

YEAR ONE: FY 2022-23Budget Changes

The Department's proposed \$82,524,172 budget for FY 2022-23 is \$5,584,910 or 7.3% more than the original FY 2021-22 budget of \$76,939,262.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2022-23 are 251.55 FTEs, which are 1.05 FTEs more than the 250.5 FTEs in the original FY 2021-22 budget. This represents a 0.4% increase in FTEs from the original FY 2021-22 budget.

Revenue Changes

The Department's revenues of \$70,338,087 in FY 2022-23 are \$5,258,913 or 8.1% more than FY 2021-22 revenues of \$65,079,174.

YEAR TWO: FY 2023-24Budget Changes

The Department's proposed \$82,516,922 budget for FY 2023-24 is \$7,250 or 0.01% less than the Mayor's proposed FY 2022-23 budget of \$82,524,172.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2023-24 are 253.23 FTEs, which are 1.68 FTEs more than the 251.55 FTEs in the Mayor's proposed FY 2022-23 budget. This represents a 0.7% increase in FTEs from the Mayor's proposed FY 2022-23 budget.

Revenue Changes

The Department's revenues of \$69,783,314 in FY 2023-24 are \$554,773 or 0.8% less than FY 2022-23 estimated revenues of \$70,338,087.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2022-23 AND FY 2023-24**

DEPARTMENT: CON – CONTROLLER

SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:

	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Budget	FY 2021-22 Budget	FY 2022-23 Proposed
Controller	67,823,480	74,639,619	75,093,898	76,939,262	82,524,172
FTE Count	250.93	250.30	248.19	250.50	251.55

The Department’s budget increased by \$14,700,692 or 21.7% from the adopted budget in FY 2018-19 to the proposed budget in FY 2022-23. The Department’s FTE count increased by 0.62 or 0.2% from the adopted budget in FY 2018-19 to the proposed budget in FY 2022-23.

FY 2022-23

The Department’s proposed FY 2022-23 budget has increased by \$5,584,910 largely due to cost of living and equity pay adjustments, a reorganized structure to reflect as-needed and multi-year accounting service requests from other City departments as well as an increase in positions, including support for two new initiatives—Refuse Rates Administration and Government Operations Recovery.

FY 2023-24

The Department’s proposed FY 2023-24 budget has decreased by \$7,250 largely due to a budget that is equivalent to FY 2022-23 with offsetting changes. Generally, an increase in the personnel budget is offset by reductions in non-personnel services and programmatic project budgets.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2022-23 AND FY 2023-24**

DEPARTMENT: CON – CONTROLLER

RECOMMENDATIONS

YEAR ONE: FY 2022-23

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$400,000 in FY 2022-23. The total of \$400,000 in recommended reductions is ongoing savings. These reductions would still allow an increase of \$5,184,910 or 6.7% in the Department’s FY 2022-23 budget.

In addition, the Budget and Legislative Analyst recommends closing out prior year unexpended encumbrances of \$29,385, for total General Fund savings of \$429,385.

YEAR TWO: FY 2023-24

The Budget and Legislative Analyst’s recommended reductions to the proposed budget also total \$400,000 in FY 2023-24. The total of \$400,000 in recommended reductions is ongoing savings.

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2022-23 and FY 2023-24 Two-Year Budget**

CON - Controller		FY 2022-23						FY 2023-24						
Rec #	Account Title	FTE		Amount		Savings	GF	FTE		Amount		Savings	GF	
		From	To	From	To			From	To					
CON-1	CON Accounting													
	1634 Principal Account Clerk	1.00	0.00	\$100,486	\$0	\$100,486	x	1.00	0.00	\$103,714	\$0	\$103,714	x	
	Mandatory Fringe Benefits			\$43,646	\$0	\$43,646	x			\$41,514	\$0	\$41,514	x	
				Total Savings		\$144,132				Total Savings		\$145,228		
CON-2	Delete one Principal Account Clerk position that has been vacant since 2017.													
	Attrition Savings			(\$929,997)	(\$969,320)	\$39,323	x			(\$878,915)	(\$918,286)	\$39,371	x	
	Mandatory Fringe Benefits			(\$169,315)	(\$185,860)	\$16,545	x			(\$126,484)	(\$141,885)	\$15,401	x	
				Total Savings		\$55,868				Total Savings		\$54,772		
CON-3	Increase budgeted Attrition to account for vacancies and projected salary savings in this division in FY 2021-22. The Department had salary savings in FY 2019-20 and FY 2020-21, and projected salary savings in FY 2021-22. As of May 2022 the Department had 35 General Fund vacancies. This recommendation provides sufficient salary and fringe benefit budget to meet the Department's operational needs.													
	Ongoing savings													
CON - Controller	CON Administration													
	Attrition Savings			(\$268,268)	(\$307,591)	\$39,323	x			(\$255,143)	(\$294,514)	\$39,371	x	
	Mandatory Fringe Benefits			(\$48,841)	(\$65,386)	\$16,545	x			(\$36,717)	(\$52,118)	\$15,401	x	
				Total Savings		\$55,868				Total Savings		\$54,772		
CON-3	Increase budgeted Attrition to account for vacancies and projected salary savings in this division in FY 2021-22. The Department had salary savings in FY 2019-20 and FY 2020-21, and projected salary savings in FY 2021-22. As of May 2022 the Department had 35 General Fund vacancies. This recommendation provides sufficient salary and fringe benefit budget to meet the Department's operational needs.													
	Ongoing savings													

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2022-23 and FY 2023-24 Two-Year Budget**

