

Data in Public Budgeting Discussion with San Diego's IBA

February 26, 2026



Office of the Independent Budget Analyst

Providing the City Council and the public with clear, objective, and unbiased information and analysis.



Presentation Overview

- Overview of the IBA
- High-Level Overview of City Budget and Use of Data
 - Revenue Projections: Economic Indicators, Segment-Specific Data Sets, Trends
 - Expenditure Allocations: Measuring performance of Departments with KPIs and TEPs
 - Use of Data to inform impacts of program additions and cuts
- Case Studies and Limitations
 - 2021 – Financial Outlook use of ‘Get It Done’ data
 - 2023 – Pavement Management Plan and Condition Targets
- Additional Resources

The background is a dark, semi-transparent image of a person in a white shirt sitting at a desk, working on a laptop. The image is overlaid with various data visualization elements: a bar chart, a line graph, a pie chart, and several numerical values (308.52, 187.23, 55, 54, 85%). The overall aesthetic is professional and data-driven.

The Office of the Independent Budget Analyst (IBA)

What is the Independent Budget Analyst?

IBA was created when San Diego shifted to a Strong-Mayor form of government after financial scandals in early 2000s

IBA's Mission:

*To provide
clear, objective, and unbiased
analysis and advice to the City Council and
the public on all legislative items bearing
financial and policy impacts to the City*

Roles of the IBA

Internal Role



Reviews all items that come to City Council

Analyzes budget and proposals to inform Councilmembers' decisions

External Role

Translates City business into easily understandable language

Public Outreach on major policies and budget proposals





Budget Overview

Why is the City's Budget Important?

