



# Auditor Controller–Treasurer–Tax Collector

## 2025–26

### Proposed Budget



Edith Driscoll, Auditor–Controller–Treasurer–Tax Collector  
June 3, 2025

# Presentation Overview



Our Mission



How We are Organized



Budget Overview



Fiscal & Staffing Details



Federal/State risks & Emerging Issues



Request & Questions



## **Our Mission**

---

To ensure the fiscal integrity of the County's financial and tax records and provide service, assistance and information to the Public, Board of Supervisors, County Executive Office, County Departments and Employees, and Special Districts.

# Divisions & Services



GENERAL  
ACCOUNTING



AUDIT AND  
SYSTEMS



PAYROLL  
SERVICES



ACCOUNTS  
PAYABLE  
(CLAIMS)



TAX COLLECTION  
SERVICES



TREASURY  
MANAGEMENT



PROPERTY TAX  
ADMINISTRATION



CENTRAL  
COLLECTIONS

# Auditor–Controller–Treasurer–Tax Collector Summary of Proposed Budget

	2024–25 Adopted	2025–26 Proposed	Amount of Change	Percent Change
<b>Revenues</b>	\$3,987,070	\$4,619,871	\$632,801	15.9%
<b>Expenses</b>	\$6,655,250	\$7,487,618	\$832,368	12.5%
<b>General Fund Contribution</b>	\$2,668,180	\$2,867,747	\$199,567	7.5%
<b>Funded Staffing</b>	45.00	45.00	0.00	0%

# Major Budget Changes from Adopted Revenues

	Amount	Title of change in revenue
↑	\$ 115,000	Tax Collection Fees – Based Upon trends and known changes
↑	\$ 465,000	Cost Allocation Plan Revenue
↑	\$ 50,000	Delinquent Unsecured Tax Fees - Based upon trends

## Major Budget Changes from Adopted Auditor–Controller–Treasurer–Tax Collector Expenses

	Amount	Title of change in expenditure/expense
↑	\$ 277,000	Salaries and Benefits (negotiated increases/COLA)
↑	\$188,000	Professional Services (Consulting for HR/Payroll and additional increases to professional services contracts)
↑	\$ 300,000	ISD Consulting
↑	\$ 233,000	GSD Charges (Custodial, Warehouse, Purchasing, Utilities)
↓	\$ 116,000	Intra–Fund Transfers – Cost Allocation Plan Transfers In
↓	\$50,000	Fixed Assets

# Emerging Issues

- **System Lifecycle Management:** The ACTTC is working on proactive system lifecycle management to ensure that key systems, such as Payroll, Aumentum (property tax), REVQ (defaulted debt collections), and others like Transient Occupancy Tax, Single-Use Cup tax, Cannabis Business Tax, and the Finance Enterprise system, are consistently maintained, updated, and replaced when necessary.
- **Human Capital Management (HCM):** The ACTTC is overseeing implementation of the HCM system in partnership with Personnel, which will streamline payroll, time tracking, benefits administration, and other key functions related to employee compensation.
- **Comprehensive Facilities Plan:** The ACTTC is developing a comprehensive facilities plan for divisions, specifically determining which divisions should be in South County, identifying appropriate facilities, and ensuring adequate staffing levels.
- **Manager Succession Planning:** The ACTTC is engaged in succession planning for managers approaching retirement eligibility, particularly considering constraints on hiring and reorganization due to budget limitations.



## Auditor–Controller–Treasurer–Tax Collector

Approve the Proposed Budget for Auditor–Controller–Treasurer–Tax Collector, including any Supplemental Materials, which includes

- Revenues of \$4,619,871
- Expenses of \$7,487,618
- General Fund Contribution of \$2,867,747
- Staffing of 45.0 funded FTEs

