



## 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 (IBA) and to determine the powers of the Office of the Independent Budget Analyst 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. By adding Section 39.3 to City Charter Article V, this proposition made permanent the Office of the Independent Budget Analyst, which otherwise would have expired at the end of the trial period of the Mayor-Council form of government.

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 mission of the Office of the Independent Budget Analyst 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 due to its detailed research, analysis and outreach to authoritative resources, and preparation of well-developed recommendations.

# Office of the IBA

## Service Efforts and Accomplishments

In its fourth year, the Independent Budget Analyst has continued to provide valuable 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, or Council committee review.

The IBA conducts analyses of the proposed budget and makes recommendations for modifications through annual preliminary and final reports on recommended changes to the Mayor's proposed budget and provides a matrix of policy issues to be tracked and addressed in the coming year. The IBA reports on the progress made on these budgetary and operational issues throughout the year. Finally, the Office continues to advocate for best practices in budgeting by reviewing and offering recommendations on budget monitoring reports, City financial policies, the annual budget process and budgetary principles established in Fiscal Year 2008 to recognize the appropriate roles of both the Mayor and the City Council throughout the annual budget implementation.

The IBA has contributed greatly to the ongoing development and implementation of financial reforms. This office has been vital in the establishment and success of the City's first Audit Committee and their policies and practices. It has coordinated the first ever City Council financial training program, including educational modules on disclosure, financial statements, and debt issuance and administration. The Office has also been integral to the City's ongoing reform in other areas such as Managed Competition, Equal Opportunity Contracting, Community Development Block Grants, and Redevelopment Agency reform, which it will continue to contribute to in Fiscal Year 2010.

## Budget Dollars at Work

Performance Measure	Baseline FY2008	Estimated FY2009	Target FY2010
1. Total number of City Council docket items reviewed	1093	700	700
2. Total number of IBA reports	119	125	135
3. Total number of IBA proactive reports	25	25	25
4. Percent of IBA reports issued by Thursday prior to scheduled City Council/Committee meetings	66%	85%	85%
5. Percent of effectiveness of IBA reports in enhancing relevant issues (based on survey results)	N/A	90%	90%
6. Number of financial training sessions held for City Council that are developed and coordinated by the IBA	2	3	3
7. City Council satisfaction rating of financial training sessions	83%	100%	100%

## Budget Dollars at Work: Sizing and Workload Data

	Actual FY2006	Actual FY2007	Actual FY2008	Estimated FY2009	Target FY2010
<b>Sizing Data</b>					
Number of external website hits	N/A	N/A	1,713	3,000	3,000
<b>Workload data</b>					
Number of meetings of City Council meetings, Council Committee meetings, taskforces, etc. staffed by the IBA	N/A	N/A	287	290	290
Number of sessions attended of professional development training	N/A	N/A	15	15	15

**Department Summary**

Office of the IBA				
	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 PROPOSED	FY 2009-2010 CHANGE
Positions	9.00	11.00	<b>10.00</b>	(1.00)
Personnel Expense	\$ 1,277,911	\$ 1,480,330	\$ <b>1,413,415</b>	\$ (66,915)
Non-Personnel Expense	\$ 38,423	\$ 134,885	\$ <b>94,889</b>	\$ (39,996)
<b>TOTAL</b>	\$ 1,316,334	\$ 1,615,215	\$ <b>1,508,304</b>	\$ (106,911)

**Department Staffing**

	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 PROPOSED
<b>GENERAL FUND</b>			
<b>Office of the IBA</b>			
IBA Admin	9.00	11.00	<b>10.00</b>
<b>Total</b>	<b>9.00</b>	<b>11.00</b>	<b>10.00</b>

**Department Expenditures**

	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 PROPOSED
<b>GENERAL FUND</b>			
<b>Office of the IBA</b>			
IBA Admin	\$ 1,316,334	\$ 1,615,215	\$ <b>1,508,304</b>
<b>Total</b>	\$ <b>1,316,334</b>	\$ <b>1,615,215</b>	\$ <b>1,508,304</b>

**Significant Budget Adjustments**

**GENERAL FUND**

Office of the IBA	Positions	Cost	Revenue
<b>Salary and Benefit Adjustments</b>	0.00	\$ 43,556	0

Adjustments to reflect the annualization of the Fiscal Year 2009 negotiated salary compensation schedule, changes to average salaries, retirement contributions, retiree health contributions, and fringe adjustments.

# Office of the IBA

## Significant Budget Adjustments

### GENERAL FUND

Office of the IBA	Positions	Cost	Revenue
<b>Equipment/Support for Information Technology</b> Funding allocated according to a zero-based annual review of information technology funding requirements and priority analyses.	0.00 \$	29,507 \$	0
<b>Non-Discretionary Adjustment</b> Adjustments to expense allocations that are determined outside of the department's direct control. These adjustments are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.	0.00 \$	(20) \$	0
<b>One-Time Reduction</b> Adjustment to reflect the removal of one-time revenues and expenditures implemented in Fiscal Year 2009.	0.00 \$	(69,483) \$	0
<b>Fiscal Year 2009 Budget Amendment</b> Adjustments to personnel and non-personnel expenses, and revenue as a result of the Fiscal Year 2009 Budget Amendment. These adjustments are further discussed in Volume 1: Budget Overview and Schedules.	(1.00) \$	(110,471) \$	0

## Expenditures by Category

	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 PROPOSED
<b>PERSONNEL</b>			
Salaries & Wages	\$ 878,404	999,800	<b>976,163</b>
Fringe Benefits	\$ 399,507	480,530	<b>437,252</b>
<b>SUBTOTAL PERSONNEL</b>	<b>1,277,911</b>	<b>1,480,330</b>	<b>1,413,415</b>
<b>NON-PERSONNEL</b>			
Supplies & Services	\$ 28,000	124,033	<b>56,050</b>
Information Technology	\$ 4,073	2,789	<b>29,477</b>
Energy/Utilities	\$ 6,350	6,563	<b>9,362</b>
Equipment Outlay	\$ -	1,500	<b>-</b>
<b>SUBTOTAL NON-PERSONNEL</b>	<b>38,423</b>	<b>134,885</b>	<b>94,889</b>
<b>TOTAL</b>	<b>1,316,334</b>	<b>1,615,215</b>	<b>1,508,304</b>

## Salary Schedule

### GENERAL FUND

#### Office of the IBA

Class	Position Title	FY 2009 Positions	FY 2010 Positions	Salary	Total
2132	Department Director	1.00	<b>1.00</b>	\$ 210,018	\$ 210,018
2143	Budget Legislative Analyst I	8.00	<b>7.00</b>	\$ 81,384	\$ 569,689

# Office of the IBA

## Salary Schedule

**GENERAL FUND**

**Office of the IBA**

<i>Class</i>	<i>Position Title</i>	<i>FY 2009 Positions</i>	<i>FY 2010 Positions</i>		<i>Salary</i>		<i>Total</i>
2212	Council Representative II	1.00	<b>1.00</b>	\$	78,437	\$	78,437
2214	Deputy Director	1.00	<b>1.00</b>	\$	118,019	\$	118,019
	<b>Total</b>	<b>11.00</b>	<b>10.00</b>			<b>\$</b>	<b>976,163</b>
<b>OFFICE OF THE IBA TOTAL</b>		<b>11.00</b>	<b>10.00</b>			<b>\$</b>	<b>976,163</b>

