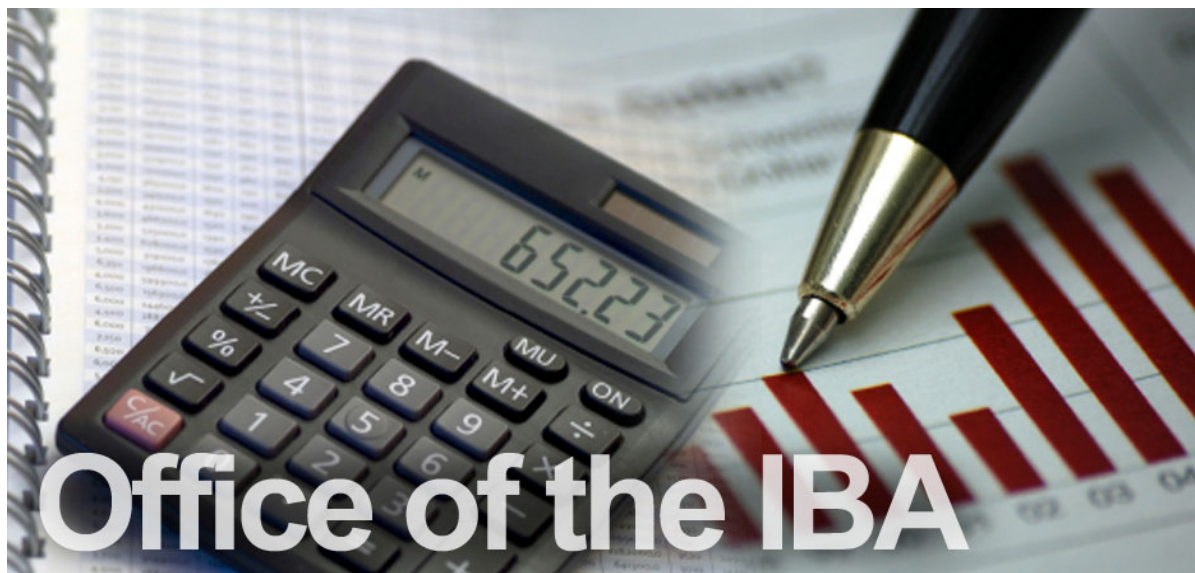


## Office of the IBA



### 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 the IBA, please visit the Office of the Independent Budget Analyst website (<https://www.sandiego.gov/iba>).

In Fiscal Year 2025, the Department of Race & Equity (DRE) merged with the Human Resources Department. Following Council action during the Fiscal Year 2026 budget adoption process, the Department of Race & Equity has been moved to the IBA as of July 1, 2025. Race and Equity was established in 2020 via City Ordinance through advocacy from then Councilmember Monica Montgomery Steppe as a deliberate step

# Office of the IBA

toward advancing racial and social equity in the City of San Diego. Previously, the department was responsible for providing education and technical support to City staff, local law enforcement, and elected officials in order to recognize and eliminate systemic racism and barriers for the fair and just distribution of resources, access, and opportunity. Through strategic initiatives, the department played a pivotal role in visualizing, normalizing, organizing, and operationalizing equity in policy, procedural, programmatic, and budgetary decisions. The team is comprised of educators, coaches, researchers, and organizers committed to partnering with City departments to embed equity in their operations and measure progress towards achieving equitable outcomes.

## ***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 Proposed 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

## Office of the IBA

**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 stakeholder 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 Race & Equity on Public Budget Crash Courses
- Promote additional avenue for public feedback on IBA presentations and reports through the IBA 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 the IBA's 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**

## 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 <sup>1</sup>	Total number of IBA reports issued	31	38	35
Council Offices attendance at docket briefings	Average number of Council Offices in attendance at docket briefings	N/A	6	9
Quality of IBA reports	Average rating (out of ten) of report quality by Council in IBA performance evaluation	9.4	9.4	10.0
Budget Town Halls <sup>2</sup>	Number of Council Districts that held at least one budget town hall meeting	6	4	9
Learning and Development - In-person and Virtual Trainings <sup>3</sup>	Percentage of employees that participate in at least one in-person or virtual training session	2.0%	8.9%	100%
Strategic Planning - Equity-Centered Coaching <sup>4</sup>	Percentage of departments utilizing at least 10 hours of Equity-Centered Coaching	N/A	27%	100%

1. One driver of the number of reports issued is the volume of Council docket items reviewed. For Fiscal Year 2025 the IBA reviewed 945 items.
2. Beyond budget town-halls specifically, the total number of budget-related presentations made to the public in Fiscal Year 2025 was 20, and those presentations were held in 7 different Council Districts.
3. This KPI is related to Race and Equity and was carried over from the Human Resources' Fiscal Year 2026 Proposed Budget; it was originally based on the Department of Race and Equity's Fiscal Year 2025 Adopted Budget KPIs. The baseline for Learning and Development was updated to reflect the total number of City employees who participated in at least one training session by the end of Fiscal Year 2024. The definition and goal are under review for future accuracy given organizational capacity and training cycles.
4. This performance indicator was carried over from the Human Resources' Fiscal Year 2026 Proposed Budget KPIs and was originally based on the Department of Race and Equity's Fiscal Year 2025 Adopted Budget KPIs. The number of departments eligible for coaching has fluctuated over time and may continue to change as Race and Equity transitions to the IBA. Fiscal Year 2025 data reflects 30 total departments coached with 8 receiving over 10 hours of coaching.

