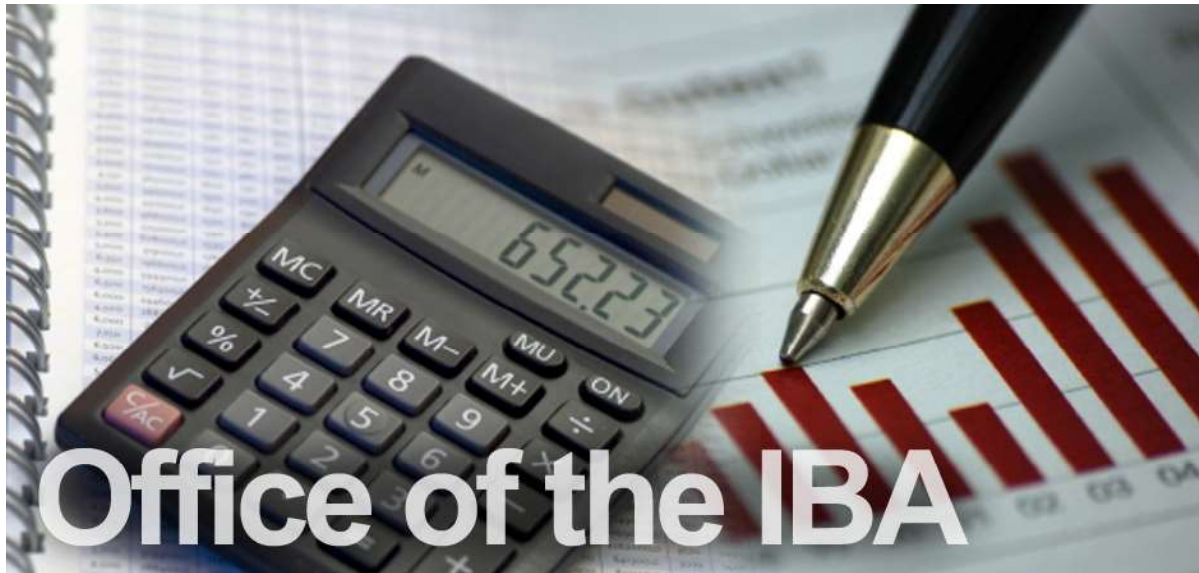


Office of the IBA



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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	FY2020 Target	FY2020 Actual	FY2021 Target	FY2021 Actual	FY2022 Target
Number of financial training sessions held for City Council that are developed and coordinated by the IBA ¹	2	0	1	1	2
Percentage of City Council who find the financial trainings useful and informative	90%	N/A	90%	90%	90%
Total number of City Council docket items reviewed ²	677	674	600	550	600
Total number of IBA reports issued ³	40	28	35	30	35
Number of budget-related presentations provided to the public ⁴	7	7	7	7	7

1. The impact of the COVID-19 pandemic on City Council agendas (limited docket availability) precluded the scheduling of financial trainings for the City Council in FY 2020. The IBA resumed these trainings 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 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 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

	FY2020 Actual	FY2021 Budget	FY2022 Proposed	FY2021-2022 Change
FTE Positions (Budgeted)	10.00	10.00	10.00	0.00
Personnel Expenditures	\$ 2,065,889	\$ 2,089,518	\$ 2,344,878	\$ 255,360
Non-Personnel Expenditures	79,638	132,363	152,357	19,994
Total Department Expenditures	\$ 2,145,526	\$ 2,221,881	\$ 2,497,235	\$ 275,354
Total Department Revenue	\$ -	\$ -	\$ -	\$ -

General Fund

Department Expenditures

	FY2020 Actual	FY2021 Budget	FY2022 Proposed	FY2021-2022 Change
Office of the IBA	\$ 2,145,526	\$ 2,221,881	\$ 2,497,235	\$ 275,354
Total	\$ 2,145,526	\$ 2,221,881	\$ 2,497,235	\$ 275,354

Department Personnel

	FY2020 Budget	FY2021 Budget	FY2022 Proposed	FY2021-2022 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 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	\$ 231,714	\$ -
Pay-In-Lieu of Annual Leave Adjustments Adjustment to expenditures associated with projected compensation to employees in-lieu of the use of annual leave.	0.00	23,646	-
Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology requirements.	0.00	12,514	-
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	9,676	-
Citywide Contracts Reduction of 2.6% Reduction of non-personnel expenditures associated with a 2.6% reduction in contracts citywide.	0.00	(2,196)	-
Total	0.00	\$ 275,354	\$ -

Office of the IBA

Expenditures by Category

	FY2020 Actual	FY2021 Budget	FY2022 Proposed	FY2021-2022 Change
PERSONNEL				
Personnel Cost	\$ 1,167,368	\$ 1,185,021	\$ 1,289,054	\$ 104,033
Fringe Benefits	898,520	904,497	1,055,824	151,327
PERSONNEL SUBTOTAL	2,065,889	2,089,518	2,344,878	255,360
NON-PERSONNEL				
Supplies	\$ 1,050	\$ 6,100	\$ 6,100	-
Contracts	31,209	72,190	73,089	899
Information Technology	30,298	36,523	49,037	12,514
Energy and Utilities	11,381	11,650	18,231	6,581
Other	5,700	5,900	5,900	-
NON-PERSONNEL SUBTOTAL	79,638	132,363	152,357	19,994
Total	\$ 2,145,526	\$ 2,221,881	\$ 2,497,235	\$ 275,354

Personnel Expenditures

Job Number	Job Title / Wages	FY2020 Budget	FY2021 Budget	FY2022 Proposed	Salary Range	Total
FTE, Salaries, and Wages						
20001111	Budget/Legislative Analyst 1	7.00	7.00	7.00	\$ 30,160 - 162,032	\$ 800,520
20001166	Council Representative 2A	1.00	1.00	1.00	30,160 - 111,862	80,163
20001168	Deputy Director	1.00	1.00	1.00	50,128 - 184,330	165,734
20001110	Independent Budget Analyst	1.00	1.00	1.00	63,128 - 239,138	239,138
	Adjust Budget To Approved Levels					(87,563)
	Termination Pay Annual Leave					49,720
	Vacation Pay In Lieu					41,342
FTE, Salaries, and Wages Subtotal		10.00	10.00	10.00		\$ 1,289,054

	FY2020 Actual	FY2021 Budget	FY2022 Proposed	FY2021-2022 Change
Fringe Benefits				
Employee Offset Savings	\$ 20,703	\$ 20,679	\$ 20,679	-
Flexible Benefits	122,062	135,597	144,295	8,698
Insurance	1,604	-	-	-
Long-Term Disability	-	4,353	5,385	1,032
Medicare	17,731	18,195	18,640	445
Other	38,489	-	-	-
Other Post-Employment Benefits	58,229	62,930	62,180	(750)
Retiree Medical Trust	761	999	1,076	77
Retirement ADC	541,487	555,189	687,403	132,214
Retirement DROP	5,088	5,055	5,055	-
Risk Management Administration	11,236	10,590	10,770	180
Supplemental Pension Savings Plan	77,416	86,068	91,334	5,266
Unemployment Insurance	1,836	1,932	1,953	21
Workers' Compensation	1,880	2,910	7,054	4,144

Office of the IBA

	FY2020 Actual	FY2021 Budget	FY2022 Proposed	FY2021-2022 Change
Fringe Benefits Subtotal	\$ 898,520	\$ 904,497	\$ 1,055,824	\$ 151,327
Total Personnel Expenditures			\$ 2,344,878	



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