

City Comptroller



Page Intentionally Left Blank



Office Description

The Office of the City Comptroller (Comptroller) performs the general accounting and financial reporting functions for the City of San Diego. It is also responsible for payment services, including payroll processing for the City's approximately 11,196 employees and centralized processing for all vendor payments. In addition, the Comptroller is responsible for implementing and monitoring internal controls over financial reporting. The Comptroller prepares numerous financial reports for internal and external use. The most significant external financial report is the Comprehensive Annual Financial Report (CAFR) which includes an accounting of all City funds and its component units, including related disclosures. The Comptroller also prepares the Schedule of Expenditures of Federal Awards included as part of the City's Single Audit of federal assistance programs. As required, the Comptroller prepares other financial reports to comply with grant agreements and State regulations. Additionally, the Comptroller prepares the Charter Section 39 report to provide the Mayor and City Council a summary statement of revenues and expenditures for each month, including appropriations and prior year comparable revenue and expenditure data.

The Department's mission is:

To provide the highest quality financial services with integrity, transparency, and accountability

The Department's vision is:

To be the leader in municipal financial management

Did you know?

- Processed 349,930 employee payroll payments
- Processed 103,716 accounts payable payments
- Issued 1,076 Comptroller certificates

City Comptroller

Goals and Objectives

Goal 1: Safeguard public assets through strong financial management

- Produce transparent financial reporting
- Maintain strong internal controls over financial reporting

Goal 2: Optimize financial resources through long-term fiscal planning

- Identify and implement continuous business process improvements
- Seek strategic opportunities to reduce costs and enhance revenues

Goal 3: Provide excellent customer service

- Provide accurate and timely financial information
- Reach out to customers and collaborate to meet their goals
- Own the problem until it is resolved

Goal 4: Strengthen the City's financial knowledge, skills, and abilities

- Maximize use of the City's financial data
- Provide robust training programs for Finance Branch staff
- Establish training programs for citywide staff

Key Performance Indicators

Performance Indicator	FY2016 Target	FY2016 Actual	FY2017 Target	FY2017 Actual	FY2018 Target
1. Number of months after the end of the fiscal year when the Comprehensive Annual Financial Report (CAFR) is issued ¹	< 6	6	6	6	6
2. Percentage of invoices paid by the city on time per the monthly "On Time Invoice Payment Report" ²	73%	73%	80%	67%	80%
3. Percentage of invoices processed in an automated fashion ³	N/A	N/A	33%	68%	100%

1. The Comprehensive Annual Financial Report (CAFR) is completed one fiscal year in arrears (i.e. Fiscal Year 2016's CAFR).

2. A new vendor payment software was implemented in Fiscal Year 2017. Performance was impacted during the implementation and training phase.

3. This was a new performance indicator for Fiscal Year 2016.

Department Summary

	FY2016 Actual	FY2017 Budget	FY2018 Adopted	FY2017-2018 Change
FTE Positions (Budgeted)	84.75	87.51	87.26	(0.25)
Personnel Expenditures	\$ 10,382,235	\$ 10,611,282	\$ 11,417,205	\$ 805,923
Non-Personnel Expenditures	817,269	840,288	858,036	17,748
Total Department Expenditures	\$ 11,199,504	\$ 11,451,570	\$ 12,275,241	\$ 823,671
Total Department Revenue	\$ 2,068,997	\$ 2,130,926	\$ 2,124,873	\$ (6,053)

General Fund

Department Expenditures

	FY2016 Actual	FY2017 Budget	FY2018 Adopted	FY2017-2018 Change
City Comptroller	\$ 11,199,504	\$ 11,451,570	\$ 12,275,241	\$ 823,671
Total	\$ 11,199,504	\$ 11,451,570	\$ 12,275,241	\$ 823,671

Department Personnel

	FY2016 Budget	FY2017 Budget	FY2018 Adopted	FY2017-2018 Change
City Comptroller	84.75	87.51	87.26	(0.25)
Total	84.75	87.51	87.26	(0.25)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments	0.00	\$ 836,434	\$ -
Adjustments to reflect savings resulting from vacant positions for any period of the fiscal year, retirement contributions, retiree health contributions, and labor negotiations.			
Addition of Accountant 3	1.00	91,713	-
Addition of 1.00 Accountant 3 to support accounting activities in the Capital Improvement Projects and Fixed Assets sections.			
Addition of Accountant 3	1.00	91,713	-
Addition of 1.00 Accountant 3 to support accounting activities in the Internal Controls section.			
Reclassification of Positions	0.50	53,200	-
Addition of 1.00 Accountant 4 offset by the reduction of 0.50 Principal Accountant in the Debt section.			
Publishing Software	0.00	45,000	-
Addition of non-personnel expenditures for publishing software to support the Comprehensive Annual Financial Report (CAFR) production process.			
Addition of Principal Accountant	0.25	35,814	-
Addition of 0.25 Principal Accountant to oversee internal controls and to safeguard City assets in the Internal Controls section.			

