



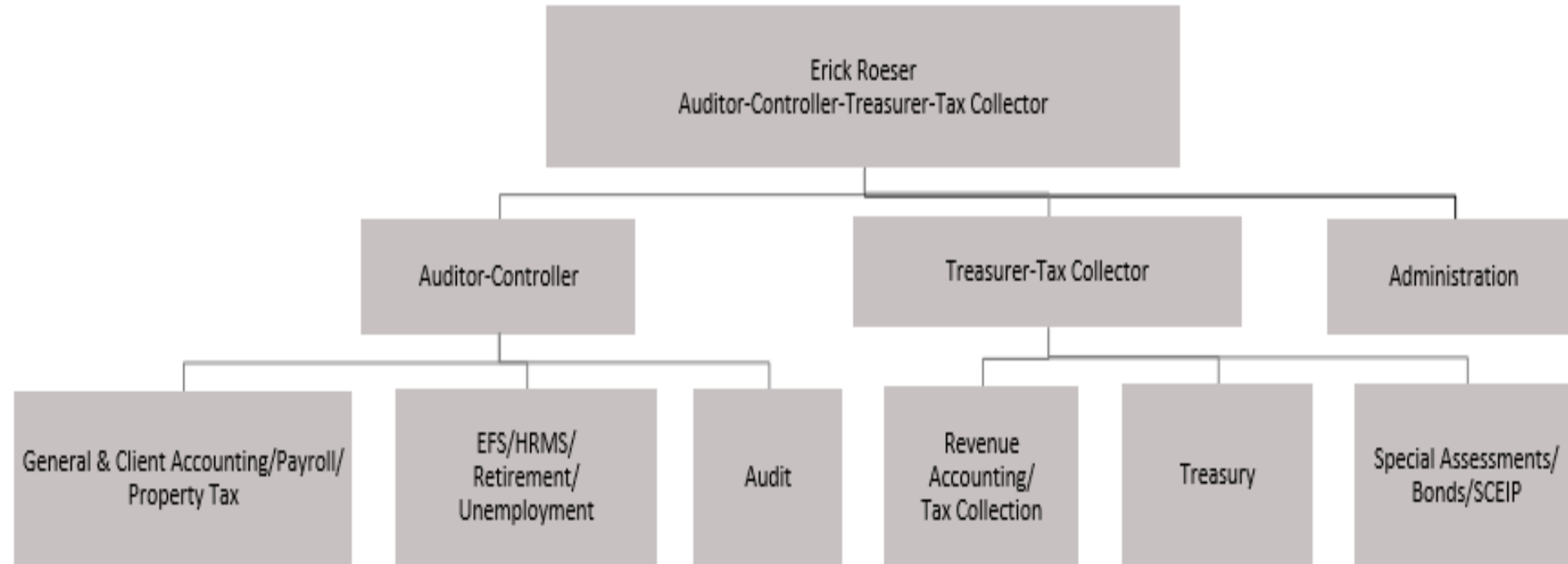
Auditor-Controller-Treasurer-Tax Collector FY 2021-22 Recommended Budget



Administrative Support and Fiscal Services

Department Overview

	Budget	FTE
FY 2020-21 Adopted	\$176,743,838	103
FY 2021-22 Recommended	\$167,394,426	103
Net Change	-\$9,349,412	0



Departmental Sources

FY 2021-22 Revenue Sources	
General Fund Contribution	\$6,213,560
Fees & Charges for Services	\$144,058,719
Other Departmental Revenue	\$6,739,207
Use of Fund Balance*	-\$3,941,347
Internal Reimbursements & Transfers	\$14,324,287
Total	\$167,394,426

*Negative use of fund balance primarily relates to Pension Obligation Bonds Internal Service Funds in accordance with payment schedule.



Departmental Expenditures

FY 2021-22	Budget	FTE
Auditor/Controller	\$144,605,395	67.0
Treasurer/Tax Collector	\$20,244,693	26.0
Administration	\$2,544,338	10.0
Total	\$167,394,426	103.0



Positions Supported by Temporary Funding

- 1.0 Accountant Auditor II and 1.0 Senior Account Clerk with associated services and supplies costs were supported by temporary funding for up to 3 years during the FY 2020-21 budget hearings.
- Both positions are included in the Treasurer-Tax Collector Revenue Accounting Division and provide support for the Transient Occupancy Tax (TOT) program. The Accountant Auditor II funding amount is \$179,309 and the Senior Account Clerk II amount is \$130,671, including related services and supplies costs. Temporary funding for these positions is slated to drop in FY 2023-24.



Key Items not Restored in 2020-21 Budget

- A total of \$108,000 in TOT replacement funding was requested but not restored during the 20-21 budget for the Treasurer-Tax Collector Revenue Accounting Division. This included approximately \$64,000 in extra help and \$44,000 in other reductions.
- This reduction resulted in the elimination of the annual TOT and Community Investment Fund audits.



Key Operational Challenges and Opportunities

Challenge 1 – software system implementation and upgrades

- Including implementation of a new Treasury cashing, fund accounting and investment portfolio management systems, and an upgrade of the County's payroll timekeeping system.

Challenge 2 - continue to effectively perform new and ongoing mandated duties, and provide excellent service to public and internal customers.

- Total expenditures continue to increase by more than General Fund support and other funding sources.
- Over the last several years, the ACTTC has been challenged to reduce overall expenditures and perform ongoing and expanding mandated responsibilities.
- Implementation of new GASB financial reporting standards, dissolution of Palm Drive HCD, and Proposition 19 (2020) property tax data collection and annual State reporting.

Challenge 3 – succession planning, retirements and COVID-related staffing impacts.

- The ACTTC anticipates several retirements and a continuation of turnover in critical areas.
- Opportunity – evaluate and update processes and procedures



Strategic Plan Alignment

Climate Action and Resiliency - Goal 2, Objective 2:

- Provide \$20 million in financing by 2026 that incentivizes property managers and renters to retrofit existing multi-family housing towards achieving carbon neutral buildings.

