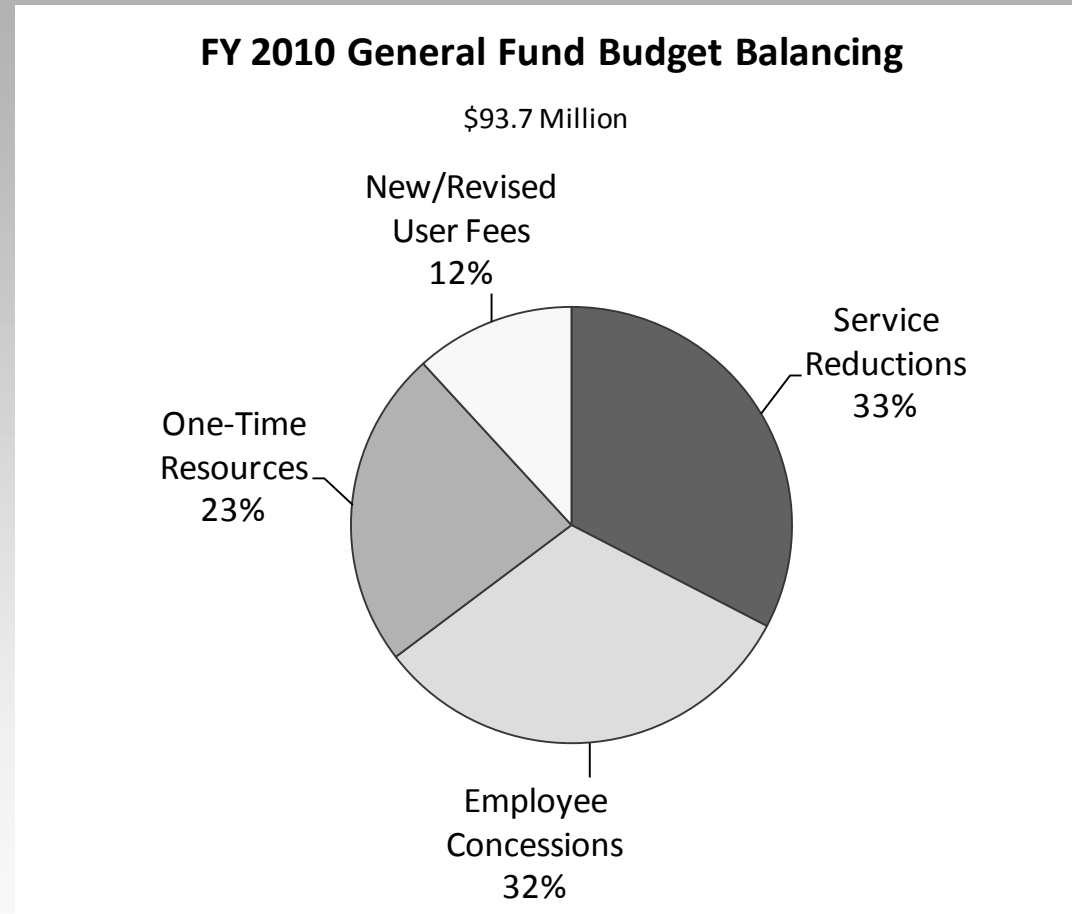
⁽¹⁾ Amount corrected by IBA



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MAYOR'S FY 2010 BUDGET BALANCING



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MAYOR'S FY 2010 BUDGET BALANCING

- Support overall approach:
 - Continues financial reforms
 - Balanced and fair approach
 - Considers community and Council input
 - Uses new resources to avoid further service cuts



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MAYOR'S FY 2010 BUDGET BALANCING

—However as we commented in our review of the Mayor's Proposed Budget last year, we remain concerned that there is no clear path to the City's financial health over the long term.”



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MAYOR'S FY 2010 BUDGET BALANCING

—Unless clear, decisive and long-term corrective actions are implemented, budget deficits will persist well in the future, resulting in a continual erosion of City services.”

- *IBA Report No. 08-41*

April 29, 2008



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SERVICE CUTS USED TO BALANCE FY 2010

- \$31 million in FY 2010 savings resulted from FY 2009 corrections
- Recurring savings will reduce the structural budget deficit
- City services were impacted



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SERVICE CUTS USED TO BALANCE FY 2010

- Six Community Service Centers eliminated
- Police and Fire Academies reduced
- Skateboard Park supervision eliminated
- Lifeguard seasonal hours reduced
- Parks maintenance and security eliminated
- Competitive swim team eliminated



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SERVICE COMPARISONS FY 2001 - TODAY

ACTIVITY	FY2001	TODAY
Number of Customer Service Centers	15	0
Number of aquatic programs users ⁽¹⁾	712,000	255,380
Number of youth program after-school sites	37	15
Average number of weekly recreation center hours ⁽²⁾	62.30	40.25
Average number of weekly library hours ⁽²⁾	48.0	40.8
Firefighters per 100,000 population ⁽³⁾	80	71
Police Officers per 100,000 population ⁽³⁾	166	158
Average wait time (in seconds) to answer 911 calls ⁽⁴⁾	4	10

(1) In 2001, pools were open year-round, winter pool closures are now staggered across the community. The department notes that the opening of many new pools by the County and schools has contributed to the reduced usage.




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CITY MANAGEMENT PROGRAM

- Performance Measures first used in FY 2009 Budget
- Provides transparency about service levels
- Community can better understand impacts of budget proposals
- More effectively participate in process



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CITY MANAGEMENT PROGRAM

- Area for improvement
 - Many of City's 38 Strategic Plan Measures lack data
- Key measures identified as most representative of City's overall performance
- Recommended to be Mayoral/Council adopted measures
- Targets and data are needed for all 38 measures



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RECOMMENDATION #1

- Targets should be set and data collected for all 38 Strategic Plan measures for FY 2008 – FY 2010
- Included in FY 2010 final budget documents
- Made accessible to public and displayed on City's webpage



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“SAN DIEGO SPEAKS”

- Series of forums held by Budget and Finance Committee
- Earlier opportunity for citizens and City employees to shape budget
- Mayor relied on input in his budget proposal



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“SAN DIEGO SPEAKS”

- —This budget respects the priorities that San Diegans have voiced to me clearly over the past several months. They are not willing to see cuts in their library hours or recreational programs, and they also don't want city government to backslide on the enormous progress we've made toward solving our chronic budget problems and repairing long-neglected streets and public facilities.”

