



Department Description

The City Comptroller Department is divided into three program functions for the City: accounting, reporting, and the design and maintenance of financial systems. These program functions are in alignment with the City's core vision and values and also serve to provide fiscal analysis supporting the City's operational management and legislative functions.

The Department's mission is:

To provide timely and accurate financial information and services to the public, City management, and elected officials in order to effectively manage public resources

Goals and Objectives

The following goals and objectives represent the action plan for the Department.

Goal 1: Provide high quality financial reports in a timely manner

The Department will move toward accomplishing this goal by focusing on the following objective.

- Continue to develop centralized and standardized processes related to financial reporting

Goal 2: Engage in continuous improvement of the City's internal controls over financial operations

A strong internal control system over financial operations of the City is essential to achieving management's objective of delivering timely, accurate financial information and ensuring compliance with laws, rules, professional standards, and regulations. The Department will move toward accomplishing this goal by focusing on the following objectives.

- Assess material significance of business processes
- Maintain currency of documentation on business processes
- Encourage active participation and ownership of internal control processes

Goal 3: Provide high quality customer service

The Department will move toward accomplishing this goal by focusing on the following objective.

- Create and maintain a high level of customer service

Goal 4: Hire, retain, and develop skilled employees

The Department will move toward accomplishing this goal by focusing on the following objective.

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- Effectively monitor employee performance

Goal 5: Develop and retain a trained and skilled professional workforce

The Department will move toward accomplishing this goal by focusing on the following objective.

- Promote training and professional development

Goal 6: Promote the highest ethical standards and behavior among employees

The Department will move toward accomplishing this goal by focusing on the following objectives.

- Provide training to staff and management
- Conduct management review of the City's ethical standards with staff

Service Efforts and Accomplishments

In addition to providing basic accounting functions, the City Comptroller Department has completed several significant projects.

The recent completion of the City's long overdue 2003, 2004, 2005, 2006, 2007, and 2008 Comprehensive Annual Financial Reports (CAFRs) has been a major step toward restoring public confidence in the City's financial reporting processes. The implementation of an on-line employee timecard program, *E-time*, has improved the City's payroll functions. The implementation of self-sealing check technology has created significant cost savings and a more efficient, automated process. This process improvement has also allowed Accounts Payable staff to refine their overall efficiency and performance leading to improved payment processing time. Over the past two years, the City Comptroller Department has contributed a significant amount of resources to the OneSD project.

Additionally, the City Comptroller Department participated in the Mayor's Kroll remediation project and as of the publication of this document, 85 percent of the identified remediations have been completed. During Fiscal Year 2009, the City Comptroller Department continues the leadership role over this project and estimates that substantially 92 percent of all remediation will be completed by the end of Fiscal Year 2010.

Budget Dollars at Work: Performance Expectations

Goal 1: Provide high quality financial reports in a timely manner

Performance Measure	Baseline FY2008	Actual FY2009	Target FY2010
1. Number of post-closes booked at the end of the year	946	N/A ¹	500
2. Number of awards/external recognition received such as Government Finance Officers Association (GFOA) Certificate of Achievement	N/A	N/A ¹	2
3. Number of months post-close to issue the Comprehensive Annual Financial Report (CAFR)	9	N/A	6
4. Number of proposed adjusting entries provided by outside auditor	23	N/A	7

Goal 2: Engage in continuous improvement of the City's internal controls over financial operations

Performance Measure	Baseline FY2008	Actual FY2009	Target FY2010
1. Number of documented accounting policies and procedures issued as part of the Comptroller's Internal Control Review Project	0	3	10

¹ Data for Fiscal Year 2009 CAFR are not available yet.

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Performance Measure	Baseline FY2008	Actual FY2009	Target FY2010
2. Percent of internal control and policy deficiencies noted in the independent auditor's SAS 61 report that have been corrected through the issuance of revised policies and procedures	65%	78%	90%
3. Number of quarterly updates made to the City's Audit Committee on the status of the Comptroller's Internal Control Review Project	2	2	4
4. Percent of Kroll report remediations completed	82%	85%	92%
5. Percent of internal control documentation necessary to ensure internal control compliance with Committee of Sponsoring Organizations (COSO) for the City's OneSD system completed	0%	3%	95%

Goal 3: Provide high quality customer service

Performance Measure	Baseline FY2008	Actual FY2009	Target FY2010
1. Average turnaround time for processing 1472s	2 days	2.44 days	3 days
2. Average number of days to pay invoices	3-5 days	0-1 day	3 days
3. Customer satisfaction rating of the quality of service provided	94% ²	100% ³	90%

Goal 4: Hire, retain, and develop skilled employees

Performance Measure	Baseline FY2008	Actual FY2009	Target FY2010
1. Percent of internal section reviews completed within one month of target	N/A	N/A ⁴	N/A ⁴
2. Percent accomplishment of the Department Professional Development Performance Index (PDPI) as established by the Department	N/A ⁴	N/A ⁴	TBD ⁴

