



Department Description

The City Comptroller's Department performs accounting services for the City and is divided into five functional areas: Payroll & Disbursements; General Accounting & Grants Management; Capital Projects & Fixed Assets; Redevelopment, Enterprise Operations & City Debt Accounting; Financial Reporting; and Internal Controls. These service functions are in alignment with the City's core vision and values and also serve to provide financial oversight and regular 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

Goals and objectives have been reprinted here as they were adopted in the Fiscal Year 2010 budget. They will be revisited during Fiscal Year 2012.

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

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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.

- 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 the accounting functions for the City of San Diego, the Office of the City Comptroller Department has completed several significant projects. Fiscal Year 2010 marked the first time since Fiscal Year 2003 that the City completed its Comprehensive Annual Financial Report (CAFR) and annual audit within the timeframe outlined by Government Finance Officers Association for excellent financial reporting compliance. Substantial progress was made in developing and implementing a comprehensive internal controls map and implementation plan for the City. The Securities and Exchange Commission Monitor, which was assigned to the City following the Kroll report, completed his work with the City and issued a final report indicating that remediation efforts completed by the City were substantially done. This ended the work of the SEC Monitor at the City of San Diego. The implementation of the new SAP Enterprise Resource Planning financial system went live in Fiscal Year 2010. This included modules for core Financial Accounting, Purchasing and Disbursements, Payroll, and Accounts Receivables. The new integrated financial system has now replaced all of the previous core independent financial software packages. The Office of the City Comptroller also reduced their staff by eleven employees or 12 percent due to budget reductions.

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Department Summary

	FY2010 Budget	FY2011 Adopted	FY2010-2011 Change
Positions	92.00	81.00	(11.00)
Personnel Expenses	\$ 8,816,831	\$ 9,122,813	\$ 305,982
Non-Personnel Expenses	1,781,845	957,237	(824,608)
Total Department Expenses	\$ 10,598,676	\$ 10,080,050	\$ (518,626)
Total Department Revenue	\$ 2,723,824	\$ 2,541,760	\$ (182,064)

General Fund

Department Expenditures

	FY2010 Budget	FY2011 Adopted	FY2010-2011 Change
Administration	\$ 3,202,848	\$ 892,276	\$ (2,310,572)
Gov't Accounting Fin. Reporting and CAFR	2,658,759	2,407,417	(251,342)
Government Accounting & Grants	1,662,934	2,427,178	764,244
Proprietary & RDA	287,684	1,689,213	1,401,529
Systems Payments & Internal Controls	2,786,451	2,663,966	(122,485)
Total	\$ 10,598,676	\$ 10,080,050	\$ (518,626)

Department Personnel

	FY2010 Budget	FY2011 Adopted	FY2010-2011 Change
Administration	3.00	3.00	0.00
Gov't Accounting Fin. Reporting and CAFR	25.00	21.00	(4.00)
Government Accounting & Grants	19.00	20.00	1.00
Proprietary & RDA	14.00	14.00	0.00
Systems Payments & Internal Controls	31.00	23.00	(8.00)
Total	92.00	81.00	(11.00)

Significant Budget Adjustments

	FTE	Expenditures	Revenue
Addition of Information Technology Expenditures One-time increase of expenditures for the Simpler Financial contract granting access to the City's historical financial data for the Charter 39 report and other accounting projects.	0.00	\$ 51,000	\$ -
Adjustment to Contracts and Equipment Outlay Funding allocated according to a zero-based annual review of contract and equipment outlay requirements.	0.00	27,000	-
Total	0.00	\$ 78,000	\$ -

Expenditures by Category

	FY2010 Budget	FY2011 Adopted	FY2010-2011 Change
PERSONNEL			
Salaries and Wages	\$ 5,846,636	\$ 5,399,539	\$ (447,097)
Fringe Benefits	2,970,195	3,723,274	753,079
PERSONNEL SUBTOTAL	\$ 8,816,831	\$ 9,122,813	\$ 305,982

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Expenditures by Category (Cont'd)

