

## Auditor-Controller/Treasurer/Tax Collector

### DESCRIPTION OF MAJOR SERVICES

The Office of the Auditor-Controller/Treasurer/Tax Collector (ATC) is responsible for providing the County and its constituents with a variety of accounting, collections, and investment services.

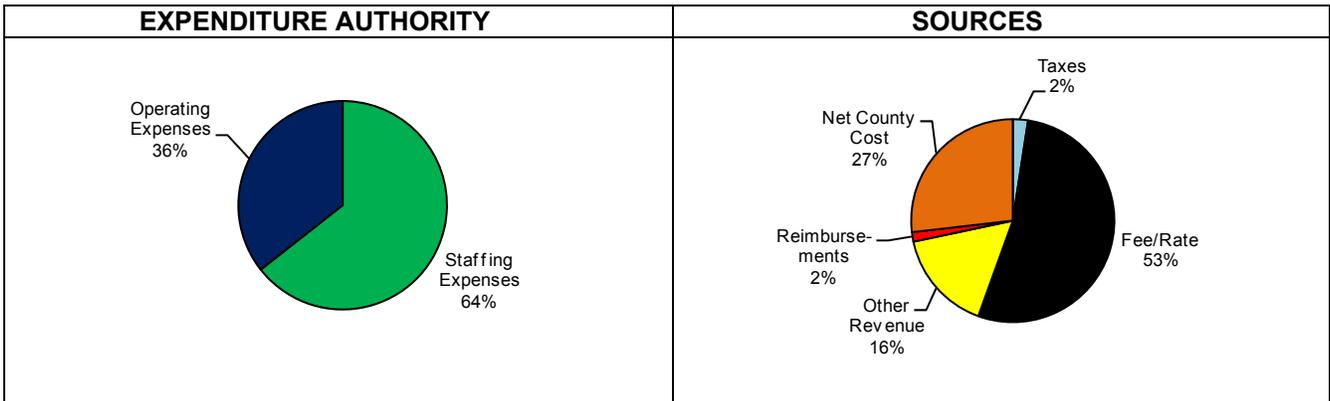
The Auditor and Controller Divisions record the collections and perform the accounting, reporting, claims and audits of all County financial activities to ensure sound financial management. They are also responsible for the compilation of property tax rates, developing and implementing accounting systems and standards, conducting operational risk assessment reviews, and administering the Countywide Cost Allocation Plan. The Disbursements Division is responsible for vendor payments, payroll services, Employee Management and Compensation System (EMACS) development, and revenue disbursements to taxing agencies.

The Treasurer Division performs the County's treasury function including the investment of all County and School District funds within the County investment pool and associated banking services. The Treasurer currently manages assets of \$3.8 - \$4.7 billion. The Tax Collector Division collects property taxes for all County taxing entities which amounted to a little over \$2.1 billion in property taxes and other fees in 2011-12.

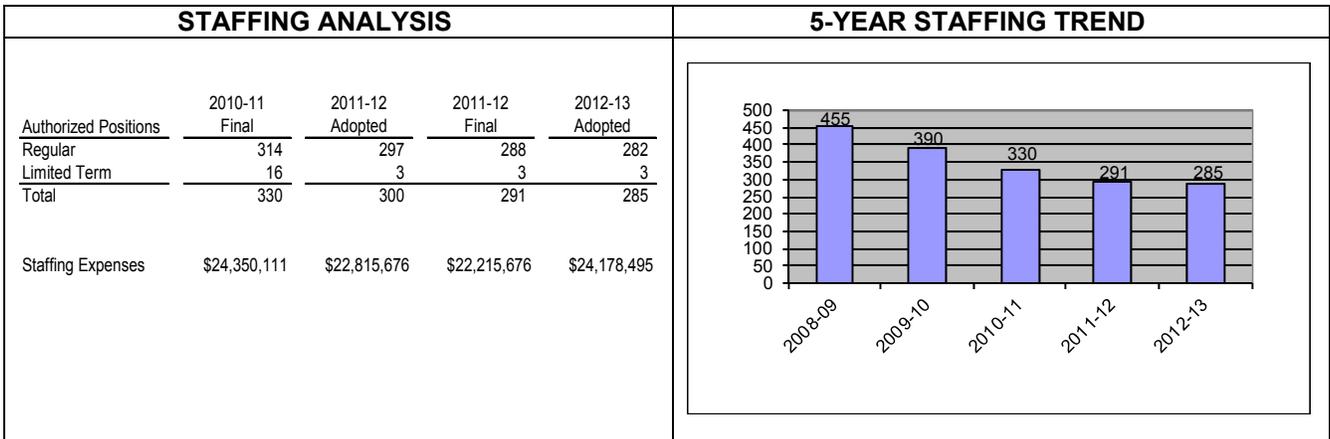
The Central Collections Division provides collection services for the county, collecting nearly \$58.0 million for the year ending June 30, 2012, including collection of court-ordered payments and Arrowhead Regional Medical Center's delinquent accounts receivable.

