

THE CITY OF SAN DIEGO



A CITIZEN'S GUIDE TO THE CITY'S BUDGET PROCESS & THE FY 2013 ADOPTED BUDGET

This guide aims to provide a solid foundation of knowledge for understanding the City of San Diego's budget process and the FY 2013 Adopted Budget.

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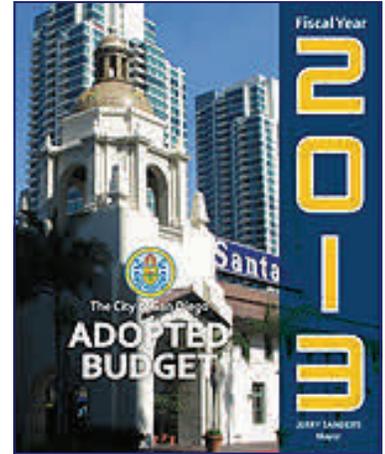
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Introduction

This guide, created by the Office of the Independent Budget Analyst (IBA), is designed to help interested citizens gain a better understanding of the City of San Diego's FY 2013 Adopted Budget and the process by which the annual operating budget is developed each year. This guide provides citizens with the following for the FY 2013 Adopted Budget:

- 1) A description of the annual budget process;
- 2) Highlights of the FY 2013 Budget;
- 3) Assistance in how to interpret budget documents; and
- 4) Information on how you can become more involved in City budget matters.

This updated guide focuses on the FY 2013 operating budget component of the Adopted Budget, and excludes detail regarding the FY 2013 Capital Improvements Program (CIP) budget, which is also a piece of the FY 2013 Adopted Budget. The IBA's *A Citizen's Guide to the Capital Improvements Program*, found at www.sandiego.gov/iba/otherdocs, provides an in depth explanation of the CIP and its annual budget process. It may be used in conjunction with this guide to obtain well-rounded knowledge of how the City formulates and funds all components of the annual budget.



A municipality's budget is much more than an accounting document. It serves as an outline for how the City should best use its resources to benefit citizens. With an annual budget of approximately \$2.75 billion dollars, the City of San Diego must determine how to utilize its pool of resources to perform necessary City functions. It is with that understanding that elected officials make decisions regarding which services, programs, and other expenditure priorities to include in the annual budget.

The Mayor and Chief Operating Officer (COO) work with City Departments to develop and release the Proposed Budget by April 15th of every year. The Adopted Budget is approved by the City Council in June before the next fiscal year (FY) begins on July 1st.

The annual budget is first developed and released as the *Proposed Budget* by the Mayor no later than April 15th of each fiscal year. The City Council reviews the Mayor's budget proposal, holding community hearings and meetings with City departments, and requests the IBA to determine any need for budget modifications. Once this review is complete, the Council approves the Mayor's budget proposal, incorporating their recommended modifications, creating the *Adopted Budget*.

After Council adoption of the annual budget, the Financial Management (FM) Department develops the annual budget document, integrating Council recommendations and mayoral direction. The budget document consists of three volumes:

- Volume 1: Budget Overview & Schedules
- Volume 2: Departmental Detail (Operating Budget)
- Volume 3: Capital Improvements Program (CIP)

These three documents outline the detail of the annual



Introduction

budget. Although released at the same time, the City's operating budget and CIP budget are separate. This is because capital infrastructure projects funded by the CIP budget are generally large and expensive, take multiple years to complete, and require special financing sources outside the City's General Fund, which is the main funding source for core City functions and services determined by the operating budget.

The Office of the IBA created this guide in an effort to provide a solid foundation of knowledge of the City's budget process and to highlight key FY 2013 budget details for interested citizens. For additional information regarding the City's annual budget and other important topics, contact our office at (619) 236-6555 or visit our website at www.sandiego.gov/iba. Additionally, see the *Important Resources* section on page 22 for key City staff contact information and where to find City documents relating to the budget. Also refer to the *Glossary* on page 25 - 26 for definitions of key terms used in this guide.

FY 2013 Adopted Budget at a Glance

FY 2013 Adopted Budget

Total FY 2013 Budget	\$2,752,141,860
Operating Budget (all Funds)	\$2,537,224,517
CIP Budget	\$ 214,917,343
General Fund Budget	\$1,163,942,747

FY 2013 Revenue

Total Revenue	\$2,614,241,834
Total General Fund Revenue	\$1,151,215,145

Main Revenue Sources (in millions)

Property Tax	Sales Tax
Total: \$410.1	Total: \$263.4
General Fund: \$387.1	General Fund: \$236.3
Transient Occupancy Tax (TOT)	Franchise Fees
Total: \$156.0	Total: \$133.2
General Fund: \$81.7	General Fund: \$71.7

Enterprise Funds

Expenditures	\$ 904,284,822
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Special Revenue Funds

Expenditures	\$ 360,888,249
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Internal Service Funds

Expenditures	\$ 95,601,567
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Debt Service & Tax Funds

Expenditures	\$ 1,036,617
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Capital Projects Funds

Expenditures	\$ 11,470,515
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FY 2013 Adopted Budget Highlights

The City of San Diego's Fiscal Year (FY) 2013 Adopted Budget totals \$2.75 billion, with approximately \$215 million budgeted in the Capital Improvements Program (CIP) for capital projects across the City. Approximately \$2.54 billion is allocated in the operating budget for essential City functions and services like public safety (including police and fire), parks and recreation, water and wastewater and the operation of City landfills.

The FY 2013 Adopted Budget reflects San Diego's improved financial position as compared to just a few years ago. Years of service reductions, employee pay freezes, hiring freezes, employee benefit reforms, restructuring of City departments and streamlining measures, and managed competition savings combined with a gradually improving economy have contributed to the City's current position. This year, there were no "one-time" solutions used to balance the FY 2013 Budget, as in past fiscal years.

One-time vs. Ongoing Funding

When forming the City's annual budget, it is considered best practice to fund any one-time expenses with a one-time funding resource, like from a legal settlement, for example. Additionally, when adding new facilities or programs to the budget the City must consider what ongoing operational costs are associated, and find an appropriate ongoing revenue source to fund it, like from an increase in anticipated Property Tax revenues.

By utilizing this best practice, the City can avoid using any "temporary fixes" to fund ongoing programs, resulting in a more stable financial environment.

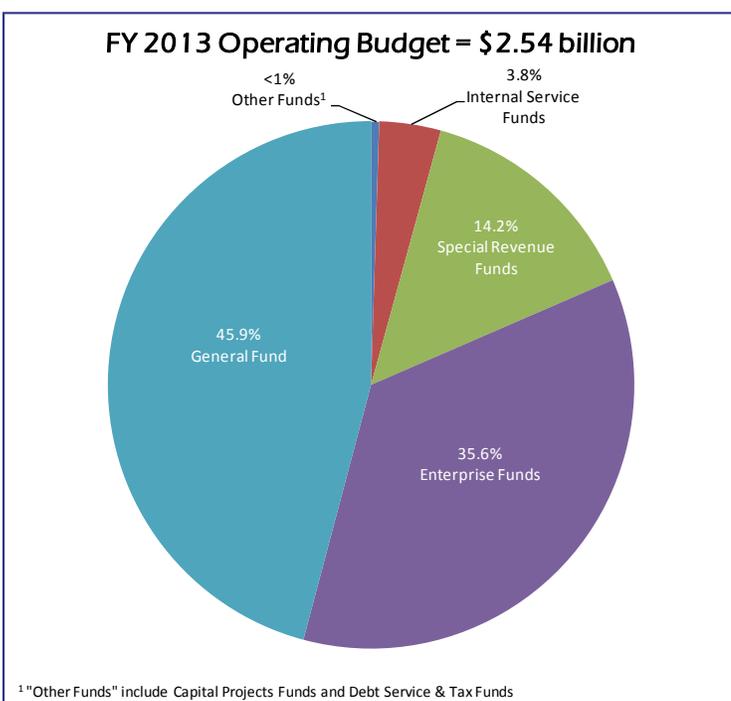
For more information on the City's best practices regarding budget formation refer to the financial policy descriptions on page 19 and [IBA Report 10-18](#).

