

DEPARTMENT: TTX – TREASURER/TAX COLLECTOR**YEAR ONE: FY 2020-21**Budget Changes

The Department's proposed \$42,854,933 budget for FY 2020-21 is \$1,180,869 or 2.8% more than the original FY 2019-20 budget of \$41,674,064.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2020-21 are 206.44 FTEs, which are 2.01 FTEs less than the 208.45 FTEs in the original FY 2019-20 budget. This represents a 1.0% decrease in FTEs from the original FY 2019-20 budget.

Revenue Changes

The Department's revenues of \$19,394,962 in FY 2020-21 are \$2,504,760 or 14.8% more than FY 2019-20 revenues of \$16,890,202.

YEAR TWO: FY 2021-22Budget Changes

The Department's proposed \$43,073,548 budget for FY 2021-22 is \$218,615 or 0.5% more than the Mayor's proposed FY 2020-21 budget of \$42,854,933.

Personnel Changes

The number of full-time equivalent positions (FTE) budgeted for FY 2021-22 are 204.44 FTEs, which are 2.00 FTEs less than the 206.44 FTEs in the Mayor's proposed FY 2020-21 budget. This represents a 1.0% decrease in FTEs from the Mayor's proposed FY 2020-21 budget.

Revenue Changes

The Department's revenues of \$18,169,966 in FY 2021-22 are \$1,224,996 or 6.3% less than FY 2020-21 estimated revenues of \$19,394,962.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2020-21 AND FY 2021-22**

DEPARTMENT: TTX – TREASURER/TAX COLLECTOR

SUMMARY OF 5-YEAR HISTORICAL & PROPOSED BUDGET YEAR EXPENDITURES AND FTE AUTHORITY:

	FY 2016-17 Budget	FY 2017-18 Budget	FY 2018-19 Budget	FY 2019-20 Budget	FY 2020-21 Proposed
Treasurer/Tax Collector	42,206,966	41,102,255	39,414,713	41,674,064	42,854,933
FTE Count	218.64	207.42	207.28	208.45	206.44

The Department’s budget increased by \$647,967 or 1.5% from the adopted budget in FY 2016-17 to the proposed budget in FY 2020-21. The Department’s FTE count decreased by 12.20 or 5.6% from the adopted budget in FY 2016-17 to the proposed budget in FY 2020-21.

FY 2020-21

The Department’s proposed FY 2020-21 budget has increased by \$1,180,869 largely due to increased costs associated with a change in how the City accounts for its banking costs and the new Property Assessment and Tax System (PATS).

FY 2021-22

The Department’s proposed FY 2021-22 budget has increased by \$218,615 largely due to software costs associated with the PATS project.

**RECOMMENDATIONS OF THE BUDGET & LEGISLATIVE ANALYST
FOR AMENDMENT OF BUDGET ITEMS
FY 2020-21 AND FY 2021-22**

DEPARTMENT: TTX – TREASURER/TAX COLLECTOR

RECOMMENDATIONS

YEAR ONE: FY 2020-21

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$208,062 in FY 2020-21. Of the \$208,062 in recommended reductions, \$180,552 are ongoing savings and \$27,510 are one-time savings. These reductions would still allow an increase of \$972,807 or 2.3% in the Department’s FY 2020-21 budget.

YEAR TWO: FY 2021-22

The Budget and Legislative Analyst’s recommended reductions to the proposed budget total \$183,915 in FY 2021-22. All of the \$183,915 in recommended reductions are ongoing. These reductions would still allow an increase of \$34,700 or 0.1% in the Department’s FY 2021-22 budget.

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2020-21 and FY 2021-22 Two-Year Budget**

