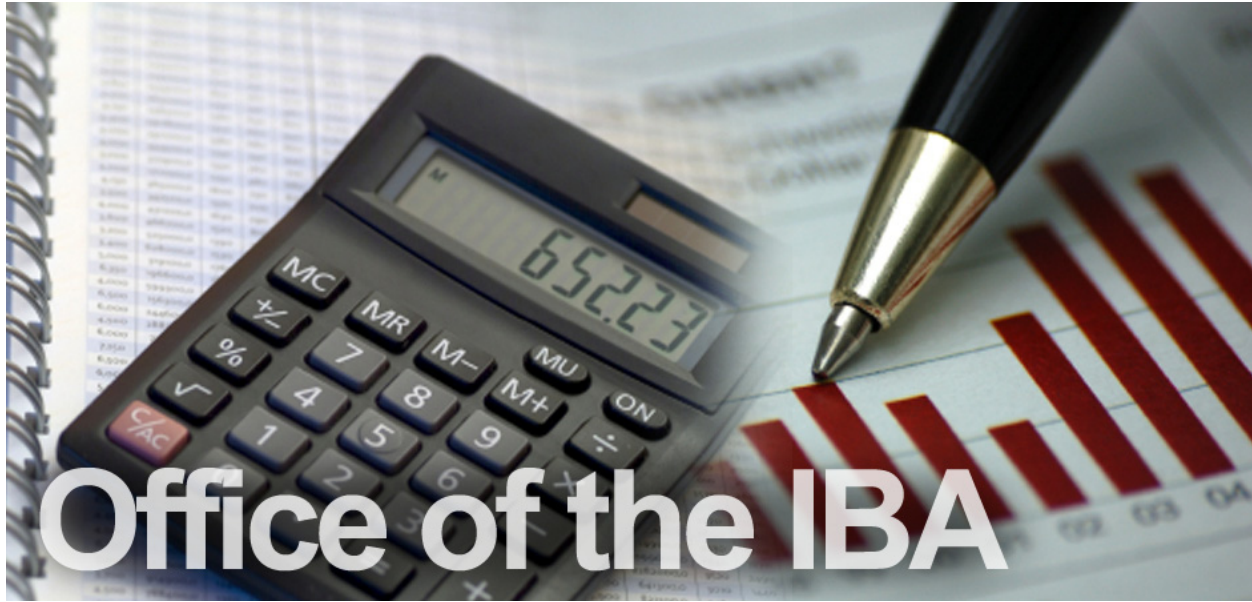


Office of the IBA



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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 determine the powers of the Office and its manager by ordinance. The Office of the IBA was established on January 16, 2006 consistent with Proposition F.

On June 3, 2008, voters passed Proposition C, which amended the City Charter related to the Independent Budget Analyst, Chief Financial Officer, City Auditor, 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 “[t]he 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 “[t]here 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

Did you know?

- Each fiscal year, the IBA reviews and evaluates the Mayor's Proposed Budget, Five-Year Financial Outlook, and Five-Year Capital Infrastructure Planning Outlook, issuing reports that provide analysis and recommendations for City Council consideration.
- To identify issues of Council and public interest, the IBA reviews all items docketed for consideration by the legislative body, including for City Council, Council Committees, and Housing Authority meetings.

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- The Office provides staff support to the City Council’s standing committees, ad-hoc committees, and numerous working groups such as the recent City Charter Review Committee.
- The IBA participates on behalf of the City Council in the labor negotiation process; is responsible for coordinating City Council responses to Grand Jury reports; coordinates the City Council’s financial training program; and contributes significantly to the ongoing development and implementation of financial and budgetary reforms, principles, and policies.
- The IBA, working with the City Auditor and the Chief Financial Officer, is responsible for developing the official fiscal impact statements provided to the voters for all City ballot measures.
- Throughout the year, the IBA initiates proactive reports on key City issues deserving special attention, and tracks and reports progress on initiatives of importance for the City Council and the public.

Goal

Goal 1: 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. Further, the IBA adds value by providing supplemental information, findings, and recommendations 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, and outreach to authoritative resources, as well as preparation of well-developed recommendations.

