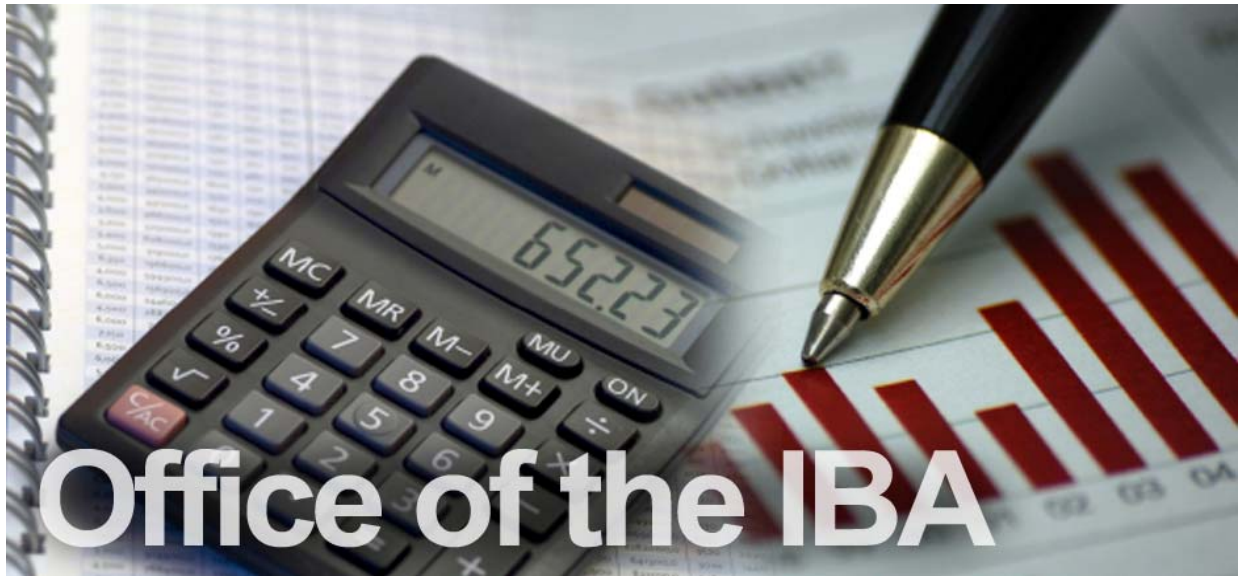


Office of the IBA



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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 | FY2018 Target | FY2018 Actual | FY2019 Target | FY2019 Estimate | FY2020 Target |
|---|---------------|---------------|---------------|-----------------|---------------|
| Number of financial training sessions held for City Council that are developed and coordinated by the IBA | 2 | 2 | 2 | 2 | 2 |
| Percentage of City Council who find the financial trainings useful and informative | 90% | 97% | 90% | 90% | 90% |
| Total number of City Council docket items reviewed ¹ | 677 | 677 | 677 | 677 | 677 |
| Total number of IBA reports issued ² | 45 | 35 | 40 | 40 | 40 |
| Number of budget-related presentations provided to the public ³ | N/A | 5 | 5 | 5 | 5 |

1. The number of items docketed for City Council consideration fluctuates annually depending on numerous factors.

2. The number of reports issued fluctuates in relation to the number of items docketed and reports requested by the City Council.

3. This number fluctuates based on City Council and community requests each year.

Department Summary

| | FY2018 Actual | FY2019 Budget | FY2020 Proposed | FY2019-2020 Change |
|--------------------------------------|---------------------|---------------------|---------------------|-----------------------|
| FTE Positions (Budgeted) | 10.00 | 10.00 | 10.00 | 0.00 |
| Personnel Expenditures | \$ 1,917,370 | \$ 2,001,179 | \$ 2,070,206 | \$ 69,027 |
| Non-Personnel Expenditures | 75,821 | 128,470 | 123,400 | (5,070) |
| Total Department Expenditures | \$ 1,993,191 | \$ 2,129,649 | \$ 2,193,606 | \$ 63,957 |
| Total Department Revenue | \$ - | \$ - | \$ - | \$ - |

