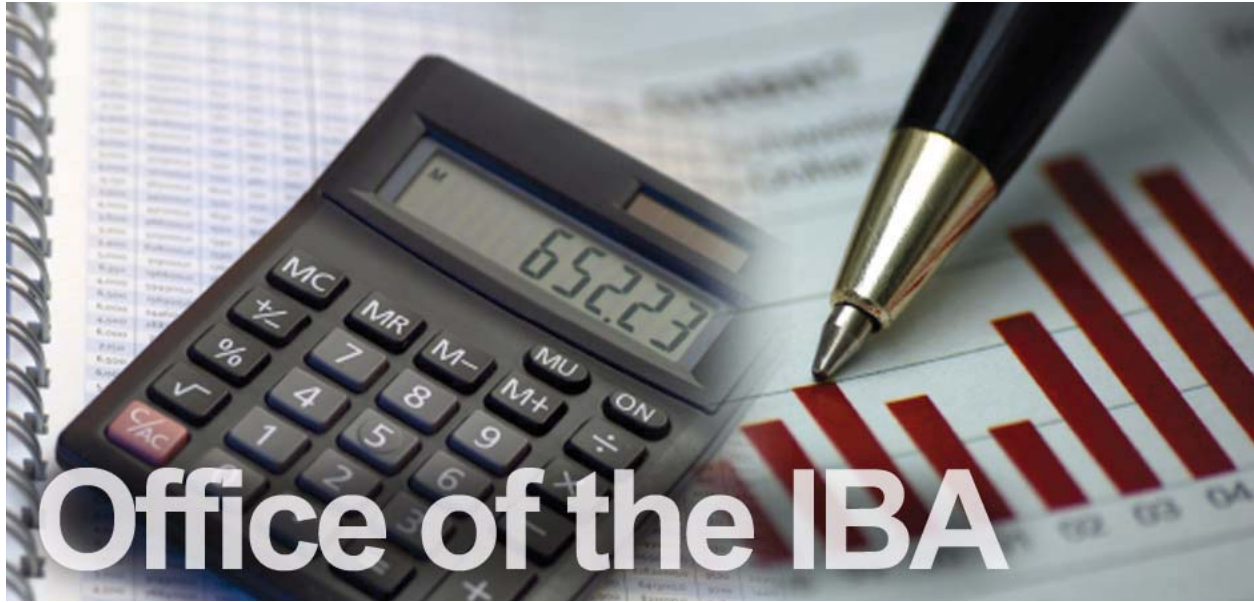


Office of the IBA



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Office 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 Chief Financial Officer, City Auditor, Independent Budget Analyst, 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 “the 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 “there 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.”

The Office's 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

Did you know?

- Each fiscal year, the IBA reviews and evaluates the Mayor's Proposed Budget and Five-Year Financial Outlook, issuing reports that provide analysis and recommendations for City Council consideration.
- The IBA reviews all items docketed for consideration by the legislative body, including the City Council, all Council Committees, and the Housing Authority.

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- The Office supports the City Council’s standing committees, ad-hoc committees, and numerous working groups.
- The IBA participates on behalf of the City Council in the labor negotiation process; is responsible for coordinating City Council responses to Grand Jury reports; and coordinates the City Council’s financial training program.
- The IBA contributes significantly to the ongoing development and implementation of financial and budgetary reforms, principles, and policies.
- Throughout the year, the IBA initiates proactive reports on key City issues deserving special attention and tracks and reports progress on important initiatives to the City Council and the public.

Goals and Objectives

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, and to add value by providing supplemental information 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, outreach to authoritative resources, and preparation of well-developed recommendations.

Key Performance Indicators

Performance Indicator	Target FY2015	Actual FY2015	Estimated FY2016	Target FY2017
1. Total number of City Council docket items reviewed	715	678	588 ¹	588
2. Total number of IBA reports	64	52	40 ²	40
3. Number of financial training sessions held for City Council that are developed and coordinated by the IBA	2	2	2	2
4. Percentage of City Council who find the financial trainings useful and informative	90%	90%	90%	90%

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.

