

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 44%. Close to three-quarters of controllers (71%) receive bonuses that average 1% to 11% 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 4% increase in salary this year.

Figure 52
Controller: Comparative Salary and Bonus

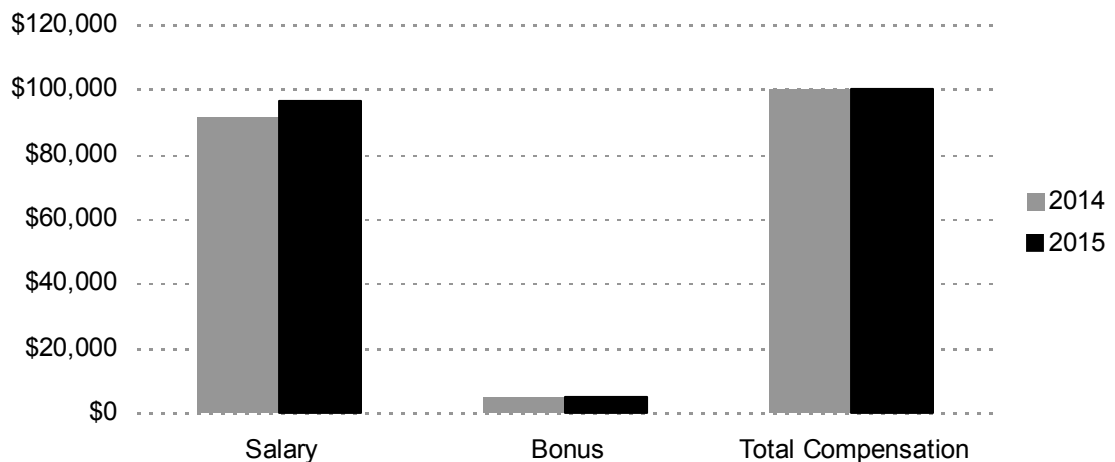


Table 104
Controller: Salary

	25th Percentile	Median	Mean	75th Percentile
Overall	\$79,625	\$96,350	\$101,124	\$112,117
Staff Size 1 to 20	45,750	74,000	64,475	78,000
Staff Size 21 to 50	71,000	90,000	87,208	98,639
Staff Size 51 to 100	74,000	97,000	91,476	102,500
Staff Size 101 to 250	87,101	97,256	98,062	104,910
Staff Size 251 to 500	86,068	111,509	118,092	145,006
Staff Size 501 to 999	106,084	116,541	125,159	132,894
Staff Size 1,000+	109,846	144,500	156,802	214,880
Architectural	55,570	76,000	74,071	91,000
Architectural/Interiors	71,000	97,850	98,712	122,750
Engineering (Prime)	94,120	103,480	108,551	115,000
Engineering (Subconsultant)	77,089	92,607	101,044	114,632
Engineering (Survey)	70,070	78,601	83,790	102,701
A/E	75,000	90,000	100,452	115,000
A/E/P/I	74,500	88,000	99,562	130,405
Environmental	NR	NR	NR	NR
Private	78,000	94,820	101,374	114,400
Government	69,000	100,000	104,726	113,250
Mixed	83,304	90,000	97,601	108,096

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	\$625	\$5,000	\$10,691	\$12,965
Staff Size 1 to 20	500	3,675	3,725	6,000
Staff Size 21 to 50	63	3,450	5,466	6,750
Staff Size 51 to 100	3,000	6,700	6,725	9,000
Staff Size 101 to 250	2,000	5,000	11,688	15,795
Staff Size 251 to 500	250	6,000	13,424	28,595
Staff Size 501 to 999	3,364	11,430	9,480	14,153
Staff Size 1,000+	0	8,750	32,481	71,847
Architectural	1,500	3,000	2,535	3,338
Architectural/Interiors	250	7,000	12,607	17,000
Engineering (Prime)	2,500	8,500	15,511	16,500
Engineering (Subconsultant)	400	6,000	12,669	16,000
Engineering (Survey)	1,250	5,850	11,675	27,925
A/E	0	500	2,505	4,871
A/E/P/I	2,060	5,000	6,020	11,000
Environmental	NR	NR	NR	NR
Private	375	4,259	10,891	14,403
Government	500	6,000	10,477	14,590
Mixed	1,500	5,000	10,643	10,000

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 106
Controller: Total Direct Compensation

	25 th Percentile	Median	Mean	75 th Percentile
Overall	\$81,817	\$100,060	\$110,797	\$126,433
Staff Size 1 to 20	50,088	74,000	67,373	79,878
Staff Size 21 to 50	74,639	92,216	92,353	108,707
Staff Size 51 to 100	78,031	99,000	97,167	108,770
Staff Size 101 to 250	89,351	100,350	109,101	124,728
Staff Size 251 to 500	89,000	114,400	131,517	165,094
Staff Size 501 to 999	113,500	126,907	132,269	135,555
Staff Size 1,000+	152,721	203,080	189,283	224,183
Architectural	56,863	77,250	76,183	94,000
Architectural/Interiors	73,250	100,350	109,743	132,250
Engineering (Prime)	99,635	114,200	122,914	145,113
Engineering (Subconsultant)	80,817	98,250	112,808	132,127
Engineering (Survey)	73,820	81,951	95,465	130,626
A/E	78,500	90,000	102,765	117,500
A/E/P/I	83,500	88,000	104,378	133,445
Environmental	NR	NR	NR	NR
Private	78,000	100,000	110,710	125,000
Government	82,000	107,540	115,203	145,000
Mixed	84,851	96,568	107,015	117,250

