



Department Description

On November 2, 2004, the voters of the City of San Diego approved Proposition F which provided for a change in the City's form of government from City Manager to Strong Mayor - Strong Council for a five year trial period. Proposition F also provided that the City Council shall have the right to establish an Office of the Independent Budget Analyst (IBA) and to determine the powers of the office and its manager by ordinance.

On June 3, 2008, voters passed Proposition C which amended the City Charter related to the Chief Financial Officer, City Auditor, Independent Budget Analyst, City Treasurer, and Audit Committee and made permanent the Strong Mayor - Strong Council form of government. By adding Section 39.3 to City Charter Article V, this proposition made permanent the Office of the Independent Budget Analyst regardless of the form of government.

The function of this office is explained in [Charter Section 39.3](#) which states, "The Office of the Independent Budget Analyst shall provide budgetary and policy analysis for the City Council" and [San Diego Municipal Code Section 22.2301](#) which states "There is hereby created the Office of Independent Budget Analyst, a City department whose designated function is to assist the City Council in the conduct of budgetary inquiries and in the making of budgetary decisions."

The Department's mission is:

To provide clear, objective, and unbiased analysis and advice to the City Council and the public regarding all legislative items bearing financial and policy impacts to the City of San Diego

Goals and Objectives

The IBA strives to implement "good government," to ensure the public's access to information and ability to participate in the decision-making process, and to add value by providing supplemental information to further educate decision-makers and the public, all of whom may be affected by the outcome. The IBA has made significant contributions to shaping important policy discussions through its research, analysis, and outreach to authoritative resources and preparation of well-developed recommendations.

Office of the IBA

Service Efforts and Accomplishments

In its sixth year, the Office of the Independent Budget Analyst has continued to provide information, analyses, and recommendations throughout the annual budget process, as well as for items submitted throughout the year for City Council, Redevelopment Agency, Housing Authority, and Council committee review.

Annually, the IBA reviews and evaluates the Mayor's proposed budget and five-year Financial Outlook, and issues preliminary and final reports on recommended changes to the City Council for consideration. In addition, the IBA develops a matrix of policy issues to be tracked and addressed in the coming year and reports on the progress made on these budgetary and operational issues throughout the year. The Office continues to support the City Council's standing committees, ad-hoc committees, and other committees such as the Citizens' Revenue Review and Economic Competitiveness Commission and the Managed Competition Independent Review Board. The IBA also participates on behalf of the City Council in the labor negotiation process, and is responsible for coordinating City Council responses to Grand Jury reports.

The IBA continues to contribute greatly to the ongoing development and implementation of financial reforms. The Office has been vital in the establishment and success of the City's first independent Audit Committee and their policies and procedures. The IBA also continues to coordinate the City Council financial training program and has also been integral to the City's ongoing reform in other areas such as Managed Competition, Equal Opportunity Contracting, Community Development Block Grants, Redevelopment Agency, and pension and health care benefits reform.

Key Performance Indicators

Performance Measure	Actual FY2010	Actual FY2011
1. Total number of City Council docket items reviewed	589	585
2. Total number of IBA reports	94	79
3. Number of financial training sessions held for City Council that are developed and coordinated by the IBA	2	2
4. Percent of City Council who find the Financial Trainings useful and informative	80%	88%

Department Summary

	FY2011 Budget	FY2012 Adopted	FY2011–2012 Change
Positions	10.00	10.00	0.00
Personnel Expenditures	\$ 1,538,205	\$ 1,597,580	\$ 59,375
Non-Personnel Expenditures	80,582	87,117	6,535
Total Department Expenditures	\$ 1,618,787	\$ 1,684,697	\$ 65,910
Total Department Revenue	\$ -	\$ -	\$ -

General Fund

Department Expenditures

	FY2011 Budget	FY2012 Adopted	FY2011–2012 Change
Office of the IBA	\$ 1,618,787	\$ 1,684,697	\$ 65,910
Total	\$ 1,618,787	\$ 1,684,697	\$ 65,910

Department Personnel

	FY2011 Budget	FY2012 Adopted	FY2011–2012 Change
Office of the IBA	10.00	10.00	0.00
Total	10.00	10.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Equipment/Support for Information Technology Funding allocated according to a zero-based annual review of information technology funding requirements and priority analyses.	0.00	\$ 22,298	\$ -
Non-Discretionary Adjustment Total expenditure allocations that are determined outside of the department's direct control. These allocations are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	0.00	13,268	-
Reduction in Supplies and Contracts Additional reduction of supplies and contracts expenditures after a review of prior year spending trends.	0.00	(5,015)	-
Reduction in Travel and Training Reduction of travel and training expenditures.	0.00	(5,784)	-
Total	0.00	\$ 24,767	\$ -

Expenditures by Category

	FY2011 Budget	FY2012 Adopted	FY2011–2012 Change
PERSONNEL			
Salaries and Wages	\$ 959,941	\$ 988,424	\$ 28,483
Fringe Benefits	578,264	609,156	30,892
PERSONNEL SUBTOTAL	\$ 1,538,205	\$ 1,597,580	\$ 59,375

Office of the IBA

Expenditures by Category (Cont'd)

	FY2011 Budget	FY2012 Adopted	FY2011-2012 Change
NON-PERSONNEL			
Supplies	\$ 10,100	\$ 10,100	\$ -
Contracts	40,050	40,414	364
Information Technology	18,232	22,298	4,066
Energy and Utilities	6,300	8,243	1,943
Other	5,900	6,062	162
NON-PERSONNEL SUBTOTAL	\$ 80,582	\$ 87,117	\$ 6,535
Total	\$ 1,618,787	\$ 1,684,697	\$ 65,910

Personnel Expenditures

Job Number	Job Class	Job Title / Wages	FY2011 Budget	FY2012 Adopted	Salary Range	Total
Salaries and Wages						
20001111	2143	Budget/Legislative Analyst 1	7.00	7.00	\$19,323 - \$151,840	\$ 596,758
20001260	22121	Council Representative 2A	1.00	0.00	16,640 - 104,832	-
20001166	2212	Council Representative 2A	0.00	1.00	16,640 - 104,832	69,930
20001168	2214	Deputy Director	1.00	1.00	46,966 - 172,744	118,019
20001110	2142	Independent Budget Analyst	1.00	1.00	59,155 - 224,099	203,717
Salaries and Wages Subtotal			10.00	10.00		\$ 988,424
Fringe Benefits						
		Employee Offset Savings				\$ 30,295
		Flexible Benefits				81,443
		Long-Term Disability				5,756
		Medicare				14,641
		Other Post-Employment Benefits				60,410
		Retiree Medical Trust				230
		Retirement 401 Plan				920
		Retirement ARC				349,335
		Risk Management Administration				10,030
		Supplemental Pension Savings Plan				42,160
		Unemployment Insurance				3,838
		Workers' Compensation				10,098
Fringe Benefits Subtotal						\$ 609,156
Total Personnel Expenditures						\$ 1,597,580