- *Mayor Jerry Sanders*

April 13, 2009 Press Release



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“SAN DIEGO SPEAKS”

- City designed citizen survey on service priorities and revenue options
- SDSU gathered and presented survey results to Committee
- SDSU recommended City undertake a comprehensive —Citizen Attitude” survey as next step



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RECOMMENDATION #2

- Mayor and Council work together to undertake a professional citizen survey
- To have results prior to FY 2011 budget process
- \$40,000 exists in Business Office budget for Mayoral citizen surveys



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ISSUES OF ONE-TIME RESOURCES

- Subject of much discussion and controversy
- First raised in IBA report on structural budget deficit:
 - “City cannot continue to use one-time solutions to combat its financial challenges: Structural problems require structural solutions.”

- *IBA Report No. 08-14*

February 14, 2008



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ISSUES OF ONE-TIME RESOURCES

—Someone-time or short-term solutions, however, should continue to be pursued as they can achieve sizable savings in a relatively short period and can help the City weather the effects of this cyclical economic decline.”

- IBA Report No. 08-118

November 17, 2008



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ISSUES OF ONE-TIME RESOURCES

- City is facing short-term economic crisis coupled with long-term structural imbalance
- A combination of appropriate solutions is required for each of these conditions
- IBA position grounded in best budget practices
- Specific proposals will be tethered to analysis of situation and related criteria



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ISSUES OF ONE-TIME RESOURCES

- Mayor has utilized \$22.1 million in one-time resources to balance:
- Internal Stabilization Reserves (ISR)
 - \$17.8 million
- Library System Improvement Fund
 - \$ 4.3 million

TOTAL: \$22.1 million



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ISSUES OF ONE-TIME RESOURCES

- Internal Stabilization Reserve:
 - —Backup” to reserves for five lease revenue financings
 - Set up when City’s reserves were at 3%
 - Not required in bond documents, not counted toward General Fund reserves
 - We have advocated for consolidating the ISR into the City’s reserves since 2006



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ISSUES OF ONE-TIME RESOURCES

- Library System Improvement Fund
 - Established from TOT funds as part of the Library Facilities Improvement Program
 - Program has not been fully implemented, used to fund cost increases for projects that have moved forward
 - In the fall, we recommended using these funds to continue library services for six months



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ISSUES OF ONE-TIME RESOURCES

- Support the release of these funds
- Established years ago, purposes not clearly defined
- Not tied to legal requirements or credit ratings
- Should be transparent in budget process and to City leaders
- Purposes reevaluated given City's scarce resources



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RECOMMENDATION #3

—We recommend that the CFO undertake a comprehensive review of all existing funds including their legal bases or originating purposes, current uses and fund balances, and report back to the Budget and Finance Committee by September 2009.”



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RECOMMENDATION #4

—We recommend that the CFO, Financial Management and the IBA work together to develop a budget policy which addresses the use of one-time resources, and bring a draft to the Budget and Finance Committee by July 2009.”



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USER FEES

- Many fee adjustments date back to 80's and 90's
- Not known how much General Fund has supported these activities
- Can impact core City services:
 - Police, Fire, Park and Recreation, Libraries
- User fee revenues reduce the structural budget deficit



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USER FEES

- Department fee adjustments recommended to Council in April 2009
- \$4.4M already adopted by Council
- \$2.3M in Fire fees already adopted by Budget and Finance Committee



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USER FEES

FY 2010 User Fee Revenue

Department	Mayor's FY 2010 Proposed Budget	As approved by Council on 4/20/09	Difference
Park and Recreation	\$1,159,190	\$1,167,365	\$8,175
City Treasurer	\$120,000	\$120,000	\$0
City Clerk	\$875	\$875	\$0
Community and Legislative Services	\$225,000	\$225,000	\$0
Engineering and Capital Projects	\$44,750	\$44,750	\$0
Library	(previously budgeted)	(\$110,000, as budgeted)	\$0
Police	\$2,008,765	\$1,918,671	(\$90,094)
Special Events (Police)	\$700,000	\$450,000	(\$250,000)
Neighborhood Code Compliance	\$16,000	\$16,000	\$0
Fire-Rescue	\$1,900,014	(pending approval)	n/a
Special Events (Fire-Rescue)	\$475,000	\$450,000	(\$25,000)
TOTAL GENERAL FUND	\$6,649,594	\$4,392,661	



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RECOMMENDATION #5

—We recommend that the fees that are adjusted to achieve cost recovery levels for FY 2010 be reviewed annually, as a routine part of the budget process, and adjusted as necessary for the CPI in order to maintain cost recovery levels.”



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RECOMMENDATION #6

— If proposed parking meter revenues are approved, we recommend that the City Council work with the Mayor and the City Attorney to identify appropriate uses for this new revenue in accordance with Municipal Code Section 82.08 and 82.09.”



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EMPLOYEE CONCESSIONS

- Placeholder in FY 2010 General Fund of \$30 million for concessions
- Will be spread across departments and expenditure types in the May Revise
- Both short-term and long-term concessions
- Most have ongoing effect on reducing the City's structural budget deficit beyond FY 2010



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EMPLOYEE CONCESSIONS

Concessions (in millions)

Employee Group	Target
AFSCME Local 127	\$ 2.4
DCAA	0.7
IAFF Local 145	5.8
MEA	8.9
POA	11.9
Unclass/Unrepresented	2.6
TOTAL	\$ 32.3

(FY 2009 Dollars)



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OUTLOOK

- FY 2011 deficit projected now at \$100+ million after accounting for FY 2010 corrections
- Revised Five-Year Outlook expected to be released by CFO soon
- —~~When~~ we support the Mayor’s budget approach for FY 2010 as a necessary next step, we see no clear pathway to future financial stability.”



