



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.

Goals and Objectives

Goal 1: Support the City Council's adoption of balanced budgets and the implementation of best financial and government practices

- Prepare thorough and timely analyses of the Draft Budget, financial monitoring reports, and financial outlooks, including a review of projected revenues and expenditures to ensure reasonableness
- Make recommendations that allow the City Council to adopt a balanced budget each fiscal year, and note the long-term impact that budget decisions may have on the ability to adopt balanced budgets in future fiscal years
- Ensure all fiscal recommendations adhere to best financial practices, including alignment with GFOA budgeting best practices
- Provide two Council trainings per year covering a variety of relevant financial topics to aid Council in carrying out its oversight responsibilities

Goal 2: Assist the City Council in making sound decisions on all items brought before it, and in ensuring the City Council retains its full role in the City's governance

- Review all items docketed for consideration by the City Council and Council Committees, and provide comments, background, context, and analyses as needed and appropriate
- Prepare thorough and unbiased analyses of significant items brought before Council, including budgetary, policy, and operational impacts, and considerations of best government practices and principles
- Respond in a timely fashion to ad-hoc requests from the City Council and Councilmembers for analyses and information on a variety of topics
- When appropriate, serve as an interface between the City Council and other City operating departments and staff, to ensure Council has the information necessary to make operationally-informed decisions and to ensure operating departments understand the objectives of the City Council

Goal 3: Ensure public access to information and enhance the public's ability for informed participation in the decision-making process

- Provide public copies of all IBA reports, analyses, and presentations, and ensure that those items are written in clear, plain, and understandable language
- Make presentations to a wide and diverse number of interested public and stake-holder groups, both proactively and on request, on significant budget and policy items facing the City
- Prepare and release Public Guides on City processes and issues, including the City's Budget Process and the City's Capital Program
- Lead development of fiscal impact statements for all ballot items submitted to voters
- Respond promptly to all requests for information from the public and the press

Budget Equity Impact Statement

Equity Highlights

Examples from the current fiscal year.

- Provide a Spanish-translated “Public’s Guide to the Budget” and “Public’s Guide to Infrastructure” for the public
- Partner with Department of Race & Equity on Public Budget Crash Courses
- Promote additional avenue for public feedback on IBA presentations and reports through our website

Budget Equity Lens Summary

Ongoing Operations

Is there an opportunity to adjust the department's ongoing operations to mitigate the impacts of existing or potential disparities?

Yes

1. Continue partnership with Race & Equity and enhance Public Budget Crash Courses. 2. Increase proactive outreach in communities of concern on the budget process. 3. Continue to create additional avenues for public feedback on IBA presentations and reports, including survey at the end of Public Budget Crash Courses, and opportunities through our website for the public to provide input on subjects it would like to know more about.

Budget Adjustment(s)

Do the requests impact existing or potential disparities?

N/A

N/A

Key Performance Indicators

Performance Indicator	Definition	Baseline	FY2025 Performance	Goal
Financial training usefulness	Average rating of City Council financial trainings (100% being most useful)	98%	94%	95%
IBA reports issued ¹	Total number of IBA reports issued	31	37	35
Council Offices attendance at docket briefings	Average number of Council Offices in attendance at docket briefings	N/A	7	9
Quality of IBA reports	Average rating (out of ten) of report quality by Council in IBA performance evaluation	9.4	9.8	10.0
Budget Town Halls ²	Number of Council Districts that held at least one budget town hall meeting	6	5	9

1. One driver of the number of reports issued is the volume of Council docket items reviewed. For Fiscal Year 2024 our Office reviewed 759 items.
2. For context, in Fiscal Year 2024, the total number of budget-related presentations made to the public was 15.

Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
FTE Positions (Budgeted)	11.00	11.00	11.00	0.00
Personnel Expenditures	\$ 2,539,128	\$ 2,672,450	\$ 3,035,824	\$ 363,374
Non-Personnel Expenditures	126,050	164,811	166,244	1,433
Total Department Expenditures	\$ 2,665,178	\$ 2,837,261	\$ 3,202,068	\$ 364,807
Total Department Revenue	\$ 74	\$ -	\$ -	\$ -

General Fund

Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Office of the IBA	\$ 2,665,178	\$ 2,837,261	\$ 3,202,068	\$ 364,807
Total	\$ 2,665,178	\$ 2,837,261	\$ 3,202,068	\$ 364,807

Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Office of the IBA	11.00	11.00	11.00	0.00
Total	11.00	11.00	11.00	0.00

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 492,533	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
One-Time Additions and Annualizations	0.00	13,373	-
Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.			
Non-Discretionary Adjustment	0.00	5,752	-
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.			
Support for Information Technology	0.00	(4,319)	-
Adjustment to expenditure allocations according to an annual review of information technology funding requirements.			
Personnel Expenditure Reduction	0.00	(142,532)	-
Reduction of expenditures by managing personnel costs within the Office.			
Total	0.00	\$ 364,807	\$ -

Office of the IBA

Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
PERSONNEL				
Personnel Cost	\$ 1,693,450	\$ 1,800,906	\$ 1,883,989	\$ 83,083
Fringe Benefits	845,677	871,544	1,151,835	280,291
PERSONNEL SUBTOTAL	2,539,128	2,672,450	3,035,824	363,374
NON-PERSONNEL				
Supplies	\$ 239	\$ 600	\$ 3,705	\$ 3,105
Contracts & Services	61,774	91,894	96,724	4,830
<i>External Contracts & Services</i>	29,591	51,200	51,200	-
<i>Internal Contracts & Services</i>	32,184	40,694	45,524	4,830
Information Technology	43,321	47,515	43,196	(4,319)
Energy and Utilities	15,016	19,102	16,919	(2,183)
Other	5,700	5,700	5,700	-
NON-PERSONNEL SUBTOTAL	126,050	164,811	166,244	1,433
Total	\$ 2,665,178	\$ 2,837,261	\$ 3,202,068	\$ 364,807

Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Other Revenue	\$ 74	\$ -	\$ -	-
Total	\$ 74	\$ -	\$ -	-

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
FTE, Salaries, and Wages						
20001111	Budget/Legislative Analyst 1	8.00	8.00	8.00	\$ 35,880 - 240,306	\$ 1,413,429
20001166	Council Representative 2A	1.00	1.00	1.00	35,880 - 165,897	110,515
20001168	Deputy Director	1.00	1.00	1.00	78,886 - 290,057	230,265
20001110	Independent Budget Analyst	1.00	1.00	1.00	98,302 - 372,372	283,673
	Adjust Budget To Approved Levels					(186,313)
	Vacation Pay In Lieu					32,420
FTE, Salaries, and Wages Subtotal		11.00	11.00	11.00	\$	1,883,989

	FY2024 Actual	FY2025 Budget	FY2026 Draft	FY2025-2026 Change
Fringe Benefits				
Employee Offset Savings	\$ 12,917	\$ 13,905	\$ 20,472	\$ 6,567
Flexible Benefits	142,048	147,833	144,187	(3,646)
Long-Term Disability	6,887	6,607	10,332	3,725
Medicare	24,936	26,471	29,550	3,079
Other Post-Employment Benefits	48,255	45,518	45,133	(385)
Retiree Medical Trust	3,132	3,405	3,390	(15)
Retirement 401 Plan	12,352	13,621	13,555	(66)
Retirement ADC	546,126	557,137	810,549	253,412
Risk Management Administration	14,258	15,246	18,238	2,992
Supplemental Pension Savings Plan	26,568	28,042	41,287	13,245
Unemployment Insurance	1,889	1,880	1,936	56

Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Draft	Salary Range	Total
	Workers' Compensation		6,308	11,879	13,206	1,327
	Fringe Benefits Subtotal	\$ 845,677	\$ 871,544	\$ 1,151,835	\$ 280,291	
	Total Personnel Expenditures			\$ 3,035,824		