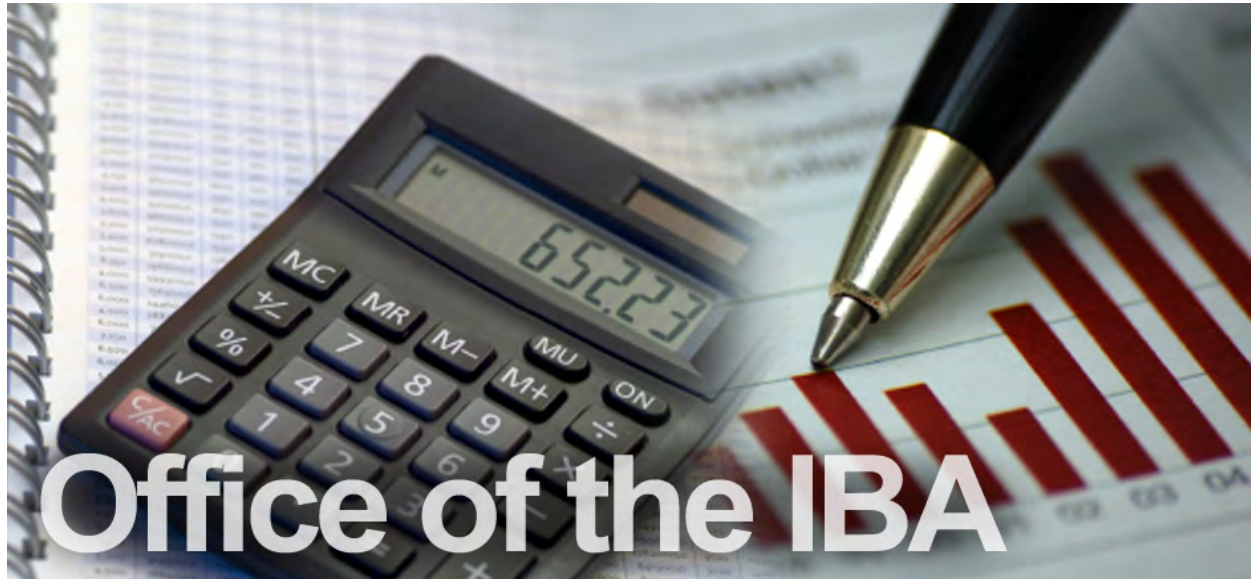


Office of the IBA





Mission Statement

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

Department Description

The voters of the City of San Diego approved Proposition F, thereby adding Article XV to the City Charter, whereby Section 270(f) provides that the City Council shall have the right to establish an Office of the Independent Budget Analyst and to determine the powers of the Office of the Independent Budget Analyst (IBA) and its manager by ordinance.

The function of this office is explained within the 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 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 due to its detailed research, analysis and outreach to authoritative resources, and preparation of well-developed recommendations.

Service Efforts and Accomplishments

In the first month of establishment, the Independent Budget Analyst (IBA) developed the first budget review process for City Council in the City's new form of government. This process included a budget development and public input process for Fiscal Year 2007. New steps were incorporated in the process as a result of the Strong Mayor form of government, and provided substantial opportunity for public input on the Proposed Budget prior to its adoption. In addition, the IBA developed a comprehensive report in response to the Fiscal Year 2007 Proposed Budget, including numerous recommendations for strengthening the City's financial policies and budgetary practices and improving budget information to the public.

Office of the IBA

Service Efforts and Accomplishments

In Fiscal Year 2007, the IBA initiated the first ever City Council Strategic Visioning Process for Budget Prioritization and Fiscal Year 2008 Budget development. A strategic budget prioritization process helps participants to define their perspectives and quickly identify where there may be agreement or disagreement on budgetary priorities. On January 17, 2007, the City Council participated in a Strategic Budget Prioritization Process to evaluate Council members' perspectives, in the aggregate, on key City services, critical issues and possible budget solutions. The strategic assessment of City services allowed Council members to rate the long-term importance and current performance of key General Fund services. The results were provided to the Mayor for his reference in developing the Fiscal Year 2008 Proposed Budget.