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OUTLOOK

- Nearly 900 jobs have been eliminated since FY 2007
- City services are at their lowest levels in recent history
- City revenues are at unprecedented low growth rates



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OUTLOOK

- Progress to reduce the City's pension liability has been negated by the impacts of the current financial crisis
- Reduced pension benefits for new employees will result in significant long-term savings but not in the short term



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OUTLOOK

- City challenging vested nature of DROP benefits in court
- A study to examine converting the retiree health care benefit from a defined benefit to defined contribution could result in future savings
- Employee concessions provided significant relief to the budget for FY 2010
- 3 of 5 labor groups have two year agreements – additional concessions not possible for FY 2011 for 3 groups



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OUTLOOK

- CPI adjustments to user fees in FY 2011 will generate only modest amounts
- Sizable costs savings from 25 BPR studies accounted for in budget
- BPR studies are underway: Park Maintenance, Streets Maintenance and Facilities Maintenance
- Managed Competition remains on hold



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OUTLOOK

- Several one-time resources have been exhausted or are fully committed, including: Environmental Growth Fund (EGF), Internal Stabilization Reserves (ISR), Library System Improvements Fund
- CCDC payment for PETCO debt service is accounted for in the budget for next five years



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OUTLOOK

- In addition, State budget cuts are a possible threat to cities if the State's budget proposal unravels with this spring's election
 - Possible impact of \$34 million to San Diego's revenue as early as next year



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OUTLOOK

- Significant progress has been made toward fiscal reforms:
 - General Fund Reserves
 - Funding of Pension System
 - Retiree Health Care Trust
 - Public Liability Fund Reserve
 - Worker’s Compensation Fund Reserve



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OUTLOOK

- Fewer and fewer options are available for addressing the City's deficit
- Future contributions/existing funding for fiscal reforms could be impacted
- 2008 CAFR notes that some of these funding goals are being reassessed given declining General Fund revenues



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RECOMMENDATION #7

—While not an immediate issue for the FY 2010 Budget, we recommend the Council discuss with the CFO what is being contemplated for the future with respect to reassessing the City’s reserves goals as noted in the FY 2008 CAFR.”



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OUTLOOK

- Fiscal reforms and City services need to be preserved, revenue generating options should be seriously explored for FY 2011
- Mayor has expressed proposals for new revenues must emanate from the community



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OUTLOOK

- Our office has advocated for a Storm Water fee to achieve full cost recovery, currently estimated at \$38M
- Our office has discussed a Refuse Collection fee, estimated at \$40M annually at full cost recovery
- Both require voter approval



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OUTLOOK

- Court rulings have held that storm drain fees are subject to voter approval under Prop 218
- Voter approval is needed to amend the People's Ordinance to implement new refuse fee
- To meet election dates in FY 2010 and to have revenue available for FY 2011, planning should begin now



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RECOMMENDATION #8

—We recommend that the Council consider requesting the Mayor to establish a socioeconomically diverse citizen’s committee with a focused charge of studying two specific revenue options to augment General Fund resources — a storm water fee and a refuse collection fee — for possible implementation in FY 2011, and make recommendations to Council no later than October 2009.”



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OUTLOOK

- This would allow sufficient time for placement on the ballot in either March or June 2010
- Competing efforts to study revenue options should be coordinated with this Committee or rolled into their charge
- A coordinated, well-thought out, citizen-based approach is critical



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OUTLOOK

- If new revenue options are not recommended by Committee, we recommend the Mayor and City Council in advance of the FY 2011 budget process, correct any projected shortfalls in the First Quarter as was done for FY 2009



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GENERAL FUND REVENUE

- FY 2010 Proposed – \$1.15 billion
 - \$46.5 million reduction from FY 2009
- Major Revenues – \$761.4 million
 - \$31.9 million reduction
- Other Non-Dept. Revenue - \$100.0 million
- Departmental Revenue - \$284.7 million



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MAJOR GENERAL FUND REVENUES

- Property tax, sales tax, TOT, franchise fees
- Significant revenue reductions due to steep decline in economic conditions
- FY 2009 year-end projections significantly under budget
- Establishes lower base for FY 2010



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MAJOR GENERAL FUND REVENUES

- Economic conditions to remain very weak
 - Most growth rates lowered from the 5-Year Outlook
 - Negative growth projected for sales tax, TOT
- Overall, projections are reasonable and reflect current economic trends
 - Still a lot of volatility, uncertainty
 - Projections target most likely outcomes



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PROPERTY TAX

- Budgeted at \$399.3 million
 - FY10 Proposed: 1.0% growth
 - FY09 projected: 2.9%
- Median home price in 12/08 at \$300,000
 - Down from \$430,000 in 12/07 (30% decline)
- Case-Shiller: year-over-year declines since August 2006
 - 40% decline from peak

