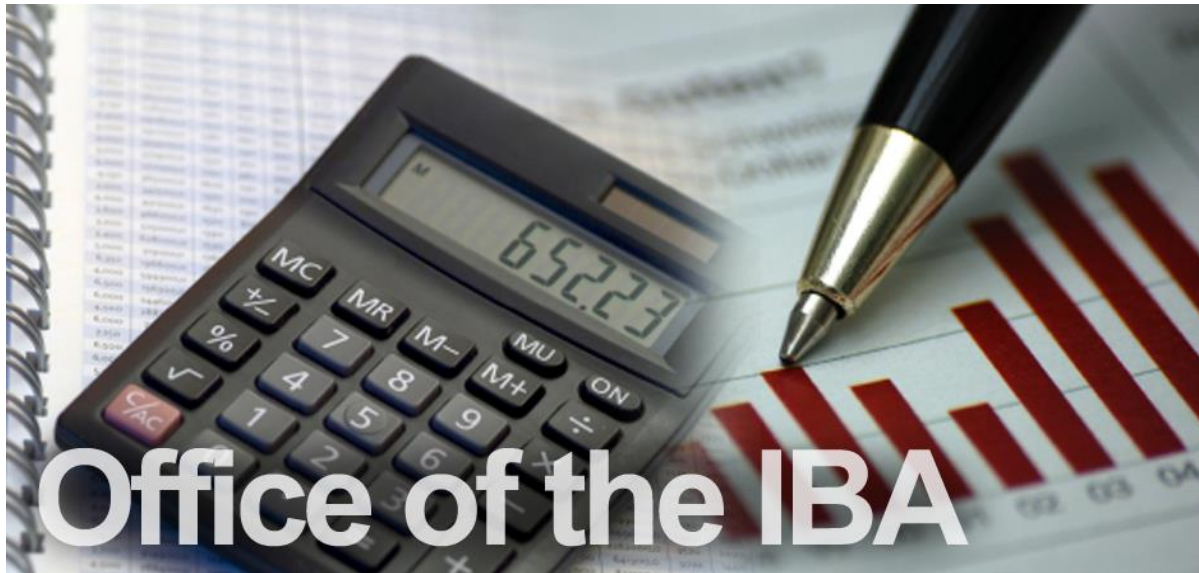


Office of the IBA



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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.

Office of the IBA

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	FY2021 Target	FY2021 Actual	FY2022 Target	FY2022 Actual	FY2023 Target
Number of financial training sessions held for City Council that are developed and coordinated by the IBA ¹	1	1	2	1	2
Percentage of City Council who find the financial trainings useful and informative	90%	98%	90%	92%	90%
Total number of City Council docket items reviewed ²	600	666	600	701	625
Total number of IBA reports issued ³	35	31	35	27	35
Number of budget-related presentations provided to the public ⁴	7	12	7	19	8

1. The second financial training session was continued from June 20, 2022 to July 11, 2022 due to insufficient time remaining for the originally planned Council meeting.
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 at City Council/Committee meetings and the number of reports requested by Councilmembers.
4. This number fluctuates with the number of requests the Office receives for community budget related presentations each year. It does not include budget and policy related presentations made to the City Council or Council Committees throughout the fiscal year.

Department Summary

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
FTE Positions (Budgeted)	10.00	10.00	11.00	1.00
Personnel Expenditures	\$ 2,147,230	\$ 2,411,529	\$ 2,472,739	\$ 61,210
Non-Personnel Expenditures	87,516	157,615	195,419	37,804
Total Department Expenditures	\$ 2,234,746	\$ 2,569,144	\$ 2,668,158	\$ 99,014
Total Department Revenue	\$ 3,083	\$ -	\$ -	\$ -

General Fund

Department Expenditures

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Office of the IBA	\$ 2,234,746	\$ 2,569,144	\$ 2,668,158	\$ 99,014
Total	\$ 2,234,746	\$ 2,569,144	\$ 2,668,158	\$ 99,014

