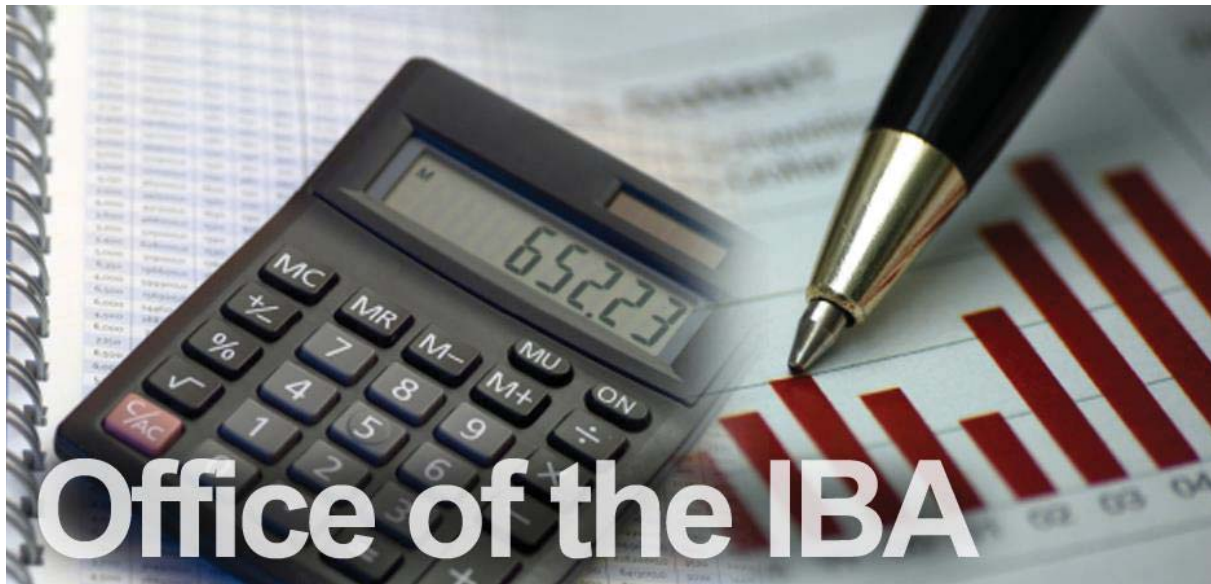


Office of the IBA



Page Intentionally Left Blank



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.”

For more information about our Office, please visit the Office of the Independent Budget Analyst website (<https://www.sandiego.gov/iba>).

The Office'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

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	FY2017 Target	FY2017 Actual	FY2018 Target	FY2018 Actual	FY2019 Target
Number of financial training sessions held for City Council that are developed and coordinated by the IBA	2	2	2	2	2
Percentage of City Council who find the financial trainings useful and informative	90%	96%	90%	97%	90%
Total number of City Council docket items reviewed ¹	588	632	677	677	677
Total number of IBA reports issued ²	40	53	45	35	40

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.

Office of the IBA

Department Summary

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
FTE Positions (Budgeted)	10.00	10.00	10.00	0.00
Personnel Expenditures	\$ 1,789,304	\$ 2,036,057	\$ 2,001,179	\$ (34,878)
Non-Personnel Expenditures	81,395	116,878	128,470	11,592
Total Department Expenditures	\$ 1,870,698	\$ 2,152,935	\$ 2,129,649	\$ (23,286)
Total Department Revenue	\$ -	\$ -	\$ -	-

General Fund

Department Expenditures

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
Office of the IBA	\$ 1,870,698	\$ 2,152,935	\$ 2,129,649	\$ (23,286)
Total	\$ 1,870,698	\$ 2,152,935	\$ 2,129,649	\$ (23,286)

Department Personnel

	FY2017 Budget	FY2018 Budget	FY2019 Adopted	FY2018-2019 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
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	\$ 11,609	-
Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements.	0.00	(17)	-
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	(34,878)	-
Total	0.00	\$ (23,286)	-

Office of the IBA

Expenditures by Category

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
PERSONNEL				
Personnel Cost	\$ 1,090,308	\$ 1,130,471	\$ 1,182,671	52,200
Fringe Benefits	698,996	905,586	818,508	(87,078)
PERSONNEL SUBTOTAL	1,789,304	2,036,057	2,001,179	(34,878)
NON-PERSONNEL				
Supplies	\$ 3,064	\$ 6,100	\$ 6,100	-
Contracts	42,446	73,860	85,937	12,077
Information Technology	26,650	28,550	28,533	(17)
Energy and Utilities	3,237	2,468	2,000	(468)
Other	5,984	5,900	5,900	-
Capital Expenditures	13	-	-	-
NON-PERSONNEL SUBTOTAL	81,395	116,878	128,470	11,592
Total	\$ 1,870,698	\$ 2,152,935	\$ 2,129,649	(23,286)

Personnel Expenditures

Job Number	Job Title / Wages	FY2017 Budget	FY2018 Budget	FY2019 Adopted	Salary Range	Total
FTE, Salaries, and Wages						
20001111	Budget/Legislative Analyst 1	7.00	7.00	7.00	\$ 19,961 - 156,851	\$ 716,675
20001166	Council Representative 2A	1.00	1.00	1.00	17,189 - 108,291	76,448
20001168	Deputy Director	1.00	1.00	1.00	48,516 - 178,445	158,054
20001110	Independent Budget Analyst	1.00	1.00	1.00	61,107 - 231,494	231,494
FTE, Salaries, and Wages Subtotal		10.00	10.00	10.00		\$ 1,182,671

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
Fringe Benefits				
Employee Offset Savings	\$ 20,677	\$ 22,626	\$ 18,631	(3,995)
Flexible Benefits	122,719	145,870	145,870	-
Insurance	1,631	-	-	-
Long-Term Disability	2,907	-	-	-
Medicare	16,345	16,392	17,148	756
Other Post-Employment Benefits	56,248	60,010	61,240	1,230
Retiree Medical Trust	813	941	1,009	68

Office of the IBA

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
Retirement ADC	387,994	559,606	450,552	(109,054)
Retirement DROP	1,974	-	4,821	4,821
Risk Management Administration	9,801	10,110	10,530	420
Supplemental Pension Savings Plan	71,122	77,990	79,006	1,016
Unemployment Insurance	1,978	2,024	1,987	(37)
Workers' Compensation	4,787	10,017	27,714	17,697
Fringe Benefits Subtotal	\$ 698,996	\$ 905,586	\$ 818,508	(87,078)
Total Personnel Expenditures		\$	2,001,179	



Page Intentionally Left Blank