

**Office of the Chief Financial Officer**



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# Office of the Chief Financial Officer



## Department Description

The Chief Financial Officer (CFO) is responsible for the City's internal controls over financial reporting and oversees the development and implementation of internal control policies and procedures in all City departments. In addition, the CFO oversees the Office of the City Comptroller, City Treasurer, Debt Management, Risk Management, Financial Management, Department of Information Technology, and Corporate Partnerships. A position has been added to the Fiscal Year 2013 budget to identify, coordinate, and provide assistance with citywide grant opportunities. It is anticipated that the position is to be filled by September 2013.

The Department's mission is:

*To provide the City of San Diego with the highest quality public services in the areas of financial management, budgeting, fiscal planning, financial reporting, and enterprise resource planning support to ensure financial integrity, fiscal transparency to the public, and to promote accountability in government*

# Office of the Chief Financial Officer

## Key Performance Indicators

Performance Measure	Actual FY2012	Actual FY2013	Target FY2014
1. Grant dollars awarded	\$53.5M	\$40.9M	TBD <sup>1</sup>
2. Number of grants applied for (citywide)	38 <sup>2</sup>	44	TBD <sup>1</sup>

1. A position has been added to the Fiscal Year 2013 budget to identify, coordinate, and provide assistance with city-wide grant opportunities. This position will help determine targets for future fiscal years.
2. The decline in grants can be attributed to the following factors: loss of the American Recovery and Investment Act of 2009 (ARRA) funding (a one-time program), a decrease in granting opportunities, and a decrease in City departments' staffing resources to search and request for grants. A position has been added to the Fiscal Year 2013 budget to identify, coordinate, and provide assistance with citywide grant opportunities.

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## Department Summary

	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013–2014 Change
FTE Positions (Budgeted)	3.00	3.75	<b>5.00</b>	1.25
Personnel Expenditures	\$ 467,035	\$ 583,833	<b>\$ 756,720</b>	\$ 172,887
Non-Personnel Expenditures	44,363	258,163	<b>233,811</b>	(24,352)
<b>Total Department Expenditures</b>	<b>\$ 511,398</b>	<b>\$ 841,996</b>	<b>\$ 990,531</b>	<b>\$ 148,535</b>
<b>Total Department Revenue</b>	<b>\$ 596,267</b>	<b>\$ 600,000</b>	<b>\$ 450,000</b>	<b>\$ (150,000)</b>

## General Fund

### Department Expenditures

	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013–2014 Change
Office of the Chief Financial Officer	\$ 511,398	\$ 841,996	<b>\$ 990,531</b>	\$ 148,535
<b>Total</b>	<b>\$ 511,398</b>	<b>\$ 841,996</b>	<b>\$ 990,531</b>	<b>\$ 148,535</b>

### Department Personnel

	FY2012 Budget	FY2013 Budget	FY2014 Adopted	FY2013–2014 Change
Office of the Chief Financial Officer	3.00	3.75	<b>5.00</b>	1.25
<b>Total</b>	<b>3.00</b>	<b>3.75</b>	<b>5.00</b>	<b>1.25</b>

### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Program Manager Transfer</b> Transfer of 1.00 Program Manager from the Administration Department to the Office of the Chief Financial Officer.	1.00	\$ 190,797	-
<b>Addition of Associate Management Analyst</b> Addition of 0.25 Associate Management Analyst offset by a decrease in non-personnel expenditures.	0.25	(182)	-
<b>Equipment/Support for Information Technology</b> Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements and priority analyses.	0.00	(911)	-
<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	(2,049)	-
<b>Non-Standard Hour Personnel Funding</b> Adjustment to expenditures according to a zero-based annual review of non-standard hour personnel funding requirements.	(0.38)	(9,853)	-
<b>Salary and Benefit Adjustments</b> Adjustments to reflect the annualization of the Fiscal Year 2013 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.	0.38	(29,267)	-

# Office of the Chief Financial Officer

## Significant Budget Adjustments (Cont'd)

	FTE	Expenditures	Revenue
<b>Revised Revenue</b>	0.00	-	(150,000)
Adjustment to reflect Fiscal Year 2014 revenue projections.			
<b>Total</b>	<b>1.25</b>	<b>\$ 148,535</b>	<b>\$ (150,000)</b>