Table 107
Controller: Compensation-FAR Basis

	25 th Percentile	Median	Mean	75 th Percentile
Overall	\$82,608	\$103,600	\$113,205	\$131,745
Staff Size 1 to 20	50,758	77,700	69,555	80,608
Staff Size 21 to 50	75,581	93,791	89,886	109,867
Staff Size 51 to 100	79,149	99,905	98,769	113,037
Staff Size 101 to 250	89,984	101,663	112,131	129,647
Staff Size 251 to 500	96,168	126,024	137,956	175,197
Staff Size 501 to 999	115,324	131,745	135,585	136,715
Staff Size 1,000+	158,826	203,080	199,666	244,824

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 108
Controller: Billing Rate

	25 th Percentile	Median	Mean	75 th Percentile
Overall	\$73	\$92	\$112	\$143
Staff Size 1 to 20	64	70	69	74
Staff Size 21 to 50	70	75	89	95
Staff Size 51 to 100	89	100	109	127
Staff Size 101 to 250	94	100	111	135
Staff Size 251 to 500	65	140	140	210
Staff Size 501 to 999	NR	NR	NR	NR
Staff Size 1,000+	NR	NR	NR	NR
Architectural	66	85	103	160
Architectural/Interiors	NR	NR	NR	NR
Engineering (Prime)	85	105	140	206
Engineering (Subconsultant)	70	75	78	91
Engineering (Survey)	NR	NR	NR	NR
A/E	84	110	115	150
A/E/P/I	58	83	113	201
Environmental	NR	NR	NR	NR
Private	73	90	110	165
Government	72	88	110	141
Mixed	75	100	117	135

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 109
Controller: Fringe Benefits

	Company Car	Professional Dues	Health/ Social Club Dues	Educational Expenses Paid	Legal/ Financial Assistance	Paid Overtime	Key Person Insurance
Overall	3%	74%	13%	69%	6%	3%	5%
Staff Size 1 to 20	0	22	22	22	0	0	0
Staff Size 21 to 50	5	76	11	76	11	5	6
Staff Size 51 to 100	0	69	23	84	0	7	0
Staff Size 101 to 250	5	77	16	72	11	0	16
Staff Size 251 to 500	8	100	0	75	0	8	0
Staff Size 501 to 999	0	71	0	57	0	0	0
Staff Size 1,000+	0	100	16	83	16	0	0
Architectural	0	33	16	50	16	0	0
Architectural/Interiors	0	75	25	62	25	12	14
Engineering (Prime)	11	84	11	69	7	0	12
Engineering (Subconsultant)	0	64	21	57	0	0	0
Engineering (Survey)	0	75	0	100	0	0	0
A/E	0	84	16	92	0	7	0
A/E/P/I	0	100	0	75	0	25	0
Environmental	NR	NR	NR	NR	NR	NR	NR
Private	5	68	17	62	8	2	5
Government	4	77	13	77	4	0	9
Mixed	0	80	8	72	4	8	0

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

	Salary Relation to CEO		Bonus Relation to CEO		Total Direct Compensation Relation to CEO	
	Median	Mean	Median	Mean	Median	Mean
Overall	44%	46%	10%	21%	34%	39%
Staff Size 1 to 20	44	48	7	11	33	41
Staff Size 21 to 50	55	54	33	55	50	51
Staff Size 51 to 100	53	50	5	19	32	39
Staff Size 101 to 250	43	44	16	19	34	38
Staff Size 251 to 500	37	41	11	17	27	32
Staff Size 501 to 999	42	42	7	9	31	32
Staff Size 1,000+	30	31	8	7	23	24
Architectural	40	52	8	17	35	49
Architectural/Interiors	56	53	NR	NR	NR	NR
Engineering (Prime)	43	42	17	22	32	35
Engineering (Subconsultant)	47	47	10	21	34	35
Engineering (Survey)	51	49	NR	NR	NR	NR
A/E	44	39	6	9	35	35
A/E/P/I	42	43	5	4	30	30
Environmental	NR	NR	NR	NR	NR	NR
Private	53	50	18	31	39	44
Government	44	45	7	18	32	36
Mixed	41	41	7	15	31	33

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	
Overall	4%	4%	6%	10%	71%
Staff Size 1 to 20	3	2	8	7	66
Staff Size 21 to 50	3	3	4	6	66
Staff Size 51 to 100	4	4	8	8	76
Staff Size 101 to 250	5	5	6	11	77
Staff Size 251 to 500	3	4	6	12	76
Staff Size 501 to 999	3	3	8	8	62
Staff Size 1,000+	4	5	6	28	66
Architectural	3	4	3	4	83
Architectural/Interiors	3	3	5	10	66
Engineering (Prime)	4	4	11	15	77
Engineering (Subconsultant)	4	4	6	11	78
Engineering (Survey)	3	3	8	12	75
A/E	4	4	1	3	46
A/E/P/I	NR	NR	6	8	80
Environmental	NR	NR	NR	NR	NR
Private	4	3	6	10	63
Government	4	4	9	10	82
Mixed	4	5	6	10	73

