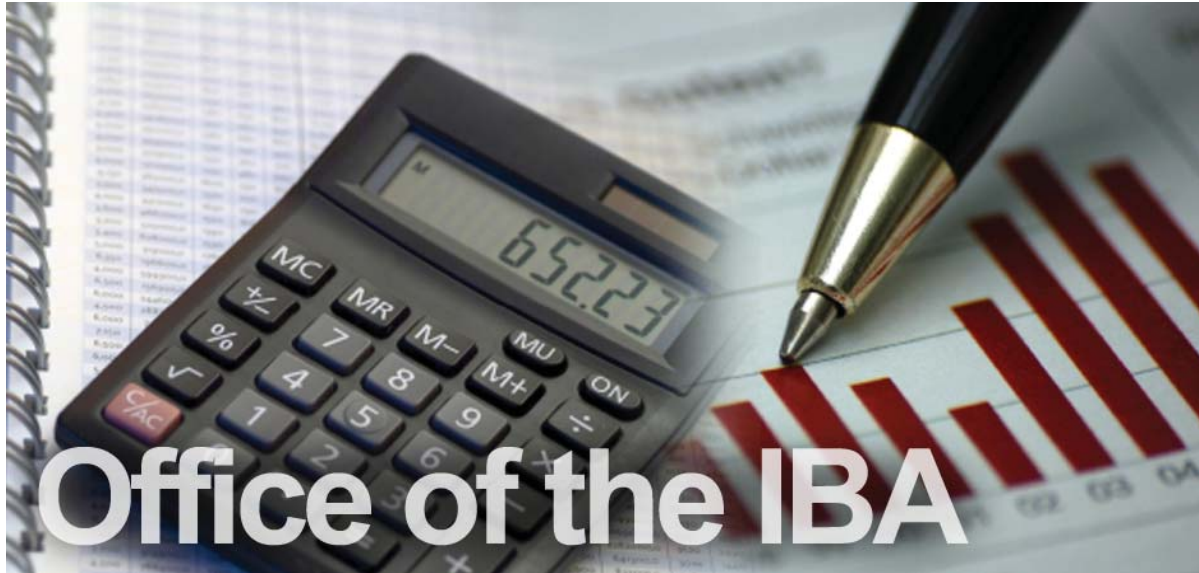


## Office of the IBA



**Page Intentionally Left Blank**



### 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 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	FY2018 Target	FY2018 Actual	FY2019 Target	FY2019 Actuals	FY2020 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%	97%	90%	90%	90%
Total number of City Council docket items reviewed <sup>1</sup>	677	677	677	832	677
Total number of IBA reports issued <sup>2</sup>	45	35	40	35	40
Number of budget-related presentations provided to the public <sup>3</sup>	N/A	5	5	8	7

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.

3. This number can fluctuate based on City Council and community presentation requests each year.

## Department Summary

	FY2018 Actual	FY2019 Budget	FY2020 Adopted	FY2019-2020 Change
FTE Positions (Budgeted)	10.00	10.00	10.00	0.00
Personnel Expenditures	\$ 1,917,370	\$ 2,001,179	\$ 2,065,681	\$ 64,502
Non-Personnel Expenditures	75,821	128,470	123,400	(5,070)
<b>Total Department Expenditures</b>	<b>\$ 1,993,191</b>	<b>\$ 2,129,649</b>	<b>\$ 2,189,081</b>	<b>\$ 59,432</b>
<b>Total Department Revenue</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## General Fund

### Department Expenditures

	FY2018 Actual	FY2019 Budget	FY2020 Adopted	FY2019-2020 Change
Office of the IBA	\$ 1,993,191	\$ 2,129,649	\$ 2,189,081	\$ 59,432
<b>Total</b>	<b>\$ 1,993,191</b>	<b>\$ 2,129,649</b>	<b>\$ 2,189,081</b>	<b>\$ 59,432</b>

### Department Personnel

	FY2018 Budget	FY2019 Budget	FY2020 Adopted	FY2019-2020 Change
Office of the IBA	10.00	10.00	10.00	0.00
<b>Total</b>	<b>10.00</b>	<b>10.00</b>	<b>10.00</b>	<b>0.00</b>

### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Salary and Benefit Adjustments</b>	0.00	\$ 54,543	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
<b>Pay-in-Lieu of Annual Leave Adjustments</b>	0.00	9,959	-
Adjustment to expenditures associated with projected compensation to employees in-lieu of the use of annual leave.			
<b>Support for Information Technology</b>	0.00	742	-
Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements.			
<b>Non-Discretionary Adjustment</b>	0.00	(5,812)	-
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.			
<b>Total</b>	<b>0.00</b>	<b>\$ 59,432</b>	<b>-</b>

### Expenditures by Category

	FY2018 Actual	FY2019 Budget	FY2020 Adopted	FY2019-2020 Change
<b>PERSONNEL</b>				
Personnel Cost	\$ 1,123,503	\$ 1,182,671	\$ 1,231,021	48,350
Fringe Benefits	793,867	818,508	834,660	16,152
<b>PERSONNEL SUBTOTAL</b>	<b>1,917,370</b>	<b>2,001,179</b>	<b>2,065,681</b>	<b>64,502</b>
<b>NON-PERSONNEL</b>				
Supplies	\$ 912	\$ 6,100	\$ 6,100	-

# Office of the IBA

## Expenditures by Category

	FY2018 Actual	FY2019 Budget	FY2020 Adopted	FY2019-2020 Change
Contracts	39,628	85,937	71,078	(14,859)
Information Technology	26,928	28,533	29,275	742
Energy and Utilities	2,396	2,000	11,047	9,047
Other	5,957	5,900	5,900	-
<b>NON-PERSONNEL SUBTOTAL</b>	<b>75,821</b>	<b>128,470</b>	<b>123,400</b>	<b>(5,070)</b>
<b>Total</b>	<b>\$ 1,993,191</b>	<b>\$ 2,129,649</b>	<b>\$ 2,189,081</b>	<b>\$ 59,432</b>

## Personnel Expenditures

Job Number	Job Title / Wages	FY2018 Budget	FY2019 Budget	FY2020 Adopted	Salary Range	Total
<b>FTE, Salaries, and Wages</b>						
20001111	Budget/Legislative Analyst 1	7.00	7.00	7.00	\$ 20,627 - 162,029	\$ 737,231
20001166	Council Representative 2A	1.00	1.00	1.00	17,748 - 111,858	78,963
20001168	Deputy Director	1.00	1.00	1.00	50,128 - 184,332	165,724
20001110	Independent Budget Analyst	1.00	1.00	1.00	63,127 - 239,144	239,144
	Vacation Pay In Lieu					9,959
<b>FTE, Salaries, and Wages Subtotal</b>		<b>10.00</b>	<b>10.00</b>	<b>10.00</b>		<b>\$ 1,231,021</b>

	FY2018 Actual	FY2019 Budget	FY2020 Adopted	FY2019-2020 Change
<b>Fringe Benefits</b>				
Employee Offset Savings	\$ 17,697	\$ 18,631	\$ 20,052	1,421
Flexible Benefits	134,581	145,870	127,803	(18,067)
Insurance	1,505	-	-	-
Medicare	17,128	17,148	17,704	556
Other Post-Employment Benefits	59,385	61,240	61,250	10
Retiree Medical Trust	913	1,009	967	(42)
Retirement ADC	469,578	450,552	500,980	50,428
Retirement DROP	4,667	4,821	5,055	234
Risk Management Administration	9,773	10,530	12,050	1,520
Supplemental Pension Savings Plan	73,297	79,006	83,654	4,648
Unemployment Insurance	2,015	1,987	1,880	(107)
Workers' Compensation	3,328	27,714	3,265	(24,449)
<b>Fringe Benefits Subtotal</b>	<b>\$ 793,867</b>	<b>\$ 818,508</b>	<b>\$ 834,660</b>	<b>16,152</b>
<b>Total Personnel Expenditures</b>		<b>\$ 2,065,681</b>		