

CITY OF SAN DIEGO  
OFFICE OF THE INDEPENDENT BUDGET ANALYST

SNAPSHOT OF REPORTS AND ACTIVITIES  
APRIL 2008

**Highlights of Major Reports Issued:**

**“Review of the Fiscal Year 2009 Proposed Budget”** [Report No. 08-41](#) (4/29/08)  
[Revised Page 45](#) (4/30/08)

This 212- page report is our third annual comprehensive review of the Mayor’s Proposed Budget. By April 15<sup>th</sup> of each year the Mayor is required to submit a proposed, balanced budget to the City Council. The IBA then has fourteen days to conduct an independent review and analysis of the Mayor’s proposals and issue a report in time for the budget hearing process. Each year our review focuses on policy analysis; technical budget accuracy; adherence to best budgeting practices; clarity and transparency; documentation and justification of proposals; potential community and workplace impacts; and legislative and community priorities.

This report reviews the Mayor’s approach and strategy for FY 2009; the significant funding areas; budget balancing actions; and comparison of the proposal to legislative priorities. It also analyzes the assumptions for all significant General Fund revenue categories as well as expenditure projections for all City departments. No final recommendations are presented at this time, however, a wide range of options for revisions to the Mayor’s budget proposal are presented for consideration. Our Final Report on the FY 2009 Budget, which will be issued on Friday, May 30<sup>th</sup>, will present final recommended changes to the Mayor’s budget based on results of further research and analysis; input from the community at budget hearings; legislative priorities and discussions with the Mayor and City departments.

**“A Citizen's Guide to the City's Budget Process”**

In time for the City’s annual budget hearing process, the IBA has issued the City’s first guide meant to assist interested individuals in understanding and participating in the City’s budget process. While this guide is available on our website, you may also request printed copies from our office for your boards, committees or neighborhood associations. Modeled after a similar guide prepared by the Independent Budget Office (IBO) for the City of New York, this guide provides information on how the City gets and spends its money; key dates in the process; the layout of City’s budget books; the roles and responsibilities of City officials; and a glossary of budget terms. Names, telephone numbers and website addresses are provided for all City officials who have a key role in the process.

**“Retirement Package Design and Options for Consideration”** [Report No. 08-32](#)  
(4/11/08) [Attachment](#) (4/7/08)

A key priority of the City is to reduce overall City costs associated with retirement benefits for City employees through restructuring the benefits for non-safety City

employees hired on or after January 1, 2009. On March 4, 2008 the Mayor proposed a plan to the Council for scaling back benefits and providing a disincentive to retire early, reducing both costs and investment risk to the City. To expand the discussion and allow for more meaningful deliberation, the IBA worked with the City's actuary to create several alternative plans to illustrate how restructuring various plan components can achieve similar goals, including total savings, to those in the Mayor's proposal. This report discusses the issues that should be considered when restructuring employee retirement benefits and presents the results of the alternative proposals developed by our office for achieving pension reform.

**Upcoming Budget Hearings (All to be held in the City Council Chambers)**

Wednesday, May 7 <sup>th</sup>	9-12	Fire-Rescue; Police
	2-5:30	SDCERS, Ethics Commission, City Council
Thursday, May 8 <sup>th</sup>	9-12	Development Services, Neighborhood Code Compliance; Real Estate; Disability Services (11 am time certain)
	2-5:30	Office of the Mayor, Arts and Culture, City Comptroller, City Treasurer, Internal Auditor, Financial Mgmt, Purchasing
Friday, May 9 <sup>th</sup>	9-12	IBA Options for Pension Reform
Wednesday, May 14 <sup>th</sup>	2-3	Park and Recreation and Library (public testimony already given on April 30)

**Other Key Budget Dates in May**

Monday, May 19 <sup>th</sup>		Full Council Deliberations on the Budget
Friday, May 30 <sup>th</sup>		IBA Report Issued on Recommended Revisions to the Mayor's Budget

**Other Reports Issued this Month:**

[Report No. 08-42](#) (5/01/08) (PDF:50K)  
[Attachment A](#) (2/11/08) (PDF:323K)  
FY 2009 Community Development Block Grant & Social Services Programs

[Report No. 08-40](#) (4/24/08) (PDF:25K)  
Impasse Procedure

[Report No. 08-39](#) (4/25/08) (PDF:22K)  
[Attachment](#) (4/18/08) (PDF:63K)  
Protocols for Presenting Internal Audit Reports

[Report No. 08-38](#) (4/25/08) (PDF:26K)  
[Attachment](#) (4/25/08) (PDF:45K)  
Response to Grand Jury Report Titled "Water Conservation:  
Sober Up San Diego, The Water Party Is Over"

[Report No. 08-37](#) (4/10/08) (PDF:35K)  
Redevelopment Agency Organization and Structure

[Report No. 08-36](#) (4/10/08) (PDF:26K)  
Agreement with Brown and Caldwell for As-Needed Engineering Services

[Report No. 08-35](#) (4/9/08) (PDF:37K)  
[Attachment A](#) (1/19/06) (PDF:541K)  
Regional Transportation Congestion Improvement Program

[Report No. 08-34](#) (4/9/08) (PDF:35K)  
[Attachment](#) (4/9/08) (PDF:100K)  
City Council Transient Occupancy Tax Allocation Process

[Report No. 08-33](#) (4/10/08) (PDF:33K)  
FY 2008 Budget Adjustment for Office of Homeland Security (OHS)

[Report No. 08-31](#) (4/2/08) (PDF:52K)  
[Attachment](#) (4/22/08) (PDF:216K)  
Update to Matrix of Policy Recommendations for Fiscal Year 2008

[Report No. 08-30](#) (3/27/08) (PDF:68K)  
General Fund Deferred Maintenance Capital Improvement Projects Financing