*The Budget is a statement of
– and plan to address –
City Priorities.*



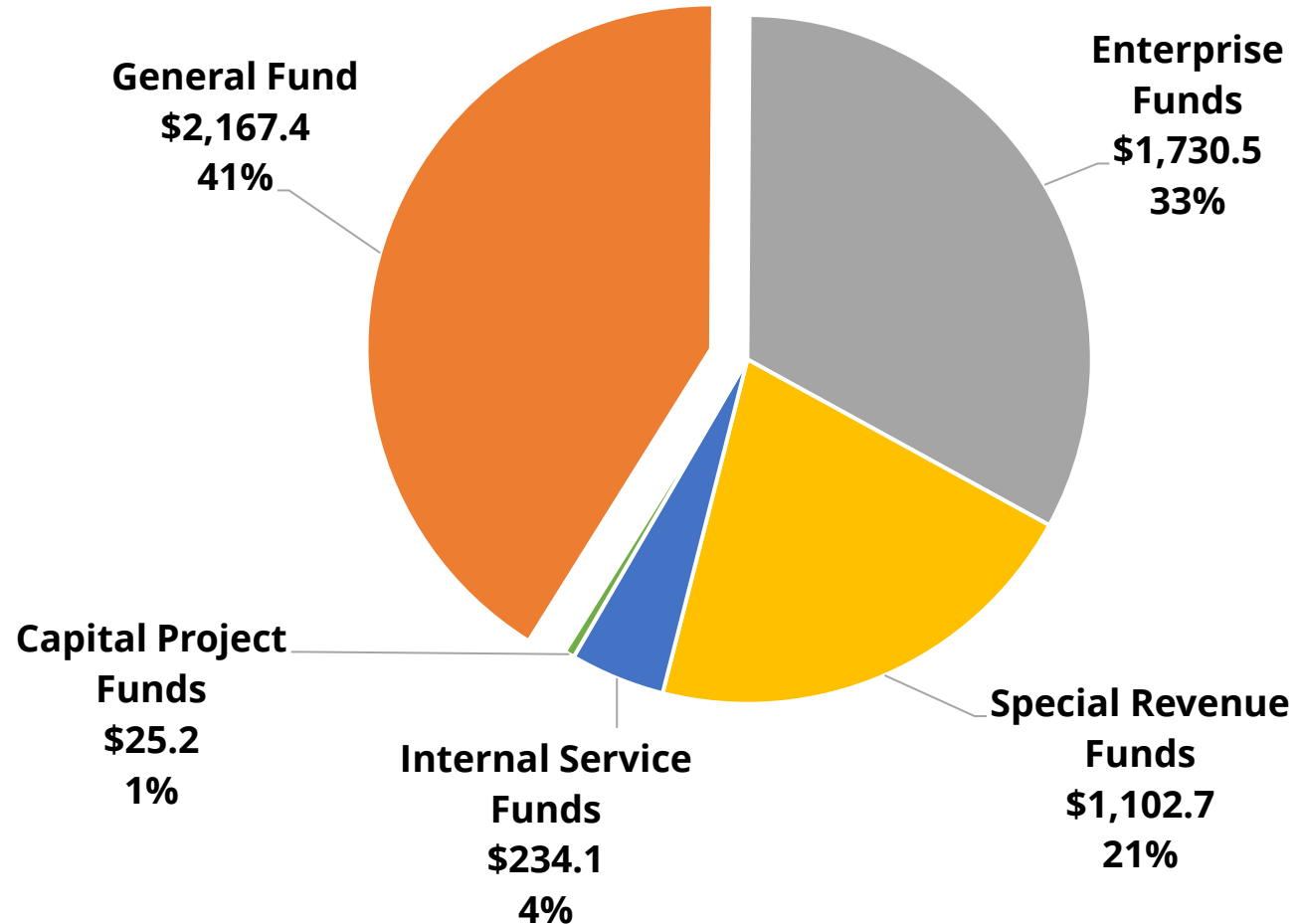
FY 2026 Budget Overview

While the City's total FY 2026 Budget is \$5.26 billion, the **General Fund** supports general City services with unrestricted dollars

Expenditure cuts will be targeted towards General Fund

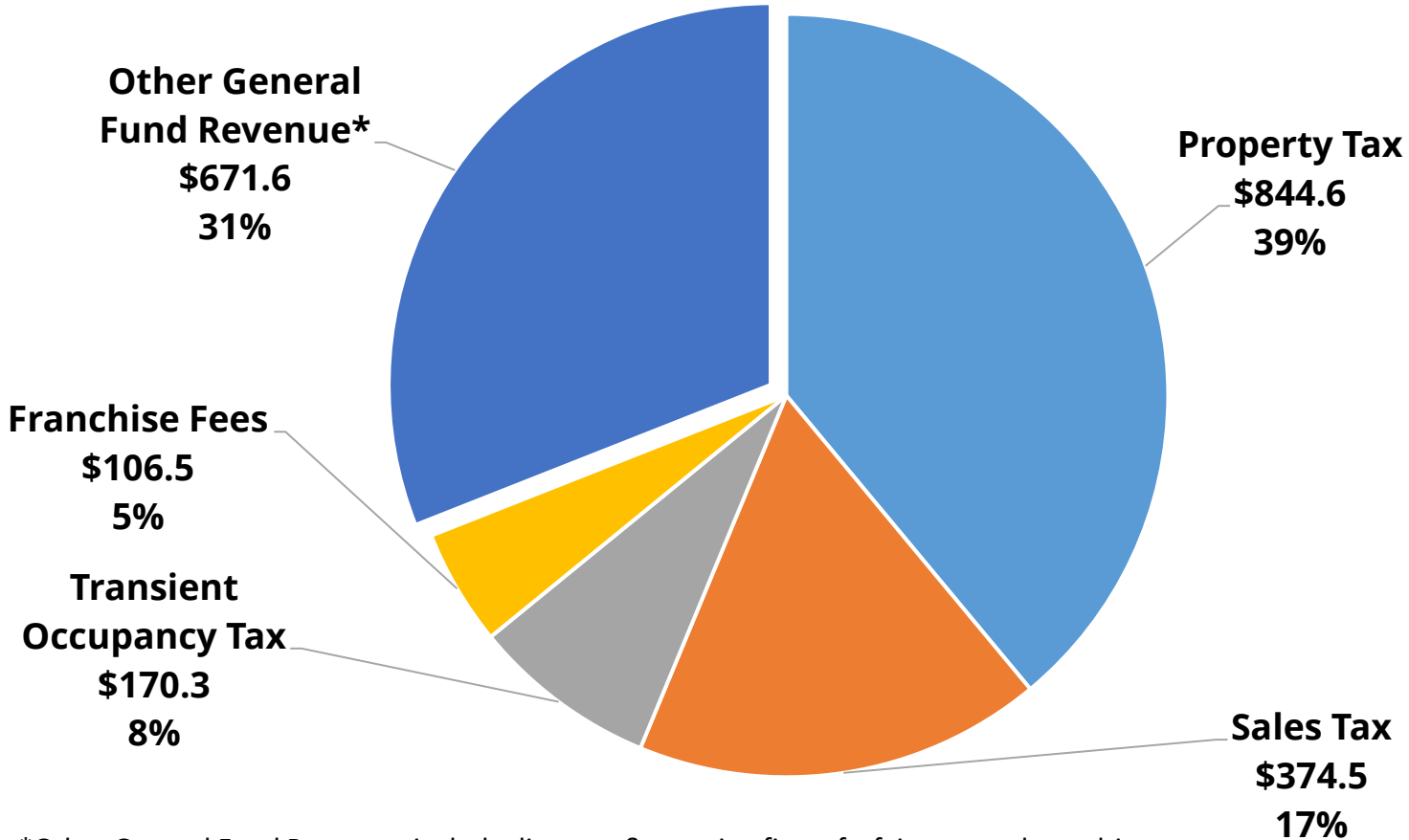
FY 2026 City Expenditures by Fund Type/Programs

