

CITY CONTROLLER

Department Description and Mission

The mission of the Office of the City Controller is to protect the financial integrity of Houston's City government by:

- Accurately and timely reporting on the City's current financial condition.
- Assessing the City's future financial condition with accurate forecasts of projected revenues and expenses.
- Certifying to City Council that funds are available for all appropriations, commitments, and keeping accurate books of account to reflect these commitments.
- Auditing the operational and financial activities of City departments.
- Certifying that vendors with City contracts are not delinquent on City taxes.
- Ensuring that every City dollar is fully and wisely invested at all times.
- Serving as the financial voice for City government, and informing the citizens about important financial issues.

Department Short Term Goals:

- Institutionalize transparency in government spending website.
- Work to implement paperless approval of City invoices.
- Complete the Annual Comprehensive Financial Report (ACFR) by December 15.
- Automate the City's Annual Comprehensive Financial Report (subject to hiring outside consultants).
- Retain AAA rating from Fitch Ratings for the City's investment portfolio.
- Continue ongoing monitoring of financial markets and pursue debt refinancing options when conditions are favorable.
- Continue Bank on Houston program to reduce number of unbanked residents in Houston.
- Continue work with local non-profits to increase financial literacy among low-income Houstonians.
- Continue to offer support to non-profit effort to increase number of Houstonians taking advantage of volunteer income tax preparation.

Department Long Term Goals:

- Work to implement paperless approval of City invoices.
- Resume expansion of the Audit Division.
- Maintain an effective quality control system to ensure the Audit Division operates using applicable auditing standards.
- Complete paperless workflow system for financial data.

FISCAL YEAR 2024 BUDGET

Business Area Program Summary

Business Area: City Controller

Bus. Area No : 6000

Budget By Program (\$ in thousands):

Program	FY2022 Actual		FY2023 Estimate		FY2024 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
Administrative Services	3	1,029	0	959	0	796
Audit	0	1,206	0	1,536	0	1,594
Executive Oversight	0	889	0	867	0	970
Financial Reporting	0	1,441	0	1,584	0	1,781
Operations	0	2,583	0	2,576	0	2,541
Treasury	0	1,172	0	1,285	0	1,342
Total	3	8,320	0	8,807	0	9,024

FTEs by Program:

Program	FY2022 Actual		FY2023 Estimate		FY2024 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
Administrative Services	2.8	0.0	2.8	0.0	2.5	0.0
Audit	7.7	0.0	9.5	0.0	9.5	0.0
Executive Oversight	3.5	0.0	4.7	0.0	4.7	0.0
Financial Reporting	9.9	0.0	10.4	0.0	10.7	0.0
Operations	19.0	0.0	19.9	0.0	19.9	0.0
Treasury	7.0	0.0	6.6	0.0	6.6	0.0
Total:	49.9	0.0	53.9	0.0	53.9	0.0

FISCAL YEAR 2024 BUDGET

Business Area Program Detail

Business Area : City Controller

Bus Area No. : 6000

Administrative Services

Description:

Provides the Office of the City Controller with services in human resources, budget, purchasing, and administrative processes to maximize staff productivity.

Goal:

Ensure all aspects of Human resources activities are completed in a timely fashion. To make sure Purchasing functions are completed in a timely fashion.

Mayor's Priority: Sound Financial Management

(\$ in thousands)

Fund	FY2022 Actual		FY2023 Estimate		FY2024 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	3	1,029	0	959	0	796

Staffing:

Fund	FY2022 Actual		FY2023 Estimate		FY2024 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	2.8	0.0	2.8	0.0	2.5	0.0

Performance Measure:

Performance	FY2022 Actual	FY2023 Target	FY2023 Estimate	FY2024 Target
Purchase orders and requisitions are prepared within one week of request	100%	100%	100%	100%
Received invoices are paid within one week	100%	100%	100%	100%
Expenditures Adopted Budget vs Actual Utilization	97%	98%	98%	98%

FISCAL YEAR 2024 BUDGET

Business Area Program Detail

Business Area : City Controller

Bus Area No. : 6000

Audit

Description:

Provides the Mayor, City Council, and department management with independent analyses and recommendations concerning the adequacy and effectiveness of the City's internal control structure. Responds to the Fraud Hotline.

Goal:

Execute the Audit plan by the end of the fiscal year. Increases the number of short and long-term audits.

