

Controller

Position Description

The controller has primary responsibility for maintaining the firm's financial records. In larger firms, where accounting is done at the business unit, office, or divisional level, there may be a controller for each accounting group. This position differs from CFO/director of finance in that the controller usually does not have full authority over the firm's financial assets. The difference between a controller and a business manager is that controllers typically deal only with financial matters, whereas business managers control both financial and other business/administrative activities.

While the title of business manager is more common in smaller firms, as size increases the title of controller becomes more common than business manager.

Survey Findings

Controllers are more likely to receive higher salaries in larger firms. Overall, the relation of the controller's salary to that of the firm CEO's is about 46%. More than three-quarters of controllers (78%) receive bonuses that average 3% to 12% of their salary. Controllers spend very little if any time on projects or in business development activities. In addition, controllers own very little (if any) equity in design firms. The typical controller received a 3% increase in salary this year.

Figure 52
Controller: Comparative Salary and Bonus

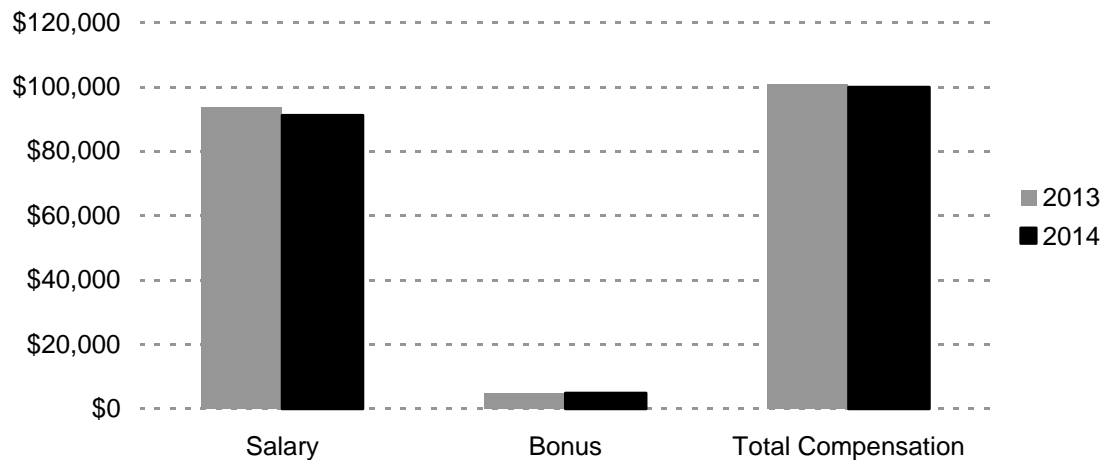


Table 104
Controller: Salary

	25 th Percentile	Median	Mean	75 th Percentile
Overall	\$75,000	\$91,291	\$95,076	\$111,386
Staff Size 1 to 20	43,375	61,308	57,307	70,046
Staff Size 21 to 50	70,500	85,000	84,137	98,975
Staff Size 51 to 100	77,053	90,000	89,878	98,375
Staff Size 101 to 250	76,500	94,467	96,195	112,724
Staff Size 251 to 500	110,250	116,209	130,096	137,410
Staff Size over 500	102,770	129,998	135,609	160,498
Architectural	67,017	87,500	82,305	98,975
Architectural/Interiors	78,100	85,000	93,612	102,000
Engineering (Prime)	76,500	101,363	100,576	115,029
Engineering (Subconsultant)	60,260	83,625	81,994	99,146
Engineering (Survey)	NR	NR	NR	NR
A/E	63,750	105,000	103,717	137,410
A/E/P/I	83,508	93,235	104,019	126,559
Landscape Architecture	NR	NR	NR	NR
Environmental	NR	NR	NR	NR
Private	77,130	90,000	94,386	111,750
Government	62,449	95,680	91,286	106,000
Mixed	77,188	95,917	99,675	112,290
Transportation	70,500	96,340	98,907	110,522
Government (Buildings)	NR	NR	NR	NR
Water/Wastewater	NR	NR	NR	NR
Industrial	NR	NR	NR	NR
Energy\Utilities	NR	NR	NR	NR
Commercial (Users)	NR	NR	NR	NR
Housing	NR	NR	NR	NR
Healthcare	76,434	80,649	87,903	103,000
No Specialty	77,000	93,000	97,032	115,000

Please note, where a particular respondent group size, type, client type, or client marketplace did not report sufficient information to provide a valid sample, we mark these entries as NR (for Not Reported).