Goal 5: Develop and retain a trained and skilled professional workforce

Performance Measure	Baseline FY2008	Actual FY2009	Target FY2010
1. Percent of employees compliant with the Comptroller training policy	17.5%	86.0%	90.0%

Goal 6: Promote the highest ethical standards and behavior among employees

Performance Measure	Baseline FY2008	Actual FY2009	Target FY2010
1. Percent of employees compliant with the City's policies for ethics training	100%	100%	100%
2. Percent of staff attending City-wide training on ethics and general City-wide codes of conduct	100%	N/A ⁴	90%

² Responses of 'Meets Expectations', 'Exceeds Expectations', 'Neutral'

³ Responses of 'Meets Expectations', or above; 75 percent - 'Exceeds Expectations' and above

⁴ In the process of developing processes and guidelines for this activity

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Budget Dollars at Work: Sizing and Workload Data

	Actual FY2006	Actual FY2007	Actual FY2008	Actual FY2009	Target FY2010
Workload Data					
Number of employee payroll checks processed	305,000	280,000	275,000	277,894	275,000
Number of Comptroller's certificates issued	955	870	850	914	925
Number of purchase orders approved	9,556	8,900	8,200	8,184	9,500

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Department Summary

City Comptroller				
	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 FINAL	FY 2009-2010 CHANGE
Positions	99.00	104.00	92.00	(12.00)
Personnel Expense	\$ 10,035,526	\$ 10,633,944	\$ 8,816,831	\$ (1,817,113)
Non-Personnel Expense	\$ 1,475,564	\$ 1,463,548	\$ 1,781,845	\$ 318,297
TOTAL	\$ 11,511,090	\$ 12,097,492	\$ 10,598,676	\$ (1,498,816)

Department Staffing

	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 FINAL
GENERAL FUND			
City Comptroller			
Administrative Division	16.00	16.00	15.00
AP and Systems	19.00	19.00	17.00
BTA O&M and Reporting	9.00	7.00	8.00
CAFR/Fin Reporting	2.00	4.00	4.00
Capital Projects	20.00	22.00	14.00
Debt Management	0.00	5.00	5.00
Govt Acct and Grant CAFR/CYM	4.00	5.00	5.00
Grant/O&M	12.00	12.00	11.00
Internal Audit	5.00	0.00	0.00
Internal Controls	0.00	2.00	2.00
Payroll	8.00	8.00	8.00
RDA and Other Enterprise	4.00	4.00	3.00
Total	99.00	104.00	92.00

Department Expenditures

	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 FINAL
GENERAL FUND			
City Comptroller			
Accounting Services	\$ 91,611	\$ 62,674	\$ 62,674
Administrative Division	\$ 3,480,155	\$ 3,549,311	\$ 3,000,467
AP and Systems	\$ 1,612,498	\$ 1,577,809	\$ 1,865,428
BTA O&M and Reporting	\$ 873,992	\$ 732,743	\$ 815,192
CAFR/Fin Reporting	\$ 222,547	\$ 488,050	\$ 463,970
Capital Projects	\$ 1,928,718	\$ 2,322,205	\$ 1,280,371
City Comptroller	\$ -	\$ (336,665)	\$ (246,411)

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Department Expenditures

	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 FINAL
GENERAL FUND			
City Comptroller			
Debt Management	\$ -	\$ 529,044	\$ 505,570
Govt Acct and Grant CAFR/CYM	\$ 390,618	\$ 529,041	\$ 532,488
Grant/O&M	\$ 1,150,376	\$ 1,310,693	\$ 1,130,446
Indebtedness	\$ -	\$ 251	\$ -
Internal Audit	\$ 667,574	\$ -	\$ -
Internal Controls	\$ -	\$ 236,553	\$ 196,468
Payroll	\$ 675,145	\$ 732,456	\$ 704,329
RDA and Other Enterprise	\$ 417,856	\$ 363,327	\$ 287,684
Total	\$ 11,511,090	\$ 12,097,492	\$ 10,598,676

Significant Budget Adjustments

GENERAL FUND

City Comptroller	Positions	Cost	Revenue
Salary and Benefit Adjustments	0.00	\$ (130,301)	\$ 0
Adjustments to reflect the annualization of the Fiscal Year 2009 negotiated salary compensation schedule, changes to average salaries, retirement contributions, retiree health contributions, and labor negotiation adjustments.			
Equipment/Support for Information Technology	0.00	\$ 692,896	\$ 0
Funding allocated according to a zero-based annual review of information technology funding requirements and priority analyses.			
Non-Discretionary Adjustment	0.00	\$ 401	\$ 0
Adjustments to expense allocations that are determined outside of the department's direct control. These adjustments are generally based on prior year expenditure trends and examples of these include utilities, insurance, and rent.			
Revised Revenue	0.00	\$ 0	\$ (123,087)
Adjustment to reflect Fiscal Year 2010 revenue projections.			
Support for Safety and Maintenance of Visitor-Related Facilities	0.00	\$ 0	\$ 25,000
Support to reimburse the General Fund for expenditures associated with the safety and maintenance of visitor-related facilities.			

