

## 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 Controller Division records the collections and performs the accounting, reporting, and claims of all County financial activities to ensure sound financial management. It is also responsible for developing and implementing accounting systems and standards and administering the Countywide Cost Allocation Plan. The Disbursements Division is responsible for vendor payments, payroll services, the compilation of property tax rates, revenue disbursements to taxing agencies and managing and calculating pass-through agreement payments on behalf of Countywide successor agencies relating to the dissolution of Redevelopment Agencies.

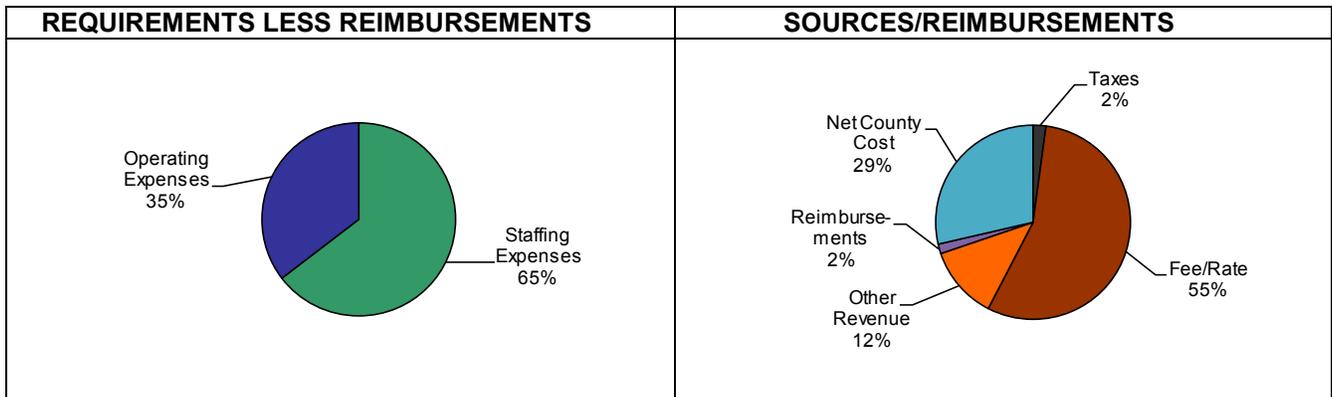
The Treasurer Division performs the County's treasury function including the investment of all County and School District funds within the County investment pool and associated banking services. The Treasurer currently manages assets of \$3.8 - \$4.9 billion. The Tax Collector Division collects property taxes for all County taxing entities which amounted to slightly over \$2.2 billion in property taxes and other fees in 2013-14.

The Central Collections Division provides collection services for the County and Superior Court, collecting nearly \$50 million for the year ending June 30, 2014, including collection of court-ordered payments and Arrowhead Regional Medical Center's delinquent accounts receivable.

The Auditor Division performs operational and financial audits of departments, agencies and special districts, evaluates internal controls for operational improvement, and operates the Fraud, Waste and Abuse Hotline.

Budget at a Glance	
Requirements Less Reimbursements*	\$37,476,564
Sources/Reimbursements	\$26,784,744
Net County Cost	\$10,691,820
Total Staff	296
Funded by Net County Cost	29%
<small>*Includes Contingencies</small>	

### 2014-15 RECOMMENDED BUDGET



**BUDGETED STAFFING**

STAFFING ANALYSIS					5-YEAR STAFFING TREND				
Authorized Positions	2012-13 Final	2013-14 Adopted	2013-14 Modified	2014-15 Recommended					
Regular	277	278	278	280					
Limited Term	3	15	17	16					
Total	280	293	295	296					
Staffing Expenses	\$23,797,675	\$24,151,265	\$24,283,195	\$24,187,211					