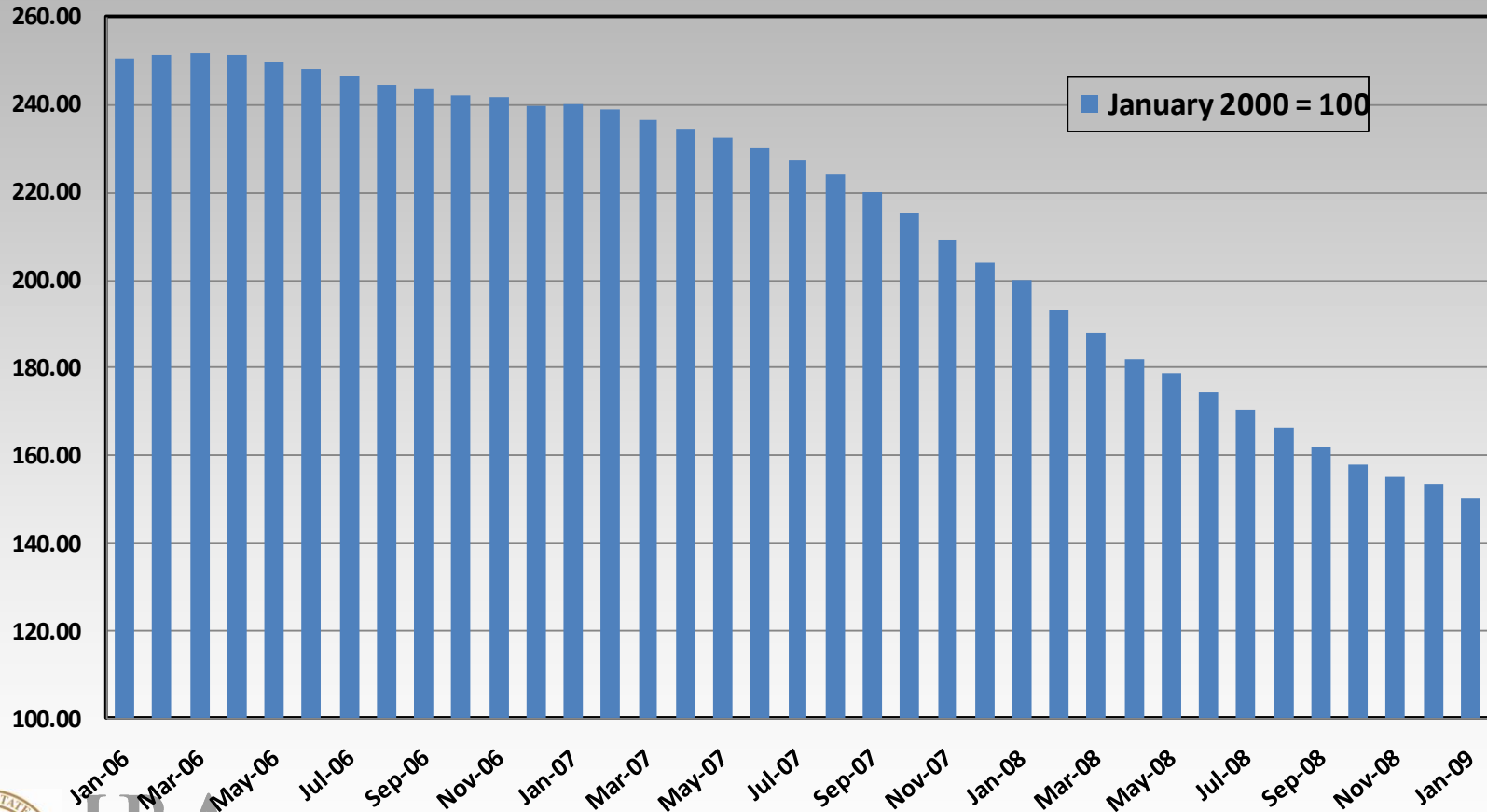


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PROPERTY TAX

Case-Shiller Home Price Index for SD

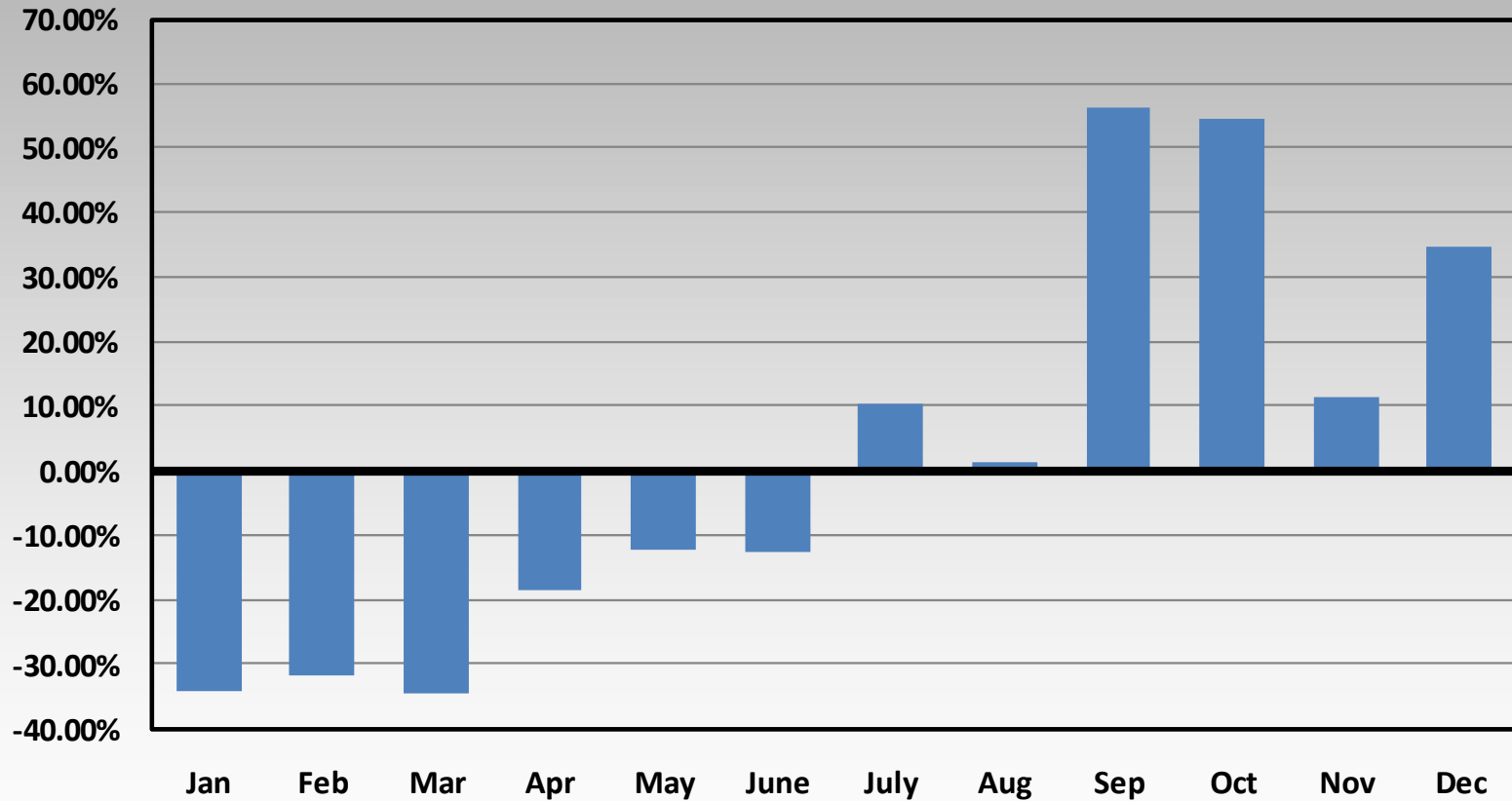


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PROPERTY TAX

% Change in SD Home Sales, 2008



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PROPERTY TAX

- Property tax declines somewhat buffered by Prop. 13
- Overall, projection reflects continued decline in housing market
- Surge in home sales/foreclosures without price increases could further impact assessed valuation in FY 2011



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SALES TAX

- Budgeted at \$210.1 million
 - FY10 Proposed: -1.4% growth
 - FY09 projected: -6.4%
- Very sensitive to economic conditions
 - GDP down 6.3% in Q4 2008
 - Projected declines for next several quarters
- Significant deterioration in San Diego labor market