The City's Operating Budget

The operating budget provides a plan for how the monies coming into the City will be spent to operate and maintain City functions and services, such as police, fire, parks, and libraries. As mentioned above, the operating budget for FY 2013 amounts to a total of \$2.54 billion of the total \$2.75 billion. The other \$215 million is set aside for the Capital Improvements Program (CIP) budget which allocates available revenue for the rehabilitation, improvement or construction of new public infrastructure such as streets, libraries, parks and water pipes. It is common for cities to separate the operating

budget (\$2.54 billion for FY 2013) and the CIP budget (\$215 million for FY 2013) because capital infrastructure projects are generally large and expensive, take multiple years to complete, and require special financing sources outside the City's main operating fund, the General Fund. In contrast, the operating budget focuses on expenditures and revenues that will be coming and going for that particular fiscal year, and does not span over multiple years. For more information regarding the CIP refer to the IBA's [A Citizen's Guide to the Capital Improvements Program](#).

The operating budget consists of five types of funds and the General Fund. It is necessary to have multiple fund types because certain monies can only be utilized for a specific pur-



FY 2013 Adopted Budget Highlights

pose. For example, monies generated by the Gas Tax are deposited in a Special Revenue Fund and can only be used for maintenance of street lighting, signals, and markings. The diagram on the previous page depicts the portion of the operating budget that is comprised of each fund type.

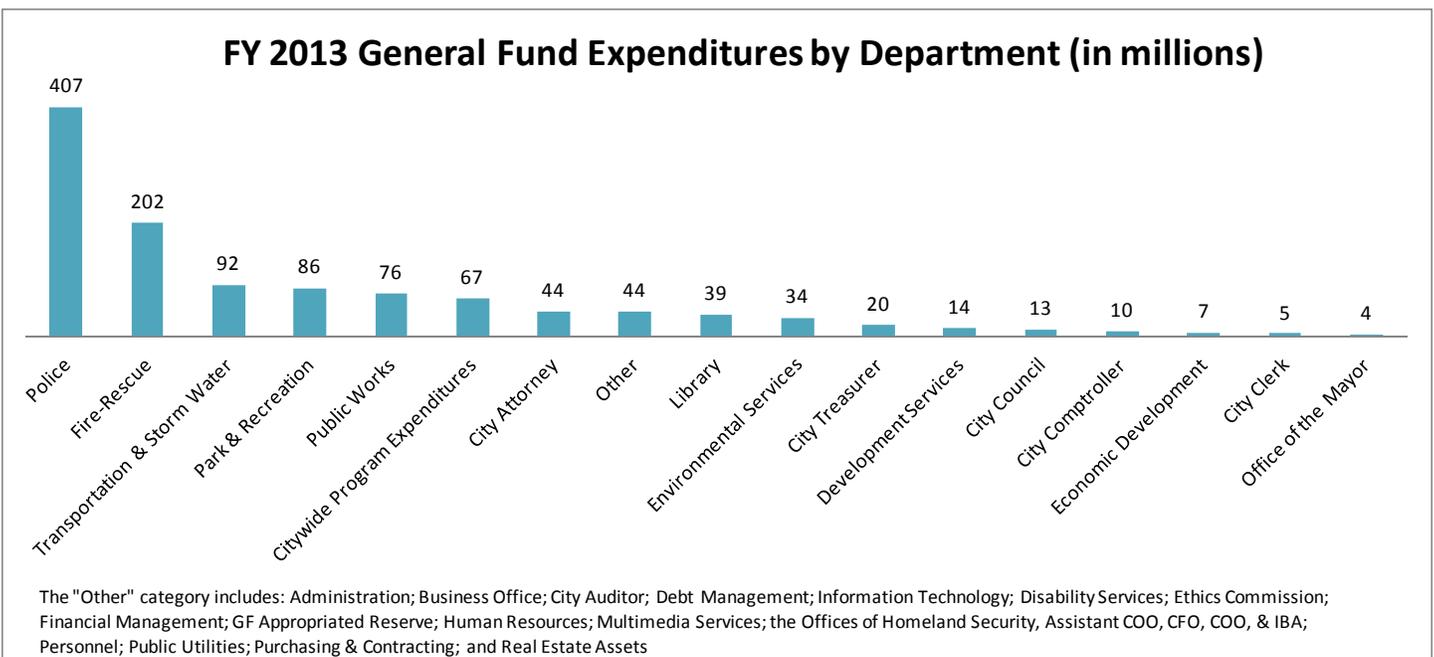
The General Fund

The General Fund is the most commonly discussed fund in the municipal budget. It is the largest of the six types of funds that the City of San Diego maintains, representing about 46% of the operating budget for FY 2013. The General Fund is usually at the forefront of budget discussions because it is the City's main operating fund funded through the City's general tax revenue. Impacts to the General Fund can play a large part in how the City is able to pay for and maintain core community services such as public safety, parks and recreation, library services, and trash collection which use most of the City's tax revenue. Each year the Mayor, City Council and City staff must forecast the coming year's General Fund expenditures and incorporate those estimates into the budget, taking into account available funds that are projected to be collected from tax revenue.

General Fund Expenditures

The General Fund is the largest operating fund with \$1.16 billion in budgeted expenditures for FY 2013. This is a \$35.6 million or a 3.2% increase over the FY 2012 Adopted Budget. The money is expended through organized departments within the General Fund that are charged with providing core community services. The FY 2013 Adopted General Fund budget includes the costs associated with about 7,152 budgeted full-time equivalent (FTE) positions, a net increase of approximately 115 FTE positions from the FY 2012 Adopted General Fund Budget. The main reason for the increase in positions is related to the restoration of some priority City services for this fiscal year (described in more detail on page 8 - 9 of this guide), as well as the establishment of a new Council District 9.

The chart below illustrates the main General Fund expenditures by department for FY 2013. As evidenced in the chart, a majority of the City's resources are dedicated to Police and Fire-Rescue services, a vital function of City government.



FY 2013 Adopted Budget Highlights

General Fund Revenue

Core City services provided by the General Fund's budget are supported by a variety of revenue sources. The four major revenue sources for the General Fund are Property Tax, Sales Tax, the Transient Occupancy Tax (TOT) and Franchise Fees. These revenue sources are dependent on the economic environment and can fluctuate from year to year. Other General Fund revenue sources are impacted by the economic environment as well, but not to the same degree. Other sources of revenue for the General Fund include charges for current services; other financial sources and uses (transfers from other funds); revenue from money and property; licenses and permits; fines, forfeitures, and penalties; property transfer tax; and other smaller revenues.

