Office of the IBA

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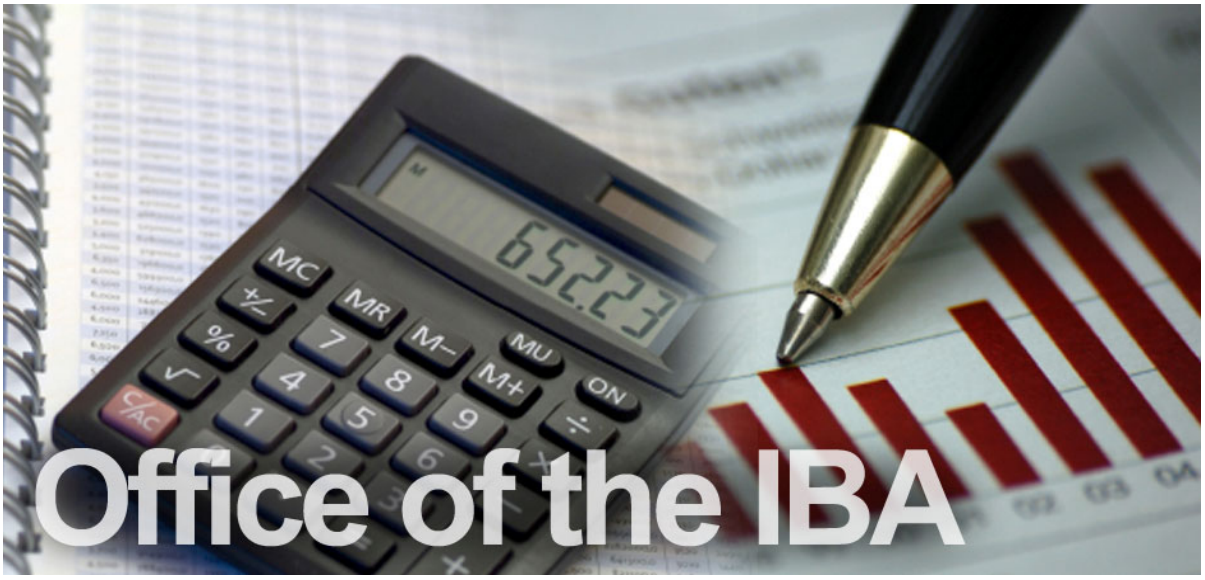

Description

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 the Office, please visit the Office of the Independent Budget Analyst website (https://www.sandiego.gov/iba).

The vision is:
A City Council and Public empowered to fully and effectively participate in the City’s governance

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: Support the City Council's adoption of balanced budgets and the implementation of best financial and government practices

- Prepare thorough and timely analyses of the Proposed Budget, financial monitoring reports, and financial outlooks, including a review of projected revenues and expenditures to ensure reasonableness
- Make recommendations that allow the City Council to adopt a balanced budget each fiscal year, and note the long-term impact that budget decisions may have on the ability to adopt balanced budgets in future fiscal years
- Ensure all fiscal recommendations adhere to best financial practices, including alignment with GFOA budgeting best practices
- Provide two Council trainings per year covering a variety relevant of financial topics to aid Council in carrying out its oversight responsibilities

Goal 2: Assist the City Council in making sound decisions on all items brought before it, and in ensuring the City Council retains its full role in the City's governance

- Review all items docketed for consideration by the City Council and Council Committees, and provide comments, background, context, and analyses as needed and appropriate
- Prepare thorough and unbiased analyses of significant items brought before Council, including budgetary, policy, and operational impacts, and considerations of best government practices and principles
- Respond in a timely fashion to ad-hoc requests from the City Council and Councilmembers for analyses and information on a variety of topics
- When appropriate, serve as an interface between the City Council and other City operating departments and staff, to ensure Council has the information necessary to make operationally-informed decisions and to ensure operating departments understand the objectives of the City Council

Goal 3: Ensure public access to information and enhance the public's ability for informed participation in the decision-making process

- Provide public copies of all IBA reports, analyses, and presentations, and ensure that those items are written in clear, plain, and understandable language
- Make presentations to a wide and diverse number of interested public and stake-holder groups, both proactively and on request, on significant budget and policy items facing the City
- Prepare and release Public Guides to City processes and issues, including the City's Budget Process and the City's Capital Program
- Lead development of fiscal impact statements for all ballot items submitted to voters
- Respond promptly to all requests for information from the public and the press

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Provided the public with a Spanish-translated "Public's Guide to the Budget" and "Public's Guide to Infrastructure".
- Partnered with Department of Race & Equity on Public Budget Crash Courses
- Created an additional avenue for public feedback on IBA presentations and reports through our website

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to address a disparity?

Yes

1. Continue partnership with Department of Race & Equity and enhance Public Budget Crash Courses 2. Expand language translation of public guides on the budget process and infrastructure and continue translation of Public Budget Crash Courses 3. Increase proactive outreach in communities of concern on the budget process 4. Continue to create additional avenues for public feedback on IBA presentations and reports, including survey at the end of Public Budget Crash Courses, and opportunities through our website for the public to provide input on subjects they would like to know more about

Budget Adjustment(s)

Do the Budget Adjustments address a disparity?