Table 105
Controller: Bonus

	25 th Percentile	Median	Mean	75 th Percentile
Overall	\$1,063	\$5,000	\$8,031	\$10,000
Staff Size 1 to 20	0	500	3,350	6,875
Staff Size 21 to 50	736	5,820	6,323	9,241
Staff Size 51 to 100	1,500	3,900	7,797	8,500
Staff Size 101 to 250	2,375	4,620	8,733	8,260
Staff Size 251 to 500	2,500	13,000	14,950	27,750
Staff Size over 500	2,563	13,000	11,131	18,125
Architectural	313	2,700	3,893	7,625
Architectural/Interiors	2,000	6,820	10,767	9,625
Engineering (Prime)	1,375	4,620	9,321	16,250
Engineering (Subconsultant)	1,045	7,500	6,782	10,611
Engineering (Survey)	NR	NR	NR	NR
A/E	875	2,700	9,633	21,375
A/E/P/I	2,250	6,450	8,293	16,144
Landscape Architecture	NR	NR	NR	NR
Environmental	NR	NR	NR	NR
Private	750	5,139	8,015	10,000
Government	2,250	5,894	11,241	17,250
Mixed	141	4,125	4,709	7,566
Transportation	5,000	6,250	9,919	15,358
Government (Buildings)	NR	NR	NR	NR
Water/Wastewater	NR	NR	NR	NR
Industrial	NR	NR	NR	NR
Energy\Utilities	NR	NR	NR	NR
Commercial (Users)	NR	NR	NR	NR
Housing	NR	NR	NR	NR
Healthcare	1,625	3,900	8,157	16,820
No Specialty	0	3,000	6,653	9,700

Please note, where a particular respondent group size, type, client type, or client marketplace did not report sufficient information to provide a valid sample, we mark these entries as NR (for Not Reported).

Table 106
Controller: Total Direct Compensation

	25 th Percentile	Median	Mean	75 th Percentile
Overall	\$79,349	\$100,000	\$102,830	\$117,617
Staff Size 1 to 20	48,855	61,308	60,657	74,374
Staff Size 21 to 50	75,511	95,000	90,460	103,600
Staff Size 51 to 100	81,235	98,500	97,675	106,986
Staff Size 101 to 250	79,132	98,967	104,928	124,671
Staff Size 251 to 500	118,213	132,725	143,177	143,720
Staff Size over 500	112,694	140,025	144,514	174,373
Architectural	67,992	93,250	86,198	102,113
Architectural/Interiors	85,188	90,394	104,379	105,625
Engineering (Prime)	91,462	110,693	109,898	132,558
Engineering (Subconsultant)	65,871	87,500	88,776	111,447
Engineering (Survey)	NR	NR	NR	NR
A/E	67,177	109,500	110,942	143,720
A/E/P/I	86,633	100,914	112,312	138,234
Landscape Architecture	NR	NR	NR	NR
Environmental	NR	NR	NR	NR
Private	80,938	101,475	102,179	119,404
Government	68,208	100,000	102,528	128,112
Mixed	81,163	97,717	104,022	115,000
Transportation	80,125	104,164	108,001	118,171
Government (Buildings)	NR	NR	NR	NR
Water/Wastewater	NR	NR	NR	NR
Industrial	NR	NR	NR	NR
Energy\Utilities	NR	NR	NR	NR
Commercial (Users)	NR	NR	NR	NR
Housing	NR	NR	NR	NR
Healthcare	83,778	101,250	96,061	105,750
No Specialty	79,349	98,500	103,424	120,000

Table 107
Controller: Compensation-FAR Basis

	25 th Percentile	Median	Mean	75 th Percentile
Overall	\$80,702	\$102,070	\$105,790	\$120,000
Staff Size 1 to 20	50,126	63,304	62,961	78,127
Staff Size 21 to 50	78,101	95,000	92,960	108,378
Staff Size 51 to 100	82,743	98,700	100,003	109,921
Staff Size 101 to 250	81,766	99,350	108,756	127,643
Staff Size 251 to 500	118,213	135,717	148,048	153,032
Staff Size over 500	115,311	147,476	147,284	174,373

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Table 108
Controller: Billing Rate