CON - Controller															
Rec #	Account Title	FY 2022-23						FY 2023-24							
		FTE		Amount				FTE		Amount					
		From	To	From	To	Savings	GF	1T	From	To	From	To	Savings	GF	1T
		CON Budget and Analysis													
CON-4	1634 Principal Account Clerk	1.00	0.00	\$100,486	\$0	\$100,486	x		1.00	0.00	\$103,714	\$0	\$103,714	x	
	Mandatory Fringe Benefits			\$43,646	\$0	\$43,646	x				\$41,514	\$0.00	\$41,514	x	
			Total Savings		\$144,132				Total Savings		\$145,228				
	Delete one Principal Account Clerk position that has been vacant since 2018.													Ongoing savings	

FY 2022-23					FY 2023-24				
Total Recommended Reductions					Total Recommended Reductions				
One-Time		Ongoing		Total	One-Time		Ongoing		Total
General Fund		\$0		\$400,000	General Fund		\$0		\$400,000
Non-General Fund		\$0		\$0	Non-General Fund		\$0		\$0

CON - Controller

Purchase Order Number	Year	Dept Code	Fund	Supplier	Name	Project	Balance
289654	2019	229231	10000	24651	BAY ALARM CO	10001644	\$100
289654	2019	229231	10000	24651	BAY ALARM CO	10001644	\$42
304248	2019	229222	10000	22410	COMPUTERLAND SILICON VALLEY	10001643	\$208
304248	2019	207672	10000	22410	COMPUTERLAND SILICON VALLEY	10001644	\$74
304248	2019	229227	10000	22410	COMPUTERLAND SILICON VALLEY	10001644	\$312
304248	2019	229231	10000	22410	COMPUTERLAND SILICON VALLEY	10001644	\$104
304249	2019	229222	10000	22410	COMPUTERLAND SILICON VALLEY	10001643	\$147
304249	2019	207672	10000	22410	COMPUTERLAND SILICON VALLEY	10001644	\$53
304249	2019	229227	10000	22410	COMPUTERLAND SILICON VALLEY	10001644	\$221
304249	2019	229231	10000	22410	COMPUTERLAND SILICON VALLEY	10001644	\$74
395638	2020	229222	10000	22410	COMPUTERLAND SILICON VALLEY	10001643	\$776
402248	2020	229222	10000	9339	TOPTEK MICRO CENTER INC	10001643	\$5,053
402248	2020	229222	10000	9339	TOPTEK MICRO CENTER INC	10001643	\$2,312
426202	2020	229222	10000	23205	CDW GOVERNMENT LLC	10001643	\$965
441588	2020	229231	10000	12182	RICOH USA INC	10001644	\$50
441588	2020	229227	10000	12182	RICOH USA INC	10001644	\$111
441588	2020	229222	10000	12182	RICOH USA INC	10001643	\$344
441588	2020	207674	10020	12182	RICOH USA INC	10001644	\$421
441588	2020	229227	10000	12182	RICOH USA INC	10001644	\$402
441588	2020	229222	10000	12182	RICOH USA INC	10001643	\$393
441588	2020	229222	10000	12182	RICOH USA INC	10001643	\$476
441588	2020	229231	10000	12182	RICOH USA INC	10001644	\$44
441588	2020	229227	10000	12182	RICOH USA INC	10001644	\$825
441588	2020	229222	10000	12182	RICOH USA INC	10001643	\$35
441588	2020	207674	10020	12182	RICOH USA INC	10001644	\$450
441588	2020	229227	10000	12182	RICOH USA INC	10001644	\$325
441588	2020	229222	10000	12182	RICOH USA INC	10001643	\$612
441588	2020	229222	10000	12182	RICOH USA INC	10001643	\$1,002
442405	2020	229231	10000	19209	GRM INFORMATION MANAGEMENT SERVICES	10001644	\$413
442405	2020	229231	10000	19209	GRM INFORMATION MANAGEMENT SERVICES	10001644	\$367
442422	2020	229227	10000	19209	GRM INFORMATION MANAGEMENT SERVICES	10001644	\$28
452065	2020	229222	10000	15322	MEK ENTERPRISES INC	10001643	\$468
452065	2020	229222	10000	15322	MEK ENTERPRISES INC	10001643	\$315
453931	2020	229222	10000	23205	CDW GOVERNMENT LLC	10001643	\$6,507
512993	2021	229222	10000	10525	STAPLES BUSINESS ADVANTAGE	10001643	\$95
517448	2021	229227	10000	38002	Cenveo Worldwide Limited	10001644	\$107
529983	2021	229222	10000	23205	CDW GOVERNMENT LLC	10001643	\$347
539687	2021	229222	10000	23205	CDW GOVERNMENT LLC	10001643	\$526
551290	2021	229222	10000	9046	U S PURE WATER CORP	10001643	\$165
552299	2021	229222	10000	19335	GOVERNMENT FINANCE OFFICERS ASSOCIATION	10001643	\$3,050
558713	2021	229222	10000	15322	MEK ENTERPRISES INC	10001643	\$128
569841	2021	229222	10000	15322	MEK ENTERPRISES INC	10001643	\$62
569841	2021	229222	10000	15322	MEK ENTERPRISES INC	10001643	\$180
569841	2021	229222	10000	15322	MEK ENTERPRISES INC	10001643	\$30
569841	2021	229222	10000	15322	MEK ENTERPRISES INC	10001643	\$300
573349	2021	229222	10000	24375	BETA NINETIES COMPUTER INC	10001643	\$130
578604	2021	229227	10000	3134	R R DONNELLEY	10001644	\$16
601905	2022	207672	10000	23675	CALIF SOCIETY OF MUNICIPAL FINANCE OFCRS	10001644	\$110
601905	2022	207674	10020	23675	CALIF SOCIETY OF MUNICIPAL FINANCE OFCRS	10001644	\$110

Total \$29,385