**ANALYSIS OF 2014-15 RECOMMENDED BUDGET**

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

BUDGET UNIT: AAA ATX  
 FUNCTION: General  
 ACTIVITY: Finance

	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Estimate	2013-14 Modified Budget	2014-15 Recommended Budget	Change From 2013-14 Modified Budget
<b>Requirements</b>							
Staffing Expenses	24,350,111	22,181,622	22,511,394	22,629,690	24,283,195	24,187,211	(95,984)
Operating Expenses	11,778,908	11,296,625	10,365,494	12,771,143	12,958,514	13,269,353	310,839
Capital Expenditures	92,306	55,963	88,481	355,000	140,000	20,000	(120,000)
Contingencies	0	0	0	0	0	0	0
Total Exp Authority	36,221,325	33,534,210	32,965,369	35,755,833	37,381,709	37,476,564	94,855
Reimbursements	(1,614,279)	(1,258,293)	(275,419)	(274,606)	(271,300)	(595,860)	(324,560)
Total Appropriation	34,607,046	32,275,917	32,689,950	35,481,227	37,110,409	36,880,704	(229,705)
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	34,607,046	32,275,917	32,689,950	35,481,227	37,110,409	36,880,704	(229,705)
<b>Sources</b>							
Taxes	307,060	0	386,920	791,840	895,000	800,000	(95,000)
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	90,018	136,502	153,632	118,016	33,081	122,204	89,123
Fee/Rate	18,347,152	18,108,328	19,472,244	19,417,840	20,268,499	20,718,034	449,535
Other Revenue	5,382,219	4,880,121	4,887,853	4,834,994	4,887,483	4,548,646	(338,837)
Total Revenue	24,126,449	23,124,951	24,900,649	25,162,690	26,084,063	26,188,884	104,821
Operating Transfers In	0	0	0	0	0	0	0
Total Financing Sources	24,126,449	23,124,951	24,900,649	25,162,690	26,084,063	26,188,884	104,821
Net County Cost	10,480,597	9,150,966	7,789,301	10,318,537	11,026,346	10,691,820	(334,526)
Budgeted Staffing					295	296	1

**MAJOR EXPENDITURES AND REVENUE IN 2014-15 RECOMMENDED BUDGET**

Staffing expenses of \$24.2 million represent the majority of expenditures in this budget unit and fund 296 budgeted positions. These expenses are necessary to provide accounting, auditing, collections, and investment services to County departments and constituents. Sources primarily represent fee/rate and cost-reimbursement revenue generated by services provided.

**BUDGET CHANGES AND OPERATIONAL IMPACT**

Requirements are decreasing by \$229,705, primarily due to a reduction in capital expenditures and an increase in reimbursements. Sources are expected to increase by \$104,821, primarily due to an increase in current services revenue which is offset by a decrease in other revenue. While building the 2014-15 budget, there was a shortfall of \$131,000 due to a loss of single audit revenue (\$81,000) as a result of the County's improvement



from a high risk to low risk auditee which resulted in less program audits and an increase in bankruptcy legal counsel expenses (\$50,000). The Auditor-Controller/Treasurer/Tax Collector received an increase in net County cost of \$131,000 to offset this shortfall.

**STAFFING CHANGES AND OPERATIONAL IMPACT**

Staffing expenses of \$24.2 million fund 296 budgeted positions of which 280 are regular positions and 16 are limited term positions. The budget includes a net increase of 1 position, consisting of the addition of a Systems Accountant II in Property Tax to assist with system processes relating to Redevelopment Agencies (RDA), the addition of an Accountant II in Central Payroll to comply with reporting requirements associated with the Affordable Health Care Act, and the deletion of a vacant recurrent Accountant III in Accounts Payable to offset additional costs. The two new positions are both funded by additional revenue; the Systems Accountant II by RDA revenue and the Accountant II by self-governed districts participating in County payroll.

The budget also includes 3 reclassifications: an Accounting Technician to a Supervising Fiscal Specialist and an Office Assistant II to an Office Assistant III, to reflect the actual duties performed; and the Chief, Central Collections Division to an Auditor-Controller Division Chief, to maintain consistency within the department.

**2014-15 POSITION SUMMARY**

Division	Regular	Limited Term	Total	Filled	Vacant	New	Total
Management	6	0	6	6	0	0	6
Administrative Support	7	10	17	9	8	0	17
Information Technology Division	22	0	22	21	1	0	22
Auditor Division	14	0	14	14	0	0	14
Controller Division	27	0	27	25	2	0	27
Disbursements Division	55	5	60	52	6	2	60
Treasurer Division	7	0	7	7	0	0	7
Tax Collector Division	52	1	53	52	1	0	53
Central Collections Division	90	0	90	77	13	0	90
<b>Total</b>	<b>280</b>	<b>16</b>	<b>296</b>	<b>263</b>	<b>31</b>	<b>2</b>	<b>296</b>

Management	Administrative Support	Information Technology Division
<u>Classification</u>	<u>Classification</u>	<u>Classification</u>
Elected Auditor-Controller/Treasurer/Tax		
1 Collector	1 Administrative Supervisor I	1 Departmental IS Administrator
Assistant Auditor-		
2 Controller/Treasurer/Tax Collector	1 Special Projects Administrator	1 Secretary I
3 Executive Secretary III	1 ATC Building Coordinator	2 Business Applications Manager
6 Total	1 Internal Auditor III	2 Business Systems Analyst III
	1 Payroll Specialist	2 Department Systems Engineer
	1 Fiscal Specialist	3 Programmer Analyst III
	1 Office Assistant III	1 Programmer Analyst I
	10 Public Service Employee	1 Programmer III
	17 Total	3 Automated Systems Analyst II
		3 Automated Systems Analyst I
		3 Automated Systems Technician
		22 Total



