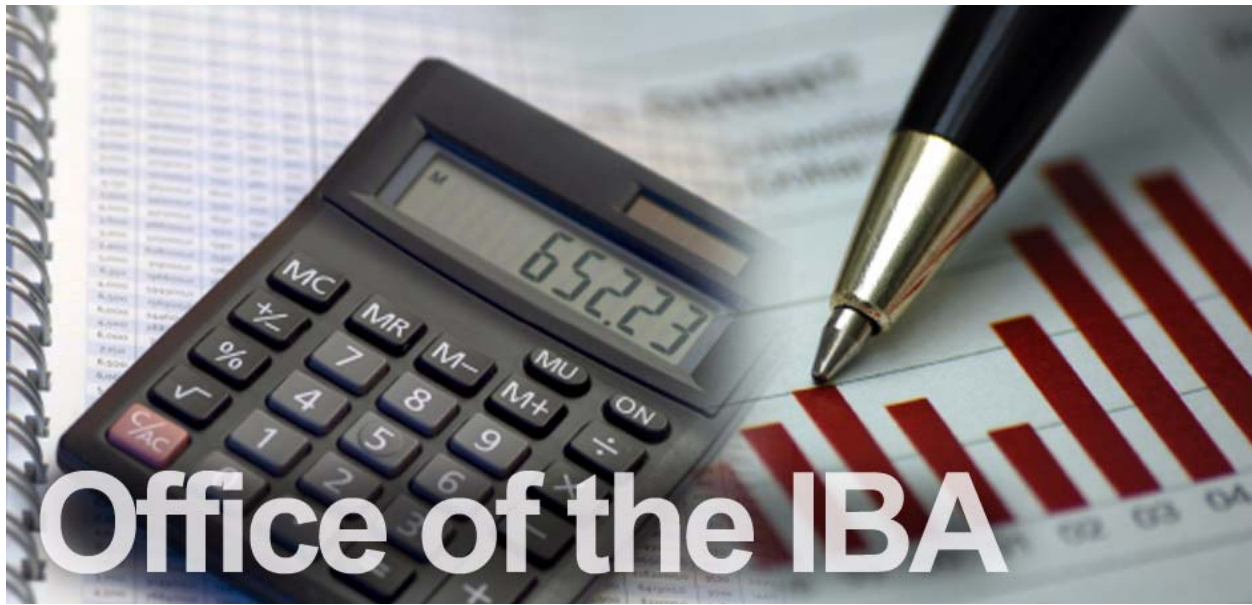


Office of the IBA



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Office Description

On November 2, 2004, the voters of the City of San Diego approved Proposition F which changed 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

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 the 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

Office of the IBA

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

Key Performance Indicators

Performance Indicator	Actual FY2014	Target FY2015	Actual FY2015	Target FY2016
1. Total number of City Council docket items reviewed	733	733	678	642
2. Total number of IBA reports	54	60	52	50
3. Number of financial training sessions held for City Council that are developed and coordinated by the IBA	2	2	2	2
4. Percent of City Council who find the financial trainings useful and informative	100%	100%	90%	90%

Service Efforts and Accomplishments

In its tenth 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, Council Committee, and Housing Authority consideration.

Each fiscal year, the IBA reviews and evaluates the Mayor's Proposed Budget and Five-Year Financial Outlook, issuing reports that provide analysis and recommendations for City Council consideration. The Office supports the City Council's eight standing committees, ad-hoc committees, and numerous working groups. 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 the Redevelopment Agency dissolution.

Department Summary

	FY2014 Actual	FY2015 Budget	FY2016 Adopted	FY2015-2016 Change
FTE Positions (Budgeted)	10.00	10.00	10.00	0.00
Personnel Expenditures	\$ 1,669,282	\$ 1,641,086	\$ 1,720,921	\$ 79,835
Non-Personnel Expenditures	76,715	92,613	112,255	19,642
Total Department Expenditures	\$ 1,745,997	\$ 1,733,699	\$ 1,833,176	\$ 99,477
Total Department Revenue	\$ -	\$ -	\$ -	\$ -

General Fund

Department Expenditures

	FY2014 Actual	FY2015 Budget	FY2016 Adopted	FY2015-2016 Change
Office of the IBA	\$ 1,745,997	\$ 1,733,699	\$ 1,833,176	\$ 99,477
Total	\$ 1,745,997	\$ 1,733,699	\$ 1,833,176	\$ 99,477

Department Personnel

	FY2014 Budget	FY2015 Budget	FY2016 Adopted	FY2015-2016 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 2015 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	\$ 79,835	\$ -
Consulting Services Addition of non-personnel expenditures for consulting services to support complex analysis and proposals requiring independent outside expertise.	0.00	20,000	-
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	688	-
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	(1,046)	-
Total	0.00	\$ 99,477	\$ -

Office of the IBA

Expenditures by Category

	FY2014 Actual	FY2015 Budget	FY2016 Adopted	FY2015-2016 Change
PERSONNEL				
Personnel Cost	\$ 1,007,122	\$ 1,062,960	\$ 1,067,537	\$ 4,577
Fringe Benefits	662,160	578,126	653,384	75,258
PERSONNEL SUBTOTAL	1,669,282	1,641,086	1,720,921	79,835
NON-PERSONNEL				
Supplies	\$ 6,833	\$ 6,100	\$ 6,100	\$ -
Contracts	37,732	54,340	74,995	20,655
Information Technology	23,409	24,288	23,242	(1,046)
Energy and Utilities	2,774	1,985	2,018	33
Other	5,704	5,900	5,900	-
Transfers Out	263	-	-	-
NON-PERSONNEL SUBTOTAL	76,715	92,613	112,255	19,642
Total	\$ 1,745,997	\$ 1,733,699	\$ 1,833,176	\$ 99,477

Personnel Expenditures

Job Number	Job Title / Wages	FY2014 Budget	FY2015 Budget	FY2016 Adopted	Salary Range	Total
FTE, Salaries, and Wages						
20001111	Budget/Legislative Analyst 1	7.00	7.00	7.00	\$19,323 - \$151,840	\$ 647,418
20001166	Council Representative 2A	1.00	1.00	1.00	16,640 - 104,832	72,093
20001168	Deputy Director	1.00	1.00	1.00	46,966 - 172,744	138,008
20001110	Independent Budget Analyst	1.00	1.00	1.00	59,155 - 224,099	210,018
FTE, Salaries, and Wages Subtotal		10.00	10.00	10.00		\$ 1,067,537

	FY2014 Actual	FY2015 Budget	FY2016 Adopted	FY2015-2016 Change
Fringe Benefits				
Employee Offset Savings	\$ 21,176	\$ 21,127	\$ 21,127	\$ -
Flexible Benefits	80,395	76,236	106,319	30,083
Insurance	403	-	-	-
Long-Term Disability	8,092	3,310	3,480	170
Medicare	14,882	13,948	15,479	1,531
Other Post-Employment Benefits	61,578	54,594	58,860	4,266
Retiree Medical Trust	720	644	908	264
Retirement 401 Plan	1,652	1,666	-	(1,666)
Retirement ADC	393,645	343,890	351,547	7,657
Risk Management Administration	9,129	8,523	10,500	1,977
Supplemental Pension Savings Plan	49,923	48,793	73,834	25,041
Unemployment Insurance	2,777	1,896	1,996	100
Workers' Compensation	17,789	3,499	9,334	5,835
Fringe Benefits Subtotal	\$ 662,160	\$ 578,126	\$ 653,384	\$ 75,258
Total Personnel Expenditures			\$ 1,720,921	