Budget at a Glance	
Total Expenditure Authority	\$37,646,090
Total Sources	\$27,593,895
Net County Cost	\$10,052,195
Total Staff	285
Funded by Net County Cost	27%

### 2012-13 ADOPTED BUDGET



### BUDGETED STAFFING



FISCAL



**ANALYSIS OF 2012-13 ADOPTED BUDGET**

GROUP: Fiscal  
 DEPARTMENT: Auditor-Controller/Treasurer/Tax Collector  
 FUND: General

BUDGET UNIT: AAA ATX  
 FUNCTION: General  
 ACTIVITY: Finance

	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2011-12 Final Budget	2012-13 Adopted Budget	Change From 2011-12 Final Budget
<b>Appropriation</b>							
Staffing Expenses	26,022,082	24,458,313	24,350,111	22,181,622	22,215,676	24,178,495	1,962,819
Operating Expenses	10,921,875	13,826,130	11,778,908	11,296,625	11,362,910	13,367,595	2,004,685
Capital Expenditures	74,076	8,691	92,306	55,963	125,000	100,000	(25,000)
Contingencies	0	0	0	0	0	0	0
Total Exp Authority	37,018,033	38,293,134	36,221,325	33,534,210	33,703,586	37,646,090	3,942,504
Reimbursements	(1,425,899)	(1,430,338)	(1,614,279)	(1,258,293)	(1,261,932)	(567,829)	694,103
Total Appropriation	35,592,134	36,862,796	34,607,046	32,275,917	32,441,654	37,078,261	4,636,607
Operating Transfers Out	100,000	0	0	0	0	0	0
Total Requirements	35,692,134	36,862,796	34,607,046	32,275,917	32,441,654	37,078,261	4,636,607
<b>Departmental Revenue</b>							
Taxes	383,710	442,760	307,060	0	0	910,000	910,000
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	357,262	216,455	90,018	136,502	134,500	150,481	15,981
Fee/Rate	19,407,665	19,717,110	18,347,152	18,108,328	18,109,265	19,904,937	1,795,672
Other Revenue	249,731	2,999,989	5,382,219	4,880,121	4,880,743	6,060,648	1,179,905
Total Revenue	20,398,368	23,376,314	24,126,449	23,124,951	23,124,508	27,026,066	3,901,558
Operating Transfers In	0	0	0	0	0	0	0
Total Sources	20,398,368	23,376,314	24,126,449	23,124,951	23,124,508	27,026,066	3,901,558
Net County Cost	15,293,766	13,486,482	10,480,597	9,150,966	9,317,146	10,052,195	735,049
Budgeted Staffing					291	285	(6)

**BUDGET CHANGES AND OPERATIONAL IMPACT**

During 2011-12, legislation enacted by the passing of ABx1 26 - Dissolution of Redevelopment Agencies (RDAs) has greatly impacted the Controller Division of the ATC. Due to this new legislation, the Property Tax section has assumed the additional duties of interpreting and calculating the complex statutory and negotiated pass-through agreements of all former Countywide RDAs, currently represented by 26 Successor Agencies. In addition to managing more than 150 agreements, the Property Tax section is also collecting each agency's Recognized Obligation Payment Schedule (ROPS), and incorporating Department of Finance adjustments to make payments to the Successor Agencies from each of their respective Property Tax Trust funds, in accordance with legislation.

In the Fourth Quarter of 2011-12, appropriation for staffing expenses was reduced by \$600,000 due to salary savings resulting from vacancies throughout the fiscal year. In 2012-13, the \$1.9 million increase in staffing expenses is primarily due to budgeting for these vacancies, and increases in retirement and other benefits costs. The \$2.0 million increase in operating expenses results from a \$1.2 million increase in banking fees for the County's treasury pool and a \$700,000 department-wide increase in central computer data processing charges from the Information Services Department. In addition, reimbursements are decreasing by \$694,000 due to the transfer of information technology (IT) support for the Recorder's Office to the Assessor/Recorder/County Clerk.

Also in the Fourth Quarter of 2011-12, revenue was reduced by \$1.8 million to reflect unrealized revenues due to lower expenses in the cost reimbursed divisions of the Treasurer and Central Collections, and relating to reductions in excess tax sale proceeds. These sources are expected to be received in 2012-13. Other revenue changes include a \$1.2 million increase in cost-reimbursed revenue for the treasury pool relating to the increase in banking fees, a \$500,000 increase resulting in reimbursement of costs for the ongoing duties pertaining to the ABx1 26 legislation, and an increase in Central Collections to fund budgeted expenses.



**MAJOR EXPENDITURES AND REVENUE IN 2012-13 ADOPTED BUDGET**

Staffing expenses of \$24,178,495 represent the majority of expenditures in this budget unit and fund 285 budgeted positions, of which 282 are regular positions and 3 are limited-term. These expenses are necessary to provide accounting, collections, and investment services to County departments and constituents. Departmental revenue primarily represents fee/rate and cost-reimbursement revenue generated by services provided.