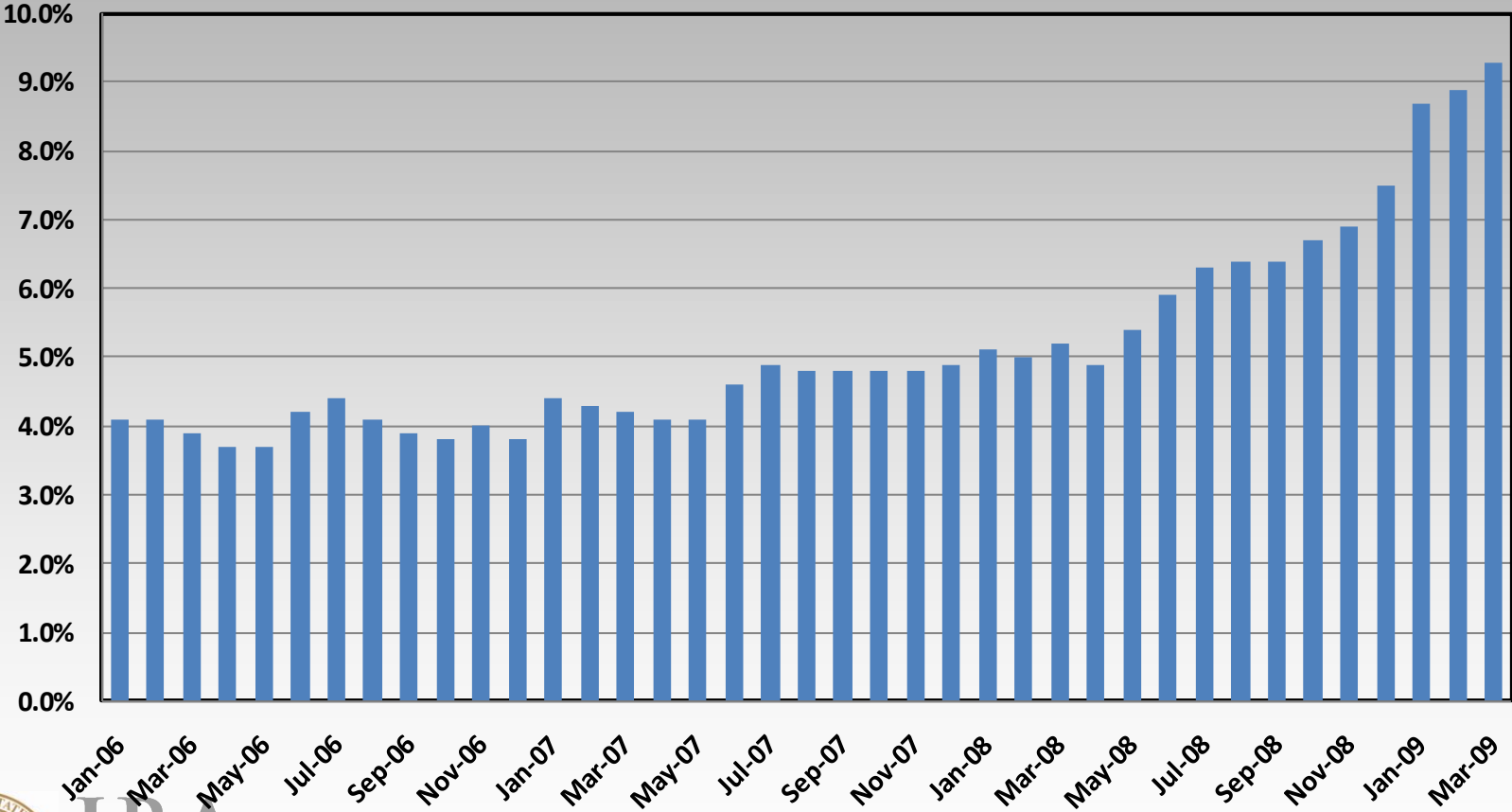


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SALES TAX

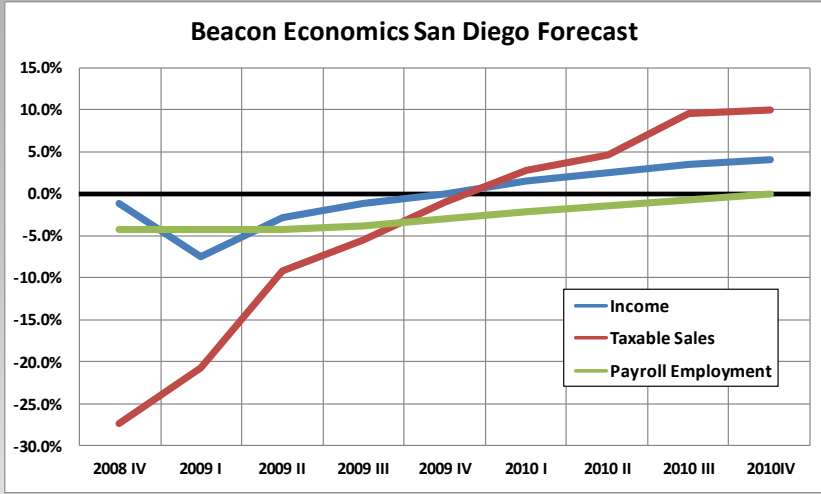
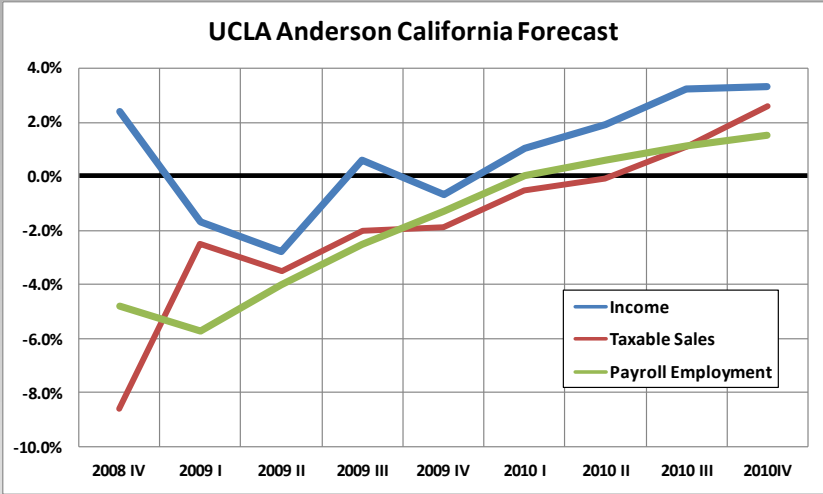
San Diego County Unemployment Rate