Mayor's Priority: Sound Financial Management

(\$ in thousands)

Fund	FY2022 Actual		FY2023 Estimate		FY2024 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	1,206	0	1,536	0	1,594

Staffing:

Fund	FY2022 Actual		FY2023 Estimate		FY2024 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	7.7	0.0	9.5	0.0	9.5	0.0

Performance Measure:

Performance	FY2022 Actual	FY2023 Target	FY2023 Estimate	FY2024 Target
Complete at 50% of the current/carryover audit plan	14%	100%	84%	100%
Respond to fraud waste and abuse hotline reports within 5 business days	100%	100%	100%	100%

FISCAL YEAR 2024 BUDGET

Business Area Program Detail

Business Area : City Controller

Bus Area No. : 6000

Executive Oversight

Description:

Sets policy for the City Controller's Office, serves as the independent financial voice for the City of Houston, and provides the communication link between the office and the public.

Goal:

Provide financial updates to the City and to manage the City Controller's Office.

Mayor's Priority: Sound Financial Management

(\$ in thousands)

Fund	FY2022 Actual		FY2023 Estimate		FY2024 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	889	0	867	0	970

Staffing:

Fund	FY2022 Actual		FY2023 Estimate		FY2024 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	3.5	0.0	4.7	0.0	4.7	0.0

Performance Measure:

Performance	FY2022 Actual	FY2023 Target	FY2023 Estimate	FY2024 Target
Provide monthly financial update.	100%	100%	100%	100%

FISCAL YEAR 2024 BUDGET

Business Area Program Detail

Business Area : City Controller

Bus Area No. : 6000

Financial Reporting

Description:

Provides timely and accurate monthly financial reports and prepares the ACFR.

Goal:

Complete 100% of the ACFR before December 15th

Mayor's Priority: Sound Financial Management

(\$ in thousands)

Fund	FY2022 Actual		FY2023 Estimate		FY2024 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	1,441	0	1,584	0	1,781

Staffing:

Fund	FY2022 Actual		FY2023 Estimate		FY2024 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	9.9	0.0	10.4	0.0	10.7	0.0

Performance Measure:

Performance	FY2022 Actual	FY2023 Target	FY2023 Estimate	FY2024 Target
Complete 100% of the ACFR before December 15th	100%	100%	100%	100%

FISCAL YEAR 2024 BUDGET

Business Area Program Detail

Business Area : City Controller

Bus Area No. : 6000

Operations

Description:

Ensures the availability of funds for city contracts; ensure city invoices and payment requests meet applicable city policies and best practices; maintain the integrity of city records for financial transactions and contracts; maintain internal controls by reconciling cash disbursement against the city's book of accounts; and ensure City vendors do not owe back taxes.

Goal:

Create efficiency as it relates to turnaround time in processing invoices, certifying contracts and other financial transactions.

Mayor's Priority: Sound Financial Management

(\$ in thousands)

Fund	FY2022 Actual		FY2023 Estimate		FY2024 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	2,583	0	2,576	0	2,541

Staffing:

Fund	FY2022 Actual		FY2023 Estimate		FY2024 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	19.0	0.0	19.9	0.0	19.9	0.0

Performance Measure:

Performance	FY2022 Actual	FY2023 Target	FY2023 Estimate	FY2024 Target
90% of contracts routed within 3 days of receipt	100%	100%	100%	100%
90% of vendor invoices processed within 3 days	100%	100%	100%	100%
Certify the availability of funds prior to city council date	100%	100%	100%	100%
Early payment discount	\$821,700	\$862,785	\$862,785	\$905,924
Number of paper checks remitted	36,798	34,958	34,958	33,210
Number of unclaimed funds captured	30	25	25	20
Quantity of contracts countersigned per year	730	730	730	730
Quantity of vendor payments remitted	19,063	20,016	20,016	21,017

FISCAL YEAR 2024 BUDGET

Business Area Program Detail

Business Area : City Controller

Bus Area No. : 6000

Treasury

Description:

Manages all investments of City funds except pension and trust funds. Oversees all debt operations, revolving credit agreements and letters of credit, new debt issuances, and refinancing of existing debt.

Goal:

Ensure Bond deals are completed in a timely fashion and credit rating is maintained.

