



## 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 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. The IBA is also responsible for coordinating the 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 its policies and procedures. The IBA also continues to coordinate the City Council financial training program and also 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 | Estimated FY2011 |
|---|---------------|------------------|
| Total number of City Council docket items reviewed  | 589           | 600              |
| Total number of IBA reports issued  | 94            | 100              |
| Number of financial training sessions held for City Council that are developed and coordinated by the IBA | 2             | 2                |
| Percent of City Council who find the financial trainings useful and informative                           | 80%           | 90%              |

## Department Summary

|                                      | FY2011<br>Budget    | FY2012<br>Proposed  | FY2011–2012<br>Change |
|--------------------------------------|---------------------|---------------------|-----------------------|
| Positions                            | 10.00               | 10.00               | 0.00                  |
| Personnel Expenditures               | \$ 1,538,205        | \$ 1,604,649        | \$ 66,444             |
| Non-Personnel Expenditures           | 80,582              | 93,398              | 12,816                |
| <b>Total Department Expenditures</b> | <b>\$ 1,618,787</b> | <b>\$ 1,698,047</b> | <b>\$ 79,260</b>      |
| <b>Total Department Revenue</b>      | <b>\$ -</b>         | <b>\$ -</b>         | <b>\$ -</b>           |

## General Fund

### Department Expenditures

|                   | FY2011<br>Budget    | FY2012<br>Proposed  | FY2011–2012<br>Change |
|-------------------|---------------------|---------------------|-----------------------|
| Office of the IBA | \$ 1,618,787        | \$ 1,698,047        | \$ 79,260             |
| <b>Total</b>      | <b>\$ 1,618,787</b> | <b>\$ 1,698,047</b> | <b>\$ 79,260</b>      |

### Department Personnel

|                   | FY2011<br>Budget | FY2012<br>Proposed | FY2011–2012<br>Change |
|-------------------|------------------|--------------------|-----------------------|
| Office of the IBA | 10.00            | 10.00              | 0.00                  |
| <b>Total</b>      | <b>10.00</b>     | <b>10.00</b>       | <b>0.00</b>           |

### Significant Budget Adjustments

|   | FTE         | Expenditures     | Revenue     |
|---|-------------|------------------|-------------|
| <b>Equipment/Support for Information Technology</b><br>Funding allocated according to a zero-based annual review of information technology funding requirements and priority analyses.  | 0.00        | \$ 22,300        | \$ -        |
| <b>Non-Discretionary Adjustment</b><br>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        | 13,763           | -           |
| <b>Reduction in Supplies and Contracts</b><br>Additional reduction of supplies and contracts expenditures after a review of prior year spending trends.   | 0.00        | (5,015)          | -           |
| <b>Total</b>  | <b>0.00</b> | <b>\$ 31,048</b> | <b>\$ -</b> |

### Expenditures by Category

|                           | FY2011<br>Budget    | FY2012<br>Proposed  | FY2011–2012<br>Change |
|---------------------------|---------------------|---------------------|-----------------------|
| <b>PERSONNEL</b>          |                     |                     |                       |
| Salaries and Wages        | \$ 959,941          | \$ 988,424          | \$ 28,483             |
| Fringe Benefits           | 578,264             | 616,225             | 37,961                |
| <b>PERSONNEL SUBTOTAL</b> | <b>\$ 1,538,205</b> | <b>\$ 1,604,649</b> | <b>\$ 66,444</b>      |
| <b>NON-PERSONNEL</b>      |                     |                     |                       |
| Supplies                  | \$ 10,100           | \$ 10,100           | \$ -                  |
| Contracts                 | 40,050              | 46,730              | 6,680                 |
| Information Technology    | 18,232              | 22,300              | 4,068                 |

# Office of the IBA

## Expenditures by Category (Cont'd)

|                               | FY2011<br>Budget    | FY2012<br>Proposed  | FY2011-2012<br>Change |
|-------------------------------|---------------------|---------------------|-----------------------|
| Energy and Utilities          | 6,300               | 8,243               | 1,943                 |
| Other                         | 5,900               | 6,025               | 125                   |
| <b>NON-PERSONNEL SUBTOTAL</b> | <b>\$ 80,582</b>    | <b>\$ 93,398</b>    | <b>\$ 12,816</b>      |
| <b>Total</b>                  | <b>\$ 1,618,787</b> | <b>\$ 1,698,047</b> | <b>\$ 79,260</b>      |

## Personnel Expenditures

| Job<br>Number                      | Job<br>Class | Job Title / Wages            | FY2011<br>Budget | FY2012<br>Proposed | Salary Range         | Total             |
|------------------------------------|--------------|------------------------------|------------------|--------------------|----------------------|-------------------|
| <b>Salaries and Wages</b>          |              |                              |                  |                    |                      |                   |
| 20001111                           | 2143         | Budget/Legislative Analyst 1 | 7.00             | 7.00               | \$19,323 - \$151,840 | \$ 596,758        |
| 20001166                           | 2212         | Council Representative 2A    | 0.00             | 1.00               | 16,640 - 104,832     | 69,930            |
| 20001260                           | 22121        | Council Representative 2A    | 1.00             | 0.00               | 16,640 - 104,832     | -                 |
| 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           |
| <b>Salaries and Wages Subtotal</b> |              |                              | <b>10.00</b>     | <b>10.00</b>       |                      | <b>\$ 988,424</b> |

## Fringe Benefits

|                                     |           |                  |
|-------------------------------------|-----------|------------------|
| Employee Offset Savings             | \$        | 30,295           |
| Flexible Benefits                   |           | 81,443           |
| Long-Term Disability                |           | 8,685            |
| Medicare                            |           | 14,641           |
| Other Post-Employment Benefits      |           | 63,200           |
| Retiree Medical Trust               |           | 230              |
| Retirement 401 Plan                 |           | 920              |
| Retirement ARC                      |           | 352,363          |
| Risk Management Administration      |           | 10,070           |
| Supplemental Pension Savings Plan   |           | 42,160           |
| Unemployment Insurance              |           | 2,120            |
| Workers' Compensation               |           | 10,098           |
| <b>Fringe Benefits Subtotal</b>     | <b>\$</b> | <b>616,225</b>   |
| <b>Total Personnel Expenditures</b> | <b>\$</b> | <b>1,604,649</b> |