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SALES TAX



Taxable Sales/Sales Tax Growth

Forecast/ Projection	2009 III	2009 IV	2010 I	2010 II
Anderson	-2.0%	-1.9%	-0.5%	-0.1%
Beacon	-5.5%	-1.1%	2.8%	4.6%
FY10 Proposed	-5.0%	-3.0%	0.0%	0.0%



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SALES TAX

- Overall, fair assessment of current economic conditions
 - Steeper declines early, gradual recovery
- Some downside risk; however, in line with economic projections
- Must be carefully monitored



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TRANSIENT OCCUPANCY TAX

- General Fund Budget – \$78.3 million
 - FY10 Proposed: -2% growth
 - FY09 projected: -4.5%
- Like sales tax, sensitive to economic conditions
- Travel and tourism remains very weak
 - Declines in nearly every industry measure
 - Trend is likely to continue

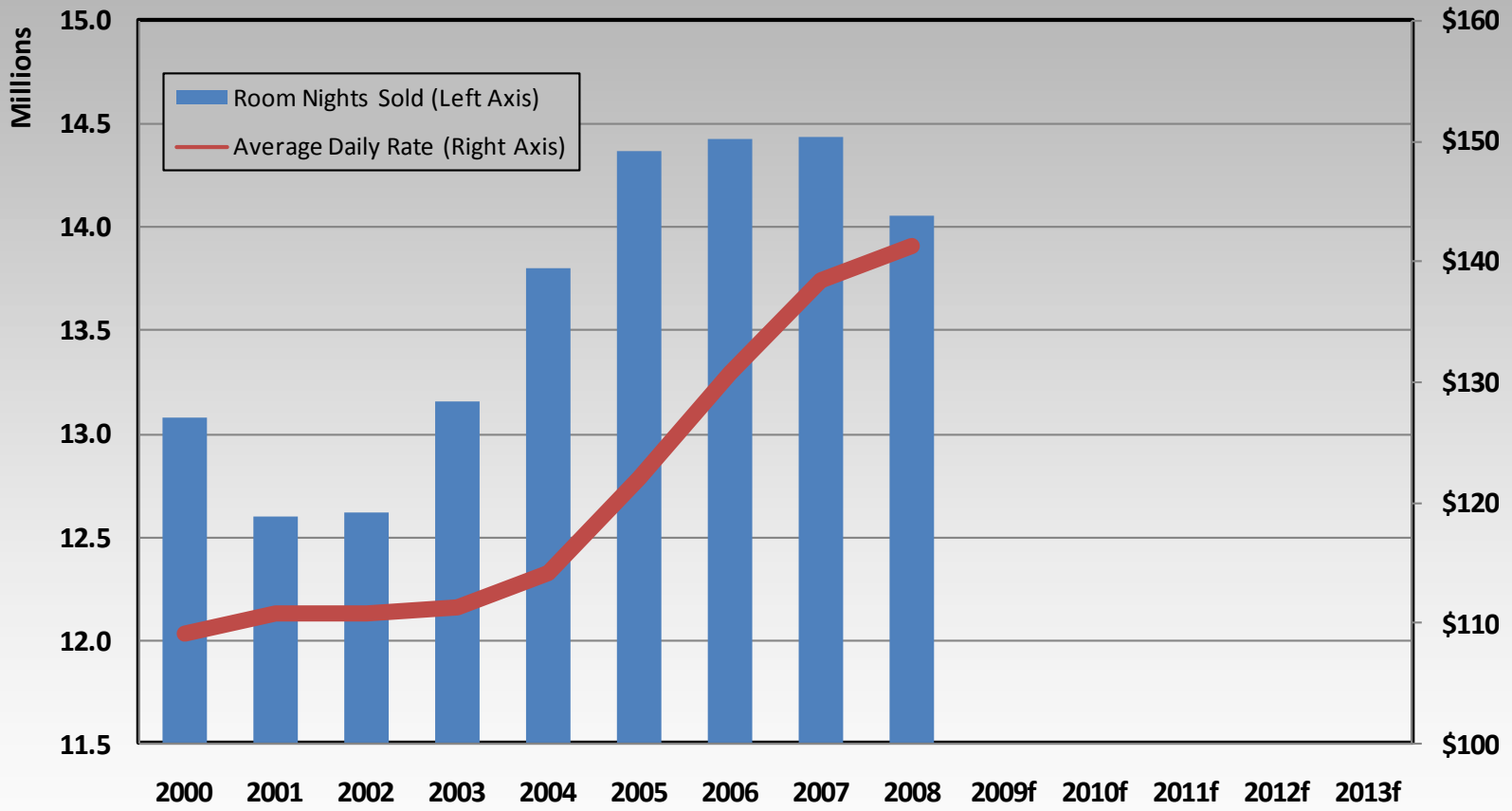


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TRANSIENT OCCUPANCY TAX

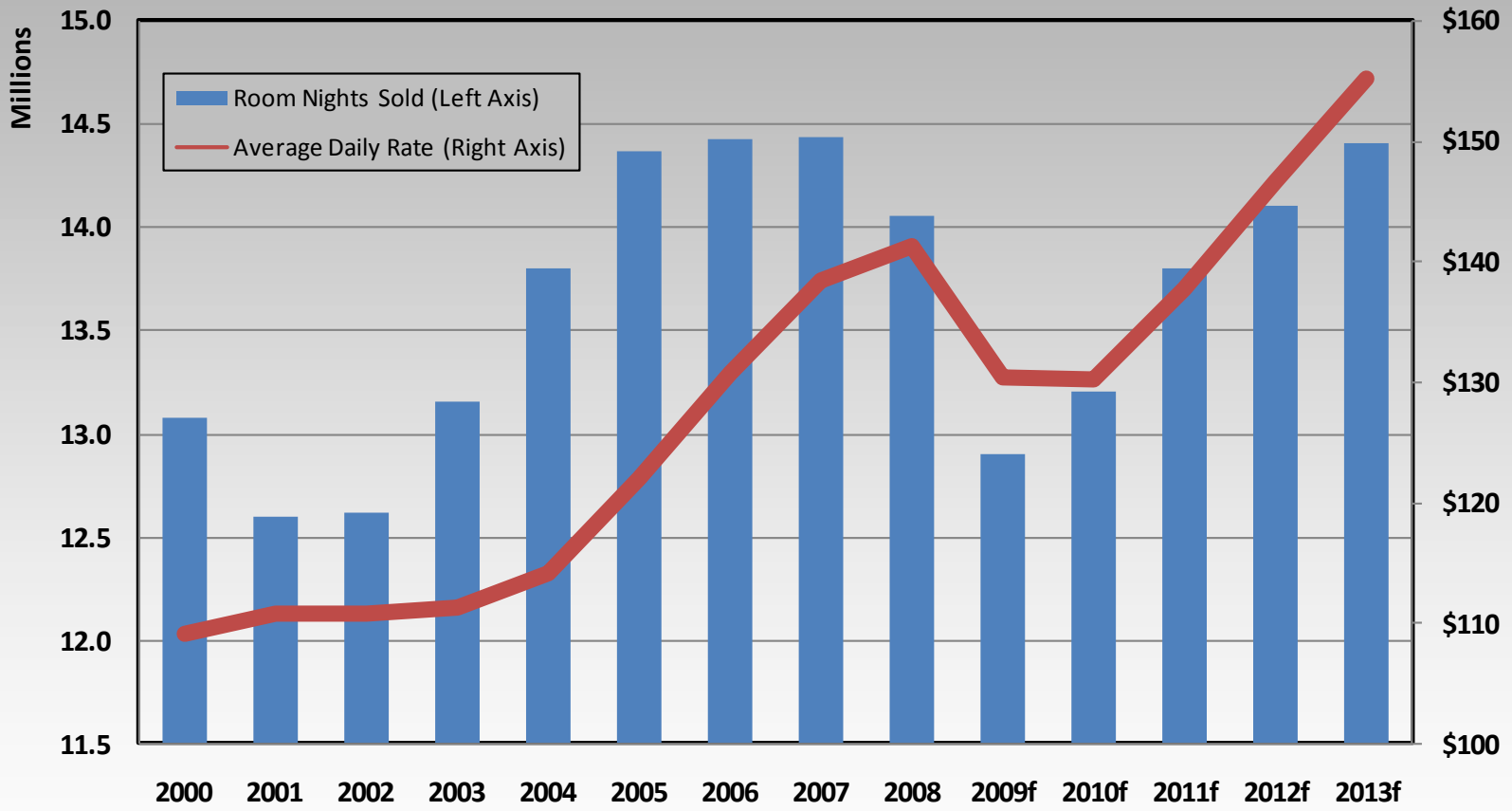
San Diego County Tourism Indicators



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TRANSIENT OCCUPANCY TAX

San Diego County Tourism Indicators



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TRANSIENT OCCUPANCY TAX

- Overall, a degree of concern about growth projection, despite being negative
- However, specific marketing program, TMD may offset projected declines
- Recommend close monitoring to ensure growth projections in line with market outlook



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FRANCHISE FEES

- General Fund Budget - \$73.6 million
 - SDG&E: \$41.4m
 - Cable: \$18.1m
 - Refuse Hauler: \$11.3m
 - Facility Franchise: \$2.6m
 - Other: \$0.2m
- 11% growth over FY 2009
 - 3.8% when adjusted for new revenues



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ADA COMPLIANCE

FY 2008 - \$12.3 million

FY 2009 - \$10.3 million

FY 2010 - \$11.1 million

Status of ADA Construction Projects

	FY 2008 BUDGET	FY 2009 BUDGET
Project Phases		
Design/Bid/Award	23 (62%)	23 (92%)
In Construction	9 (24%)	1 (4%)
Completed	5 (14%)	1 (4%)
TOTAL ADA PROJECTS:	37 (100%)	25 (100%)



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ADA COMPLIANCE

- ADA Survey Needs Assessment of 185 City facilities
- IBA Recommends:
 - **Present Needs Assessment to LU&H upon completion in June 2010.**
 - **At upcoming Budget Hearings, discuss process and time required to complete ADA construction projects.**
 - **List completed projects under the Projects section of the Disability Services website.**



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DEFERRED MAINTENANCE

- Deferred Maintenance needs estimated at \$800-\$900 Million.
