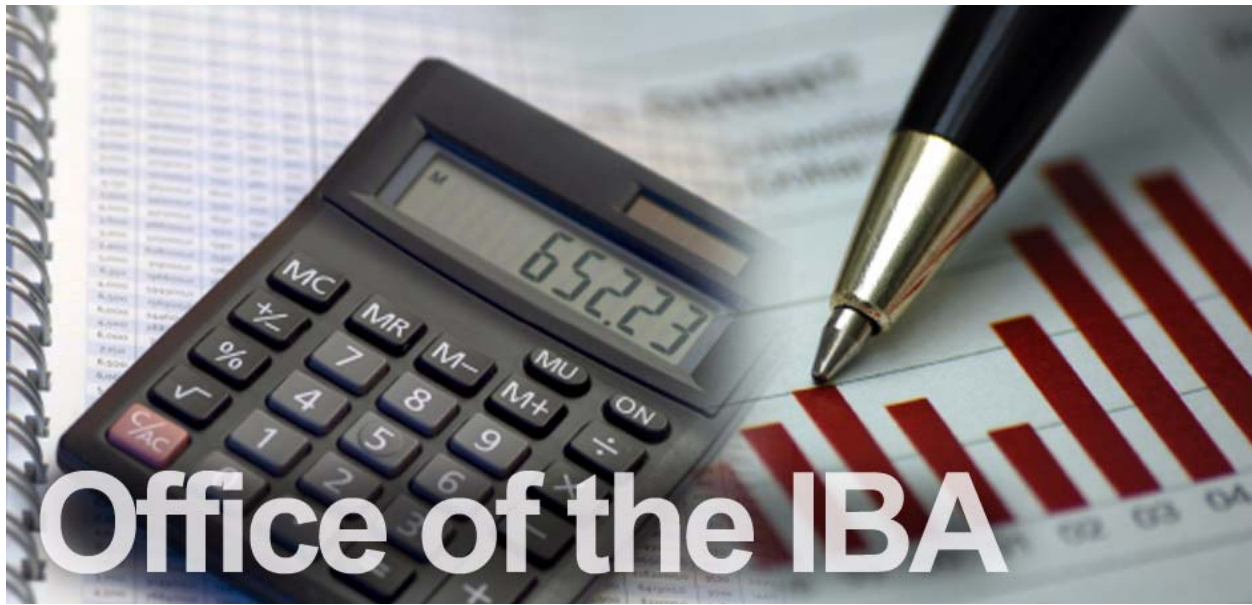


Office of the IBA



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Department Description

On November 2, 2004, the voters of the City of San Diego approved Proposition F which provided for a change in the City's form of government from City Manager to Strong Mayor-Strong Council for a five-year trial period. Proposition F also provided 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 and its manager by ordinance. The Office of the IBA was established January 16, 2006 consistent with Proposition F.

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 and made permanent the Strong Mayor-Strong Council form of government. By adding Section 39.3 to City Charter Article V, this proposition made permanent the Office of the Independent Budget Analyst regardless of the form of government.

The function of this office is explained in Charter Section 39.3 which states "the Office of the Independent Budget Analyst shall provide budgetary and policy analysis for the City Council," and 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

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contributions to shaping important policy discussions through its research, analysis, outreach to authoritative resources, and preparation of well-developed recommendations.

Key Performance Indicators

Performance Measure	Actual FY2011	Actual FY2012	Target FY2013
1. Total number of City Council docket items reviewed	585	680	680
2. Total number of IBA reports	79	67	67
3. Number of financial training sessions held for City Council that are developed and coordinated by the IBA	2	1 ¹	3
4. Percent of City Council who find the financial trainings useful and informative	88%	93%	93%

¹ Training was originally scheduled for June of Fiscal Year 2012, but has been rescheduled for July of Fiscal Year 2013.

Service Efforts and Accomplishments

In its seventh year, the Office of the Independent Budget Analyst continues to provide information, analyses, and recommendations throughout the annual budget process, as well as for items submitted throughout the year for City Council, Housing Authority, and Council Committee consideration.

Each fiscal year, 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 seven standing committees, ad-hoc committees, and other committees such as the Managed Competition Independent Review Board. The IBA also participates on behalf of the City Council in the labor negotiation process and is responsible for coordinating City Council responses to Grand Jury reports.

The IBA continues to contribute significantly 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 their policies and procedures. The IBA also continues to coordinate the City Council financial training program and has been integral to the City's ongoing reform in other areas such as managed competition, equal opportunity contracting, Community Development Block Grants, pension and health care benefits reform, capital improvement program financing and streamlining, and redevelopment dissolution.