Key Performance Indicators

Performance Indicator	FY2016 Target	FY2016 Actual	FY2017 Target	FY2017 Estimate	FY2018 Target
1. Number of financial training sessions held for City Council that are developed and coordinated by the IBA	N/A	2	2	2	2
2. Percentage of City Council who find the financial trainings useful and informative	N/A	95%	90%	90%	90%
3. Total number of City Council docket items reviewed ¹	N/A	623	588	677	677
4. Total number of IBA reports issued ²	N/A	34	40	45	45

1. The number of items docketed for City Council consideration fluctuates annually depending on numerous factors.
2. The number of reports issued fluctuates in relation to the number of items docketed and reports requested by the City Council.

Department Summary

	FY2016 Actual	FY2017 Budget	FY2018 Proposed	FY2017-2018 Change
FTE Positions (Budgeted)	10.00	10.00	10.00	0.00
Personnel Expenditures	\$ 1,741,470	\$ 1,859,575	\$ 2,036,258	\$ 176,683
Non-Personnel Expenditures	74,691	115,280	116,878	1,598
Total Department Expenditures	\$ 1,816,162	\$ 1,974,855	\$ 2,153,136	\$ 178,281
Total Department Revenue	\$ -	\$ -	\$ -	\$ -

General Fund

Department Expenditures

	FY2016 Actual	FY2017 Budget	FY2018 Proposed	FY2017-2018 Change
Office of the IBA	\$ 1,816,162	\$ 1,974,855	\$ 2,153,136	\$ 178,281
Total	\$ 1,816,162	\$ 1,974,855	\$ 2,153,136	\$ 178,281

Department Personnel

	FY2016 Budget	FY2017 Budget	FY2018 Proposed	FY2017-2018 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 savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.	0.00	\$ 176,683	\$ -
Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements.	0.00	3,503	-
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	(1,905)	-
Total	0.00	\$ 178,281	\$ -

Expenditures by Category

	FY2016 Actual	FY2017 Budget	FY2018 Proposed	FY2017-2018 Change
PERSONNEL				
Personnel Cost	\$ 1,054,516	\$ 1,118,180	\$ 1,130,471	\$ 12,291
Fringe Benefits	686,954	741,395	905,787	164,392
PERSONNEL SUBTOTAL	1,741,470	1,859,575	2,036,258	176,683
NON-PERSONNEL				
Supplies	\$ 4,447	\$ 6,100	\$ 6,100	\$ -

Office of the IBA

Expenditures by Category (Cont'd)

	FY2016 Actual	FY2017 Budget	FY2018 Proposed	FY2017-2018 Change
Contracts	36,634	76,051	73,860	(2,191)
Information Technology	25,508	25,047	28,550	3,503
Energy and Utilities	2,401	2,182	2,468	286
Other	5,701	5,900	5,900	-
NON-PERSONNEL SUBTOTAL	74,691	115,280	116,878	1,598
Total	\$ 1,816,162	\$ 1,974,855	\$ 2,153,136	\$ 178,281

Personnel Expenditures

Job Number	Job Title / Wages	FY2016 Budget	FY2017 Budget	FY2018 Proposed	Salary Range	Total
FTE, Salaries, and Wages						
20001111	Budget/Legislative Analyst 1	7.00	7.00	7.00	\$19,323 - \$151,840	\$ 679,361
20001166	Council Representative 2A	1.00	1.00	1.00	16,640 - 104,832	74,006
20001168	Deputy Director	1.00	1.00	1.00	46,966 - 172,744	153,005
20001110	Independent Budget Analyst	1.00	1.00	1.00	59,155 - 224,099	224,099
FTE, Salaries, and Wages Subtotal		10.00	10.00	10.00		\$ 1,130,471

	FY2016 Actual	FY2017 Budget	FY2018 Proposed	FY2017-2018 Change
Fringe Benefits				
Employee Offset Savings	\$ 22,071	\$ 22,325	\$ 22,626	\$ 301
Flexible Benefits	104,151	123,744	145,870	22,126
Insurance	235	-	-	-
Long-Term Disability	3,475	3,557	-	(3,557)
Medicare	15,778	16,214	16,392	178
Other Post-Employment Benefits	59,111	59,150	60,050	900
Retiree Medical Trust	756	935	941	6
Retirement ADC	398,169	405,642	559,757	154,115
Risk Management Administration	10,054	10,220	10,120	(100)
Supplemental Pension Savings Plan	68,203	77,175	77,990	815
Unemployment Insurance	1,975	2,035	2,024	(11)
Workers' Compensation	2,973	20,398	10,017	(10,381)
Fringe Benefits Subtotal	\$ 686,954	\$ 741,395	\$ 905,787	\$ 164,392
Total Personnel Expenditures			\$ 2,036,258	