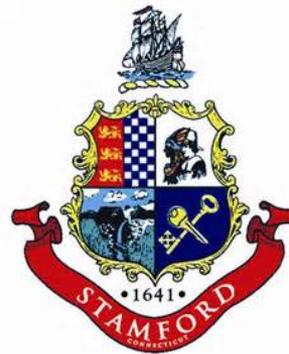


City of Stamford Controller's Office

Budget Presentation FY 2019-20





Introduction

Mission: The Controller's Office mission is to maintain the books and records of the City of Stamford and its various agencies, functions and departments by supporting the General Accounting, Accounts Payable, and Payroll functions and ensuring that prudent accounting policies, procedures and practices have been established which are supported by well-designed and operationally effective internal controls.

Programs	Services Provided
<input type="checkbox"/> <i>1032 Transaction Processing & Financial Reporting</i>	See next page
<input type="checkbox"/> <i>1034 Internal Audit</i>	See next page
<input type="checkbox"/> <i>1035 Cash Management</i>	See next page

Services Provided

Program	Services Provided
<p><i>1032 Transaction Processing & Financial Reporting</i></p>	<p>Maintain reliable financial systems for processing transactions and accurate supporting records for the following functions:</p> <ul style="list-style-type: none"> • General Accounting – Tracking fund balances for the General Fund and 18 other governmental funds • Accounts Payable – Processing invoices and other payments due for all City operation including the BOE, averaging almost 800 payments each semi-monthly disbursement cycle • Payroll – Generating wage and salary payments for over 4,000 full-time and seasonal City and BOE employees <p>Periodically report the City's financial results (as well as for the other governmental funds - pensions, OPEB Trust, OTHRA, Capital Projects, Debt Service, etc.), as needed. Also, oversee annual audit of the City's financial statements by the City's independent auditors and the preparation of audited financial reports for the City's pension plans, the SWPCA, and the Single Audit reports for the Board of Education.</p>
<p><i>1034 Internal Audit</i></p>	<p>Provide assurance regarding compliance with City's policies and procedures, input regarding internal control design and adequacy, operational efficiency (including recommendations for improvement), and independent verification of facts and circumstances, as required, for board and mayor's administration decision making.</p>
<p><i>1035 Cashiering & Cash Management</i></p>	<p>Monitor and support City's cashiering and treasury activities, including payment processing through outside service providers</p>



Department Management

Key Program/Department Challenges

- Year over year department expenses reflect only minimal changes due to structural costs and contractual increases
- Pending retirements and resolution of union related issues may prevent the retention of experienced employees who want to convert to part-time status
- Payroll staff are currently working on the implementation and upgrading of payroll processing software package that should help reduce level of manual intervention by IT, Fire, Police, and the BOE in submitting time and attendance information for payment

Budget Scenarios

- Purely discretionary items represent less than 10% of the total Controller's Office budget
- Significant budget reductions would reduce preparedness for the annual audit, functional coverage for vacations and sick time that would immediately impact other areas of the City, and possibly weaken internal control over financial reporting by reducing current segregation of duties
- Department has already significantly cut banking fees and postage through adoption of ACH wire payments instead of preparing and mailing checks



This is what is coming

Major changes planned for the department

- Current payroll software package has been used for 30+ years and will no longer be supported by the vendor. New package implementation will allow for enhanced supervisory review and more timely payments (e.g. Custodian overtime, Police overtime, etc.)
- Internal Auditor will be undertaking review of mold remediation costs to ensure propriety and following up on past recommendations to continue to address any weaknesses in internal control, efficiency, etc.
- Once payroll software implementation is substantially complete, Controller's Office will be looking at General Ledger software packages, establishing baseline project funding needs for Planning Board review and approval, and issuing an RFP

Fiscal Year 2019/2020 - Department Summary by Category

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Fund: 0001 General Fund
 Office: 001 Administration
 Dept/Div: 0103 Controller

