



THE CITY OF SAN DIEGO

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## OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

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**Date Issued:** July 10, 2014

**IBA Report Number:** 14-24REV

**City Council Docket Date:** July 21, 2014

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# Proposed FY 2015 Statement of Budgetary Principles

## OVERVIEW

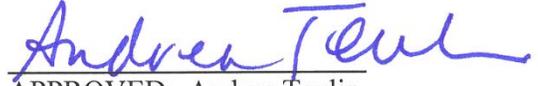
The Statement of Budgetary Principles (Principles) was first put into place in FY 2008 to address issues of budgetary authority and communication of budget changes between the Executive and Legislative branches following budget adoption each year. For the past seven fiscal years, the Statement of Budgetary Principles has been adopted by the City Council as a companion resolution to the Appropriation Ordinance (AO). The intent of the Principles is to preserve the intent of the AO as a true appropriation setting document rather than a policy document. The Principles represent an annual agreement between the Council and the Mayor, which we recommend be continued in FY 2015.

The proposed FY 2015 Statement of Budgetary Principles closely mirrors the FY 2014 Principles. The FY 2015 Principles continue to require the Mayor to issue the FY 2016-2020 Five-Year Financial Outlook by November 2014 and present it to the Committee on Budget and Government Efficiency and City Council. Additionally, starting in FY 2015, the Mayor will issue Quarterly Performance Reports, which will publicly report on performance results and future goals for core City services.

This draft of the Statement of Budgetary Principles was reviewed on June 18, 2014 by the Committee on Budget and Government Efficiency and forwarded to City Council with a recommendation for approval.



Seth Gates  
Fiscal & Policy Analyst



APPROVED: Andrea Tevlin  
Independent Budget Analyst

- Attachments: 1. FY 2015 Statement of Budgetary Principles – Clean Copy  
2. FY 2015 Statement of Budgetary Principles – Redline Copy