Department Summary

	FY2011 Actual	FY2012 Budget	FY2013 Adopted	FY2012-2013 Change
Positions (Budgeted)	10.00	10.00	10.00	0.00
Personnel Expenditures	\$ 1,473,314	\$ 1,597,580	\$ 1,605,665	\$ 8,085
Non-Personnel Expenditures	49,198	87,117	96,003	8,886
Total Department Expenditures	\$ 1,522,512	\$ 1,684,697	\$ 1,701,668	\$ 16,971
Total Department Revenue	\$ 10,814	\$ -	\$ -	\$ -

General Fund

Department Expenditures

	FY2011 Actual	FY2012 Budget	FY2013 Adopted	FY2012-2013 Change
Office of the IBA	\$ 1,522,512	\$ 1,684,697	\$ 1,701,668	\$ 16,971
Total	\$ 1,522,512	\$ 1,684,697	\$ 1,701,668	\$ 16,971

Department Personnel

	FY2011 Budget	FY2012 Budget	FY2013 Adopted	FY2012-2013 Change
Office of the IBA	10.00	10.00	10.00	0.00
Total	10.00	10.00	10.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Equipment/Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements and priority analyses.	0.00	\$ 9,300	\$ -
Salary and Benefit Adjustments Adjustments to reflect the annualization of the Fiscal Year 2012 negotiated salary compensation schedule, changes to savings resulting from positions to be vacant for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiation adjustments.	0.00	8,085	-
Non-Discretionary Adjustment Adjustment to 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	6,410	-
Copier Savings Adjustment to reflect savings resulting from the new convenience copier contract.	0.00	(6,824)	-
Total	0.00	\$ 16,971	\$ -

Expenditures by Category

	FY2011 Actual	FY2012 Budget	FY2013 Adopted	FY2012-2013 Change
PERSONNEL				
Salaries and Wages	\$ 919,074	\$ 988,424	\$ 1,017,552	\$ 29,128

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Expenditures by Category (Cont'd)

	FY2011 Actual	FY2012 Budget	FY2013 Adopted	FY2012-2013 Change
Fringe Benefits	554,240	609,156	588,113	(21,043)
PERSONNEL SUBTOTAL	\$ 1,473,314	\$ 1,597,580	\$ 1,605,665	\$ 8,085
NON-PERSONNEL				
Supplies	\$ 3,295	\$ 10,100	\$ 6,100	\$ (4,000)
Contracts	17,438	29,251	26,427	(2,824)
Information Technology	16,590	33,461	48,130	14,669
Energy and Utilities	6,166	8,243	7,691	(552)
Other	5,710	6,062	7,655	1,593
NON-PERSONNEL SUBTOTAL	\$ 49,198	\$ 87,117	\$ 96,003	\$ 8,886
Total	\$ 1,522,512	\$ 1,684,697	\$ 1,701,668	\$ 16,971

Revenues by Category

	FY2011 Actual	FY2012 Budget	FY2013 Adopted	FY2012-2013 Change
Charges for Services	\$ 4,639	\$ -	\$ -	\$ -
Other Revenue	6,175	-	-	-
Total	\$ 10,814	\$ -	\$ -	\$ -

Personnel Expenditures

Job Number	Job Title / Wages	FY2011 Budget	FY2012 Budget	FY2013 Adopted	Salary Range	Total
Salaries and Wages						
20001111	Budget/Legislative Analyst 1	7.00	7.00	7.00	\$19,323 - \$151,840	\$ 617,422
20001166	Council Representative 2A	0.00	1.00	1.00	16,640 - 104,832	72,093
20001260	Council Representative 2A	1.00	0.00	0.00	16,640 - 104,832	-
20001168	Deputy Director	1.00	1.00	1.00	46,966 - 172,744	118,019
20001110	Independent Budget Analyst	1.00	1.00	1.00	59,155 - 224,099	210,018
Salaries and Wages Subtotal		10.00	10.00	10.00		\$ 1,017,552

Fringe Benefits

Employee Offset Savings	\$ 30,782
Flexible Benefits	77,680
Long-Term Disability	5,850
Medicare	14,876
Other Post-Employment Benefits	63,270
Retiree Medical Trust	237
Retirement 401 Plan	948
Retirement ARC	352,636
Risk Management Administration	10,420
Supplemental Pension Savings Plan	17,458
Unemployment Insurance	2,976
Workers' Compensation	10,980
Fringe Benefits Subtotal	\$ 588,113
Total Personnel Expenditures	\$ 1,605,665