Transient Occupancy Tax (TOT)

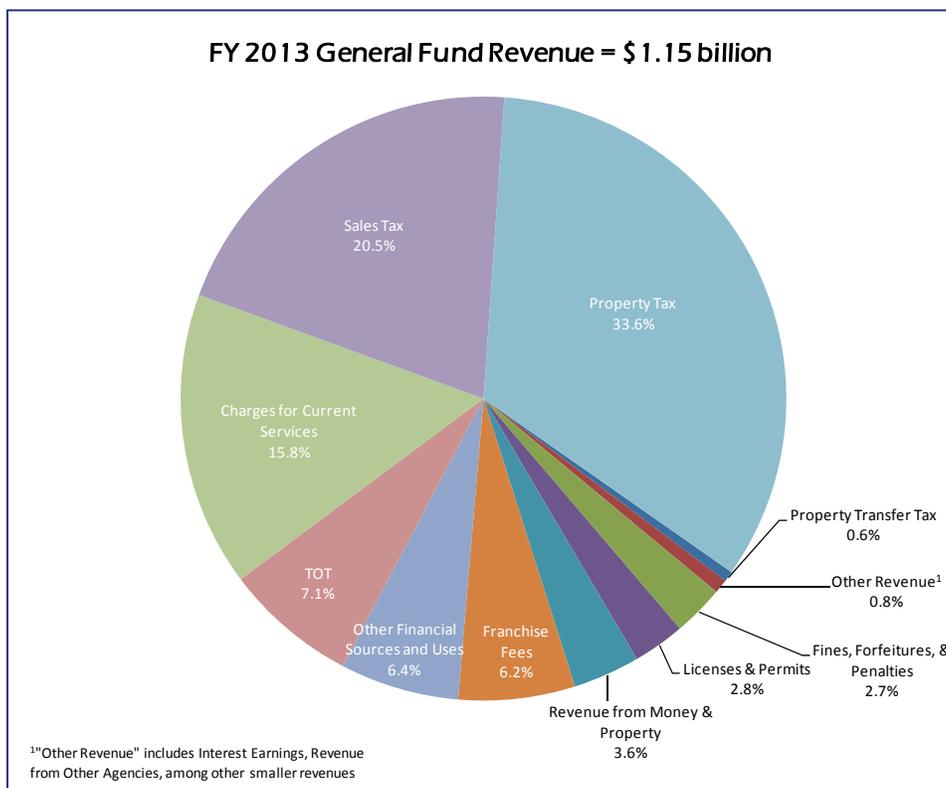
City TOT revenue is generated based on a tax rate of 10.5% on the total rate charged for occupancy at lodging facilities within the City of San Diego.

Franchise Fees

The City receives fees from private utility companies in exchange for use of the City's rights-of-way, as dictated by their agreements.

General Fund revenue for FY 2013 amounts to \$1.15 billion, a \$24.6 million or 2.2% increase over the previous fiscal year. The increase is attributable to a gradual improvement in the economic environment that has allowed for increases in sales tax revenue generated from higher consumer spending, an upswing in local tourism and business travel that contribute to TOT revenue collections, and reduced unemployment in the region. Although recent revenue increases have been experienced, the economy remains unstable, and General Fund revenues will continue to be monitored. If necessary, the budget can be adjusted during the [Mid-Year Budget Process](#) which usually occurs in February and March.

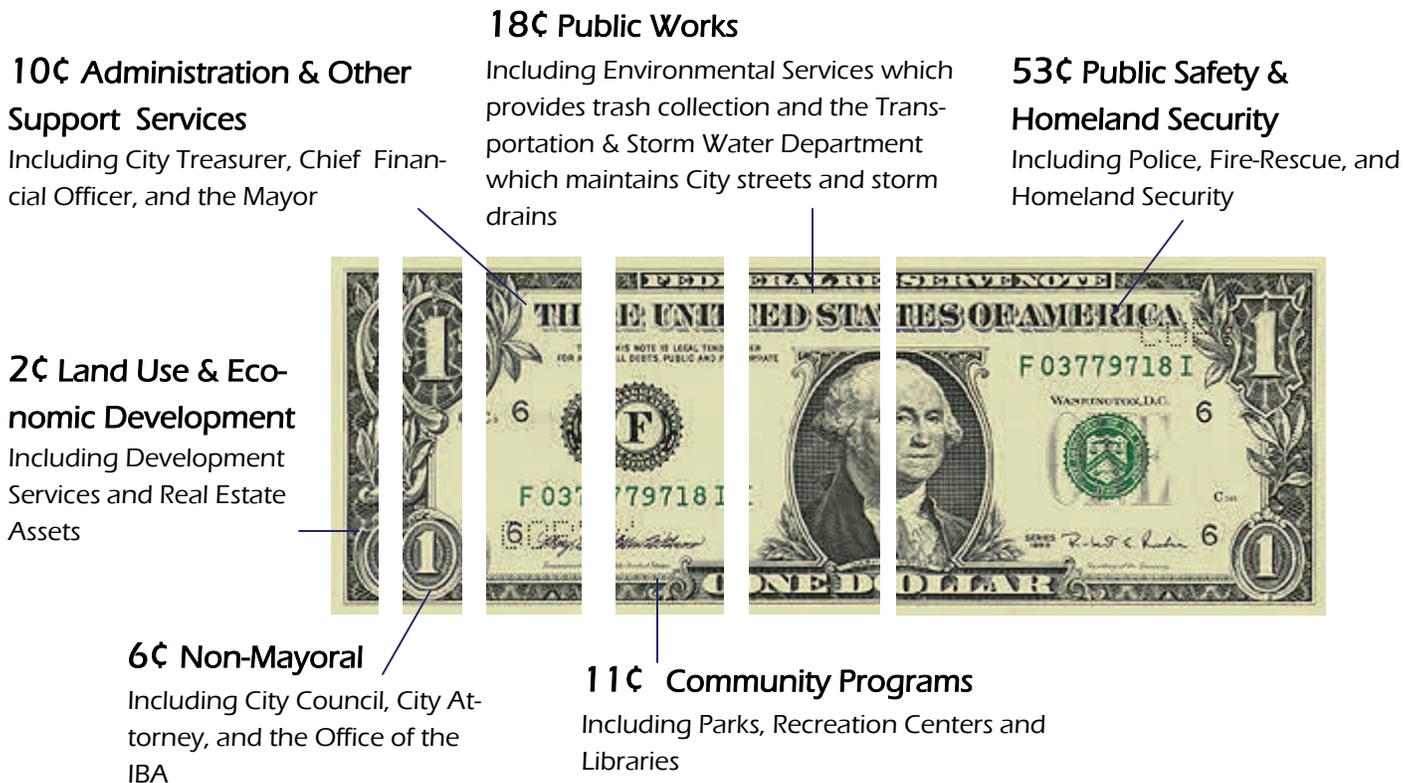
As shown in the figure, Property Tax, Sales Tax, TOT and Franchise Fees make up a large portion of General Fund revenues. For FY 2013, Property Tax contributes about \$387 million, Sales Tax \$236 million, TOT \$82 million and Franchise Fees \$72 million, making up about 68% of General Fund Revenues.



FY 2013 Adopted Budget Highlights

General Fund Tax Dollars At Work

The diagram below depicts General Fund services provided by the City of San Diego and how they are funded by your tax dollar for FY 2013.



Increased General Fund Services for FY 2013

The recent uptick in retail sales and tourism revenues, coupled with years of City efficiencies and reduced spending resulted in an ability to restore certain services for FY 2013 which were reduced in prior fiscal years.

Parks, Recreation Centers, & Libraries

About 14 positions were added for recreation center operations in order to restore five hours per week at 55 of the City's recreation centers, increasing the total hours per week from 40 to 45. Forty-two library positions were added in order to restore an additional 8 hours per week at all 35 branch libraries, increasing total hours per week from 36 to 44. For the new Central Library, four positions are included for an additional five Saturday hours at the Central Library. Refer to the following chart to see new library hours, effective December 1, 2012.