## Expenditures by Category

	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013-2014 Change
<b>PERSONNEL</b>				
Personnel Cost	\$ 328,953	\$ 384,353	\$ 459,264	\$ 74,911
Fringe Benefits	138,082	199,480	297,456	97,976
<b>PERSONNEL SUBTOTAL</b>	<b>\$ 467,035</b>	<b>\$ 583,833</b>	<b>\$ 756,720</b>	<b>\$ 172,887</b>
<b>NON-PERSONNEL</b>				
Supplies	\$ 1,615	\$ 6,041	\$ 7,041	\$ 1,000
Contracts	28,155	222,496	197,652	(24,844)
Information Technology	7,614	15,493	14,222	(1,271)
Energy and Utilities	2,612	4,538	4,864	326
Other	4,251	8,521	8,932	411
Transfers Out	116	74	100	26
Capital Expenditures	-	1,000	1,000	-
<b>NON-PERSONNEL SUBTOTAL</b>	<b>\$ 44,363</b>	<b>\$ 258,163</b>	<b>\$ 233,811</b>	<b>\$ (24,352)</b>
<b>Total</b>	<b>\$ 511,398</b>	<b>\$ 841,996</b>	<b>\$ 990,531</b>	<b>\$ 148,535</b>

## Revenues by Category

	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013-2014 Change
Charges for Services	\$ 6,357	\$ -	\$ -	\$ -
Other Revenue	589,910	600,000	450,000	(150,000)
<b>Total</b>	<b>\$ 596,267</b>	<b>\$ 600,000</b>	<b>\$ 450,000</b>	<b>\$ (150,000)</b>

## Personnel Expenditures

Job Number	Job Title / Wages	FY2012 Budget	FY2013 Budget	FY2014 Adopted	Salary Range	Total
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### FTE, Salaries, and Wages

20000119	Associate Management Analyst	0.00	0.37	1.00	\$54,059 - \$65,333	\$ 54,059
20001099	Chief Financial Officer	1.00	1.00	1.00	59,155 - 224,099	141,627
20001220	Executive Director	0.00	0.00	1.00	46,966 - 172,744	101,715
20000924	Executive Secretary	1.00	1.00	1.00	43,555 - 52,666	52,008
90001073	Management Intern - Hourly	0.00	0.38	0.00	24,274 - 29,203	-
20001222	Program Manager	0.00	0.00	1.00	46,966 - 172,744	109,855
20001195	Resource Development Officer	1.00	1.00	0.00	23,005 - 137,904	-
<b>FTE, Salaries, and Wages Subtotal</b>		<b>3.00</b>	<b>3.75</b>	<b>5.00</b>		<b>\$ 459,264</b>

	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013-2014 Change
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### Fringe Benefits

Employee Offset Savings	\$ 4,745	\$ 10,121	\$ 11,702	\$ 1,581
Flexible Benefits	13,541	18,112	38,510	20,398
Insurance	290	-	-	-
Long-Term Disability	1,762	2,278	2,468	190

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	FY2012 Actual	FY2013 Budget	FY2014 Adopted	FY2013-2014 Change
Medicare	5,209	5,729	6,689	960
Other Post-Employment Benefits	8,464	22,129	31,267	9,138
Retiree Medical Trust	249	258	258	-
Retirement 401 Plan	991	1,030	1,030	-
Retirement ARC	84,106	113,105	177,748	64,643
Retirement Offset Contribution	236	292	-	(292)
Risk Management Administration	2,770	3,631	4,744	1,113
Supplemental Pension Savings Plan	11,558	16,852	12,506	(4,346)
Unemployment Insurance	1,099	1,173	1,310	137
Workers' Compensation	3,062	4,770	9,224	4,454
<b>Fringe Benefits Subtotal</b>	<b>\$ 138,082</b>	<b>\$ 199,480</b>	<b>\$ 297,456</b>	<b>\$ 97,976</b>
<b>Total Personnel Expenditures</b>			<b>\$ 756,720</b>	



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