(Total: \$5.26 Billion; \$ in million)



FY 2026 General Fund Revenue by Source

(Total: \$2.17 Billion; \$ in millions)



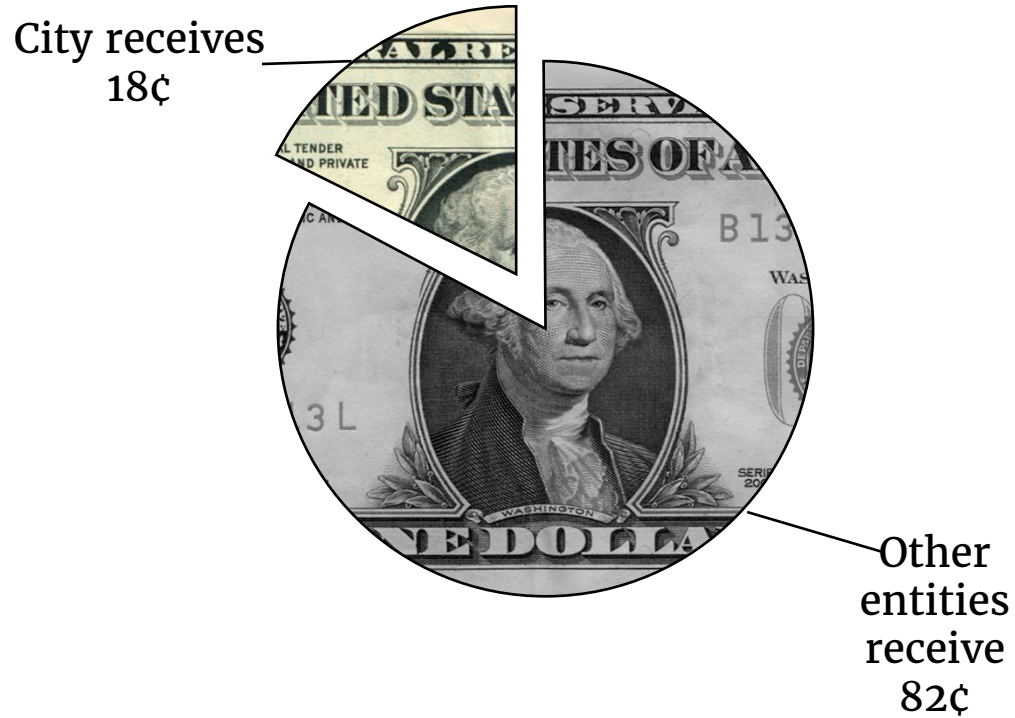
*Other General Fund Revenues include: licenses & permits; fines, forfeitures, and penalties; revenue from money and property; revenue from federal agencies & other agencies; charges for current services; transfers in; and property transfer taxes.

Projection Datasets

- Property Tax Indicators:
 - Number of Home Sales, Average Sales Price, 5-Year Moving Average, Default Rates, Foreclosure Rates, Inflation to determine Prop 13 cap
- Sales Tax Indicators:
 - Unemployment rate and Employment rates, Consumer Confidence, Consumer Price Index, Segment-specific data (retail, auto sales, dining, etc)
- TOT Indicators:
 - Room Rates, Occupancy Rates, Room Demand Growth, Events, Lodging Forecasts

