

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 11,351 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. 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 Office's mission is:

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

The Office's vision is:

To be the leader in municipal financial management

Did you know?

The Office of the City Comptroller performed the following:

- Processed 336,281 employee payroll payments
- Processed 103,716 accounts payable payments
- Issued 1,060 Comptroller certificates

City Comptroller

- Processed 44 requests for public information

Goals and Objectives

Goal 1: Safeguard public assets through strong financial management

- Produce transparent financial reporting
- Maintain strong internal controls

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	Actual ¹ FY2015	Target ² FY2016	Actual FY2016	Target FY2017
1. Number of months after the end of the fiscal year when the Comprehensive Annual Financial Report (CAFR) is issued ³	6	<6	6	<6
2. Percentage of invoices processed in an automated fashion in Fiscal Year 2017	N/A	N/A	N/A ²	33%
3. Percentage of invoices paid by the City on time per the monthly "On Time Invoice Payment Report" ⁴	76%	80%	73%	80%

1. During Fiscal Year 2016, new department tactical plans and key performance indicators were developed. As such, Fiscal Year 2015 data may be unavailable.
2. New performance indicators for Fiscal Year 2016. Some baseline data is currently under development.
3. The Comprehensive Annual Financial Report (CAFR) is completed one fiscal year in arrears (i.e. Fiscal Year 2015's CAFR was completed in Fiscal Year 2016).
4. This represents invoices for all departments of the City.

City Comptroller

Department Summary

	FY2015 Actual	FY2016 Budget	FY2017 Adopted	FY2016-2017 Change
FTE Positions (Budgeted)	82.75	84.75	87.51	2.76
Personnel Expenditures	\$ 10,103,839	\$ 10,236,967	\$ 10,611,282	\$ 374,315
Non-Personnel Expenditures	935,597	874,971	840,288	(34,683)
Total Department Expenditures	\$ 11,039,437	\$ 11,111,938	\$ 11,451,570	\$ 339,632
Total Department Revenue	\$ 2,386,629	\$ 2,772,259	\$ 2,130,926	\$ (641,333)

General Fund

Department Expenditures

	FY2015 Actual	FY2016 Budget	FY2017 Adopted	FY2016-2017 Change
City Comptroller	\$ 11,039,437	\$ 11,111,938	\$ 11,451,570	\$ 339,632
Total	\$ 11,039,437	\$ 11,111,938	\$ 11,451,570	\$ 339,632

Department Personnel

	FY2015 Budget	FY2016 Budget	FY2017 Adopted	FY2016-2017 Change
City Comptroller	82.75	84.75	87.51	2.76
Total	82.75	84.75	87.51	2.76

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Salary and Benefit Adjustments Adjustments to reflect the annualization of the Fiscal Year 2016 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.	0.00	\$ 235,375	\$ -
Payroll and Disbursements Support Addition of 1.00 Accountant IV to support the Payroll and Disbursements section.	1.00	94,626	-
Internal Controls Support Addition of 1.26 Student Intern - Hourly to support the Internal Controls section.	1.26	25,964	-
Addition of Principal Accountant Addition of 0.25 Principal Accountant to maintain current levels of service.	0.25	24,125	-
Addition of Accountant IV Addition of 0.25 Accountant IV to maintain current levels of service.	0.25	19,225	-
Employee Rewards and Recognition Program Addition of non-personnel expenditures to comply with the Employee Rewards and Recognition Program per Administrative Regulation 95.91.	0.00	855	-

City Comptroller

Significant Budget Adjustments (Cont'd)

	FTE	Expenditures	Revenue
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	(553)	-
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	(59,985)	-
IAM Revenue Reimbursement for Labor Addition of revenue due to reimbursement for SAP Infrastructure Asset Management (IAM, formerly EAM) project labor.	0.00	-	30,926
Purchase Card Rebate Adjustment to reflect an anticipated revenue decrease associated with purchase card rebates.	0.00	-	(70,000)
Revised Revenue Adjustment to reflect an anticipated revenue decrease due to revised revenue projections.	0.00	-	(298,547)
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 2016.	0.00	-	(303,712)
Total	2.76	\$ 339,632	\$ (641,333)