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 112
Controller: Retirement

	Retirement Contribution		Retirement as Percentage of Salary	
	Median	Mean	Median	Mean
Overall	\$2,700	\$4,572	3%	4%
Staff Size 1 to 20	1,340	2,805	2	3
Staff Size 21 to 50	2,683	2,996	3	3
Staff Size 51 to 100	1,664	1,893	2	2
Staff Size 101 to 250	2,400	3,635	3	4
Staff Size 251 to 500	7,069	8,371	5	7
Staff Size 501 to 999	4,977	4,420	4	4
Staff Size 1,000+	14,381	15,573	9	12
Architectural	483	660	1	1
Architectural/Interiors	835	1,768	1	2
Engineering (Prime)	3,300	5,812	4	5
Engineering (Subconsultant)	4,055	6,025	4	6
Engineering (Survey)	2,882	7,106	4	7
A/E	2,532	2,966	3	3
A/E/P/I	3,062	3,082	2	3
Environmental	NR	NR	NR	NR
Private	3,300	5,411	4	5
Government	2,851	3,948	3	4
Mixed	2,655	4,117	3	4

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 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%	7%
Staff Size 1 to 20	0	0	0	2	1	2
Staff Size 21 to 50	0	3	0	11	5	7
Staff Size 51 to 100	0	1	0	0	3	6
Staff Size 101 to 250	0	0	0	4	10	10
Staff Size 251 to 500	0	0	0	0	0	5
Staff Size 501 to 999	NR	NR	0	25	0	10
Staff Size 1,000+	NR	NR	NR	NR	NR	NR
Architectural	0	8	0	1	13	13
Architectural/Interiors	0	1	0	7	10	9
Engineering (Prime)	0	0	0	3	0	6
Engineering (Subconsultant)	0	1	0	19	4	8
Engineering (Survey)	0	0	0	0	NR	NR
A/E	0	1	0	8	0	4
A/E/P/I	0	0	0	0	NR	NR
Environmental	NR	NR	NR	NR	NR	NR
Private	0	2	0	10	1	5
Government	0	0	0	0	0	5
Mixed	0	1	0	6	5	10

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 114
Controller: Days Off

<i>(medians)</i>	PTO	Vacation Days	Sick Days	Total Leave Days (vacation & sick)
Overall	20	16	5	21
Staff Size 1 to 20	16	15	5	18
Staff Size 21 to 50	20	20	5	22
Staff Size 51 to 100	20	16	5	20
Staff Size 101 to 250	20	20	5	24
Staff Size 251 to 500	24	18	6	24
Staff Size 501 to 999	20	15	7	21
Staff Size 1,000+	23	20	7	26
Architectural	15	15	5	18
Architectural/Interiors	20	20	5	24
Engineering (Prime)	20	20	7	24
Engineering (Subconsultant)	20	18	5	20
Engineering (Survey)	24	15	6	21
A/E	20	15	5	20
A/E/P/I	25	15	5	25
Environmental	NR	NR	NR	NR
Private	20	16	5	20
Government	20	20	6	21
Mixed	20	15	5	21

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 115
Controller: Miscellaneous Data

Item	Median	Mean
Percentage of Firm Owned	0%	0%
Insurance Costs		
Health	\$6,351	\$7,720
Life	150	1,740
Disability	375	2,056
Dental	584	666
Hearing/Vision	110	124
Face Value Insurance		
Life Insurance	\$100,000	\$116,263
Key Person Insurance	NR	NR

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).

Figure 53
Controller: Compensation Factors

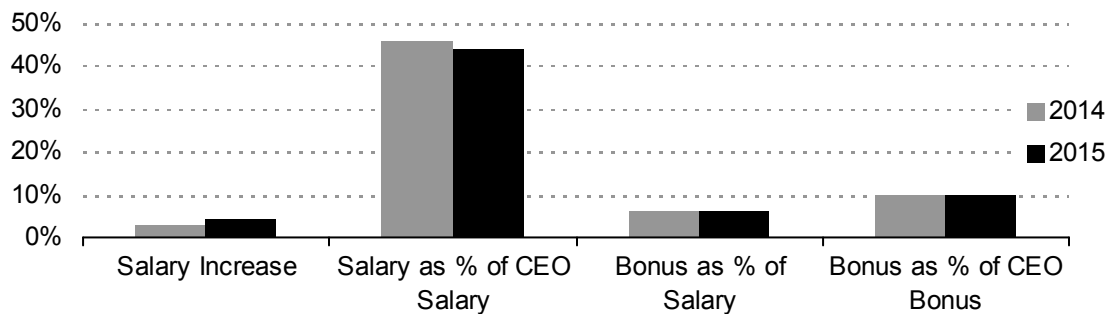


Figure 54
Controller: Comparative Time Charges