Category	FY 16/17	FY 17/18	FY 18/19			FY 19/20				
	Actual	Actual	Adopted Budget	Revised Budget	Projected Exp & Enc	Department Request	Mayor's Proposed	% of Total	\$ Var Projected	% Var Projected
Expenditures										
Full Time Salary	1,357,394	1,465,595	1,465,239	1,465,239	1,464,771	1,480,565	1,480,565	65.88%	15,794	1.1%
Other Salary	30,714	54,379	17,280	17,280	32,280	87,280	87,280	3.88%	55,000	170.4%
Overtime	2,812	4,934	3,000	3,000	8,000	5,000	5,000	0.22%	-3,000	-37.5%
FICA	93,398	105,993	114,790	114,790	115,137	120,322	120,322	5.35%	5,185	4.5%
Employee Benefits	288,976	326,127	338,447	338,447	338,447	0	0	0.00%	-338,447	-100.0%
Retirement Benefits	168,906	183,639	227,087	227,087	216,701	0	0	0.00%	-216,701	-100.0%
Payments to Insurance Fund	3,516	4,208	5,070	5,070	5,070	0	0	0.00%	-5,070	-100.0%
Purchased Other Services	7,580	201,374	7,500	7,500	83,500	57,500	57,500	2.56%	-26,000	-31.1%
Purchased Professional Services	378,215	403,429	440,000	440,000	425,000	440,000	440,000	19.58%	15,000	3.5%
Purchased Property Services	24,049	24,279	32,400	32,400	32,000	32,400	32,400	1.44%	400	1.3%
Utilities & Commodities	5,083	4,788	4,900	4,900	4,875	4,900	4,900	0.22%	25	0.5%
Supplies	11,795	13,503	11,850	11,850	11,600	12,850	12,850	0.57%	1,250	10.8%
Other	5,415	4,128	6,500	6,500	6,500	6,500	6,500	0.29%	0	0.0%
Total Expenditures	2,377,853	2,796,374	2,674,063	2,674,063	2,743,881	2,247,317	2,247,317	100.00%	-496,564	-18.1%
Revenue										
Controller	609,495	631,855	1,000,000	1,000,000	1,200,000	1,200,000	1,200,000	100.00%	0	0.0%

Fiscal Year 2019/2020 - Program Full Time Salary Report

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Fund: 0001 General Fund
Office: 001 Administration
Dept/Div: 0103 Controller
Program: 1032 Financial Processing & Reporting

Union	Job ID	Job Title	FY 18/19		FY 19/20		FY 19/20					Comments
			Pos Count	Adopted Budget	Pos Count	Department Request	Funded Pos Count	Mayor's Proposed	Pos Var	\$ Var Adopted	% Var Adopted	
UAW	C006	Account Clerk I	1	50,170	1	50,550	1	50,550	0	380	0.8%	
UAW	C009	Account Clerk II	2	125,007	2	125,959	2	125,959	0	952	0.8%	
MAA	C004	Accountant	2	240,198	2	246,703	2	246,703	0	6,505	2.7%	
MAA	C955	Asst Controller	1	133,033	1	134,054	1	134,054	0	1,021	0.8%	
	CBE	CHRGBK to BOE	0	-124,459	0	-130,430	0	-130,430	0	-5,971	-4.8%	
MAA	C166	Controller	1	149,501	1	150,651	1	150,651	0	1,150	0.8%	
MAA	C984	Divisional Finance Mgr	1	132,683	1	133,704	1	133,704	0	1,021	0.8%	
MAA	C919	Junior Accountant	1	87,548	1	88,218	1	88,218	0	670	0.8%	
MAA	C847	Management Analyst 37.5	1	111,034	1	111,886	1	111,886	0	852	0.8%	
UAW	C558	Office Support Specialist	1	52,915	1	53,319	1	53,319	0	404	0.8%	
UAW	C957	Payroll Assistant	1	68,508	1	69,030	1	69,030	0	522	0.8%	
MAA	C593	Payroll Supervisor	1	118,181	1	119,085	1	119,085	0	904	0.8%	
MAA	C997	Time & Attendance Mgr	1	108,788	1	113,976	1	113,976	0	5,188	4.8%	
Total			14	1,253,107	14	1,266,705	14	1,266,705	0	13,598	1.1%	

Note: Police, Fire, UAW, IUOE (Operations), MAA, Nurses, and Attorneys' collective bargaining agreements are not currently under contract. Therefore, their salaries do not reflect any projected wage increases.

Fiscal Year 2019/2020 - Program Full Time Salary Report

3/8/2019 - 5:00:24 PM

Fund: 0001 General Fund
Office: 001 Administration
Dept/Div: 0103 Controller
Program: 1034 Internal Audits

Union	Job ID	Job Title	FY 18/19		FY 19/20		FY 19/20				Comments	
			Pos Count	Adopted Budget	Pos Count	Department Request	Funded Pos Count	Mayor's Proposed	Pos Var	\$ Var Adopted		% Var Adopted
MAA	C976	Internal Auditor	1	124,584	1	125,542	1	125,542	0	958	0.8%	
Total			1	124,584	1	125,542	1	125,542	0	958	0.8%	

Fiscal Year 2019/2020 - Program Full Time Salary Report

3/8/2019 - 5:00:31 PM

Fund: 0001 General Fund
Office: 001 Administration
Dept/Div: 0103 Controller
Program: 1035 Cash Management

Union	Job ID	Job Title	FY 18/19		FY 19/20		FY 19/20				Comments	
			Pos Count	Adopted Budget	Pos Count	Department Request	Funded Pos Count	Mayor's Proposed	Pos Var	\$ Var Adopted		% Var Adopted
MAA	C919	Junior Accountant	1	87,548	1	88,318	1	88,318	0	770	0.9%	
Total			1	87,548	1	88,318	1	88,318	0	770	0.9%	