**STAFFING CHANGES AND OPERATIONAL IMPACT**

Budgeted staffing has been reduced by 9 positions; 8 information technology positions were transferred to the Assessor/Recorder/Clerk, and 1 Recurrent Office Assistant II was eliminated. These reductions are partially offset by the addition of the following 3 positions: 1 Accountant III and 1 Accountant II for the Controller Division due to the new ABx1 26 legislation, and 1 Internal Auditor IV in the Audit Division to perform more complex audits.

**2012-13 POSITION SUMMARY**

Division	Regular	Limited Term	Total	Filled	Vacant	New	Total
Management	7	0	7	7	0	0	7
Administrative Support	9	0	9	9	0	0	9
Information Technology Division	21	0	21	21	0	0	21
Auditor Division	27	0	27	21	5	1	27
Controller Division	32	2	34	31	1	2	34
Disbursements Division	38	0	38	35	3	0	38
Treasurer Division	7	0	7	7	0	0	7
Tax Collection Division	48	1	49	47	2	0	49
Central Collections Division	93	0	93	84	9	0	93
<b>Total</b>	<b>282</b>	<b>3</b>	<b>285</b>	<b>262</b>	<b>20</b>	<b>3</b>	<b>285</b>

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<b>Management</b>	<b>Administrative Support</b>	<b>Treasurer Division</b>
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
Elected Auditor-Controller/Treasurer/		
1 Tax Collector	1 Administrative Supervisor I	1 Cash Manager/Investment Officer
3 Assistant ATC	1 Special Projects Administrator	1 Assistant Cash Mngr/Invstmnt Officer
3 Executive Secretary III	1 ATC Building Coordinator	2 Investment Analyst
<hr/> 7 Total	1 Accountant III	1 Treasurer Office Manager
	1 Payroll Specialist	1 Accounting Technician
	1 Fiscal Specialist	1 Fiscal Assistant
	2 Office Assistant III	<hr/> 7 Total
	1 Office Assistant II	
	<hr/> 9 Total	
<b>Auditor Division</b>	<b>Tax Collection Division</b>	<b>Information Technology Division</b>
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Auditor-Controller Division Chief	1 Tax Collection Manager	1 Departmental IS Administrator
1 Secretary I	1 Tax Collector Accounting Manager	1 Secretary I
2 Auditor-Controller Manager	1 Tax Sale Manager	2 Business Applications Manager
1 Supervising Accountant III	1 Supv Accounting Technician	2 Business Systems Analyst III
2 Supervising Internal Auditor III	7 Collections Officer	2 Department Systems Engineer
2 Systems Accountant III	5 Accounting Technician	4 Programmer Analyst III
4 Systems Accountant II	3 Supervising Office Assistant	1 Programmer III
1 Internal Auditor IV	3 Fiscal Specialist	2 Automated Systems Analyst II
5 Internal Auditor III	9 Fiscal Assistant	3 Automated Systems Analyst I
5 Accountant III	7 Office Assistant III	3 Automated Systems Technician
2 Accountant II	11 Office Assistant II	<hr/> 21 Total
1 Accounting Technician	<hr/> 49 Total	
<hr/> 27 Total		
<b>Controller Division</b>	<b>Disbursements Division</b>	<b>Central Collections Division</b>
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
1 Auditor-Controller Division Chief	1 Auditor-Controller Division Chief	1 Director of Central Collections
1 Secretary I	1 Secretary I	1 Chief Central Collections
2 Auditor-Controller Manager	2 Auditor-Controller Manager	1 Secretary II
2 Supervising Accountant III	1 EMACS Manager	1 Auditor-Controller Manager
1 Supervising Fiscal Specialist	1 Supervising Accountant III	1 Chief Collections Supervisor
1 Systems Accountant II	1 Supervising Accountant II	2 Supervising Accountant II
2 Internal Auditor III	3 Supervising ATC Payroll Technician	2 Accountant III
7 Accountant III	1 Systems Procedures Analyst II	1 Accountant II
2 Accountant II	2 Systems Procedures Analyst I	6 Supervising Collections Officer
4 Accounting Technician	1 Systems Accountant II	1 Supervising Fiscal Specialist
1 Fiscal Specialist	2 Accountant III	54 Collections Officer
3 Fiscal Assistant	1 Staff Analyst I	2 Accounting Technician
4 Office Assistant III	1 Accounting Technician	1 Fiscal Specialist
1 Office Assistant II	5 ATC Payroll Technician	5 Fiscal Assistant
2 Public Service Employee	4 Fiscal Specialist	3 Office Assistant III
<hr/> 34 Total	5 Fiscal Assistant	11 Office Assistant II
	5 Office Assistant III	<hr/> 93 Total
	1 Office Assistant II	
	<hr/> 38 Total	