	FY2010 Budget	FY2011 Adopted	FY2010-2011 Change
NON-PERSONNEL			
Supplies	\$ 135,732	\$ 135,989	\$ 257
Contracts	532,506	284,496	(248,010)
Information Technology	1,030,192	471,864	(558,328)
Energy and Utilities	65,413	51,957	(13,456)
Other	10,930	10,931	1
Capital Expenditures	7,072	2,000	(5,072)
NON-PERSONNEL SUBTOTAL	\$ 1,781,845	\$ 957,237	\$ (824,608)
Total	\$ 10,598,676	\$ 10,080,050	\$ (518,626)

Revenues by Category

	FY2010 Budget	FY2011 Adopted	FY2010-2011 Change
Charges for Current Services	\$ 2,507,667	\$ 2,516,760	\$ 9,093
Other Revenue	216,157	25,000	(191,157)
Total	\$ 2,723,824	\$ 2,541,760	\$ (182,064)

Personnel Expenses

Job Number	Job Class	Job Title / Wages	FY2010 Budget	FY2011 Adopted	Salary Range	Total
20000010	1103	Account Audit Clerk	13.00	7.00	\$33,114 - \$39,832	\$ 271,852
20000866	1842	Accountant 2	24.00	21.00	54,059 - 65,333	1,195,822
20000007	1100	Accountant 3	16.00	13.00	59,363 - 71,760	822,879
20000102	1183	Accountant 4	10.00	13.00	66,768 - 88,982	1,065,473
20000024	1107	Administrative Aide 2	2.00	2.00	42,578 - 51,334	98,802
20000539	1535	Clerical Assistant 2	1.00	0.00	29,931 - 36,067	-
20001105	2137	Comptroller	0.00	1.00	34,694 - 207,210	154,786
20001101	2132	Department Director	1.00	0.00	59,155 - 224,099	-
20000924	1876	Executive Secretary	1.00	1.00	43,555 - 52,666	51,349
20001172	2217	Financial Operations Manager	4.00	4.00	25,376 - 148,200	524,999
20000290	1348	Information Systems Analyst 2	1.00	0.00	54,059 - 65,333	-
20000645	1617	Micrographics Clerk	1.00	0.00	29,931 - 36,067	-
20000681	1649	Payroll Audit Specialist 2	5.00	5.00	39,686 - 48,069	231,427
20000936	1886	Payroll Audit Supervisor-Auditor	1.00	1.00	47,986 - 57,949	56,500
20001182	2228	Principal Accountant	8.00	9.00	19,323 - 151,840	798,971
20000054	1133	Senior Account Audit Clerk	3.00	3.00	37,877 - 45,677	87,700
20000927	1879	Senior Clerk/Typist	1.00	1.00	36,067 - 43,514	36,067
		Bilingual - Regular				2,912
Salaries and Wages Subtotal			92.00	81.00		\$ 5,399,539

Employee Offset Savings	\$ 108,146
Flexible Benefits	563,096
Long-Term Disability	50,176
Medicare	80,838
Other Post-Employment Benefits	487,410
Retiree Medical Trust	170

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Personnel Expenses (Cont'd)

Job Number	Job Class	Job Title / Wages	FY2010 Budget	FY2011 Adopted	Salary Range	Total
		Retirement 401 Plan				681
		Retirement ARC				1,953,216
		Retirement Offset Contribution				110,921
		Risk Management Administration				75,460
		Supplemental Pension Savings Plan				259,721
		Unemployment Insurance				11,719
		Unused Sick Leave				4,453
		Workers' Compensation				17,267
Fringe Benefits Subtotal						\$ 3,723,274
Total Personnel Expenses						\$ 9,122,813

Budget by Program

	FY2011 Positions	FY2011 Expenditures	FY2011 Revenue
Business-type Activities Accounting/ Reporting	9.00	\$ 1,079,078	\$ 1,846,148
CAFR	4.00	647,986	–
Capital & Fixed Assets Accounting/ Reporting	14.00	1,501,194	252,211
Debt Service Accounting/Reporting	6.00	740,404	156,699
Department Management	2.00	340,368	–
General Administration/Management	0.00	268,389	–
Governmental Accounting/ Reporting	11.00	1,392,033	286,702
Grant Accounting/Reporting	6.00	677,543	–
IT Non-Discretionary	0.00	447,864	–
Internal Control	3.00	157,087	–
Operations Support	21.00	2,193,313	–
Redevelopment Accounting/ Reporting	5.00	634,791	–
Total	81.00	\$ 10,080,050	\$ 2,541,760