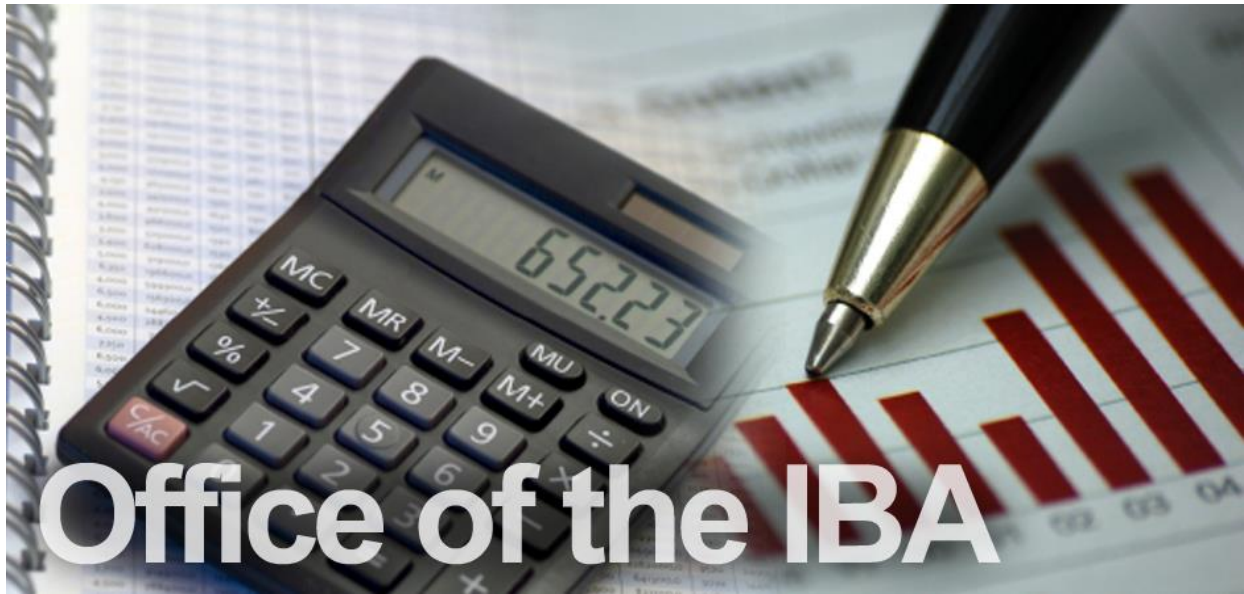


Office of the IBA



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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 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.

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.*

Budget Equity Impact Statement	
Budget Equity Lens Summary Base Budget	Budget Equity Lens Summary Budget Adjustment
<p><i>Is there an opportunity to adjust the department's ongoing Base Budget to address disparity?</i></p> <p>Yes</p> <p>1. Partner with Department of Race & Equity on Public Budget Crash Courses 2. Research opportunities for language translation of public guides on the budget process and infrastructure and Public Budget Crash Courses 3. Increase proactive outreach in communities of concern on the budget process 4. Create additional avenues for public input to direct IBA resources, such as providing a survey at the end of Public Budget Crash Courses to directly ask the public what they would like to know</p>	<p><i>Do the Budget Adjustments address a disparity?</i></p> <p>No</p> <p>The Office of the IBA is not seeking a budget adjustment for FY24</p>

Key Performance Indicators

Performance Indicator	FY2019 Actual	FY2020 Actual	FY2021 Actual	FY2022 Actual	FY2023 Estimate	Goal
Number of financial training sessions held for City Council that are developed and coordinated by the IBA	2	0	1	1	2	2
Average rating of City Council financial trainings (100% being most useful)	86%	N/A	98%	99%	98%	95%
Total number of City Council docket items reviewed	832	674	666	701	625	625
Total number of IBA reports issued	35	28	31	27	35	35
Number of budget-related presentations provided to the public	8	7	12	19	12	12