Department Personnel

	FY2021 Budget	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Office of the IBA	10.00	10.00	11.00	1.00
Total	10.00	10.00	11.00	1.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Legislative and Budgetary Support	1.00	\$ 172,333	\$ -
Addition of 1.00 Budget/Legislative Analyst 1 and non-personnel expenditures to support the analysis of housing and homelessness issues.			
As-Needed Real Estate Consultant	0.00	50,000	-
Addition of non-personnel expenditures to assist the Independent Budget Analyst and City Council with analyses of major building acquisitions.			
Restoration of Citywide Reduction	0.00	43,782	-
Restoration of half of the personnel expenditures associated to citywide reduction in Fiscal Year 2021.			
Support for Information Technology	0.00	(2,667)	-
Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements.			
Non-Discretionary Adjustment	0.00	(12,029)	-
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.			

Office of the IBA

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	(152,405)	-
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Total	1.00	\$ 99,014	\$ -

Expenditures by Category

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
PERSONNEL				
Personnel Cost	\$ 1,211,171	\$ 1,342,467	\$ 1,516,840	\$ 174,373
Fringe Benefits	936,060	1,069,062	955,899	(113,163)
PERSONNEL SUBTOTAL	2,147,230	2,411,529	2,472,739	61,210
NON-PERSONNEL				
Supplies	\$ 3,540	\$ 6,100	\$ 8,600	\$ 2,500
Contracts & Services	30,952	73,089	117,594	44,505
Information Technology	36,154	54,295	51,628	(2,667)
Energy and Utilities	11,169	18,231	11,697	(6,534)
Other	5,700	5,900	5,900	-
NON-PERSONNEL SUBTOTAL	87,516	157,615	195,419	37,804
Total	\$ 2,234,746	\$ 2,569,144	\$ 2,668,158	\$ 99,014

Revenues by Category

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Transfers In	\$ 3,083	\$ -	\$ -	\$ -
Total	\$ 3,083	\$ -	\$ -	\$ -

Personnel Expenditures

Job Number	Job Title / Wages	FY2021 Budget	FY2022 Budget	FY2023 Adopted	Salary Range	Total
FTE, Salaries, and Wages						
20001111	Budget/Legislative Analyst 1	7.00	7.00	8.00	\$ 34,070 - 184,017	\$ 1,009,944
20001166	Council Representative 2A	1.00	1.00	1.00	34,070 - 127,040	87,534
20001168	Deputy Director	1.00	1.00	1.00	56,929 - 209,339	180,989
20001110	Independent Budget Analyst	1.00	1.00	1.00	71,693 - 271,584	261,141
	Adjust Budget To Approved Levels					(43,781)
	Vacation Pay In Lieu					21,013
FTE, Salaries, and Wages Subtotal		10.00	10.00	11.00		\$ 1,516,840

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Fringe Benefits				
Employee Offset Savings	\$ 20,295	\$ 21,507	\$ 18,585	(2,922)
Flexible Benefits	130,917	144,295	149,389	5,094

Office of the IBA

	FY2021 Actual	FY2022 Budget	FY2023 Adopted	FY2022-2023 Change
Insurance	1,606	-	-	-
Long-Term Disability	5,537	5,362	5,389	27
Medicare	18,321	19,386	22,324	2,938
Other Post-Employment Benefits	58,867	61,310	62,579	1,269
Retiree Medical Trust	878	1,119	1,848	729
Retirement 401 Plan	-	-	2,635	2,635
Retirement ADC	596,705	697,120	575,753	(121,367)
Retirement DROP	5,074	5,257	5,520	263
Risk Management Administration	9,712	10,610	12,815	2,205
Supplemental Pension Savings Plan	84,316	94,989	92,182	(2,807)
Unemployment Insurance	1,872	1,951	1,953	2
Workers' Compensation	1,961	6,156	4,927	(1,229)
Fringe Benefits Subtotal	\$ 936,060	\$ 1,069,062	\$ 955,899	\$ (113,163)
Total Personnel Expenditures			\$ 2,472,739	