	25 th Percentile	Median	Mean	75 th Percentile
Overall	\$70	\$100	\$106	\$145
Staff Size 1 to 20	60	75	75	90
Staff Size 21 to 50	67	113	105	145
Staff Size 51 to 100	72	97	99	120
Staff Size 101 to 250	84	125	115	145
Staff Size 251 to 500	NR	NR	NR	NR
Staff Size over 500	147	173	174	203
Architectural	89	114	115	153
Architectural/Interiors	NR	NR	NR	NR
Engineering (Prime)	80	135	126	171
Engineering (Subconsultant)	60	73	73	87
Engineering (Survey)	NR	NR	NR	NR
A/E	50	80	77	101
A/E/P/I	NR	NR	NR	NR
Landscape Architecture	NR	NR	NR	NR
Environmental	NR	NR	NR	NR
Private	60	90	101	150
Government	80	95	102	127
Mixed	71	125	117	148
Transportation	76	96	97	129
Government (Buildings)	NR	NR	NR	NR
Water/Wastewater	NR	NR	NR	NR
Industrial	NR	NR	NR	NR
Energy\Utilities	NR	NR	NR	NR
Commercial (Users)	NR	NR	NR	NR
Housing	NR	NR	NR	NR
Healthcare	99	110	117	143
No Specialty	70	100	112	148

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Table 109
Controller: Fringe Benefits

	Company Car	Professional Dues	Health/ Social Club Dues	Educational Expenses Paid	Legal/ Financial Assistance	Paid Overtime	Key Person Insurance
Overall	0%	67%	9%	67%	3%	6%	3%
Staff Size 1 to 20	0	20	10	30	0	20	0
Staff Size 21 to 50	0	65	5	75	10	15	10
Staff Size 51 to 100	0	71	19	76	4	4	0
Staff Size 101 to 250	0	82	11	76	0	0	6
Staff Size 251 to 500	0	75	0	50	0	0	0
Staff Size over 500	0	80	0	70	0	0	0
Architectural	0	50	25	62	0	25	25
Architectural/Interiors	0	75	25	50	0	0	14
Engineering (Prime)	0	76	4	76	8	3	0
Engineering (Subconsultant)	0	53	15	53	7	7	0
Engineering (Survey)	NR	NR	NR	NR	NR	NR	NR
A/E	0	83	8	83	0	16	0
A/E/P/I	0	50	0	50	0	0	0
Landscape Architecture	NR	NR	NR	NR	NR	NR	NR
Environmental	NR	NR	NR	NR	NR	NR	NR
Private	0	61	13	61	2	5	5
Government	0	84	4	84	8	12	0
Mixed	0	60	8	60	0	3	4
Transportation	0	91	0	91	8	0	0
Government (Buildings)	NR	NR	NR	NR	NR	NR	NR
Water/Wastewater	NR	NR	NR	NR	NR	NR	NR
Industrial	NR	NR	NR	NR	NR	NR	NR
Energy\Utilities	NR	NR	NR	NR	NR	NR	NR
Commercial (Users)	NR	NR	NR	NR	NR	NR	NR
Housing	NR	NR	NR	NR	NR	NR	NR
Healthcare	0	60	20	60	0	0	0
No Specialty	0	66	8	60	0	7	6

Please note, where a particular respondent group size, type, client type, or client marketplace did not report sufficient information to provide a valid sample, we mark these entries as NR (for Not Reported).

Table 110
Controller: Compensation Relationships

	<u>Salary Relation to CEO</u>		<u>Bonus Relation to CEO</u>		<u>Total Direct Compensation Relation to CEO</u>	
	Median	Mean	Median	Mean	Median	Mean
Overall	46%	48%	10%	21%	38%	40%
Staff Size 1 to 20	46	44	8	14	33	34
Staff Size 21 to 50	53	54	8	21	47	48
Staff Size 51 to 100	47	49	13	23	41	39
Staff Size 101 to 250	43	42	11	19	34	36
Staff Size 251 to 500	58	60	10	28	45	51
Staff Size over 500	38	35	11	21	34	33
Architectural	60	59	21	27	53	52
Architectural/Interiors	57	55	20	32	41	44
Engineering (Prime)	47	46	11	17	34	38
Engineering (Subconsultant)	44	42	7	15	28	32
Engineering (Survey)	NR	NR	NR	NR	NR	NR
A/E	43	42	22	28	42	40
A/E/P/I	44	41	9	20	30	31
Landscape Architecture	NR	NR	NR	NR	NR	NR
Environmental	NR	NR	NR	NR	NR	NR
Private	46	48	14	22	39	42
Government	46	49	9	21	37	37
Mixed	46	46	13	21	33	41
Transportation	48	46	9	17	32	35
Government (Buildings)	NR	NR	NR	NR	NR	NR
Water/Wastewater	NR	NR	NR	NR	NR	NR
Industrial	NR	NR	NR	NR	NR	NR
Energy\Utilities	NR	NR	NR	NR	NR	NR
Commercial (Users)	NR	NR	NR	NR	NR	NR
Housing	NR	NR	NR	NR	NR	NR
Healthcare	45	47	11	13	37	40
No Specialty	46	49	9	19	42	42

Please note, where a particular respondent group size, type, client type, or client marketplace did not report sufficient information to provide a valid sample, we mark these entries as NR (for Not Reported).