TTX - Treasurer/Tax Collector

Rec #	Account Title	FY 2020-21						FY 2021-22					
		FTE		Amount		GF	1T	FTE		Amount		GF	1T
		From	To	From	To			From	To	From	To		
	TTX Collection												
	Professional/Specialized Svcs-Bdgt		\$46,106	\$31,106	\$15,000	x			\$46,106	\$31,106	\$15,000	x	
TTX-1	Reduce budgeted amount for Professional/Specialized Svcs to reflect historical expenditures and anticipated need. The Department has consistently underspent on Professional/Specialized Svcs in this division.						Ongoing Savings						
	Professional/Specialized Svcs-Bdgt		\$49,189	\$24,189	\$25,000	x			\$49,189	\$24,189	\$25,000	x	
TTX-2	Reduce budgeted amount for Professional/Specialized Svcs. The Department has consistently underspent on Professional/Specialized Svcs in this program.						Ongoing Savings						
	Air Travel - Employees		\$500	\$0	\$500	x					\$0		
TTX-3	Reduce budgeted amount for Air Travel - Employees to reflect the COVID-19 shelter in place orders and public health recommendations.						One-time Savings						
	Non-Air Travel - Employees		\$1,960	\$0	\$1,960	x					\$0		
TTX-4	Reduce budgeted amount for Non-Air Travel - Employees to reflect the COVID-19 shelter in place orders and public health recommendations.						One-time Savings						
	Non-Air Travel - Employees		\$500	\$0	\$500	x					\$0		
TTX-5	Reduce budgeted amount for Non-Air Travel - Employees to reflect the COVID-19 shelter in place orders and public health recommendations.						One-time Savings						
	Air Travel - Employees		\$7,000	\$0	\$7,000	x					\$0		
TTX-6	Reduce budgeted amount for Air Travel - Employees to reflect the COVID-19 shelter in place orders and public health recommendations.						One-time Savings						
	Non-Air Travel - Employees		\$10,050	\$0	\$10,050	x					\$0		
TTX-7	Reduce budgeted amount for Non-Air Travel - Employees to reflect the COVID-19 shelter in place orders and public health recommendations.						One-time Savings						
	Air Travel - Employees		\$7,500	\$0	\$7,500	x					\$0		
TTX-8	Reduce budgeted amount for Air Travel - Employees to reflect the COVID-19 shelter in place orders and public health recommendations.						One-time Savings						
	4321 Cashier	0.00	1.00	\$0	\$70,705	x	0.00	1.00	\$0	\$70,705	(\$70,705)	x	
	Mandatory Fringe Benefits			\$0	\$36,812	x			\$0	\$37,910	(\$37,910)	x	
	1408 Principal Clerk	1.00	0.00	\$86,939	\$0	x	1.00	0.00	\$86,939	\$0	\$86,939	x	
	Mandatory Fringe Benefits			\$41,827	\$0	x			\$43,003	\$0	\$43,003	x	
				<i>Total Savings</i>	\$21,249				<i>Total Savings</i>	\$21,327			
	Deny upward substitution from 4321 Cashier to 1408 Principal Clerk due to inadequate justification.												Deny upward substitution from 4321 Cashier to 1408 Principal Clerk due to inadequate justification.

**Recommendations of the Budget and Legislative Analyst
For Amendment of Budget Items in the FY 2020-21 and FY 2021-22 Two-Year Budget**

TTX - Treasurer/Tax Collector

Rec #	Account Title	FY 2020-21						FY 2021-22						
		FTE		Amount		GF	1T	FTE		Amount		GF	1T	
		From	To	From	To			From	To	From	To			
TTX-10	4321 Cashier	0.00	1.00	\$0	\$70,705		X	0.00	1.00	\$0	\$70,705		X	
	Mandatory Fringe Benefits			\$0	\$36,812		X			\$0	\$37,910		X	
	1408 Principal Clerk	1.00	0.00	\$86,939	\$0		X	1.00	0.00	\$86,939	\$0		X	
	Mandatory Fringe Benefits			\$41,827	\$0		X			\$43,003	\$0		X	
				<i>Total Savings</i>		\$21,249				<i>Total Savings</i>		\$21,327		
Deny upward substitution from 4321 Cashier to 1408 Principal Clerk due to inadequate justification.														
TTX-11	TTX Collection	1.00	0.00	\$63,475	\$0		X	1.00	0.00	\$63,475	\$0		X	
	Mandatory Fringe Benefits			\$34,579	\$0		X			\$37,786	\$0		X	
					<i>Total Savings</i>		\$98,054				<i>Total Savings</i>		\$101,261	
	Eliminate 1.00 FTE 1404 Clerk to reflect actual need.													

FY 2020-21

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$27,510	\$180,552	\$208,062
Non-General Fund	\$0	\$0	\$0
Total	\$27,510	\$180,552	\$208,062

FY 2021-22

Total Recommended Reductions

	One-Time	Ongoing	Total
General Fund	\$0	\$183,915	\$183,915
Non-General Fund	\$0	\$0	\$0
Total	\$0	\$183,915	\$183,915