



Department Description

The City Comptroller's 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's Department has completed several significant projects. The recent completion of the City's long overdue 2003, 2004, 2005, 2006, and 2007 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. Additionally, the City Comptroller's Department participated in the Mayor's Kroll remediation project and as of the issuance of this document, 82 percent of the identified remediations have been completed. During Fiscal Year 2008, the City Comptroller's Department assumed a leadership role over this project and estimates that substantially 90 percent of all remediation will be completed by the end of Fiscal Year 2009.

Budget Dollars at Work: Performance Expectations

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

Performance Measure	Baseline FY2008	Estimated FY2009	Target FY2010
1. Number of post closes booked at the end of the year	N/A	1,000	500
2. Number of awards/external recognition received such as Government Finance Officers Association (GFOA) Certificate of Achievement	N/A	1	2
3. Number of months post-close to issue the Comprehensive Annual Financial Report (CAFR)	N/A	9	6
4. Number of proposed adjusting entries provided by outside auditor	N/A	10	7

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

Performance Measure	Baseline FY2008	Estimated FY2009	Target FY2010
1. Number of documented accounting policies and procedures issued as part of the Comptroller's Internal Control Review Project	0	15	10
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%	80%	90%
3. Number of quarterly updates to the City's Audit Committee on the status of the Comptroller's Internal	2	3	4

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Performance Measure	Baseline FY2008	Estimated FY2009	Target FY2010
Control Review Project			
4. Percent of Kroll report remediations completed	82%	90%	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%	95%	95%

Goal 3: Provide high quality customer service

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

Goal 4: Hire, retain, and develop skilled employees

Performance Measure	Baseline FY2008	Estimated FY2009	Target FY2010
1. Percent accomplishment of the Department Professional Development Performance Index (PDPI) as established by the Department	N/A ⁴	N/A ⁴	N/A ⁴

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

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

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

Performance Measure	Baseline FY2008	Estimated FY2009	Target FY2010
1. Percent of staff attending citywide training on ethics and general citywide codes of conduct	100%	90%	90%

Budget Dollars at Work: Sizing and Workload Data

	Actual FY2006	Actual FY2007	Actual FY2008	Estimated FY2009	Target FY2010
Workload Data					
Number of employee payroll checks processed	305,000	280,000	275,000	275,000	275,000
Number of Comptroller's certificates issued	955	870	850	825	925
Number of purchase orders approved	9,556	8,900	8,200	8,300	9,500

¹ 'Meets Expectations', 'Exceeds Expectations', 'Neutral'

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

⁴ In the process of developing processes and guidelines for internal section reviews

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Department Summary

City Comptroller				
	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 PROPOSED	FY 2009-2010 CHANGE
Positions	99.00	104.00	92.00	(12.00)
Personnel Expense	\$ 10,035,526	\$ 10,633,944	\$ 9,137,896	\$ (1,496,048)
Non-Personnel Expense	\$ 1,475,564	\$ 1,463,548	\$ 1,823,507	\$ 359,959
TOTAL	\$ 11,511,090	\$ 12,097,492	\$ 10,961,403	\$ (1,136,089)

Department Staffing

	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 PROPOSED
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 PROPOSED
GENERAL FUND			
City Comptroller			
Accounting Services	\$ 91,611	\$ 62,674	\$ 62,674
Administrative Division	\$ 3,480,155	\$ 3,549,311	\$ 3,128,431
AP and Systems	\$ 1,612,498	\$ 1,577,809	\$ 1,909,352
BTA O&M and Reporting	\$ 873,992	\$ 732,743	\$ 840,649
CAFR/Fin reporting	\$ 222,547	\$ 488,050	\$ 481,101
Capital Projects	\$ 1,928,718	\$ 2,322,205	\$ 1,311,432
City Comptroller	\$ -	\$ (336,665)	\$ (219,969)