Table 111
Controller: Other Compensation Factors

	<u>Salary Increase over Last Year</u>		<u>Bonus as Percentage of Salary</u>		<u>Percentage Receiving Bonus</u>
	Median	Mean	Median	Mean	Bonus
Overall	3%	4%	6%	9%	78%
Staff Size 1 to 20	3	2	4	6	50
Staff Size 21 to 50	3	4	7	9	80
Staff Size 51 to 100	3	5	4	9	90
Staff Size 101 to 250	4	4	5	8	83
Staff Size 251 to 500	4	7	12	11	75
Staff Size over 500	4	4	10	9	70
Architectural	0	1	3	6	75
Architectural/Interiors	3	4	8	10	87
Engineering (Prime)	4	5	6	10	80
Engineering (Subconsultant)	4	5	9	8	76
Engineering (Survey)	NR	NR	NR	NR	NR
A/E	3	4	5	12	66
A/E/P/I	6	5	6	8	83
Landscape Architecture	NR	NR	NR	NR	NR
Environmental	NR	NR	NR	NR	NR
Private	3	4	6	9	75
Government	4	5	8	12	92
Mixed	3	4	5	5	69
Transportation	5	6	8	12	91
Government (Buildings)	NR	NR	NR	NR	NR
Water/Wastewater	NR	NR	NR	NR	NR
Industrial	NR	NR	NR	NR	NR
Energy\Utilities	NR	NR	NR	NR	NR
Commercial (Users)	NR	NR	NR	NR	NR
Housing	NR	NR	NR	NR	NR
Healthcare	3	3	5	11	100
No Specialty	3	4	4	6	70

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Table 112
Controller: Retirement

	<u>Retirement Contribution</u>		<u>Retirement as Percentage of Salary</u>	
	Median	Mean	Median	Mean
Overall	\$2,125	\$3,344	3%	3%
Staff Size 1 to 20	1,607	2,303	3	3
Staff Size 21 to 50	2,125	2,631	3	3
Staff Size 51 to 100	2,294	2,715	3	3
Staff Size 101 to 250	2,097	4,053	2	4
Staff Size 251 to 500	6,982	6,494	5	5
Staff Size over 500	4,349	3,957	3	3
Architectural	2,125	2,592	2	3
Architectural/Interiors	1,277	1,543	2	2
Engineering (Prime)	2,701	3,751	3	3
Engineering (Subconsultant)	2,097	3,245	3	4
Engineering (Survey)	NR	NR	NR	NR
A/E	4,320	3,821	3	4
A/E/P/I	3,715	5,234	5	6
Landscape Architecture	NR	NR	NR	NR
Environmental	NR	NR	NR	NR
Private	2,123	3,413	3	4
Government	2,100	3,412	3	3
Mixed	2,783	3,147	3	3
Transportation	2,412	3,608	3	4
Government (Buildings)	NR	NR	NR	NR
Water/Wastewater	NR	NR	NR	NR
Industrial	NR	NR	NR	NR
Energy\Utilities	NR	NR	NR	NR
Commercial (Users)	NR	NR	NR	NR
Housing	NR	NR	NR	NR
Healthcare	1,277	1,494	2	2
No Specialty	2,049	3,131	3	3

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Table 113
Controller: Time Charges