Department Summary

	FY2015 Actual	FY2016 Budget	FY2017 Proposed	FY2016–2017 Change
FTE Positions (Budgeted)	10.00	10.00	10.00	0.00
Personnel Expenditures	\$ 1,717,789	\$ 1,720,921	\$ 1,846,028	\$ 125,107
Non-Personnel Expenditures	73,522	112,255	115,280	3,025
Total Department Expenditures	\$ 1,791,311	\$ 1,833,176	\$ 1,961,308	\$ 128,132
Total Department Revenue	\$ -	\$ -	\$ -	\$ -

General Fund

Department Expenditures

	FY2015 Actual	FY2016 Budget	FY2017 Proposed	FY2016–2017 Change
Office of the IBA	\$ 1,791,311	\$ 1,833,176	\$ 1,961,308	\$ 128,132
Total	\$ 1,791,311	\$ 1,833,176	\$ 1,961,308	\$ 128,132

Department Personnel

	FY2015 Budget	FY2016 Budget	FY2017 Proposed	FY2016–2017 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	0.00	\$ 125,107	\$ -
Adjustments to reflect the annualization of the Fiscal Year 2016 negotiated salary compensation schedule, changes to savings resulting from positions to be vacant for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiation adjustments.			
Equipment/Support for Information Technology	0.00	1,805	-
Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements and priority analyses.			
Non-Discretionary Adjustment	0.00	1,220	-
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.			
Total	0.00	\$ 128,132	\$ -

Expenditures by Category

	FY2015 Actual	FY2016 Budget	FY2017 Proposed	FY2016–2017 Change
PERSONNEL				
Personnel Cost	\$ 1,053,970	\$ 1,067,537	\$ 1,118,180	\$ 50,643
Fringe Benefits	663,818	653,384	727,848	74,464
PERSONNEL SUBTOTAL	1,717,789	1,720,921	1,846,028	125,107

Office of the IBA

Expenditures by Category (Cont'd)

	FY2015 Actual	FY2016 Budget	FY2017 Proposed	FY2016-2017 Change
NON-PERSONNEL				
Supplies	\$ 4,663	\$ 6,100	\$ 6,100	\$ -
Contracts	36,582	74,995	76,051	1,056
Information Technology	23,953	23,242	25,047	1,805
Energy and Utilities	2,623	2,018	2,182	164
Other	5,701	5,900	5,900	-
NON-PERSONNEL SUBTOTAL	73,522	112,255	115,280	3,025
Total	\$ 1,791,311	\$ 1,833,176	\$ 1,961,308	\$ 128,132

Personnel Expenditures

Job Number	Job Title / Wages	FY2015 Budget	FY2016 Budget	FY2017 Proposed	Salary Range	Total
FTE, Salaries, and Wages						
20001111	Budget/Legislative Analyst 1	7.00	7.00	7.00	\$19,323 - \$151,840	\$ 667,070
20001166	Council Representative 2A	1.00	1.00	1.00	16,640 - 104,832	74,006
20001168	Deputy Director	1.00	1.00	1.00	46,966 - 172,744	153,005
20001110	Independent Budget Analyst	1.00	1.00	1.00	59,155 - 224,099	224,099
FTE, Salaries, and Wages Subtotal		10.00	10.00	10.00		\$ 1,118,180
		FY2015 Actual	FY2016 Budget	FY2017 Proposed		FY2016-2017 Change
Fringe Benefits						
Employee Offset Savings		\$ 21,376	\$ 21,127	\$ 22,325		\$ 1,198
Flexible Benefits		87,122	106,319	108,744		2,425
Insurance		151	-	-		-
Long-Term Disability		9,579	3,480	3,567		87
Medicare		15,490	15,479	16,214		735
Other Post-Employment Benefits		61,320	58,860	59,190		330
Retiree Medical Trust		813	908	935		27
Retirement 401 Plan		483	-	-		-
Retirement ADC		385,804	351,547	406,760		55,213
Risk Management Administration		8,783	10,500	10,230		(270)
Supplemental Pension Savings Plan		63,816	73,834	77,175		3,341
Unemployment Insurance		2,233	1,996	2,045		49
Workers' Compensation		6,849	9,334	20,663		11,329
Fringe Benefits Subtotal		\$ 663,818	\$ 653,384	\$ 727,848		\$ 74,464
Total Personnel Expenditures				\$ 1,846,028		