- The FY 2010 Proposed Budget includes a total of \$32.2 Million from the following funding sources:
 - \$11.8 Million from Land Sales
 - \$15.5 million from Proposition 42 Funds
 - \$4.9 million for debt service related to the \$102.7 million in deferred maintenance bonds.



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DEFERRED MAINTENANCE

- Mayor's Deferred Maintenance Plan includes a total of \$393.8M (FY 2008-2014)
 - leaves deficit of \$500 million.
 - Infrastructure Bond Measure - discussed by Chamber of Commerce at LU&H, March 11, 2009
- Since FY 2008 \$189.2M allocated for deferred maintenance, but unclear what projects have been completed.
- **IBA recommends that staff create a webpage that would detail the progress on deferred maintenance projects.**



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GENERAL FUND RESERVE

- FY 2010 Budget has no citywide contribution
 - \$8.7M to come from released encumbrances
 - Achieves policy target of 7% or \$80.2M
- FY 2009 \$3M budgeted contribution
 - 1st Quarter Report indicated unnecessary due to reduced budget
 - Mid Year Report revision - \$3M was needed, due to balance changes
- FY 2010 Budget unclear if \$3M in FY 2009 is part of \$8.7M, or is in addition



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GENERAL FUND RESERVE

- Reserve Policy also calls for the Mayor to include an Appropriated Reserve in the budget
 - No funding has been included in FY 2010
 - Needed for unanticipated expenditures during year
- IBA recommends establishment of Appropriated Reserve for FY 2010



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OTHER POST-EMPLOYMENT BENEFITS

- Funding increased by \$7M, due to increases in PAYGO portion
- ARC is \$113.4M; UAAL is \$1.3B
- Labor negotiations
 - Study DC plan for employees >7 years to retirement
 - Could eliminate majority of UAAL
 - Benefit escalator frozen, vesting time doubled for \$350M reduction in UAAL
- IBA Recommends:
 - **Mayor publish valuation to Council and public**
 - **Updates on DC study to Budget Cmte**



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PENSION

- ARC fully budgeted at \$154.2M
 - General Fund portion is \$125.3M
- Impact of Labor Negotiations
 - \$12M savings in —retirement pick-up” in FY 2010 budget
 - \$12M savings in ARC in both FY 2011 and 2012; \$100M reduction in UAAL due to salary freezes
 - \$2-3M ARC savings in FY 11, \$16-23M in FY12; \$250-350 reduction in UAAL due to DROP interest crediting
 - New pension plan as of 7/1/09; ultimate savings of \$23M annually
- Pension Obligation Bonds
 - Not proposed at this time
 - A potential item for consideration; deserves scrutiny beyond that of a typical debt financing.