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Department Expenditures

	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 PROPOSED
GENERAL FUND			
City Comptroller			
Debt Management	\$ -	\$ 529,044	\$ 520,509
Govt Acct and Grant CAFR/CYM	\$ 390,618	\$ 529,041	\$ 551,440
Grant/O&M	\$ 1,150,376	\$ 1,310,693	\$ 1,157,867
Indebtedness	\$ -	\$ 251	\$ -
Internal Audit	\$ 667,574	\$ -	\$ -
Internal Controls	\$ -	\$ 236,553	\$ 200,892
Payroll	\$ 675,145	\$ 732,456	\$ 722,837
RDA and Other Enterprise	\$ 417,856	\$ 363,327	\$ 294,188
Total	\$ 11,511,090	\$ 12,097,492	\$ 10,961,403

Significant Budget Adjustments

GENERAL FUND

City Comptroller	Positions	Cost	Revenue
Salary and Benefit Adjustments	0.00	\$ 256,925	\$ 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 fringe adjustments.			
Equipment/Support for Information Technology	0.00	\$ 734,558	\$ 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
Community Development Block Grant Transfer Transfer of 1.00 Accountant III position from City Comptroller Department to the HUD Programs Administration Department to comply with the Housing and Urban Development (HUD) audit recommendations.	(1.00) \$	(101,581) \$	0
Vacancy Savings 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.	0.00 \$	(219,969) \$	0
Removal of Funding for the Account Temps Contract Removal of the Account Temps contract for temporary accountants that assisted in projects such as accounting cleaning and intensive reconciliations	0.00 \$	(375,000) \$	0
SAP Support Department Transfer Transfer of position(s) to the newly created SAP Support Department to manage the integrated ERP System.	(5.00) \$	(701,800) \$	0
ERP Backfill Reduction 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.	(6.00) \$	(729,623) \$	(1,048,743)

Expenditures by Category

	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 PROPOSED
PERSONNEL			
Salaries & Wages	\$ 6,584,643	7,061,831	6,127,527
Fringe Benefits	\$ 3,450,883	3,572,113	3,010,369
SUBTOTAL PERSONNEL	10,035,526	10,633,944	9,137,896
NON-PERSONNEL			
Supplies & Services	\$ 1,337,518	1,047,012	672,572
Information Technology	\$ 71,937	335,441	1,037,508
Energy/Utilities	\$ 51,714	67,427	99,759
Equipment Outlay	\$ 14,395	13,668	13,668
SUBTOTAL NON-PERSONNEL	1,475,564	1,463,548	1,823,507
TOTAL	11,511,090	12,097,492	10,961,403

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Revenues by Category

	FY 2008 BUDGET	FY 2009 BUDGET	FY 2010 PROPOSED
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	\$ 69,639	\$ 1,114,219
1103	Account Audit Clerk	13.00	13.00	\$ 39,731	\$ 516,504
1107	Administrative Aide II	2.00	2.00	\$ 50,409	\$ 100,818
1133	Sr Account Audit Clerk	3.00	3.00	\$ 45,687	\$ 137,061
1183	Accountant IV	14.00	10.00	\$ 90,807	\$ 908,069
1348	Info Systems Analyst II	2.00	1.00	\$ 63,270	\$ 63,270
1535	Clerical Assistant II	1.00	1.00	\$ 35,402	\$ 35,402
1617	Micrographics Clerk	1.00	1.00	\$ 33,907	\$ 33,907
1649	Payroll Audit Specialist II	6.00	5.00	\$ 48,231	\$ 241,157
1842	Accountant II	25.00	24.00	\$ 61,615	\$ 1,478,767
1876	Executive Secretary	1.00	1.00	\$ 51,538	\$ 51,538
1879	Sr Clerk/Typist	1.00	1.00	\$ 43,115	\$ 43,115
1886	Payroll Audit Supv-Auditor	1.00	1.00	\$ 55,912	\$ 55,912
2132	Department Director	1.00	1.00	\$ 150,010	\$ 150,010
2217	Financial Operations Manager	5.00	4.00	\$ 138,902	\$ 555,608
2228	Principal Accountant	9.00	8.00	\$ 99,933	\$ 799,465
2270	Program Manager	1.00	0.00	\$ -	\$ -
	Vacancy Factor Adjustment	0.00	0.00	\$ -	\$ (219,969)
	Temporary Help	0.00	0.00	\$ -	\$ 62,674
	Total	104.00	92.00		\$ 6,127,527
CITY COMPTROLLER TOTAL		104.00	92.00		\$ 6,127,527