CENTRAL LIBRARY	BRANCH LIBRARIES:
Monday & Wednesday: Noon–8p	Monday, Thursday & Friday: 9:30am–5:30pm
Tuesday, Thursday & Friday: 9:30a–5:30p	Tuesday & Wednesday: 12:30p–8p
Saturday: 9:30a–2:30p	Saturday: 9:30a–2:30p
Sunday: 1p–5p	Sunday: Closed

FY 2013 Adopted Budget Highlights



Additional positions have also been included to support the City's maintenance of parks and outdoor spaces. These positions will allow for the restoration of mowing at all field sites throughout the City and maintenance of 186 fire rings that line beaches and Mission Bay shorelines.

In order to maintain these facilities, the FY 2013 budget has transferred nine positions from CIP projects to support facility maintenance for Parks, Recreation, and Library facilities.

Public Safety

At the beginning of FY 2012, fire engines that were previously browned out during budget reductions were restored to full service. This full staffing continues in FY 2013.

Ensuring public safety is a primary function of the City's General Fund, with 52% of the budget being utilized by the Police Department, Fire Department, and lifeguard activities. This fiscal year, funding increases have been included to expand Police and Fire academies. With this funding the Police Department will be able to expand their academies to 30 members—an increase from 25—for each of the four academies scheduled for FY 2013. Two 30-member fire academies will also be added this fiscal year to train and replace firefighters.



Additional positions have also been added to support the operations of the Police and Fire-Rescue departments. Five Police civilian positions are expected to be added midway through the fiscal year beginning January 2013 to support sworn officers in administrative duties, allowing them to dedicate more time to patrol activity. Additionally, eight fire prevention positions were included to provide appropriate staffing to meet fire inspection goals. Three relief lifeguard positions were also added to enhance the safety of City beaches.

One-Time Expenditures for Community Needs

This year, \$550,000 of one-time expenditures were allocated to help fund the Neil Good Day Center which provides services for the homeless. By funding the full \$550,000 needed for the Center from the General Fund, funds were freed up in the Housing Commission's budget so that money could be used for the Homeless Emergency Winter Shelter which opened in November 2012.

One-time funding of \$40,000 was added to the Park & Recreation Department to allow for the Teen Nights programs to continue during May and June of 2013. These programs are held at the five recreation centers which have established teen centers, and are located in Encanto, City Heights, Memorial, Southcrest, and Mountain View.

FY 2013 Adopted Budget Highlights

Efficiency Savings & Reduced Spending

In recent years, competing priorities and limited funds have left City leaders facing tough decisions when it comes to forming the annual budget. Through efficiency savings and reduced spending, which included some cuts to City services, the City's budget picture has improved. Now that the economy is gradually improving, and better than expected growth for major revenues is projected, this has allowed for the restoration of priority City services, as described on pages 8 - 9 of this guide.

For FY 2013, some of the main factors that contributed to the City's improved fiscal health are highlighted below.

- ◆ Major revenues such as Sales Tax, Property Tax, TOT and Franchise Fees are projected to be higher than the previous fiscal year. An increase of \$24.6 million over the FY 2012 Adopted Budget is forecasted for FY 2013 General Fund revenues, and the growth of these major revenue sources has contributed to this increase.
- ◆ For FY 2013, managed competition annual savings are currently estimated at approximately \$5.7 million, with about \$3.2 million of those savings falling to the General Fund. Publishing Services annual savings are continued from FY 2012. Street Sweeping and Fleet Maintenance Services annual savings estimates have been included beginning in FY 2013. The actual annual savings for FY 2013 from both Street Sweeping and Fleet Maintenance Services is discussed in greater detail in IBA Report [12-48](#) and [12-53](#), in which updated managed competition savings estimates were reviewed.
- ◆ The annual pension payment for FY 2013 was less than originally projected. The General Fund's contribution for FY 2013 is \$18.3 million less than anticipated, as determined by the San Diego City Employees' Retirement System's (SDCERS) actuary.
- ◆ FY 2013 User Fee revenue includes a net increase of \$1.1 million based on the adjustments approved by the City Council in June 2012. User Fees are charged for services provided by the City to residents and businesses.

Managed Competition

The managed competition process was put into place by Mayor Sanders following voter approval in November 2006. It is intended to provide a structured, transparent process that allows an open and fair comparison of public sector employees and independent contractors in their ability to deliver services to San Diego citizens. This strategy seeks to tap City employee's experience and resourcefulness to restructure processes to become more efficient in order to create savings for the City.

Since its approval in 2006, and the implementation of the [Managed Competition Guide in 2010](#), Publishing Services, Street Sweeping, Fleet Maintenance, Street & Sidewalk Maintenance, and Landfill Operations contracts have all been awarded to City employees. By undergoing managed competition, these functions are estimated to save the City a total of \$12 million annually, once fully implemented, with \$4.1 million of that falling to the General Fund.

For more information on managed competition, refer to associated IBA reports on the website: www.sandiego.gov/iba, or visit the City's managed competition website at www.sandiego.gov/business/mc.

Other cost savings factors and efficiencies are described in further detail in [Volume 1](#) of the FY 2013 Adopted Budget in the Executive Summary.

FY 2013 Adopted Budget Highlights

Other Funds

In addition to the General Fund, the City of San Diego has five other fund types, as mentioned on page 5. It is important to have separate funds because some pots of money have specific restrictions on how they may be used. The following descriptions summarize the other five types of funds, what they may be used for, and how they acquire revenue.

Enterprise Funds

This type of fund accounts for specific services that are funded directly through user fees. As the second largest fund type in the City, Enterprise Funds are intended to be fully self-supporting and are not subsidized by the General Fund. Examples include Water, Sewer, Development Services, Golf Course, Refuse Disposal and Recycling Funds. For FY 2013, all Enterprise Funds equate to \$904.3 million.

Special Revenue Funds

These funds account for revenue that is received for a specifically identified purpose. Examples include the Gas Tax that can only be used for maintenance of street lighting, signals and markings, and the TOT Fund to fund Special Promotional Programs that are used Fund to promote tourism in the City of San Diego. The FY 2013 Adopted Budget includes \$360.9 million for these Special Revenue Funds, a net decrease of \$65.1 million from the FY 2012 Adopted Budget. This is primarily due to the exclusion of Redevelopment funds the City previously received.

Debt Service & Tax Funds

These funds are used for the payment of principal and interest on the Series 1991 GO Bonds for the Public Safety Communication Project. The final payment for these GO Bonds were made in FY 2012. The decrease in this fund category from \$2.7 million to \$1.0 million, is mostly attributable to this. The Tax Fund contains monies to pay for note interest and costs of issuance for the annual General Fund Tax and Revenue Anticipation Notes (TRANs) cash flow borrowing. Debt service for all other City related financing, including General Fund lease revenue bonds and water and wastewater revenue bonds, are budgeted within the department's operating budgets.

Capital Project Funds

Capital project funds support the acquisition or construction of capital facilities. For FY 2013, this fund is comprised of the Capital Outlay Fund and the TransNet Extension Fund, and amounts to \$11.5 million. This is about \$5.8 million less than FY 2012 due to the removal of TransNet ARRA (American Recovery and Reinvestment Act of 2009) funds for streets related maintenance.

For more information on Capital Project Funds and how they fund the CIP, refer to the IBA's [*A Citizen's Guide to the Capital Improvements Program*](#).

