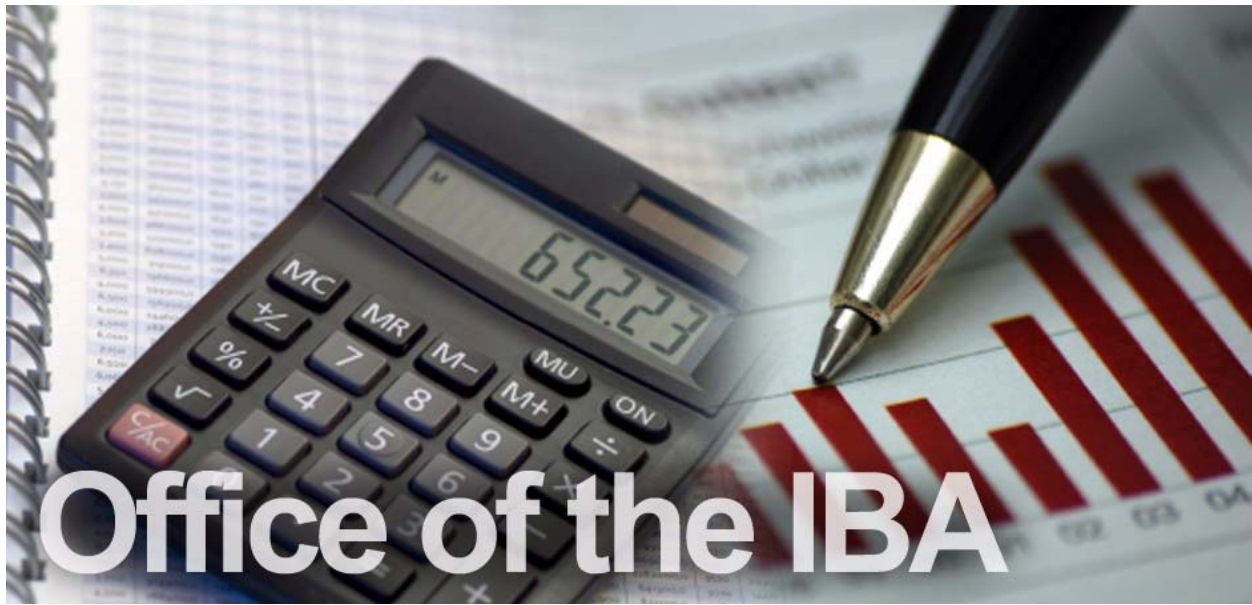


Office of the IBA



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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

Office of the IBA

Goals and Objectives

In addition to assisting the City Council in making budget and policy decisions, the IBA strives to implement "good government principles," by ensuring the public has 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, outreach to authoritative resources, and preparation of well-developed recommendations.

Key Performance Indicators

Performance Measure	Actual FY2012	Actual FY2013	Target FY2014
1. Total number of City Council docket items reviewed	680	715	715
2. Total number of IBA reports	67	64	64
3. Number of financial training sessions held for City Council that are developed and coordinated by the IBA	1	2	2
4. Percent of City Council who find the financial trainings useful and informative	93%	91%	90%

Service Efforts and Accomplishments

In its eighth year, the Office of the Independent Budget Analyst continues to provide information, analyses, and recommendations throughout the annual budget process, as well as for all financial and policy 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. The Office participates in 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 contributes significantly to the ongoing development and implementation of financial and budgetary reforms, principles, and policies. 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 coordinates 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

	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013–2014 Change
FTE Positions (Budgeted)	10.00	10.00	10.00	0.00
Personnel Expenditures	\$ 1,499,328	\$ 1,605,665	\$ 1,683,811	\$ 78,146
Non-Personnel Expenditures	64,103	96,003	91,495	(4,508)
Total Department Expenditures	\$ 1,563,431	\$ 1,701,668	\$ 1,775,306	\$ 73,638
Total Department Revenue	\$ 150	\$ -	\$ -	\$ -

General Fund

Department Expenditures

	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013–2014 Change
Office of the IBA	\$ 1,563,431	\$ 1,701,668	\$ 1,775,306	\$ 73,638
Total	\$ 1,563,431	\$ 1,701,668	\$ 1,775,306	\$ 73,638

Department Personnel

	FY2012 Budget	FY2013 Budget	FY2014 Adopted	FY2013–2014 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
Salary and Benefit Adjustments Adjustments to reflect the annualization of the Fiscal Year 2013 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	\$ 78,146	\$ -
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	4,137	-
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	(8,645)	-
Total	0.00	\$ 73,638	\$ -

Expenditures by Category

	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013–2014 Change
PERSONNEL				
Personnel Cost	\$ 978,004	\$ 1,017,552	\$ 1,019,109	\$ 1,557
Fringe Benefits	521,324	588,113	664,702	76,589
PERSONNEL SUBTOTAL	\$ 1,499,328	\$ 1,605,665	\$ 1,683,811	\$ 78,146

Office of the IBA

Expenditures by Category (Cont'd)

	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013-2014 Change
NON-PERSONNEL				
Supplies	\$ 3,416	\$ 6,100	\$ 6,100	\$ -
Contracts	15,998	26,427	35,797	9,370
Information Technology	32,395	48,130	36,584	(11,546)
Energy and Utilities	6,417	7,691	2,474	(5,217)
Other	5,877	7,655	10,540	2,885
NON-PERSONNEL SUBTOTAL	\$ 64,103	\$ 96,003	\$ 91,495	\$ (4,508)
Total	\$ 1,563,431	\$ 1,701,668	\$ 1,775,306	\$ 73,638

Revenues by Category

	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013-2014 Change
Charges for Services	\$ 150	\$ -	\$ -	\$ -
Total	\$ 150	\$ -	\$ -	\$ -

Personnel Expenditures

Job Number	Job Title / Wages	FY2012 Budget	FY2013 Budget	FY2014 Adopted	Salary Range	Total
FTE, Salaries, and Wages						
20001111	Budget/Legislative Analyst 1	7.00	7.00	7.00	\$19,323 - \$151,840	\$ 623,980
20001166	Council Representative 2A	1.00	1.00	1.00	16,640 - 104,832	71,192
20001168	Deputy Director	1.00	1.00	1.00	46,966 - 172,744	116,544
20001110	Independent Budget Analyst	1.00	1.00	1.00	59,155 - 224,099	207,393
FTE, Salaries, and Wages Subtotal		10.00	10.00	10.00		\$ 1,019,109

	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013-2014 Change
Fringe Benefits				
Employee Offset Savings	\$ 24,439	\$ 30,782	\$ 30,961	\$ 179
Flexible Benefits	72,989	77,680	81,700	4,020
Insurance	444	-	-	-
Long-Term Disability	5,595	5,850	5,521	(329)
Medicare	20,432	14,876	14,963	87
Other Post-Employment Benefits	23,032	63,270	62,410	(860)
Retiree Medical Trust	394	237	616	379
Retirement 401 Plan	1,555	948	2,463	1,515
Retirement ARC	341,202	352,636	391,292	38,656
Risk Management Administration	9,684	10,420	9,470	(950)
Supplemental Pension Savings Plan	13,897	17,458	41,737	24,279
Unemployment Insurance	3,190	2,976	2,929	(47)
Workers' Compensation	4,472	10,980	20,640	9,660
Fringe Benefits Subtotal	\$ 521,324	\$ 588,113	\$ 664,702	\$ 76,589
Total Personnel Expenditures			\$ 1,683,811	