Department Summary

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
FTE Positions (Budgeted)	10.00	11.00	11.00	0.00
Personnel Expenditures	\$ 2,069,254	\$ 2,472,739	\$ 2,515,549	\$ 42,810
Non-Personnel Expenditures	143,795	195,419	195,952	533
Total Department Expenditures	\$ 2,213,049	\$ 2,668,158	\$ 2,711,501	\$ 43,343
Total Department Revenue	\$ -	\$ -	\$ -	-

General Fund

Department Expenditures

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
Office of the IBA	\$ 2,213,049	\$ 2,668,158	\$ 2,711,501	\$ 43,343
Total	\$ 2,213,049	\$ 2,668,158	\$ 2,711,501	\$ 43,343

Department Personnel

	FY2022 Budget	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
Office of the IBA	10.00	11.00	11.00	0.00
Total	10.00	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	\$ 31,403	\$ -
Pay-in Lieu of Annual Leave Adjustments Adjustments to expenditures associated with projected compensation to employees in-lieu of the use of annual leave.	0.00	11,407	-
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	8,568	-
One-Time Additions and Annualizations Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2023.	0.00	(2,500)	-

Office of the IBA

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Support for Information Technology	0.00	(5,535)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Total	0.00 \$	43,343 \$	-

Expenditures by Category

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
PERSONNEL				
Personnel Cost	\$ 1,280,569	\$ 1,516,840	\$ 1,652,277	135,437
Fringe Benefits	788,685	955,899	863,272	(92,627)
PERSONNEL SUBTOTAL	2,069,254	2,472,739	2,515,549	42,810
NON-PERSONNEL				
Supplies	\$ 424	\$ 8,600	\$ 6,100	(2,500)
Contracts & Services	74,339	117,594	120,399	2,805
<i>External Contracts & Services</i>	42,750	82,620	82,620	-
<i>Internal Contracts & Services</i>	31,589	34,974	37,779	2,805
Information Technology	53,146	51,628	46,093	(5,535)
Energy and Utilities	12,134	11,697	17,460	5,763
Other	3,752	5,900	5,900	-
NON-PERSONNEL SUBTOTAL	143,795	195,419	195,952	533
Total	\$ 2,213,049	\$ 2,668,158	\$ 2,711,501	\$ 43,343

Personnel Expenditures

Job Number	Job Title / Wages	FY2022 Budget	FY2023 Budget	FY2024 Proposed	Salary Range	Total
FTE, Salaries, and Wages						
20001111	Budget/Legislative Analyst 1	7.00	8.00	8.00	\$ 33,904 - 203,486	\$ 1,137,583
20001166	Council Representative 2A	1.00	1.00	1.00	33,904 - 140,483	94,500
20001168	Deputy Director	1.00	1.00	1.00	62,941 - 231,483	189,000
20001110	Independent Budget Analyst	1.00	1.00	1.00	83,242 - 315,328	242,555
	Adjust Budget To Approved Levels					(43,781)
	Vacation Pay In Lieu					32,420
FTE, Salaries, and Wages Subtotal		10.00	11.00	11.00		\$ 1,652,277

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
Fringe Benefits				
Employee Offset Savings	\$ 13,139	\$ 18,585	\$ 12,553	(6,032)
Flexible Benefits	122,487	149,389	148,133	(1,256)
Insurance	626	-	-	-
Long-Term Disability	4,932	5,389	6,656	1,267
Medicare	19,039	22,324	24,122	1,798
Other Post-Employment Benefits	56,300	62,579	62,865	286
Retiree Medical Trust	1,475	1,848	3,113	1,265

Office of the IBA

	FY2022 Actual	FY2023 Budget	FY2024 Proposed	FY2023-2024 Change
Retirement 401 Plan	1,001	2,635	12,452	9,817
Retirement ADC	470,082	575,753	541,499	(34,254)
Retirement DROP	3,355	5,520	-	(5,520)
Risk Management Administration	10,031	12,815	14,223	1,408
Supplemental Pension Savings Plan	79,293	92,182	25,315	(66,867)
Unemployment Insurance	1,683	1,953	1,947	(6)
Workers' Compensation	5,241	4,927	10,394	5,467
Fringe Benefits Subtotal	\$ 788,685	\$ 955,899	\$ 863,272	\$ (92,627)
Total Personnel Expenditures			\$ 2,515,549	