Redevelopment Dissolution

As a result of State legislation enacted in December 2011, redevelopment agencies in California dissolved as of February 1, 2012. At this time, the exact financial impact to the City following the dissolution of its redevelopment agencies remains unclear, however the City has stopped receiving such special funding for FY 2013.

For more information regarding ongoing developments related to redevelopment dissolution, refer to [associated IBA reports](#) on the office's website, visit the Department of Finance's website at www.dof.ca.gov/redevelopment, or the former Redevelopment Agency Oversight Board's webpage at www.sandiegooversightboard.com

FY 2013 Adopted Budget Highlights

Internal Service Funds

These internal funds were created to finance and account for services provided by one City department or division to another, such as fleet maintenance. Services provided by Internal Service Fund departments are paid by fees or fund transfers. The FY 2013 Adopted Budget for these funds totals \$95.6 million, a decrease of \$19.8 million that is in part due to projected savings in the Fleet Services Operating Fund resulting from the managed competition of fleet maintenance services, as well as savings from the new convenience copier contract in the publishing Services Fund.

The City of San Diego Annual Budget

What is a Municipal Budget?

Each year a city must forecast the revenues it will receive and the expenditures it will incur for the upcoming fiscal year. The resulting official document is known as the Municipal Budget.

The City is required by law to balance its budget each year. The budget is constantly monitored throughout the year to determine whether the city is spending more or less than its revenues. The City then makes adjustments to its spending in order to ensure that at the end of the year the budget is in balance.

The budget is not just an accounting document - it is a management and planning tool.

What Does the City Budget Do?

Each year the Mayor, City Council, and City staff work together to develop an annual budget. While the budget is being created, all parties must make decisions on how to utilize the limited revenues that the City receives in order to produce the greatest benefit its citizens.

The budget is not just an accounting document - it is a management and planning tool. Because the City is limited by the amount of resources available, the budget aids officials in determining which objectives have the highest priority, will meet the greatest needs and produce the greatest positive impact in the community. The annual budget document serves as a plan for how the monies that come into the City of San Diego will be spent to operate and maintain the City. The Mayor, City Council, City staff and the citizens of San Diego all serve as participants in its creation and execution.

San Diego's Form of Government

In November 2004, San Diego voters approved a change in the form of the City's government from City Manager to Strong Mayor - Strong Council (also known as Mayor-Council) for a trial period of five years. Previously, the Mayor sat on the Council with other Councilmembers setting policy direction, while the City Manager was responsible for managing the City's day-to-day operations and creating the Proposed Budget. The Mayor and Council would then decide which changes were necessary in the budget to achieve their policy objectives. In June 2008, the Strong Mayor-Strong Council form of government was made permanent by voter approval.

In the Strong Mayor - Strong Council form of government, the Mayor acts as the Chief Executive Officer (CEO) of the Executive Branch of government, similar to the governor or the president. He or she manages the City and creates the Proposed Budget. The City Council represents the Legislative Branch, setting policy direction. During April, May and June, the Council reviews the Mayor's budget proposal by holding community hearings, meeting with City departments, and working with the Independent Budget Analyst (IBA) to determine what modifications, if any, should be made to the Mayor's Proposed Budget. Council then makes final budget changes they deem necessary. The Mayor has the option to veto changes made by the Council, however, the Council may override a Mayoral veto with six votes. While the Mayor first proposes the budget, the City Council has ultimate authority over the City's budget in the Strong Mayor - Strong Council form of government.

The City of San Diego Annual Budget

City Organization

Recently elected Mayor Bob Filner, Councilmembers Mark Kersey and Scott Sherman, and re-elected Councilmembers Sherri Lightner, Todd Gloria, and Marti Emerald, were sworn into office on December 3, 2012. This fiscal year, beginning on the December inaugural date, the City of San Diego will have nine Council Districts representing various City community areas. For more information on the full City Council and their respective Council District boundaries refer to pages 23 - 24 of this guide.

Since the recent election of Mayor Filner, the Mayor's office has been undergoing a transition. New mayoral staff members are being determined at this point and an updated City organization chart will be available as the Mayor's team completes their transition. The new chart can be accessed at www.sandiego.gov/orgchart/orgchart once it is released.

Overview of the Budget Process

Key Roles in the Budget Process

The citizens of San Diego, the Mayor, City Council, City departments and the Office of the IBA all play a significant role in the formation of the budget.

Role of the Citizens of San Diego

In order for the Mayor and City Council to discern which programs and issues are of the highest priority to citizens, it is important for the residents of San Diego to play an active role in the budget process. Citizens are encouraged to provide their input and suggestions through multiple forums including:

- ◆ Contacting the Office of the Mayor and his staff as the Proposed Budget is being developed
- ◆ Contacting your City Councilmember to weigh in on important issues in your community
- ◆ Attend and participate in City Council meetings, Budget & Finance Committee (B&FC) meetings, and annual budget hearings to provide input to the City Council as budget discussions are being held

In order to fully understand what is important to the citizens of San Diego, the Mayor, City Council, and City Staff need input from citizens like yourself. Writing, calling, or emailing any of these officials is the first step in solving problems that are important to you. Additionally, becoming involved by attending public meetings provides an opportunity to provide input, make suggestions, and become more knowledgeable of City affairs.

Please refer to the *Important Resources* section on page 22 of this guide to find out how to contact the Mayor's office, your City Councilmember, and other key City staff, as well as how to find key meetings that involve discussions regarding the City's annual budget.

Mayor's Role

The Mayor is the Chief Executive Officer of the Executive Branch of the City's government. The Mayor and his or her staff are responsible for:

- ◆ Developing the City's Five-Year Financial Outlook, which outlines the Mayor's fiscal priorities for the next five years and presents a forecast for anticipated revenues and expenditures
- ◆ Creating the Proposed Budget by working with the Chief Financial Officer (CFO), Chief Operating Officer (COO), other City staff and the community
- ◆ Working with the City Council to finalize the Proposed Budget
- ◆ Implementing the Adopted Budget
- ◆ Proposing modifications to the Adopted Budget throughout the year to ensure that it is balanced
- ◆ Managing the City's day-to-day operations



Overview of the Budget Process

City Council's Role

The City Council serves as the legislative body of the City's Government responsible for setting policy. Each Councilmember represents the citizens that live in his or her district. The Council's responsibilities include:

- ◆ Reviewing the Mayor's Proposed Budget
- ◆ Holding community hearings to gather citizen input and understand City department priorities and needs
- ◆ Considering and recommending changes to the Proposed Budget after community meetings and public budget hearings
- ◆ Adopting the annual budget and proposing changes after consideration of public input, research, and policy priorities
- ◆ Accepting or rejecting proposed budget modifications throughout the year
- ◆ Providing policy direction for the governance of City operations through legislative actions

Role of the IBA

The Office of the Independent Budget Analyst assists the City Council throughout the budget process by providing research, objective analysis, and recommendations for the budget. The IBA performs the following functions:

- ◆ Prepare preliminary and final reports on the Mayor's Proposed Budget for consideration by the City Council
- ◆ Analyze and issue a report on the Mayor's Five-Year Financial Outlook
- ◆ Provide analysis and recommendations year-round on legislative items that bear financial and policy impacts to the City of San Diego
- ◆ Review and make recommendations on quarterly budget monitoring reports produced by the Financial Management (FM) Department

Important Budget Process Dates

A brief timeline and calendar of key dates is provided for reference and is intended to assist in determining when budget actions and deliberations take place. For more detailed information regarding when City Council and Committee meetings occur and to access their agendas, visit the [City Clerk's website](http://www.sandiego.gov/city-clerk) at www.sandiego.gov/city-clerk. Also refer to the [Key Budget Dates](#) found on the IBA's website to see important upcoming FY 2014 budget formation dates.

