

Office of the IBA



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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	FY2019 Target	FY2019 Actual	FY2020 Target	FY2020 Actual	FY2021 Target
Number of financial training sessions held for City Council that are developed and coordinated by the IBA ¹	2	2	2	0	1
Percentage of City Council who find the financial trainings useful and informative	90%	90%	90%	N/A	90%
Total number of City Council docket items reviewed ²	677	832	677	674	600
Total number of IBA reports issued ³	40	35	40	28	35
Number of budget-related presentations provided to the public ⁴	5	8	7	7	7

1. The impact of COVID-19 on City Council agendas and limited docket availability in general precluded the scheduling of financial training sessions for the City Council in FY 2020. It is hoped that these trainings will resume in the 2nd half of FY 2021.
2. The number of items docketed for City Council consideration fluctuates annually depending on numerous factors.
3. The number of reports issued fluctuates in relation to the number of items docketed and reports requested by the City Council.
4. This number can fluctuate based on the number of requests for community presentations each year. It does not include budget and policy related presentations made to Committees or the City Council throughout the fiscal year.

Department Summary

	FY2019 Actual	FY2020 Budget	FY2021 Adopted	FY2020-2021 Change
FTE Positions (Budgeted)	10.00	10.00	10.00	0.00
Personnel Expenditures	\$ 1,907,888	\$ 2,065,681	\$ 2,089,518	\$ 23,837
Non-Personnel Expenditures	84,847	123,400	132,363	8,963
Total Department Expenditures	\$ 1,992,735	\$ 2,189,081	\$ 2,221,881	\$ 32,800
Total Department Revenue	\$ -	\$ -	\$ -	-

General Fund

Department Expenditures

	FY2019 Actual	FY2020 Budget	FY2021 Adopted	FY2020-2021 Change
Office of the IBA	\$ 1,992,735	\$ 2,189,081	\$ 2,221,881	\$ 32,800
Total	\$ 1,992,735	\$ 2,189,081	\$ 2,221,881	\$ 32,800

Department Personnel

	FY2019 Budget	FY2020 Budget	FY2021 Adopted	FY2020-2021 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	0.00	\$ 103,663	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Non-Discretionary Adjustment	0.00	38,238	-
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.			
Pay-in-Lieu of Annual Leave Adjustments	0.00	7,737	-
Adjustment to expenditures associated with projected compensation in-lieu of the use of annual leave.			
Support for Information Technology	0.00	(29,275)	-
Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements.			
Reduction for Independent Departments	0.00	(87,563)	-
Reduction of personnel expenditures implemented based on a four percent reduction from the Department's Fiscal Year 2020 Adopted Budget.			
Total	0.00	\$ 32,800	\$ -

Office of the IBA

Expenditures by Category

	FY2019 Actual	FY2020 Budget	FY2021 Adopted	FY2020-2021 Change
PERSONNEL				
Personnel Cost	\$ 1,111,434	\$ 1,231,021	\$ 1,185,021	\$ (46,000)
Fringe Benefits	796,454	834,660	904,497	69,837
PERSONNEL SUBTOTAL	1,907,888	2,065,681	2,089,518	23,837
NON-PERSONNEL				
Supplies	\$ 1,687	\$ 6,100	\$ 6,100	-
Contracts	48,935	71,078	72,190	1,112
Information Technology	27,015	29,275	36,523	7,248
Energy and Utilities	1,240	11,047	11,650	603
Other	5,970	5,900	5,900	-
NON-PERSONNEL SUBTOTAL	84,847	123,400	132,363	8,963
Total	\$ 1,992,735	\$ 2,189,081	\$ 2,221,881	\$ 32,800

Personnel Expenditures

Job Number	Job Title / Wages	FY2019 Budget	FY2020 Budget	FY2021 Adopted	Salary Range	Total
FTE, Salaries, and Wages						
20001111	Budget/Legislative Analyst 1	7.00	7.00	7.00	\$ 28,080 - 162,032	\$ 769,853
20001166	Council Representative 2A	1.00	1.00	1.00	28,080 - 111,862	80,163
20001168	Deputy Director	1.00	1.00	1.00	50,128 - 184,332	165,734
20001110	Independent Budget Analyst	1.00	1.00	1.00	63,127 - 239,144	239,138
	Adjust Budget To Approved Levels					(87,563)
	Vacation Pay In Lieu					17,696
FTE, Salaries, and Wages Subtotal		10.00	10.00	10.00		\$ 1,185,021

	FY2019 Actual	FY2020 Budget	FY2021 Adopted	FY2020-2021 Change
Fringe Benefits				
Employee Offset Savings	\$ 19,523	\$ 20,052	\$ 20,679	\$ 627
Flexible Benefits	121,183	127,803	135,597	7,794
Insurance	1,554	-	-	-
Long-Term Disability	-	-	4,353	4,353
Medicare	16,947	17,704	18,195	491
Other Post-Employment Benefits	56,674	61,250	62,930	1,680
Retiree Medical Trust	734	967	999	32
Retirement ADC	492,391	500,980	555,189	54,209
Retirement DROP	4,862	5,055	5,055	-
Risk Management Administration	9,604	12,050	10,590	(1,460)
Supplemental Pension Savings Plan	69,574	83,654	86,068	2,414
Unemployment Insurance	1,897	1,880	1,932	52
Workers' Compensation	1,512	3,265	2,910	(355)
Fringe Benefits Subtotal	\$ 796,454	\$ 834,660	\$ 904,497	\$ 69,837
Total Personnel Expenditures			\$ 2,089,518	