



THE CITY OF SAN DIEGO

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## OFFICE OF THE INDEPENDENT BUDGET ANALYST REPORT

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Date Issued: July 10, 2014

IBA Report Number: 14-27

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# Proposed IBA Quarterly Reports on the Status of Programmatic Budgetary Items

## OVERVIEW

Over the past three fiscal years, the results of an improved economy combined with numerous fiscal reforms carried out by the Mayor and City Council, have allowed for the budget to include funding for new programs as well as for the restoration or enhancement of existing services. Numerous funding needs proposed by City departments, the Mayor, members of the public and the City Council compete during the budget process for what are still considered very limited General Fund resources. Difficult budget decisions are made following several months of budget examination, hearings and deliberations by both the Executive and Legislative branches. Once these decisions have been made and the budget has been adopted, timely implementation of these important services and programs is imperative.

While the Executive branch is similarly focused on timely budget implementation, a budget is an expenditure “plan”, and issues and situations can arise that alter or slow this plan. Additionally, as our research has shown, in recent years the City has been experiencing difficulties in the timely filling of vacant/new positions which has, at times, resulted in delayed implementation of service enhancements or a reduction in existing services. We, therefore, believe it is important to keep the Council informed on the status of these items.

In February 2013, we issued a report which updated the Council on the status of budget modifications that Council had made to the Mayor’s FY 2013 Proposed Budget. Due to the number of important new programs and services that were able to be funded in the FY 2015 budget, we are proposing a new IBA status report at the First Quarter and at Mid-Year which provide an implementation status of all new or increased services that have been funded in the FY 2015 budget. This is not a duplication of Financial Management’s First Quarter and Mid-Year Monitoring Reports but rather a supplement that identifies, for example, how many of the authorized positions have been filled to date; are funding allocations sufficient for implementation; and have policy or logistical issues arisen that Council should be aware of.

This is also not a performance measure update which will be handled by the Department of Performance and Analytics.

Attached for your review is the matrix we have developed to track FY 2015 programmatic budget implementation. In addition to programs funded in the FY 2015 budget we have included a few additional items of ongoing interest to the Council such as Police and Fire overtime and lease revenue bonds issued as compared to plan, among others.

We are soliciting your additional thoughts and input on this proposal and the attached matrix.



Andrea Tevlin  
Independent Budget Analyst

Attachment 1. DRAFT Proposed IBA Quarterly Reports on the Status of Programmatic Budgetary Items