FEBRUARY	FEB. & MAR.	APRIL	APRIL & MAY	JUNE	JULY 1
Council adopts Budget Priorities Resolution and transmits to Mayor	COO, Mayor & CFO develop Annual Budget working with City departments	Mayor releases Proposed Budget and IBA releases review 2 weeks later	Council holds public budget hearings and Budget & Finance Committee meetings to deliberate the budget	Council & Mayor action periods including: Council final decisions, budget adoption, and veto periods if necessary	New fiscal year begins

Typical Budget Calendar

DATE	ACTION	COMMENT
February /March	Council adopts Budget Priorities Resolution and sends to Mayor	
February/March	Mayor/COO/CFO develop annual budget working with City departments	
April 15	Mayor Releases Proposed Budget	City Charter [265(b)(15)] requires the Mayor to propose a budget to Council and the public by April 15
April 29	Independent Budget Analyst releases report on the Proposed Budget	The IBA report is issued two weeks after the Mayor's Proposed Budget is released
April	<ul style="list-style-type: none"> Budget & Finance Committee meetings & publicly held Council budget hearings Full Council deliberations and recommendations on modifications to the Proposed Budget 	While City Charter [290(b)] requires Council to hold at least two public hearings before June 15, they generally hold many more
May	<ul style="list-style-type: none"> Mayor releases the <i>May Revise</i> report IBA issues final report and recommendations 	The <i>May Revise</i> highlights changes to the Proposed Budget that will be incorporated into the final Adopted Budget.
Early June	<ul style="list-style-type: none"> Budget & Finance Committee considers final modifications Full Council decisions on final budget modifications 	
June 15	Council must adopt or modify Budget	City Charter [290(b)] requires Council to either adopt or modify a Proposed Budget by June 15
June	<ul style="list-style-type: none"> Mayor's veto period, if necessary Council action period, if necessary 	Mayor & Council have 5 business days from receipt of changes to approve, veto, or modify
July 1	New Fiscal Year begins	
July 9	Budget & Finance Committee review of Appropriation Ordinance	The Appropriation Ordinance is the official enactment by the City Council to establish legal authority for City officials to obligate and expend resources
July 21	<ul style="list-style-type: none"> First public hearing of Appropriation Ordinance at Council 	According to the City Charter [71], two public hearings and adoption of the Appropriation Ordinance must be completed during the month of July
July 28	<ul style="list-style-type: none"> Second public hearing and adoption of Appropriation Ordinance 	

Understanding the City's Budget Documents

Components of the Annual Budget Document

The annual budget (both Proposed and Adopted) are produced by the Financial Management Department (FM) with direction from the Mayor. There are three main parts to the City of San Diego's annual budget. These parts include:

Volume 1: Budget Overview & Schedules

Volume 2: Department Detail for the City's Operating Budget

Volume 3: The Capital Improvements Program (CIP) Budget

Budget Overview & Schedules

This first Volume provides an overview of the operating budget and CIP budget. Schedules are included that provide quick access to some of the general financial information for the City. It is an easy reference point for information about all components of the annual budget.

Sections of the Executive Summary

The Mayor's Budget Message	A City Profile
Overview of the City's Budget Process	An Executive Summary
Information about Economic Recovery	San Diego's Fiscal Policies
Reengineering & Competitive Government	The City Management Program
Detail of General Fund Revenues	Debt Obligations
Financial Summary & Schedules	Summary of the Capital Improvements Program (CIP)
Information about City Agencies	Glossary
Appendix Containing Legislative Budget Actions	

Department Detail (the Operating Budget)

The Operating Budget contains estimates of the total value of resources required for the City to provide services to its citizens and estimates of how much revenue the City will collect. This Volume is broken down by department, and includes total budgeted revenues, expenditures, and employee positions for the fiscal year, noting any change from the prior two fiscal years. A guide to reading the Operating Budget can be found at the beginning of [Volume 2](#).

Capital Improvements Program (CIP) Budget

A capital improvement is a project that refurbishes or improves City infrastructure, for example, the replacement of street lights or the development of a new City park. The Capital Improvements Program (CIP) budget is the long range plan for all individual capital improvements projects and funding sources. Further explanation of the CIP Budget, its process, funding sources, and other detail can be found in the IBA's [A Citizen's Guide to the Capital Improvements Program](#). Additionally, the beginning of [Volume 3](#) includes a brief description on reading this component of the annual budget.

Overview of Financial Policies

Financial Policies & Guidelines

The City of San Diego has adopted several financial policies which serve as a guide to the Mayor and City Council in making policy decisions that affect the fiscal health of the City. They can be found on Financial Management's website at www.sandiego.gov/fm/financialpolicies.

City Budget Policy ([City Council Policy 000-02](#))

This adopted set of budget policies assists the City in achieving its current and future goals in a fiscally responsible and sustainable manner. These policies serve to guide the creation of the City's budget and outline standards for revenue generation and the execution of operating and capital budget expenditures as recommended by the Government Finance Officers Association (GFOA) and the National Advisory Council on State and Local Budgeting (NACSLB). This Budget Policy outlines the requirements for a Five-Year Financial Outlook, and steps for budgetary review, adoption and monitoring.

City Reserve Policy ([City Council Policy 100-20](#))

One of the key components of a financially stable organization is the establishment and maintenance of appropriate reserves and the adoption of a prudent reserve policy. The City's reserve policy recommends that the City establish and maintain appropriate reserves for its major funds. Adequate reserve levels allows the City to withstand short-term revenue and expenditure swings, mitigate the impact of economic downturns that result in reduced municipal revenues from the State and respond to the budgetary affects of natural disasters or other catastrophic events.

General Fund User Fee Policy ([City Council Policy 100-05](#))

The City charges a range of fees for services provided to residents and businesses. These fees are imposed as a result of a public need, such as recreational services, rental uses, and other types of services. The user fee policy outlines the method for establishing fees and the extent to which they recover the cost of the service provided, as recommended by the GFOA, NACSLB, and Federal Government Office of Management and Budget (Circular A-87).

City Debt Policy ([2012 City Debt Policy Update Resolution R-307375](#))

The City's Chief Financial Officer (CFO) executes debt instruments, administers debt proceeds, manages ongoing disclosure and debt compliance, and makes debt service payments, acting with prudence and diligence and with attention to prevailing economic conditions. Debt is an equitable means of financing projects and represents an important means of meeting fiscal responsibilities. The debt policy primarily addresses debt instruments and securities issued by the City in public or private bond markets. This is consistent with examples of debt policies of other comparable municipalities, GFOA guidelines, and rating agency guidelines.

Structural Budget Deficit Elimination Guiding Principles ([Resolution R-305615](#))

These principles, adopted by the City Council in February 2010, guided the development of a comprehensive plan to eliminate the City's structural budget deficit. The Mayor's Office has worked with the Office of the IBA, the Budget and Finance Committee and the full City Council in the development and implementation of this plan. Although the City is in a better financial position than it was at the time of their adoption, these principles for fiscal responsibility continue to be an important structure when formulating and making decisions about the annual budget. These principles can be found in [IBA Report 10-18](#) or by referring to [Resolution R-305615](#).

Accountability & Oversight

In order to maintain a high level of transparency and accountability in government, the City of San Diego has multiple methods to ensure that taxpayer dollars are being used to achieve the best results from the resources available.