N/A

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2024 Performance	Goal
Financial training usefulness	Average rating of City Council financial trainings (100% being most useful)	98%	97%	95%
IBA reports issued[1]	Total number of IBA reports issued	31	40	35
Council Offices attendance[2]	Average number of Council Offices in attendance at docket briefings	N/A	7	9

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2024 Performance	Goal
Quality of IBA reports	Average rating (out of ten) of report quality by Council in IBA performance evaluation	9.4	9.5	10.0
Budget Town Halls[3]	Number of Council Districts that held at least one budget town hall meeting	6	6	9

[1] One driver of the number of reports issued is the volume of Council docket items reviewed. For FY 2023 our office reviewed 1,102 items.

[2] District 4 Council seat is vacant as of December 4, 2023.

[3] District 4 Council seat is vacant as of December 4, 2023. For context, in FY 2023, the total number of budget-related presentations made to the public was 26.

Department Summary

	FY2023 Actual	FY2024 Budget	FY2025 Proposed	FY2024-2025 Change
FTE Positions (Budgeted)	11.00	11.00	11.00	0.00
Personnel Expenditures	$ 2,211,536	$ 2,554,258	$ 2,693,403	$ 139,145
Non-Personnel Expenditures	116,925	195,952	168,377	(27,575)
Total Department Expenditures	**$ 2,328,461**	**$ 2,750,210**	**$ 2,861,780**	**$ 111,570**
Total Department Revenue	**$ -**	**$ -**	**$ -**	**$ -**

General Fund

Department Expenditures

	FY2023 Actual	FY2024 Budget	FY2025 Proposed	FY2024-2025 Change
Office of the IBA	$ 2,328,461	$ 2,750,210	$ 2,861,780	$ 111,570
Total	**$ 2,328,461**	**$ 2,750,210**	**$ 2,861,780**	**$ 111,570**

Department Personnel

	FY2023 Budget	FY2024 Budget	FY2025 Proposed	FY2024-2025 Change
Office of the IBA	11.00	11.00	11.00	0.00
Total	**11.00**	**11.00**	**11.00**	**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	$ 152,518	$ -
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	11,073	-
Support for Information Technology Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	2,983	-
Reduction of Non-Personnel Expenditures Reduction of non-personnel expenditures due to anticipated savings in postage, supplies, training expenses, and miscellaneous professional services.	0.00	(55,004)	-
Total	**0.00**	**$ 111,570**	**$ -**

Expenditures by Category

	FY2023 Actual	FY2024 Budget	FY2025 Proposed	FY2024-2025 Change
PERSONNEL				
Personnel Cost	$ 1,411,948	$ 1,693,867	$ 1,800,906	$ 107,039
Fringe Benefits	799,589	860,391	892,497	32,106
PERSONNEL SUBTOTAL	2,211,536	2,554,258	2,693,403	139,145
NON-PERSONNEL				
Supplies	$ 1,028	$ 6,100	$ 600	$ (5,500)
Contracts & Services	40,942	120,399	92,094	(28,305)
External Contracts & Services	*10,589*	*82,620*	*51,200*	*(31,420)*
Internal Contracts & Services	*30,353*	*37,779*	*40,894*	*3,115*
Information Technology	51,138	46,093	49,076	2,983
Energy and Utilities	18,117	17,460	20,907	3,447
Other	5,700	5,900	5,700	(200)
NON-PERSONNEL SUBTOTAL	116,925	195,952	168,377	(27,575)
Total	**$ 2,328,461**	**$ 2,750,210**	**$ 2,861,780**	**$ 111,570**

Personnel Expenditures

Job Number	Job Title / Wages	FY2023 Budget	FY2024 Budget	FY2025 Proposed	Salary Range	Total
FTE, Salaries, and Wages						
20001111	Budget/Legislative Analyst 1	8.00	8.00	8.00	$ 36,814 - 235,656	$ 1,245,446
20001166	Council Representative 2A	1.00	1.00	1.00	36,814 - 162,704	104,219
20001168	Deputy Director	1.00	1.00	1.00	72,886 - 268,057	208,463
20001110	Independent Budget Analyst	1.00	1.00	1.00	96,395 - 365,173	267,512
	Adjust Budget To Approved Levels					(57,154)
	Vacation Pay In Lieu					32,420
FTE, Salaries, and Wages Subtotal		**11.00**	**11.00**	**11.00**		**$ 1,800,906**

	FY2023 Actual	FY2024 Budget	FY2025 Proposed	FY2024-2025 Change
Fringe Benefits				
Employee Offset Savings	$ 80,024	$ 12,867	$ 13,905	$ 1,038
Flexible Benefits	131,570	148,133	147,833	(300)
Long-Term Disability	7,096	6,020	6,699	679
Medicare	20,835	24,726	26,471	1,745
Other Post-Employment Benefits	55,844	62,579	45,650	(16,929)
Retiree Medical Trust	2,500	3,192	3,405	213
Retirement 401 Plan	9,725	11,319	13,621	2,302
Retirement ADC	444,328	538,722	577,814	39,092
Risk Management Administration	13,671	14,157	15,279	1,122
Supplemental Pension Savings Plan	26,096	25,948	28,042	2,094
Unemployment Insurance	1,795	1,801	1,899	98
Workers' Compensation	6,105	10,927	11,879	952
Fringe Benefits Subtotal	**$ 799,589**	**$ 860,391**	**$ 892,497**	**$ 32,106**
Total Personnel Expenditures			**$ 2,693,403**	