How much the City Receives from Major Taxes

**Property Tax Rate:
1% of Assessed Value**

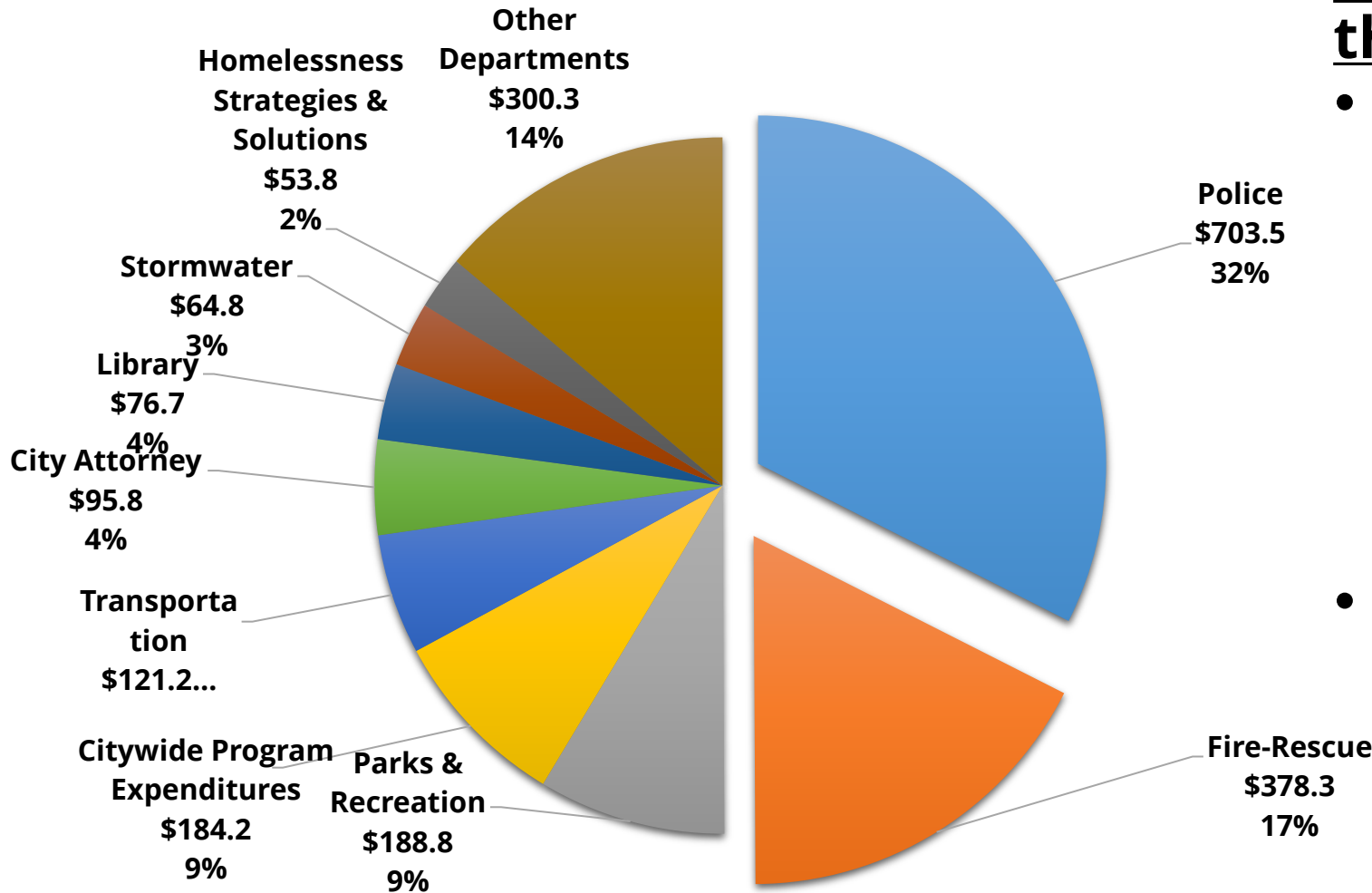


**Sales Tax Rate:
7.75% on Taxable Sales**



FY 2026 General Fund Expenditures by Department

(Total: \$2.17 Billion; \$ in millions)



