

**City Comptroller**



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# City Comptroller



## 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 11,400 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 Office of the City Comptroller and the Financial Management department were merged to create the Department of Finance in Fiscal Year 2019. This merger maximizes efficiencies and minimizes redundancies within the fiscal management of the City.

For more information on the Comptroller's Office please visit <https://www.sandiego.gov/comptroller>.

***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.

## 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	FY2017 Target	FY2017 Actual	FY2018 Target	FY2018 Actual	FY2019 Target
Number of months after the end of the fiscal year when the Comprehensive Annual Financial Report (CAFR) is issued <sup>1</sup>	6	6	6	6	6
Percentage of invoices paid by the city on time per the monthly "On Time Invoice Payment Report" <sup>2</sup>	80%	67%	80%	74%	80%
Percentage of invoices processed in an automated fashion	33%	68%	100%	100%	100%

1. The Comprehensive Annual Financial Report (CAFR) is completed one fiscal year in arrears.

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

## Department Summary

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
FTE Positions (Budgeted)	87.51	87.26	0.00	(87.26)
Personnel Expenditures	\$ 10,367,124	\$ 11,417,205	\$ -	\$ (11,417,205)
Non-Personnel Expenditures	793,696	858,036	-	(858,036)
<b>Total Department Expenditures</b>	<b>\$ 11,160,820</b>	<b>\$ 12,275,241</b>	<b>\$ -</b>	<b>\$ (12,275,241)</b>
<b>Total Department Revenue</b>	<b>\$ 1,883,094</b>	<b>\$ 2,124,873</b>	<b>\$ -</b>	<b>\$ (2,124,873)</b>

## General Fund<sup>1</sup>

### Department Expenditures

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
City Comptroller	\$ 11,160,820	\$ 12,275,241	\$ -	\$ (12,275,241)
<b>Total</b>	<b>\$ 11,160,820</b>	<b>\$ 12,275,241</b>	<b>\$ -</b>	<b>\$ (12,275,241)</b>

### Department Personnel

	FY2017 Budget	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
City Comptroller	87.51	87.26	0.00	(87.26)
<b>Total</b>	<b>87.51</b>	<b>87.26</b>	<b>0.00</b>	<b>(87.26)</b>

### Significant Budget Adjustments

	FTE	Expenditures	Revenue
<b>Department of Finance Restructure</b>	(87.26)	(12,275,241)	(2,124,873)
Restructure of 87.26 FTE positions and non-personnel expenditures from the Office of the City Comptroller to the newly created Department of Finance.			
<b>Total</b>	<b>(87.26) \$</b>	<b>(12,275,241) \$</b>	<b>(2,124,873)</b>

### Expenditures by Category

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
<b>PERSONNEL</b>				
Personnel Cost	\$ 5,905,973	\$ 6,088,526	\$ -	(6,088,526)
Fringe Benefits	4,461,151	5,328,679	-	(5,328,679)
<b>PERSONNEL SUBTOTAL</b>	<b>10,367,124</b>	<b>11,417,205</b>	<b>-</b>	<b>(11,417,205)</b>

<sup>1</sup> In the Fiscal Year 2019 Adopted Budget, the budget for the Financial Management Department and the Office of the City Comptroller were consolidated into the Department of Finance.

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## Expenditures by Category

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
<b>NON-PERSONNEL</b>				
Supplies	\$ 94,511	\$ 96,502	\$ -	(96,502)
Contracts	365,097	417,015	-	(417,015)
Information Technology	267,492	271,299	-	(271,299)
Energy and Utilities	62,647	68,220	-	(68,220)
Other	3,760	5,000	-	(5,000)
Capital Expenditures	188	-	-	-
<b>NON-PERSONNEL SUBTOTAL</b>	<b>793,696</b>	<b>858,036</b>	<b>-</b>	<b>(858,036)</b>
<b>Total</b>	<b>\$ 11,160,820</b>	<b>\$ 12,275,241</b>	<b>\$ -</b>	<b>(12,275,241)</b>

## Revenues by Category

	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
Charges for Services	\$ 1,798,519	\$ 2,124,873	\$ -	(2,124,873)
Other Revenue	84,575	-	-	-
<b>Total</b>	<b>\$ 1,883,094</b>	<b>\$ 2,124,873</b>	<b>\$ -</b>	<b>(2,124,873)</b>

## Personnel Expenditures

Job Number	Job Title / Wages	FY2017 Budget	FY2018 Budget	FY2019 Adopted	Salary Range	Total
<b>FTE, Salaries, and Wages</b>						
20000866	Accountant 2	24.00	24.00	0.00	\$ 57,937 - 70,020	\$ -
20000007	Accountant 3	16.00	19.00	0.00	63,622 - 76,908	-
20000102	Accountant 4	13.00	14.00	0.00	71,558 - 95,366	-
20000010	Account Audit Clerk	7.00	5.00	0.00	34,206 - 41,146	-
20000024	Administrative Aide 2	4.00	3.00	0.00	43,983 - 53,028	-
20001105	Comptroller	1.00	1.00	0.00	35,839 - 214,048	-
20001168	Deputy Director	3.00	3.00	0.00	48,516 - 178,445	-
20000924	Executive Secretary	1.00	1.00	0.00	44,993 - 54,404	-
20000681	Payroll Audit Specialist 2	5.00	5.00	0.00	42,021 - 50,896	-
20000936	Payroll Audit Supervisor	1.00	1.00	0.00	50,808 - 61,358	-
20000680	Payroll Specialist 2	0.00	1.00	0.00	36,647 - 44,245	-
20001182	Principal Accountant	9.25	8.00	0.00	19,961 - 156,851	-
20000054	Senior Account Audit Clerk	1.00	1.00	0.00	39,127 - 47,184	-
20000015	Senior Management Analyst	1.00	0.00	0.00	61,322 - 74,128	-
90001146	Student Intern - Hourly	1.26	1.26	0.00	19,230 - 24,709	-
<b>FTE, Salaries, and Wages Subtotal</b>		<b>87.51</b>	<b>87.26</b>	<b>0.00</b>		<b>\$ -</b>

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	FY2017 Actual	FY2018 Budget	FY2019 Adopted	FY2018-2019 Change
<b>Fringe Benefits</b>				
Employee Offset Savings	\$ 89,156	\$ 85,833	- \$	(85,833)
Flexible Benefits	902,691	1,076,059	-	(1,076,059)
Long-Term Disability	15,643	-	-	-
Medicare	87,646	88,383	-	(88,383)
Other Post-Employment Benefits	484,786	505,584	-	(505,584)
Retiree Medical Trust	3,693	4,407	-	(4,407)
Retirement 401 Plan	3,068	2,854	-	(2,854)
Retirement ADC	2,371,205	3,019,174	-	(3,019,174)
Retirement DROP	8,315	8,910	-	(8,910)
Risk Management Administration	84,478	85,177	-	(85,177)
Supplemental Pension Savings Plan	364,183	388,273	-	(388,273)
Unemployment Insurance	10,737	10,869	-	(10,869)
Workers' Compensation	35,551	53,156	-	(53,156)
<b>Fringe Benefits Subtotal</b>	<b>\$ 4,461,151</b>	<b>\$ 5,328,679</b>	<b>- \$</b>	<b>(5,328,679)</b>
<b>Total Personnel Expenditures</b>		<b>\$</b>	<b>-</b>	



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