	<u>Projects</u>		<u>Marketing/BD</u>		<u>Overtime</u>	
	Median	Mean	Median	Mean	Median	Mean
Overall	0%	1%	0%	6%	1%	6%
Staff Size 1 to 20	0	2	0	10	0	1
Staff Size 21 to 50	0	2	0	9	5	8
Staff Size 51 to 100	0	0	0	6	3	7
Staff Size 101 to 250	0	0	0	0	0	5
Staff Size 251 to 500	0	0	0	20	4	7
Staff Size over 500	0	0	0	0	8	8
Architectural	0	3	0	0	5	6
Architectural/Interiors	0	1	0	14	7	6
Engineering (Prime)	0	0	0	4	0	5
Engineering (Subconsultant)	0	0	0	0	3	8
Engineering (Survey)	NR	NR	NR	NR	NR	NR
A/E	0	0	0	12	0	3
A/E/P/I	0	0	0	0	5	5
Landscape Architecture	NR	NR	NR	NR	NR	NR
Environmental	NR	NR	NR	NR	NR	NR
Private	0	1	0	10	2	7
Government	0	0	0	1	0	4
Mixed	0	2	0	8	2	6
Transportation	0	1	0	1	2	3
Government (Buildings)	NR	NR	NR	NR	NR	NR
Water/Wastewater	NR	NR	NR	NR	NR	NR
Industrial	NR	NR	NR	NR	NR	NR
Energy\Utilities	NR	NR	NR	NR	NR	NR
Commercial (Users)	NR	NR	NR	NR	NR	NR
Housing	NR	NR	NR	NR	NR	NR
Healthcare	0	0	NR	NR	3	4
No Specialty	0	1	0	5	4	6

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Table 114
Controller: Days Off

	<u>Vacation</u>		<u>Sick Leave</u>		<u>Total Days</u>	
	Median	Mean	Median	Mean	Median	Mean
Overall	20	19	5	3	21	21
Staff Size 1 to 20	15	20	0	2	20	22
Staff Size 21 to 50	16	17	5	3	22	21
Staff Size 51 to 100	20	18	5	4	21	22
Staff Size 101 to 250	20	19	5	3	23	22
Staff Size 251 to 500	20	19	3	3	24	22
Staff Size over 500	20	21	6	5	23	20
Architectural	21	27	5	4	26	30
Architectural/Interiors	20	21	5	4	25	26
Engineering (Prime)	20	18	6	4	23	22
Engineering (Subconsultant)	15	14	0	2	17	15
Engineering (Survey)	NR	NR	NR	NR	NR	NR
A/E	20	17	3	2	20	18
A/E/P/I	25	22	3	2	25	23
Landscape Architecture	NR	NR	NR	NR	NR	NR
Environmental	NR	NR	NR	NR	NR	NR
Private	20	20	3	3	21	22
Government	17	17	5	3	21	20
Mixed	20	19	5	4	24	22
Transportation	18	18	6	3	21	21
Government (Buildings)	NR	NR	NR	NR	NR	NR
Water/Wastewater	NR	NR	NR	NR	NR	NR
Industrial	NR	NR	NR	NR	NR	NR
Energy\Utilities	NR	NR	NR	NR	NR	NR
Commercial (Users)	NR	NR	NR	NR	NR	NR
Housing	NR	NR	NR	NR	NR	NR
Healthcare	20	20	4	3	21	22
No Specialty	20	18	5	3	23	21

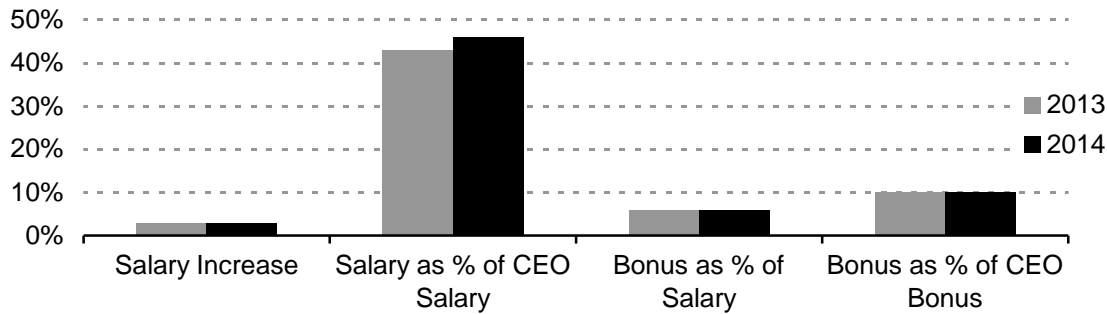
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**Table 115
Controller: Miscellaneous Data**

Item	Median	Mean
Percentage of Firm Owned	0%	2%
Insurance Costs		
Health	\$5,678	\$7,322
Life	104	184
Disability	257	386
Dental	542	576
Hearing/Vision	75	145
Face Value Insurance		
Life Insurance	\$75,000	\$100,018
Key Person Insurance	NR	NR

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**Figure 53
Controller: Compensation Factors**



**Figure 54
Controller: Comparative Time Charges**