General Fund

Department Expenditures

| | FY2018 Actual | FY2019 Budget | FY2020 Proposed | FY2019-2020 Change |
|-------------------|---------------------|---------------------|---------------------|-----------------------|
| Office of the IBA | \$ 1,993,191 | \$ 2,129,649 | \$ 2,193,606 | \$ 63,957 |
| Total | \$ 1,993,191 | \$ 2,129,649 | \$ 2,193,606 | \$ 63,957 |

Department Personnel

| | FY2018 Budget | FY2019 Budget | FY2020 Proposed | FY2019-2020 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 | \$ 59,068 | - |
| 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 | 9,959 | - |
| Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements. | 0.00 | 742 | - |
| 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 | (5,812) | - |
| Total | 0.00 | \$ 63,957 | - |

Office of the IBA

Expenditures by Category

| | FY2018 Actual | FY2019 Budget | FY2020 Proposed | FY2019-2020 Change |
|-------------------------------|---------------------|---------------------|---------------------|-----------------------|
| PERSONNEL | | | | |
| Personnel Cost | \$ 1,123,503 | \$ 1,182,671 | \$ 1,231,021 | 48,350 |
| Fringe Benefits | 793,867 | 818,508 | 839,185 | 20,677 |
| PERSONNEL SUBTOTAL | 1,917,370 | 2,001,179 | 2,070,206 | 69,027 |
| NON-PERSONNEL | | | | |
| Supplies | \$ 912 | \$ 6,100 | \$ 6,100 | - |
| Contracts | 39,628 | 85,937 | 71,078 | (14,859) |
| Information Technology | 26,928 | 28,533 | 29,275 | 742 |
| Energy and Utilities | 2,396 | 2,000 | 11,047 | 9,047 |
| Other | 5,957 | 5,900 | 5,900 | - |
| NON-PERSONNEL SUBTOTAL | 75,821 | 128,470 | 123,400 | (5,070) |
| Total | \$ 1,993,191 | \$ 2,129,649 | \$ 2,193,606 | 63,957 |

Personnel Expenditures

| Job Number | Job Title / Wages | FY2018 Budget | FY2019 Budget | FY2020 Proposed | Salary Range | Total |
|--|------------------------------|------------------|------------------|--------------------|---------------------|---------------------|
| FTE, Salaries, and Wages | | | | | | |
| 20001111 | Budget/Legislative Analyst 1 | 7.00 | 7.00 | 7.00 | \$ 20,627 - 162,029 | \$ 737,231 |
| 20001166 | Council Representative 2A | 1.00 | 1.00 | 1.00 | 17,748 - 111,858 | 78,963 |
| 20001168 | Deputy Director | 1.00 | 1.00 | 1.00 | 50,128 - 184,332 | 165,724 |
| 20001110 | Independent Budget Analyst | 1.00 | 1.00 | 1.00 | 63,127 - 239,144 | 239,144 |
| | Vacation Pay In Lieu | | | | | 9,959 |
| FTE, Salaries, and Wages Subtotal | | 10.00 | 10.00 | 10.00 | | \$ 1,231,021 |

| | FY2018 Actual | FY2019 Budget | FY2020 Proposed | FY2019-2020 Change |
|-------------------------------------|-------------------|---------------------|--------------------|-----------------------|
| Fringe Benefits | | | | |
| Employee Offset Savings | \$ 17,697 | \$ 18,631 | \$ 20,052 | 1,421 |
| Flexible Benefits | 134,581 | 145,870 | 127,803 | (18,067) |
| Insurance | 1,505 | - | - | - |
| Medicare | 17,128 | 17,148 | 17,704 | 556 |
| Other Post-Employment Benefits | 59,385 | 61,240 | 61,840 | 600 |
| Retiree Medical Trust | 913 | 1,009 | 967 | (42) |
| Retirement ADC | 469,578 | 450,552 | 503,520 | 52,968 |
| Retirement DROP | 4,667 | 4,821 | 5,055 | 234 |
| Risk Management Administration | 9,773 | 10,530 | 12,160 | 1,630 |
| Supplemental Pension Savings Plan | 73,297 | 79,006 | 83,654 | 4,648 |
| Unemployment Insurance | 2,015 | 1,987 | 1,904 | (83) |
| Workers' Compensation | 3,328 | 27,714 | 4,526 | (23,188) |
| Fringe Benefits Subtotal | \$ 793,867 | \$ 818,508 | \$ 839,185 | 20,677 |
| Total Personnel Expenditures | | \$ 2,070,206 | | |

Office of the Mayor



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