

Office of the Chief Financial Officer



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Office of the Chief Financial Officer



Department Description

The Office of the Chief Financial Officer (CFO) Department includes the Chief Financial Officer, the Corporate Partnerships Director, and an Executive Secretary.

The 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 the end of Fiscal Year 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

Key Performance Indicators

Performance Measure	Actual FY2012	Estimated FY2013	Target FY2014
1. Grant dollars awarded	\$53.5M	\$35.6M	TBD ¹
2. Number of grants applied for (citywide)	38	38	TBD ¹

1. A position has been added to the Fiscal Year 2013 budget to identify, coordinate, and provide assistance with citywide grant opportunities. This position will help determine targets for future fiscal years.



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Department Summary

	FY2012 Actual	FY2013 Budget	FY2014 Proposed	FY2013–2014 Change
FTE Positions (Budgeted)	3.00	3.75	5.00	1.25
Personnel Expenditures	\$ 467,035	\$ 583,833	\$ 758,149	\$ 174,316
Non-Personnel Expenditures	44,363	258,163	233,811	(24,352)
Total Department Expenditures	\$ 511,398	\$ 841,996	\$ 991,960	\$ 149,964
Total Department Revenue	\$ 596,267	\$ 600,000	\$ 450,000	\$ (150,000)

General Fund

Department Expenditures

	FY2012 Actual	FY2013 Budget	FY2014 Proposed	FY2013–2014 Change
Office of the Chief Financial Officer	\$ 511,398	\$ 841,996	\$ 991,960	\$ 149,964
Total	\$ 511,398	\$ 841,996	\$ 991,960	\$ 149,964

Department Personnel

	FY2012 Budget	FY2013 Budget	FY2014 Proposed	FY2013–2014 Change
Office of the Chief Financial Officer	3.00	3.75	5.00	1.25
Total	3.00	3.75	5.00	1.25

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Program Manager Transfer Transfer of 1.00 Program Manager from the Administration Department to the Office of the Chief Financial Officer.	1.00	\$ 192,015	\$ -
Equipment/Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements and priority analyses.	0.00	(911)	-
Non-Discretionary Adjustment 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)	-
Non-Standard Hour Personnel Funding Adjustment to expenditures according to a zero-based annual review of non-standard hour personnel funding requirements.	(0.38)	(9,853)	-
Salary and Benefit Adjustments 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	(29,238)	-
Addition of Associate Management Analyst Addition of 0.25 Associate Management Analyst offset by a decrease in non-personnel expenditures.	0.25	-	-

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Significant Budget Adjustments (Cont'd)

	FTE	Expenditures	Revenue
Revised Revenue	0.00	-	(150,000)
Adjustment to reflect Fiscal Year 2014 revenue projections.			
Total	1.25	\$ 149,964	\$ (150,000)

Expenditures by Category

	FY2012 Actual	FY2013 Budget	FY2014 Proposed	FY2013-2014 Change
PERSONNEL				
Personnel Cost	\$ 328,953	\$ 384,353	\$ 456,802	\$ 72,449
Fringe Benefits	138,082	199,480	301,347	101,867
PERSONNEL SUBTOTAL	\$ 467,035	\$ 583,833	\$ 758,149	\$ 174,316
NON-PERSONNEL				
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	-
NON-PERSONNEL SUBTOTAL	\$ 44,363	\$ 258,163	\$ 233,811	\$ (24,352)
Total	\$ 511,398	\$ 841,996	\$ 991,960	\$ 149,964

Revenues by Category

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

Personnel Expenditures

Job Number	Job Title / Wages	FY2012 Budget	FY2013 Budget	FY2014 Proposed	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	99,912
20000924	Executive Secretary	1.00	1.00	1.00	43,555 - 52,666	51,349
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	-
FTE, Salaries, and Wages Subtotal		3.00	3.75	5.00		\$ 456,802

	FY2012 Actual	FY2013 Budget	FY2014 Proposed	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	36,963	18,851
Insurance	290	-	-	-
Long-Term Disability	1,762	2,278	2,490	212

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	FY2012 Actual	FY2013 Budget	FY2014 Proposed	FY2013-2014 Change
Medicare	5,209	5,729	6,689	960
Other Post-Employment Benefits	8,464	22,129	31,498	9,369
Retiree Medical Trust	249	258	258	-
Retirement 401 Plan	991	1,030	1,030	-
Retirement ARC	84,106	113,105	178,721	65,616
Retirement Offset Contribution	236	292	427	135
Risk Management Administration	2,770	3,631	5,271	1,640
Supplemental Pension Savings Plan	11,558	16,852	12,506	(4,346)
Unemployment Insurance	1,099	1,173	1,339	166
Workers' Compensation	3,062	4,770	12,453	7,683
Fringe Benefits Subtotal	\$ 138,082	\$ 199,480	\$ 301,347	\$ 101,867
Total Personnel Expenditures			\$ 758,149	



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