The City Council

The City Council is the Legislative Branch of City government. They are responsible for setting policy direction; enacting, reviewing, and modifying legislation as appropriate; and adopting the annual budget. The Legislative Branch provides a check and balance to the City's Executive Branch, which is run by the Mayor.

Seven committees comprised of City Councilmembers are in place which help the Council analyze specific legislative matters in a focused and efficient manner. Three of the Council Committees are specifically charged with overseeing major components of City financial operations.

Audit Committee

The Audit Committee was created in January 2007, to oversee the finances of the City. Members of the Audit Committee provide independent, legislative oversight of the City's accounting and financial reporting processes.

Budget & Finance Committee

The Budget & Finance Committee (B&FC) was created to oversee legislative decisions that directly impact the annual budget. This committee also performs a legislative review of the annual budget, including the public budget hearings held each May. These Committee meetings allow members of the public to ask questions of City staff, provide input to Committee members relating to the annual budget, and provide an opportunity for the Council to thoroughly analyze any budget issues.

Infrastructure Committee

This newly created committee focuses on the condition of the City's capital assets, such as streets, sidewalks, parks and libraries. It is charged with overseeing the creation of a Five-Year Capital Improvements Program (CIP) budget and reviewing finance related to CIP, the Regional Transportation Improvement Program (RTIP) and Asset Management. It will also serve as a forum for the community to provide input regarding priorities for the City's capital projects.

City Auditor

The City Auditor is charged with providing audit services to promote accountability to the public and to improve the economy, efficiency, and effectiveness of our City government. Through performance audits, financial audits, and special investigations, this office provides essential information to assist the City Council in its decision-making process.

Office of the Independent Budget Analyst

The Office of the IBA is responsible for assisting the City Council by analyzing and reviewing proposals that affect the budget. The IBA objectively and independently provides analysis, reports, and rec-

The Seven Council Committees

- 1) Budget & Finance Committee (B&FC)
- 2) Audit Committee
- 3) Public Safety and Neighborhood Services (PS&NS) Committee
- 4) Land Use and Housing (LU&H) Committee
- 5) Rules and Economic Development Committee (R&ED)
- 6) Natural Resources and Culture (NR&C) Committee
- 7) Infrastructure Committee

Accountability & Oversight

ommendations on issues that affect the budget. Reports on numerous fiscal and policy matters are presented at City Council meetings, during budget hearings and Committee meetings.

City Attorney

The City Attorney serves the citizens of San Diego as both the Chief Legal Advisor and misdemeanor prosecutor. The office is divided into four divisions: the Advisory Division provides advice to City Departments; the Civil Litigation Division prosecutes or defends civil lawsuits in which the City is a party; the Criminal Division prosecutes criminal misdemeanors and infractions committed within the City limits; and the Community Justice Division prosecutes cases that the community has identified as important to quality of life. Prosecutors work with the community, police and other law enforcement agencies to establish and maintain security, fair business dealing and to promote justice.

Office of the Mayor

As mentioned previously, the Mayor serves as the City's Chief Executive Officer, similar to the governor or the president. Through the Chief Operating Officer, the office oversees the City's daily operations and implements programs and initiatives to carry out the City's policy objectives. This executive branch provides a check and balance to the City Council's legislative actions. This includes veto power over some of the issues that the City Council may approve, including modifications to the annual budget.

Chief Financial Officer (CFO)

The CFO provides the City of San Diego with quality public services in the areas of financial reporting, auditing, management, and stewardship of City assets. All financial departments are organized under the CFO. The Office of the CFO is responsible for maintaining the financial records of the City, the development of the City's financial statements, external audit functions, preparing annual budgets, developing debt financing proposals, managing the City's investments, revenue collection and tracking, and long-range financial planning.

Financial Management Department (FM)

The Financial Management Department provides services to the Mayor and serves as an internal fiscal consultant to other City Departments. Financial Management prepares the Proposed and Adopted budgets in accordance with the City Charter each year. During the fiscal year, FM monitors the City's expenditures and revenue receipts, oversees budget transfers and adjustments, and reviews requests for City Council and Mayoral actions for both the operating budget and the Capital Improvements Program. Additionally, every year FM develops and updates the City's Five-Year Financial Outlook.

City Comptroller

The City Comptroller is responsible for providing oversight of City fiscal management through the City's Comprehensive Annual Financial Report (CAFR).

City Clerk

The City Clerk is responsible for maintaining the integrity of the legislative process and ensuring an informed citizenry by providing administrative and technical support to the City Council. Agendas for City Council and Committee meetings are available through the City Clerk's office.

Important Resources

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Important Resources

City of San Diego City Council

San Diego recently went through a redrawing of its Council District boundaries, also known as “redistricting”. Existing boundaries were changed and a 9th Council District was added to the City. Contact information for specific Council Districts can be found at: www.sandiego.gov/citycouncil.

District 1—Council President Pro Tem Sherri Lightner

District 1 covers the Northwest part of the City of San Diego and includes the communities of Carmel Valley, Del Mar Mesa, Del Mar Heights, La Jolla, Pacific Highlands Ranch, Torrey Hills, Torrey Pines and University City. Councilmember Lightner also chairs the Rules and Economic Development Committee (R&ED), is Vice Chair of the Committee on Infrastructure and is a member of the Land Use & Housing (LU&H) and Budget & Finance (B&FC) Committees.

District 2—Councilmember Kevin Faulconer

Councilmember Faulconer represents the communities of Bay Ho, Bay Park, Morena, Midway, North Bay, Mission Beach, Ocean Beach, Pacific Beach, and Point Loma. He is the Vice Chair for the R&ED Committee and is a member of the B&FC.

District 3—Council President Todd Gloria

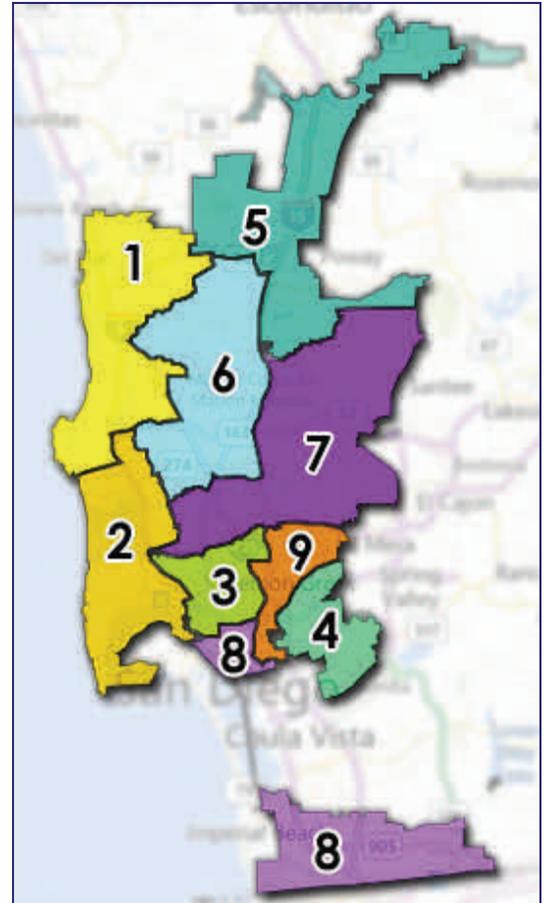
The communities of District 3 include Balboa Park, Banker’s Hill, Downtown, Golden Hill, Hillcrest, Little Italy, Mission Hills, Normal Heights, North Park, Old Town, South Park, and University Heights. Councilmember Gloria Chairs the B&FC, is a member of the LU&H Committee, and serves as the City’s Council President.