Expenditures by Category

	FY2015 Actual	FY2016 Budget	FY2017 Adopted	FY2016-2017 Change
PERSONNEL				
Personnel Cost	\$ 5,746,458	\$ 5,891,033	\$ 5,926,354	\$ 35,321
Fringe Benefits	4,357,381	4,345,934	4,684,928	338,994
PERSONNEL SUBTOTAL	10,103,839	10,236,967	10,611,282	374,315
NON-PERSONNEL				
Supplies	\$ 74,110	\$ 101,866	\$ 96,659	\$ (5,207)
Contracts	375,467	362,803	400,732	37,929
Information Technology	415,848	325,372	265,387	(59,985)
Energy and Utilities	66,320	71,999	72,510	511
Other	3,853	10,931	5,000	(5,931)
Capital Expenditures	-	2,000	-	(2,000)
NON-PERSONNEL SUBTOTAL	935,597	874,971	840,288	(34,683)
Total	\$ 11,039,437	\$ 11,111,938	\$ 11,451,570	\$ 339,632

Revenues by Category

	FY2015 Actual	FY2016 Budget	FY2017 Adopted	FY2016-2017 Change
Charges for Services	\$ 2,093,477	\$ 2,677,259	\$ 2,130,926	\$ (546,333)
Other Revenue	241,296	95,000	-	(95,000)
Transfers In	51,856	-	-	-
Total	\$ 2,386,629	\$ 2,772,259	\$ 2,130,926	\$ (641,333)

City Comptroller

Personnel Expenditures

Job Number	Job Title / Wages	FY2015 Budget	FY2016 Budget	FY2017 Adopted	Salary Range	Total
FTE, Salaries, and Wages						
20000010	Account Audit Clerk	7.00	7.00	7.00	\$33,114 - \$39,832	\$ 272,606
20000866	Accountant 2	22.00	24.00	24.00	54,059 - 65,333	1,418,489
20000007	Accountant 3	16.00	16.00	16.00	59,363 - 71,760	1,122,709
20000102	Accountant 4	11.75	11.75	13.00	66,768 - 88,982	1,127,664
20000024	Administrative Aide 2	3.00	4.00	4.00	42,578 - 51,334	187,737
20001105	Comptroller	1.00	1.00	1.00	34,694 - 207,210	159,000
20001168	Deputy Director	0.00	3.00	3.00	46,966 - 172,744	416,706
20000924	Executive Secretary	1.00	1.00	1.00	43,555 - 52,666	50,613
20001172	Financial Operations Manager	4.00	0.00	0.00	25,376 - 148,200	-
20000681	Payroll Audit Specialist 2	5.00	5.00	5.00	39,686 - 48,069	225,712
20000936	Payroll Audit Supervisor-Auditor	1.00	1.00	1.00	47,986 - 57,949	54,395
20001182	Principal Accountant	8.00	9.00	9.25	19,323 - 151,840	976,977
20000054	Senior Account Audit Clerk	2.00	1.00	1.00	37,877 - 45,677	45,677
20000015	Senior Management Analyst	1.00	1.00	1.00	59,363 - 71,760	70,684
90001146	Student Intern - Hourly	0.00	0.00	1.26	18,616 - 22,318	23,456
	Budgeted Vacancy Savings					(236,278)
	Overtime Budgeted					10,000
	Sick Leave - Hourly					207
FTE, Salaries, and Wages Subtotal		82.75	84.75	87.51		\$ 5,926,354
		FY2015 Actual	FY2016 Budget	FY2017 Adopted	FY2016-2017 Change	
Fringe Benefits						
	Employee Offset Savings	\$ 92,223	\$ 93,897	\$ 93,175	\$	(722)
	Flexible Benefits	660,048	796,236	920,382		124,146
	Long-Term Disability	52,542	19,096	18,818		(278)
	Medicare	82,754	84,362	85,585		1,223
	Other Post-Employment Benefits	505,871	482,652	483,668		1,016
	Retiree Medical Trust	1,911	2,317	3,077		760
	Retirement 401 Plan	2,539	2,390	2,534		144
	Retirement ADC	2,490,158	2,353,762	2,524,077		170,315
	Retirement DROP	8,391	8,728	3,250		(5,478)
	Risk Management Administration	72,675	86,100	83,569		(2,531)
	Supplemental Pension Savings Plan	328,712	351,669	364,510		12,841
	Unemployment Insurance	12,143	10,944	10,767		(177)
	Workers' Compensation	47,414	53,781	91,516		37,735
Fringe Benefits Subtotal		\$ 4,357,381	\$ 4,345,934	\$ 4,684,928	\$	338,994
Total Personnel Expenditures					\$	10,611,282