



THE CITY OF SAN DIEGO

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## OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

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**Date Issued:** July 24, 2013

**IBA Report Number:** 13-28

**City Council Date:** July 30, 2013

**Item Number:** 333

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# Proposed FY 2014 Statement of Budgetary Principles

## OVERVIEW

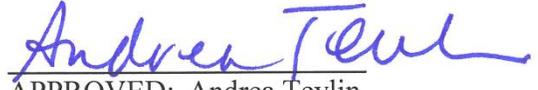
The Statement of Budgetary Principles (Principles) was first put into place in FY 2008 to address issues of budgetary authority and communication of budget changes between the Executive and Legislative branches following budget adoption each year. For the past five fiscal years, the Statement of Budgetary Principles has been adopted by the City Council as a companion resolution to the Appropriation Ordinance (AO) in order to preserve the intent of the AO as a true appropriation setting document rather than a policy document (which is scheduled to be heard by City Council on July 22, 2013 per the Council adopted FY 2014 Budget Process Key Dates). The Principles represent an annual agreement between the Council and the Mayor, which we recommend be continued in FY 2014.

The modifications in this draft from the previous fiscal year include the addition of budget related items from the “Ten Fundamental Principles for an Effective, Cooperative, and Transparent Mayor-Council Form of Government” previously adopted by Council on October 15, 2012, and other minor modifications. Additionally, the Principles were brought forward to the Budget and Finance Committee on July 17, 2013, and the attached draft of the Principles was slightly modified to reflect the requested addition by Committee to note that these Principles apply to both Mayoral and independent departments.

This draft of the Statement of Budgetary Principles is provided for the July 30, 2013 City Council meeting for any further direction and adoption.



Seth Gates  
Fiscal & Policy Analyst



APPROVED: Andrea Tevlin  
Independent Budget Analyst

- Attachments: 1. FY 2014 Statement of Budgetary Principles – Clean Copy  
2. FY 2014 Statement of Budgetary Principles – Redline Copy