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STORM WATER

- FY 2010 Proposed Operating Budget is \$45.4M, which is a \$3.3M reduction from FY 2009
 - First Quarter Reductions of \$4.24M
 - Despite reductions, City will meet all permit requirements
- FY 2010 Proposed CIP Funding is \$1.1M
 - In addition, proceeds from the Deferred Maintenance Bond available
 - \$13.9M expected to be expended beginning in FY 2010
- URMP Estimated Funding in FY 2010 is \$54.2 million
 - The funding assumes an aggressive schedule for watershed project implementation
 - Various CIP and pilot projects in place are an effort to more cost-effectively meet permit requirements



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STORM WATER

- Concerns have been expressed by the department of future funding mandates related to TMDL requirements. Funding needed to address this is *not* included in the URMP or current budget.
- Expending all budgeted funds remains a concern
 - Approximately \$5.9 million remains from FY 2008, and as of Period 9, \$30 million of the department's FY 2009 Adopted Budget has not yet been spent



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PUBLIC LIABILITY RESERVE

- FY 2010 Budget includes \$7.1 million contribution from General Fund in Citywide Programs
 - Reaches policy target of 15%, \$17.1M
 - Target not projected to be met in future years



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WORKER'S COMPENSATION RESERVE

- FY 2010 Budget includes \$5 million contribution Citywide; \$4.1 million from General Fund
 - Reaches policy target of 22%, \$35.3M
 - Target not projected to be met in future years
- IBA concerned with continued overcollection in this area



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CITY ADMINISTRATION BUILDING

- Extended compliance date for sprinkler retrofit of high rise buildings to February 1, 2010.
 - CAB lacks a fire sprinkler system on ten floors.
 - As part of motion, Council required an RFP to install sprinklers by June 1, 2009.
- Estimated costs to install Fire Sprinklers on the remaining floors in CAB is \$5.0 million.
 - Funds not included in FY 2010 Proposed Budget.
 - Funds are available from the initial installation of sprinklers on five floors to pay for RFP process and design work.



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EXPENDITURE CATEGORIES

- Salaries
 - 5.3% reduction citywide; 7.3% in General Fund
 - First Quarter Budget Reductions carried over; 130 positions eliminated
 - \$30M Labor Negotiations placeholder
 - will be redistributed partially to fringe in May Revise
 - Some budgetary savings in FY 2010, some longer term
 - Vacancy Savings
 - Higher overall due to DSD, Police and Fire
 - Most departments closer to 3% standard
 - Increased Funding for Terminal Leave



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EXPENDITURE CATEGORIES

- Fringe
 - Fringe rate is 55.6%
 - However redistribution of labor savings placeholder should lower that rate.

- Supplies & Services
 - \$1.6B City
 - \$279M GF

Citywide Supplies & Services (in millions)

Account(s)	FY 2009	FY 2010		%
	BUDGET	PROPOSED	CHANGE	
Bond/Loan Payments	229.6	220.8	(8.8)	-3.8%
Cash Transfer to Other Funds	158.3	165.2	6.9	4.4%
Water Purchases	110.5	134.6	24.1	21.8%
Reserves	15.2	9.4	(5.8)	-38.2%
Other City Depts/Gen Govt	41.8	43.2	1.4	3.3%
Motive Equipment/Rental	83.6	86.0	2.4	2.9%
Insurance/Liability Fund	39.4	35.6	(3.8)	-9.6%
Consultants	28.3	29.4	1.1	3.9%
Rent	24.2	26.4	2.2	9.1%
Refuse Disposal Fees	14.6	14.8	0.2	1.4%
Subtotal	\$ 745.5	\$ 765.4	\$ 19.9	2.7%
Total Supplies & Svcs	\$ 1,580.0	\$ 1,585.6	\$ 6.8	0.4%



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EXPENDITURES CATEGORIES

- Information Technology
 - Decentralization transferred costs to depts
 - Slight decrease in GF
 - \$8.4 million increase in SAP Support and Public Utilities
- **IBA recommends that increasing balance in IT and Communications Special Funds deserves review**



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EXPENDITURES CATEGORIES

- Energy and Utilities
 - Minor increase overall
 - Major changes in water, sewer, telephone
- Equipment Outlay
 - Increase of 4% citywide, 11% GF
 - Fire Alerting System, Copter 2 payment
 - Departments project FY 20009 savings
- **IBA recommends zero-based budgeting for this account**



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FEDERAL ECONOMIC STIMULUS FUNDS

- City expected to receive \$46.3 million from various Federal funding sources as a result of the economic stimulus package.
- These funds are not included in the FY 2010 Proposed Budget.
- Staff is waiting on the criteria from the Federal Government as to how funds can be used.



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LEVERAGING CITY ASSETS

- Includes \$21.8 Million
 - \$10.0 Million for ADA related projects
 - \$11.8 million for Deferred Maintenance (City Facilities)

Fiscal Year	Total Revenue Budgeted	Actual Revenue Received (As of 2/2009)
Fiscal Year 2008	\$15,300,000	\$23,911,876
Fiscal Year 2009	\$16,800,000	\$1,075,850
Fiscal Year 2010 Proposed Budget	\$21,800,000	TBD
<i>Total:</i>	<i>\$53,900,000</i>	<i>\$24,987,726</i>



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*IBA REVIEW OF THE
FISCAL YEAR 2010
PROPOSED BUDGET*

BUDGET REVIEW COMMITTEE

APRIL 29, 2009

IBA REPORT 09-37



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