City Comptroller

Significant Budget Adjustments (Cont'd)

	FTE	Expenditures	Revenue
Support for Information Technology Adjustment to expenditure allocations according to a zero-based annual review of information technology funding requirements.	0.00	5,912	-
Non-Standard Hour Personnel Funding Funding allocated according to a zero-based annual review of hourly funding requirements.	0.00	(74)	-
Hourly Sick Leave Adjustment to reflect prior year expenditure trends, related to paid sick leave benefits for eligible hourly employees consistent with the requirements of Assembly Bill 1522.	0.00	(207)	-
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	(33,164)	-
Reduction of Administrative Aide 2 Reduction of 1.00 Administrative Aide 2 in the Fixed Assets section.	(1.00)	(67,653)	-
Reduction of Account Audit Clerk Reduction of 1.00 Account Audit Clerk in the Grants section.	(1.00)	(91,760)	-
Reduction of Principal Accountant Reduction of 1.00 Principal Accountant in the Internal Controls section.	(1.00)	(143,257)	-
IAM Reimbursable Revenue Adjustment to reflect revised revenue projections for reimbursement of SAP Infrastructure Asset Management (IAM) project labor.	0.00	-	24,873
One-Time Reductions and Annualizations Adjustment to reflect the removal of one-time revenues and expenditures, and the annualization of revenues and expenditures, implemented in Fiscal Year 2017.	0.00	-	(30,926)
Total	(0.25)	\$ 823,671	\$ (6,053)

Expenditures by Category

	FY2016 Actual	FY2017 Budget	FY2018 Adopted	FY2017-2018 Change
PERSONNEL				
Personnel Cost	\$ 5,954,020	\$ 5,926,354	\$ 6,088,526	\$ 162,172
Fringe Benefits	4,428,215	4,684,928	5,328,679	643,751
PERSONNEL SUBTOTAL	10,382,235	10,611,282	11,417,205	805,923
NON-PERSONNEL				
Supplies	\$ 85,499	\$ 96,659	\$ 96,502	\$ (157)
Contracts	340,065	400,732	417,015	16,283
Information Technology	316,040	265,387	271,299	5,912
Energy and Utilities	67,436	72,510	68,220	(4,290)
Other	8,228	5,000	5,000	-
NON-PERSONNEL SUBTOTAL	817,269	840,288	858,036	17,748
Total	\$ 11,199,504	\$ 11,451,570	\$ 12,275,241	\$ 823,671

City Comptroller

Revenues by Category

	FY2016 Actual	FY2017 Budget	FY2018 Adopted	FY2017-2018 Change
Charges for Services	\$ 1,908,098	\$ 2,130,926	\$ 2,124,873	\$ (6,053)
Other Revenue	160,899	-	-	-
Total	\$ 2,068,997	\$ 2,130,926	\$ 2,124,873	\$ (6,053)

Personnel Expenditures

Job Number	Job Title / Wages	FY2016 Budget	FY2017 Budget	FY2018 Adopted	Salary Range	Total
---------------	-------------------	------------------	------------------	-------------------	--------------	-------

FTE, Salaries, and Wages

20000010	Account Audit Clerk	7.00	7.00	5.00	\$33,114 - \$39,832	\$ 179,773
20000866	Accountant 2	24.00	24.00	24.00	54,059 - 65,333	1,385,200
20000007	Accountant 3	16.00	16.00	19.00	59,363 - 71,760	1,324,551
20000102	Accountant 4	11.75	13.00	14.00	66,768 - 88,982	1,234,641
20000024	Administrative Aide 2	4.00	4.00	3.00	42,578 - 51,334	143,130
20001105	Comptroller	1.00	1.00	1.00	34,694 - 207,210	167,000
20001168	Deputy Director	3.00	3.00	3.00	46,966 - 172,744	416,706
20000924	Executive Secretary	1.00	1.00	1.00	43,555 - 52,666	52,666
20000681	Payroll Audit Specialist 2	5.00	5.00	5.00	39,686 - 48,069	230,241
20000936	Payroll Audit Supervisor-Auditor	1.00	1.00	1.00	47,986 - 57,949	54,619
20000680	Payroll Specialist 2	0.00	0.00	1.00	34,611 - 41,787	34,611
20001182	Principal Accountant	9.00	9.25	8.00	19,323 - 151,840	880,000
20000054	Senior Account Audit Clerk	1.00	1.00	1.00	37,877 - 45,677	45,677
20000015	Senior Management Analyst	1.00	1.00	0.00	59,363 - 71,760	-
90001146	Student Intern - Hourly	0.00	1.26	1.26	18,616 - 23,920	23,456
	Budgeted Vacancy Savings					(93,745)
	Overtime Budgeted					10,000

FTE, Salaries, and Wages Subtotal	84.75	87.51	87.26	\$ 6,088,526
--	--------------	--------------	--------------	---------------------

	FY2016 Actual	FY2017 Budget	FY2018 Adopted	FY2017-2018 Change
--	------------------	------------------	-------------------	-----------------------

Fringe Benefits

Employee Offset Savings	\$ 93,876	\$ 93,175	\$ 85,833	\$ (7,342)
Flexible Benefits	770,865	920,382	1,076,059	155,677
Long-Term Disability	19,471	18,818	-	(18,818)
Medicare	87,431	85,585	88,383	2,798
Other Post-Employment Benefits	507,026	483,668	505,584	21,916
Retiree Medical Trust	2,754	3,077	4,407	1,330
Retirement 401 Plan	2,716	2,534	2,854	320
Retirement ADC	2,462,887	2,524,077	3,019,174	495,097
Retirement DROP	4,871	3,250	8,910	5,660
Risk Management Administration	86,667	83,569	85,177	1,608
Supplemental Pension Savings Plan	353,372	364,510	388,273	23,763
Unemployment Insurance	11,071	10,767	10,869	102
Workers' Compensation	25,208	91,516	53,156	(38,360)

Fringe Benefits Subtotal	\$ 4,428,215	\$ 4,684,928	\$ 5,328,679	\$ 643,751
---------------------------------	---------------------	---------------------	---------------------	-------------------

Total Personnel Expenditures	\$ 11,417,205			
-------------------------------------	----------------------	--	--	--



Page Intentionally Left Blank