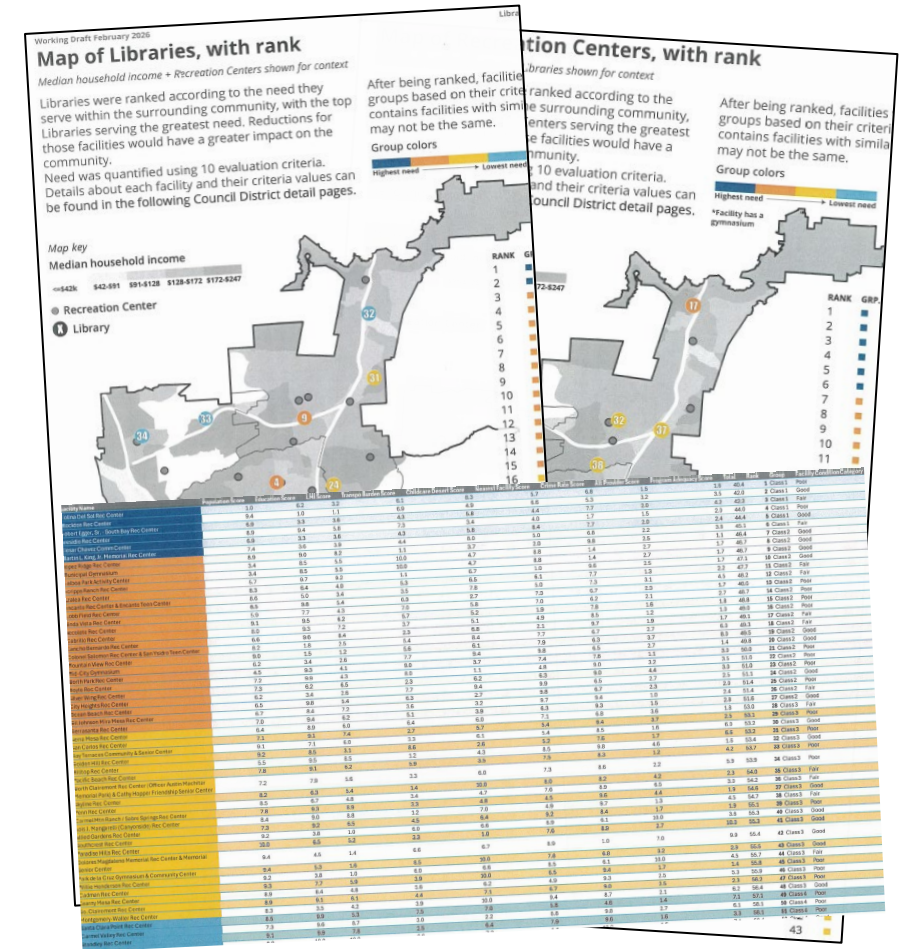
Performance Measured through KPIs

- Departments have different program-specific Key Performance Indicators (KPIs)
 - E.g. Overall Pavement Condition (PCI) for Transportation, Call Response Times for Police, etc
- Departments also use Tactical Equity Plans (TEPs)
 - TEPs identify Gaps, Disparities, and Deficiencies, and associated needs and budgetary implications.

Prioritizing Services

Data to help determine impacts

- Moving into FY 2027, City facing need for substantial cuts
- Data can help inform impacts, potentially allow mitigations to negative impacts
 - Example: Libraries and Parks – Use data (geographic educational attainment data, income levels, crime rates, transportation infrastructure, etc to determine potential impacts
 - Use data on programming to determine use and potential overlaps
- Qualitative Judgement still necessary
 - Limited resources do not allow all needs to be funded
 - How to weigh public safety vs infrastructure vs quality-of-life vs etc.



A photograph of an audience in a meeting or classroom, seen from behind, with several people raising their hands. The image is overlaid with a semi-transparent dark blue filter.

Case Studies & Limitations/Considerations

FY 2023-2027 Five-Year Financial Outlook

- Five-Year Financial Outlook is a budget forecasting document, acts as preview for next year's budget, and overall anticipated service level needs
- In 2021, Outlook used "Get It Done" data to determine service level targets
 - "Get It Done" is an online/mobile service request platform, where residents can report infrastructure needs and service requests (e.g. potholes, homeless encampments, etc)
 - Outlook based targets and funding projections on largest number of reported resident demands, slowest response times
 - Data valuable, but also did not address needs comprehensively or identify root causes, was more heavily focused on certain types and areas of service. Because data was crowd-sourced, potential for selection-bias existed as well.

Pavement Management Plan

- In 2024, City released a comprehensive Pavement Management Plan
 - Used a Pavement Condition Index (PCI) to determine state of City streets
 - Streets received score of 0-100 (0-10 is Failed, 11-25 is Deficient, 26-39 is Very Poor, 40-54 is Poor, 55-69 is Fair, 70-84 is Satisfactory, 85-100 is Good)
 - Plan detailed lifecycle costs to repair and maintain streets; preventative maintenance (slurry seal) least expensive per mile, major maintenance (asphalt overlay) more expensive, and reconstruction (full rebuild) most expensive.
 - Plan set a goal of an average citywide PCI of 70 (current average is 63).
 - Plan detailed used lifecycle costs and current conditions to find most cost- effective way to hit citywide PCI goal (\$1.9 billion in funding over 10 years)
 - Most cost-effective approach would increase number of streets in good condition, but *also* number of failed streets.
- Overall policy goals require qualitative judgement as well.

Additional Resources

Important Resources

Office of the IBA

Website <https://www.sandiego.gov/iba>

- [IBA Reports](#)
- [Key Budget Dates](#)
- [Public's Guide to the Budget](#)
- [Public's Guide to Infrastructure](#)

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Department of Finance

Website <https://www.sandiego.gov/finance>

- [Adopted Budget](#)
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Performance & Analytics

Website <https://www.sandiego.gov/panda>

- [Projects](#)
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