Significant Budget Adjustments

GENERAL FUND

City Comptroller	Positions	Cost	Revenue
<p>Community Development Block Grant Transfer</p> <p>Transfer of 1.00 Accountant III from City Comptroller Department to the HUD Programs Administration Department to comply with the Housing and Urban Development (HUD) audit recommendations.</p>	(1.00) \$	(99,237) \$	0
<p>Vacancy Savings</p> <p>Adjustments to personnel expenses to reflect the anticipated savings resulting from positions projected to be vacant for any period of the fiscal year due to personnel attrition and salary differentials for new employees.</p>	0.00 \$	(219,969) \$	0
<p>Removal of Funding for the Account Temps Contract</p> <p>Removal of the Account Temps contract for temporary accountants that assisted in projects such as accounting cleaning and intensive reconciliations.</p>	0.00 \$	(375,000) \$	0
<p>OneSD Support Department Transfer</p> <p>Transfer of position(s) to the newly created OneSD Support Department to manage the integrated ERP System.</p>	(5.00) \$	(668,763) \$	0
<p>ERP Backfill Reduction</p> <p>Reduction of limited positions and/or revenue that were added in the Fiscal Year 2009 Annual Budget for the purpose of backfilling positions required to work on the City's OneSD Project.</p>	(6.00) \$	(698,843) \$	(1,048,743)

Expenditures by Category

	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 FINAL
PERSONNEL			
Salaries & Wages	\$ 6,584,643	\$ 7,061,831	\$ 5,846,636
Fringe Benefits	\$ 3,450,883	\$ 3,572,113	\$ 2,970,195
SUBTOTAL PERSONNEL	\$ 10,035,526	\$ 10,633,944	\$ 8,816,831
NON-PERSONNEL			
Supplies & Services	\$ 1,337,518	\$ 1,047,012	\$ 672,572
Information Technology	\$ 71,937	\$ 335,441	\$ 996,037
Energy/Utilities	\$ 51,714	\$ 67,427	\$ 99,568
Equipment Outlay	\$ 14,395	\$ 13,668	\$ 13,668
SUBTOTAL NON-PERSONNEL	\$ 1,475,564	\$ 1,463,548	\$ 1,781,845
TOTAL	\$ 11,511,090	\$ 12,097,492	\$ 10,598,676

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Revenues by Category

	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 FINAL
GENERAL FUND			
Charges for Current Services	\$ 108,395	\$ 1,191,173	\$ 515,716
Transfers from Other Funds	\$ 2,642,442	\$ 2,679,481	\$ 2,208,108
TOTAL	\$ 2,750,837	\$ 3,870,654	\$ 2,723,824

Salary Schedule

GENERAL FUND

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<i>Class</i>	<i>Position Title</i>	<i>FY 2009 Positions</i>	<i>FY 2010 Positions</i>	<i>Salary</i>	<i>Total</i>
1100	Accountant III	18.00	16.00	\$ 67,550	\$ 1,080,794
1103	Account Audit Clerk	13.00	13.00	\$ 38,539	\$ 501,009
1107	Administrative Aide II	2.00	2.00	\$ 48,897	\$ 97,794
1133	Sr Account Audit Clerk	3.00	3.00	\$ 44,316	\$ 132,948
1183	Accountant IV	14.00	10.00	\$ 88,083	\$ 880,829
1348	Info Systems Analyst II	2.00	1.00	\$ 61,372	\$ 61,372
1535	Clerical Assistant II	1.00	1.00	\$ 34,340	\$ 34,340
1617	Micrographics Clerk	1.00	1.00	\$ 32,890	\$ 32,890
1649	Payroll Audit Specialist II	6.00	5.00	\$ 46,784	\$ 233,922
1842	Accountant II	25.00	24.00	\$ 59,767	\$ 1,434,406
1876	Executive Secretary	1.00	1.00	\$ 49,992	\$ 49,992
1879	Sr Clerk/Typist	1.00	1.00	\$ 41,822	\$ 41,822
1886	Payroll Audit Supv-Auditor	1.00	1.00	\$ 54,235	\$ 54,235
2132	Department Director	1.00	1.00	\$ 145,510	\$ 145,510
2217	Financial Operations Manager	5.00	4.00	\$ 134,735	\$ 538,940
2228	Principal Accountant	9.00	8.00	\$ 96,935	\$ 775,482
2270	Program Manager	1.00	0.00	\$ -	\$ -
	Vacancy Factor Adjustment	0.00	0.00	\$ -	\$ (219,969)
	Furlough Savings	0.00	0.00	\$ -	\$ (92,354)
	Temporary Help	0.00	0.00	\$ -	\$ 62,674
	Total	104.00	92.00	\$ -	\$ 5,846,636
CITY COMPTROLLER TOTAL		104.00	92.00	\$ -	\$ 5,846,636