District 4—Currently Vacant

Previously held by former Councilmember Tony Young, the District 4 Council seat is currently vacant following Young’s resignation. A special election will be held for this District’s Council seat in March 2013. The communities of Alta Vista, Broadway Heights, Chollas View, Emerald Hills, Encanto, Greater Skyline Hills, Jamacha, Lincoln Park, Lomita Village, North Bay Terrace, Oak Park, O’Farrell, Paradise Hills, Redwood Village, Ridgeview, Rolando Park, South Bay Terrace, Valencia Park, and Webster are all within District 4’s boundaries.

District 5—Councilmember Mark Kersey

District 5 consists of San Pasqual, Rancho Bernardo, Black Mountain Ranch, Torrey Highlands, Carmel Mountain, Sabre Springs, Miramar Ranch North, and Rancho Encantada. Councilmember Kersey chairs the newly created Infrastructure Committee and is a member of the R&ED Committee, Public Safety & Neighborhood Services (PS&NS) Committee, and B&FC.



Important Resources

District 6—Councilmember Lorie Zapf

Council District 6 is comprised of the neighborhoods of Clairemont Mesa East, Clairemont Mesa West, Kearny Mesa, Mira Mesa, and Rancho Peñasquitos. Councilmember Zapf chairs the LU&H Committee, vice chairs the PS&NS Committee, and is a member of the Natural Resources & Culture (NR&C) Committee.

District 7—Councilmember Scott Sherman

District 7 is comprised of the community areas of Allied Gardens, Birdland, Del Cerro, Grantville, Lake Murray, Linda Vista, MCAS Miramar, Mission Valley, San Carlos, Serra Mesa and Tierrasanta. Councilmember Sherman is the Vice Chair of the NR&C Committee and a member of the Infrastructure Committee.

District 8—Councilmember David Alvarez

Councilmember Alvarez represents the neighborhoods of Barrio Logan, Egger Highlands, Grant Hill, Logan Heights, Memorial, Nestor, Ocean View Hills, Otay Mesa East, Otay Mesa West, San Ysidro, Sherman Heights, Stockton, the Tijuana River Valley. He Chairs the NR&C Committee, vice chairs both the B&FC and the LU&H Committee, and is a member of the R&ED Committee and the PS&NS Committee.

District 9—Councilmember Marti Emerald

Councilmember Emerald previously represented District 7 before the district lines were redrawn. She now represents the neighborhoods of District 9 which includes Alvarado Estates, City Heights, College Area, College View Estates, El Cerrito, Kensington, Mountain View, Mt. Hope, Rolando, Southcrest and Talmadge. She chairs the PS&NS Committee, and is a member of the R&ED, Infrastructure and NR&C Committees.

Where to Find Budget Documents

The Annual Budget Document

The annual budget document including Proposed and Adopted budgets of current and prior fiscal years can be found on Financial Management's (FM) website: www.sandiego.gov/fm. The FM website also has budget monitoring reports such as the Five-Year Financial Outlook and Quarterly budget monitoring reports.

IBA Reports and Presentations

IBA reports and presentations on the budget and other fiscal policy matters can be found at www.sandiego.gov/iba. For updates on when new reports are released, follow the IBA on Twitter @SanDiegoIBA.

City Council & Committee Meeting Agendas

City Council and Committee meeting agendas and related documents, including the Audit, Budget & Finance and Infrastructure Committees that focus on City fiscal matters, can be found on the City Clerk's website: www.sandiego.gov/city-clerk/officialdocs/legisdocs.

Glossary

Adopted Budget - The Mayor and City Council's approved plan for the City's financial operations, which includes an estimate of expenditures and revenues for a given fiscal year.

Appropriation - A legal authorization to incur obligations and to make expenditures for specific purposes.

Appropriation Ordinance - The official enactment by the City Council to establish legal authority for City officials to obligate and expend resources.

Balance (Fund Balance) - Excess of monies when a fund's balance and revenues are over the accumulation of expenses and reserves.

Balanced Budget - The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available sources.

Bond - A funding tool representing a written promise to pay a specific sum (face value or principal amount) in the future (maturity date), plus interest. In California, municipal government bonds are only used to finance capital improvements.

Budget - A proposed plan of expenditures and revenues over a given period of time.

Budget Priorities Resolution - A resolution in which the City Council has adopted a set of priorities for the annual budget. Priorities of each Councilmember are compiled by the Office of the IBA and transmitted to the Mayor for consideration when forming his or her proposed budget.

Capital Improvement Project - The construction, purchase, or major renovation of buildings, utility systems, and other facilities as well as land acquisition and roadway projects.

Capital Improvements Program (CIP) - The long-range plan for all individual capital improvement projects and funding sources. CIP projects are unique construction projects that aim to install new, replace old, or rehabilitate existing infrastructure. Information regarding the City of San Diego's CIP can be found in Volume 3 of the City's Annual Budget document.

Comprehensive Annual Financial Report (CAFR) - A report prepared by the City Comptroller's Office that summarizes financial data for the previous fiscal year in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet and an operating statement.

Expenditure - The actual outlay of monies from the City treasury.

Expenses - Charges incurred for operations, maintenance, interest, or other charges.

Fiscal Year (FY) - A 12-month term designating the beginning and ending period for recording financial transactions. The City of San Diego has specified July 1 through June 30 as its fiscal year.

Five-Year Financial Outlook - The Five-Year Financial Outlook includes revenue and expenditure forecasts which are based on various assumptions. It serves as a long-range planning tool which identifies priorities, economic trends, risks and opportunities, and guides the City in the development of future budgets.

Franchise Fees - Fees resulting from agreements with private utility companies in exchange for use of the City's rights-of-way.

Fund - A fiscal and accounting entity with a self-balancing set of accounts to record revenue and ex-

Glossary

penditures.

General Fund - The City's main operating fund that pays for basic City services such as Police and Fire, parks, and library services which use most of the City's tax revenue.

Grant - A contribution by a government or other organization to support a particular function.

Infrastructure - The basic structures and underlying facilities needed for the functioning of a community and its economy, such as public facilities, streets, roads, bridges, tunnels, parks, storm drains, and water and sewer systems.

Managed Competition - Approved by San Diego voters in 2006, it is a structured, transparent process that allows public sector employees to be openly and fairly compared with independent contractors (normally private sector firms) for the delivery of services.

One-Time Expenditures and/or Revenues - Expenditures and/or revenues for one-time projects and services. After the project or service is completed, expenditures and/or revenues are terminated and are not considered part of the budget for the following year.

Ongoing Expenditures and/or Revenues - Expenditures and/or revenues that are recurring and span over more than one fiscal year.

Operating Budget - Authorized expenditures for ongoing municipal services such as public safety, street maintenance, parks, and libraries. The detail of the City of San Diego's operating budget can be found in Volume 2 of the City's annual budget document.

Proposed Budget - The Mayor's recommendation for the City's financial operations, which includes an estimate of proposed expenditures and revenues for a given fiscal year.

Reserve - An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is, therefore, not available for general appropriation.

Resolution - Formal expressions of opinion or intention of the City Council, Resolutions typically become effective upon their adoption.

Schedules - Provide a summary of revenues, expenditures, and positions for the operating budgets of all departments and funds and reflect the funding sources and spending areas of the Capital Improvements Program.

Transient Occupancy Tax (TOT) - City TOT revenue is generated based on a tax rate of 10.5% on the total rate charged for occupancy at lodging facilities within the City of San Diego.

User Fee - A charge for services provided by the City to residents and businesses.



IBA

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