Mayor's Priority: Sound Financial Management

(\$ in thousands)

Fund	FY2022 Actual		FY2023 Estimate		FY2024 Budget	
	Revs	Exps	Revs	Exps	Revs	Exps
General Fund	0	1,172	0	1,285	0	1,342

Staffing:

Fund	FY2022 Actual		FY2023 Estimate		FY2024 Budget	
	FTEs	OT FTEs	FTEs	OT FTEs	FTEs	OT FTEs
General Fund	7.0	0.0	6.6	0.0	6.6	0.0

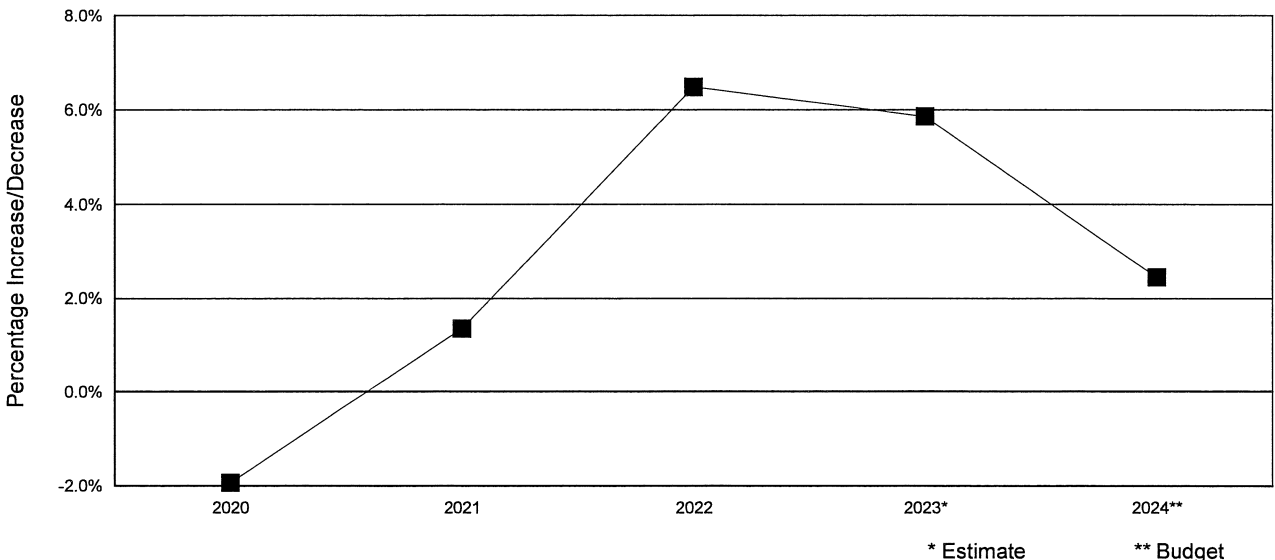
Performance Measure:

Performance	FY2022 Actual	FY2023 Target	FY2023 Estimate	FY2024 Target
Pay debt service timely on a monthly basis	100%	100%	100%	100%

FISCAL YEAR 2024 BUDGET

Business Area Budget Summary					
Fund Name :		General Fund			
Business Area :		City Controller			
Fund No. /Bus. Area No. :		1000 / 6000			
		FY2022 Actual	FY2023 Current Budget	FY2023 Estimate	FY2024 Budget
Expenditures	Personnel Services	7,258,463	7,521,313	7,521,313	7,730,246
	Supplies	16,705	55,973	55,373	53,850
	Other Services and Charges	1,044,868	1,230,199	1,230,799	1,239,564
	Total M & O Expenditures	<u>8,320,036</u>	<u>8,807,485</u>	<u>8,807,485</u>	<u>9,023,660</u>
	Debt Service & Other Uses	0	0	0	0
	Total Expenditure	<u>8,320,036</u>	<u>8,807,485</u>	<u>8,807,485</u>	<u>9,023,660</u>
Revenues		2,735	0	0	0
Staffing	Full-Time Equivalents - Civilian	49.9	53.9	53.9	53.9
	Full-Time Equivalents - Classified	0.0	0.0	0.0	0.0
	Full-Time Equivalents - Cadets	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>	<u>0.0</u>
	Total	<u>49.9</u>	<u>53.9</u>	<u>53.9</u>	<u>53.9</u>
	Full-Time Equivalents - Overtime	0.0	0.0	0.0	0.0
Significant Budget Changes and Highlights	<ul style="list-style-type: none"> o The FY2024 Budget provides funding for health benefits, pension contribution, and municipal employees contractual pay increases. o The FY2024 Budget provides funding for the continuation of current service levels. 				

**General Fund
City Controller
Year over Year Expenditure Change**



FISCAL YEAR 2024 BUDGET

Business Area Revenues Summary

Business Area : City Controller

Business Area No. : 6000

Category	FY2022 Actual	FY2023 Current Budget	FY2023 Estimate	FY2024 Budget
Miscellaneous/Other	2,735	0	0	0
Grand Total	<u><u>2,735</u></u>	<u><u>0</u></u>	<u><u>0</u></u>	<u><u>0</u></u>