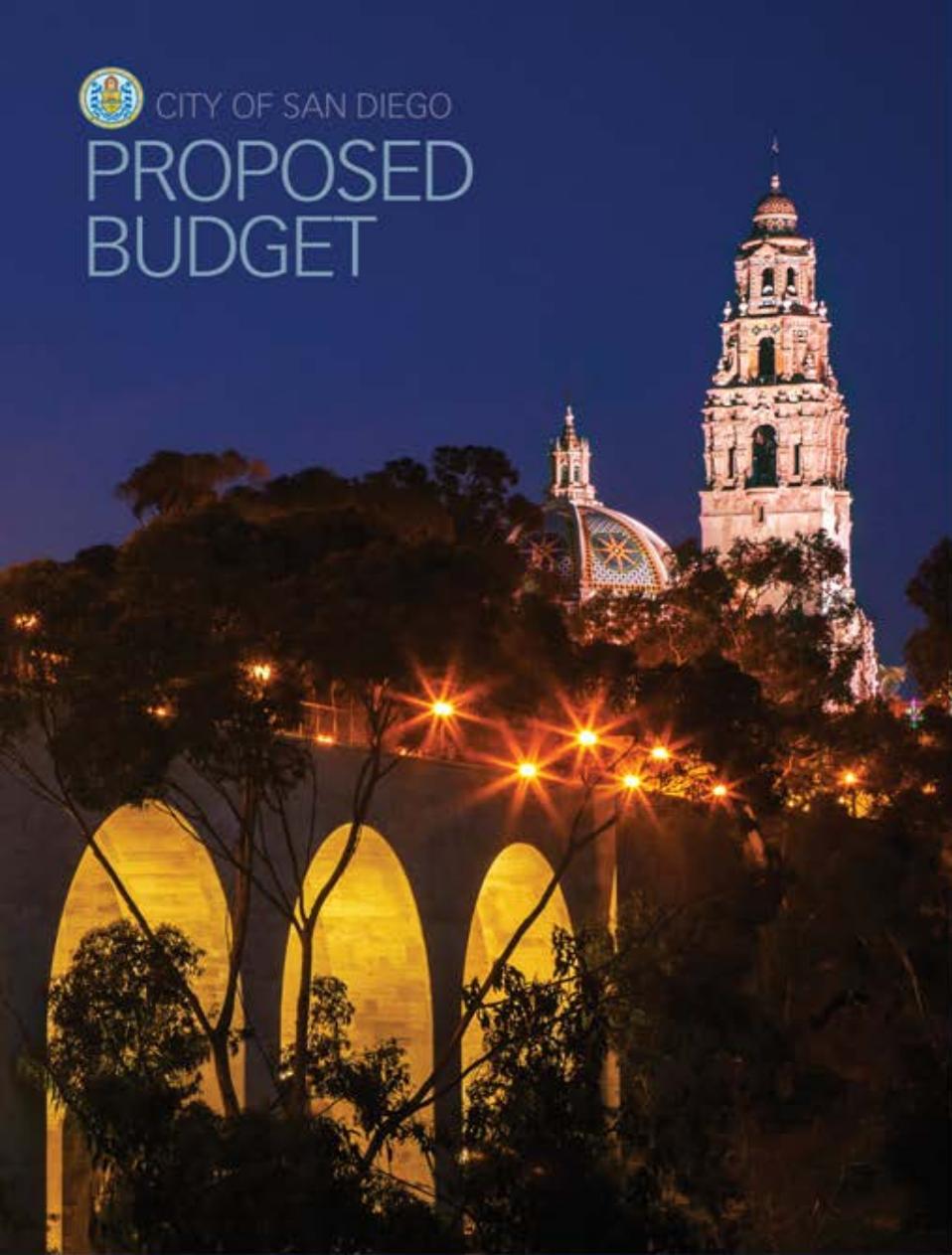




CITY OF SAN DIEGO

PROPOSED BUDGET



Financial Management

May 4, 2015

FY: **2016**

Fiscal Year 2016 Proposed Budget

General Fund Department Summary

General Fund	FTE	FY 2015 Adopted Budget	FTE	FY 2016 Proposed Budget	FTE	Change from FY 2015 Adopted Budget
Financial Management	30.00	\$4,109,395	32.00	\$4,407,414	2.00	\$298,019
Total	30.00	\$4,109,395	32.00	\$4,407,414	2.00	\$298,019

Summary of Major Changes General Fund

- Addition of 1.00 Budget Coordinator for the Public Budget Formulation (PBF) upgrade and improvements to the Funds Management (FM) module
- Addition of 1.00 Senior Budget Development Analyst as a result of the Capital Improvements Project (CIP) Growth/Streets Initiative
- Addition of \$30,000 in non-personnel expenditures to meet required training standards and for ongoing staff improvement

City Council User Fee Policy 100-05

- Comprehensive fee analysis every 3 years
- Full cost recovery
 - Category I - 100%
 - Category II - <100%
 - Recreational and Senior Citizens Programs
 - Category III – penalties and fines
 - Library fines, Public disturbance fines
- GFOA Best Practices
- Approved March 10, 2009

Proposition 26

- Amends Article XIII C of the California Constitution so that all levies, charges, and other exactions imposed by the State or local government are taxes unless an exception applies
- Exceptions include User Fees, Government Service Fees, Property Development Impact Fees and Others
- Approved November 2, 2010

Cost Recovery Methodology

- Full cost of providing a service
 - Direct Costs (Personnel and Non-Personnel)
 - Indirect Costs (Overhead/Labor Load)
- FM validates calculations
- City Attorney ensures Prop. 26 compliance
- Methodology approved by Office of the City Auditor in 2013

Fee Analysis Results

- Approximately 800 User Fees reviewed
- Estimated revenue increase: \$1.3 million
- Implementation date: July 1, 2015, if approved by Council