# Office of the IBA

## Department Summary

	FY2024 Actual	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
FTE Positions (Budgeted)	11.00	11.00	17.00	6.00
Personnel Expenditures	\$ 2,539,128	\$ 2,672,450	\$ 4,403,985	\$ 1,731,535
Non-Personnel Expenditures	126,050	164,811	337,653	172,842
<b>Total Department Expenditures</b>	<b>\$ 2,665,178</b>	<b>\$ 2,837,261</b>	<b>\$ 4,741,638</b>	<b>\$ 1,904,377</b>
<b>Total Department Revenue</b>	<b>\$ 74</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## General Fund

### Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
Office of the IBA	\$ 2,665,178	\$ 2,837,261	\$ 4,651,781	\$ 1,814,520
<b>Total</b>	<b>\$ 2,665,178</b>	<b>\$ 2,837,261</b>	<b>\$ 4,651,781</b>	<b>\$ 1,814,520</b>

### Department Personnel

	FY2024 Budget	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
Office of the IBA	11.00	11.00	17.00	6.00
<b>Total</b>	<b>11.00</b>	<b>11.00</b>	<b>17.00</b>	<b>6.00</b>

### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Restructure of the Department of Race and Equity</b> Transfer of 6.00 FTE positions and non-personnel expenditures from the Department of Race and Equity to the Office of the IBA.	6.00	\$ 1,301,733	\$ -
<b>Salary and Benefit Adjustments</b> 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	445,962	-
<b>One-Time Additions and Annualizations</b> Adjustment to reflect one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2025.	0.00	13,373	-
<b>Non-Discretionary Adjustment</b> 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	7,396	-
<b>Support for Information Technology</b> Adjustment to expenditure allocations according to an annual review of information technology funding requirements.	0.00	46,056	-
<b>Total</b>	<b>6.00</b>	<b>\$ 1,814,520</b>	<b>\$ -</b>

# Office of the IBA

## Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
<b>PERSONNEL</b>				
Personnel Cost	\$ 1,693,450	\$ 1,800,906	\$ 2,974,960	\$ 1,174,054
Fringe Benefits	845,677	871,544	1,429,025	557,481
<b>PERSONNEL SUBTOTAL</b>	<b>2,539,128</b>	<b>2,672,450</b>	<b>4,403,985</b>	<b>1,731,535</b>
<b>NON-PERSONNEL</b>				
Supplies	\$ 239	\$ 600	\$ 12,455	\$ 11,855
Contracts & Services	61,774	91,894	116,312	24,418
<i>External Contracts &amp; Services</i>	<i>29,591</i>	<i>51,200</i>	<i>57,050</i>	<i>5,850</i>
<i>Internal Contracts &amp; Services</i>	<i>32,184</i>	<i>40,694</i>	<i>59,262</i>	<i>18,568</i>
Information Technology	43,321	47,515	87,710	40,195
Energy and Utilities	15,016	19,102	22,019	2,917
Other	5,700	5,700	9,300	3,600
<b>NON-PERSONNEL SUBTOTAL</b>	<b>126,050</b>	<b>164,811</b>	<b>247,796</b>	<b>82,985</b>
<b>Total</b>	<b>\$ 2,665,178</b>	<b>\$ 2,837,261</b>	<b>\$ 4,651,781</b>	<b>\$ 1,814,520</b>

## Revenues by Category

	FY2024 Actual	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
Other Revenue	\$ 74	\$ -	\$ -	\$ -
<b>Total</b>	<b>\$ 74</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

## Personnel Expenditures

Job Number	Job Title / Wages	FY2024 Budget	FY2025 Budget	FY2026 Adopted	Salary Range	Total
<b>FTE, Salaries, and Wages</b>						
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
20001101	Department Director	0.00	0.00	1.00	98,302 - 372,372	235,337
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
20001234	Program Coordinator	0.00	0.00	1.00	36,364 - 218,225	132,391
20001222	Program Manager	0.00	0.00	4.00	78,886 - 290,057	628,740
	Adjust Budget To Approved Levels					(43,781)
	Budgeted Personnel Expenditure Savings					(48,029)
	Vacation Pay In Lieu					32,420
<b>FTE, Salaries, and Wages Subtotal</b>		<b>11.00</b>	<b>11.00</b>	<b>17.00</b>		<b>\$ 2,974,960</b>