The IBA has successfully advocated for service level information to be provided in the budget process and budget documents. The City Council approved the IBA's proposal and the Mayor supported the resolution of the City Council, indicating this information will be provided in the Fiscal Year 2008 Proposed Budget if reductions to City services and programs are recommended in order to balance the budget. The IBA has requested the expected impacts to those services and programs be described in sufficient detail to allow the City Council and members of the public to understand how services and programs may change in the year ahead. Service levels, also known as performance measures, identify for the residents the programs, service delivery, activities that will be performed based on a specified level of funding provided in the annual budget.

As the City implements financial reforms, the IBA has strongly advocated for an independent Audit Committee and an independent Auditor as recommended by numerous reputable advisory organizations, best practices across the country, and the California Government Code. Also, the IBA has performed extensive research and provided industry's specific recommendations on these subjects to the Council. On December 6, 2006, the City Council unanimously approved the creation of the City's first independent Audit Committee of Council to be comprised of three City Council members. The IBA will continue to be instrumental in advocating for changes to the City Charter that provide for true City Auditor independence.

In Fiscal Year 2007, the IBA developed a proposal for the first City Council systematic financial training program. The adopted financial training program is intended to provide current and future Councilmembers with multiple sources of relevant information on the important areas of government finance. The program is a nationwide pioneer in providing ongoing technical training and education to elected officials.

Department Summary

Office of the IBA				
	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 FINAL	FY 2007-2008 CHANGE
Positions	0.00	0.00	9.00	9.00
Personnel Expense	\$ -	\$ -	\$ 1,277,911	\$ 1,277,911
Non-Personnel Expense	\$ -	\$ -	\$ 38,423	\$ 38,423
TOTAL	\$ -	\$ -	\$ 1,316,334	\$ 1,316,334

Department Staffing

	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 FINAL
GENERAL FUND			
Office of the IBA			
IBA Admin	0.00	0.00	9.00
Total	0.00	0.00	9.00

Department Expenditures

	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 FINAL
GENERAL FUND			
Office of the IBA			
IBA Admin	\$ -	\$ -	\$ 1,316,334
Total	\$ -	\$ -	\$ 1,316,334

Significant Budget Adjustments

GENERAL FUND

Office of the IBA	Positions	Cost	Revenue
Salary and Benefit Adjustments	0.00	\$ 12,528	0
Adjustments to reflect the annualization of the Fiscal Year 2007 negotiated salary compensation schedule, changes to average salaries, retirement contributions, retiree health contributions, and other benefit compensation.			
Office of the Independent Budget Analyst Transfer	9.00	\$ 1,246,592	0
Transfer of 1.00 Department Director and 8.00 Council Representative IIs and associated non-personnel expense from the Council Administration Department.			
Position Swap	0.00	\$ 53,091	0
A position swap of 1.00 Program Manager for 1.00 Assistant Deputy Chief, and 6.00 Council Representative IIs for 6.00 Budget Legislative Analyst Is to accurately reflect the positions within the Department.			
Support for Information Technology	0.00	\$ 4,123	0
Funding is allocated according to a zero-based annual review of information technology funding requirements and priority analyses.			

Office of the IBA

Expenditures by Category

	FY 2006 BUDGET	FY 2007 BUDGET	FY 2008 FINAL
PERSONNEL			
Salaries & Wages	\$ -	\$ -	878,404
Fringe Benefits	\$ -	\$ -	399,507
SUBTOTAL PERSONNEL	\$ -	\$ -	1,277,911
NON-PERSONNEL			
Supplies & Services	\$ -	\$ -	28,000
Information Technology	\$ -	\$ -	4,073
Energy/Utilities	\$ -	\$ -	6,350
SUBTOTAL NON-PERSONNEL	\$ -	\$ -	38,423
TOTAL	\$ -	\$ -	1,316,334

Salary Schedule

GENERAL FUND

Office of the IBA

<i>Class</i>	<i>Position Title</i>	<i>FY 2007 Positions</i>	<i>FY 2008 Positions</i>	<i>Salary</i>	<i>Total</i>
2132	Department Director	0.00	1.00	\$ 179,999	\$ 179,999
2143	Budget Legislative Analyst I	0.00	6.00	\$ 84,761	\$ 508,566
2212	Council Representative II	0.00	1.00	\$ 84,820	\$ 84,820
2214	Deputy Director	0.00	1.00	\$ 105,019	\$ 105,019
	Total	0.00	9.00		\$ 878,404
OFFICE OF THE IBA TOTAL		0.00	9.00		\$ 878,404