	FY2024 Actual	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
<b>Fringe Benefits</b>				
Employee Offset Savings	\$ 12,917	\$ 13,905	\$ 20,472	\$ 6,567
Flexible Benefits	142,048	147,833	200,815	52,982
Long-Term Disability	6,887	6,607	15,384	8,777

## Office of the IBA

	FY2024 Actual	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
Medicare	24,936	26,471	43,998	17,527
Other Post-Employment Benefits	48,255	45,518	69,224	23,706
Retiree Medical Trust	3,132	3,405	5,881	2,476
Retirement 401 Plan	12,352	13,621	23,520	9,899
Retirement ADC	546,126	557,137	960,735	403,598
Risk Management Administration	14,258	15,246	28,322	13,076
Supplemental Pension Savings Plan	26,568	28,042	41,287	13,245
Unemployment Insurance	1,889	1,880	2,882	1,002
Workers' Compensation	6,308	11,879	16,505	4,626
<b>Fringe Benefits Subtotal</b>	<b>\$ 845,677</b>	<b>\$ 871,544</b>	<b>\$ 1,429,025</b>	<b>\$ 557,481</b>
<b>Total Personnel Expenditures</b>			<b>\$ 4,403,985</b>	

## Community Equity Fund (CEF)\*

### Department Expenditures

	FY2024 Actual	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
Office of the IBA	\$ -	\$ -	\$ 89,857	\$ 89,857
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 89,857</b>	<b>\$ 89,857</b>

\*Beginning in Fiscal Year 2026, the Community Equity Fund (CEF) was restructured from the Department of Race and Equity to the Office of the IBA.

### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Race and Equity Restructure</b>	0.00	\$ 89,857	\$ -
Transfer of non-personnel expenditures associated with the restructure of the Department of Race and Equity to the Office of the IBA.			
<b>Total</b>	<b>0.00</b>	<b>\$ 89,857</b>	<b>\$ -</b>

### Expenditures by Category

	FY2024 Actual	FY2025 Budget	FY2026 Adopted	FY2025-2026 Change
<b>NON-PERSONNEL</b>				
Contracts & Services	\$ -	\$ -	\$ 89,857	\$ 89,857
<i>External Contracts &amp; Services</i>	-	-	89,857	89,857
<b>NON-PERSONNEL SUBTOTAL</b>	-	-	89,857	89,857
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 89,857</b>	<b>\$ 89,857</b>



# Office of the IBA

## Revenue and Expense Statement (Non-General Fund)

Community Equity Fund (CEF)***	FY2024 Actual	FY2025* Budget	FY2026** Adopted
BEGINNING BALANCE AND RESERVES			
Balance from Prior Year	\$ 3,085,400	\$ 3,175,257	\$ 185,701
<b>TOTAL BALANCE AND RESERVES</b>	<b>\$ 3,085,400</b>	<b>\$ 3,175,257</b>	<b>\$ 185,701</b>
REVENUE			
Revenue from Use of Money and Property	\$ 89,857	\$ -	\$ -
<b>TOTAL REVENUE</b>	<b>\$ 89,857</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TOTAL BALANCE, RESERVES, AND REVENUE</b>	<b>\$ 3,175,257</b>	<b>\$ 3,175,257</b>	<b>\$ 185,701</b>
OPERATING EXPENSE			
Contracts & Services	\$ -	\$ -	\$ 89,857
Transfers Out	-	3,085,400	-
<b>TOTAL OPERATING EXPENSE</b>	<b>\$ -</b>	<b>\$ 3,085,400</b>	<b>\$ 89,857</b>
<b>TOTAL EXPENSE</b>	<b>\$ -</b>	<b>\$ 3,085,400</b>	<b>\$ 89,857</b>
<b>BALANCE</b>	<b>\$ 3,175,257</b>	<b>\$ 89,857</b>	<b>\$ 95,844</b>
<b>TOTAL BALANCE, RESERVES, AND EXPENSE</b>	<b>\$ 3,175,257</b>	<b>\$ 3,175,257</b>	<b>\$ 185,701</b>

\* At the time of publication, audited financial statements for Fiscal Year 2025 were not available. Therefore, the Fiscal Year 2025 column reflects final budgeted revenue and expense amounts from the Fiscal Year 2025 Adopted Budget, while the beginning Fiscal Year 2025 balance amount reflects the audited Fiscal Year 2024 ending balance.

\*\* Fiscal Year 2026 Beginning Fund Balance reflects the projected Fiscal Year 2025 Ending Fund Balance based on updated Revenue and Expenditures projections for Fiscal Year 2025.

\*\*\* Beginning in Fiscal Year 2026, the Community Equity Fund was restructured from the Office of Race and Equity to the Office of the Independent Budget Analyst.