



AUDITOR-CONTROLLER AGENCY

FY 2023-2024

MAINTENANCE OF EFFORT BUDGET

Melissa Wilk
Auditor-Controller/Clerk-Recorder
April 11, 2023



Mission & Vision

Mission Statement

The Auditor-Controller Agency shall support Alameda County's Vision through the efforts of its employees by providing the highest degree of fiscal stewardship, transparency, accessibility and service when administering public funds and in the protection of official public records.

Vision Statement

The Auditor-Controller Agency provides superior protection and accessibility of public resources and records through advancements in technology and the optimization of employees, and as such, is a model for other public organizations.



Mandated & Revenue-Based Services

| Auditor-Controller | Central Collections | Clerk-Recorder |
|---|---|--|
| Accounting Budget Central Payroll Contract Compliance Cost Plan Disbursements Financial Reporting Grants Internal Audit Tax Analysis | Court Fines/Restitution Environmental Fees Miscellaneous Debts Probation Fines/ Adult Restitution Social Services Overpayments | Digital Imaging General Business Indexing Marriages Public Files Preservation of Official Records Property Recording Vital Statistics |



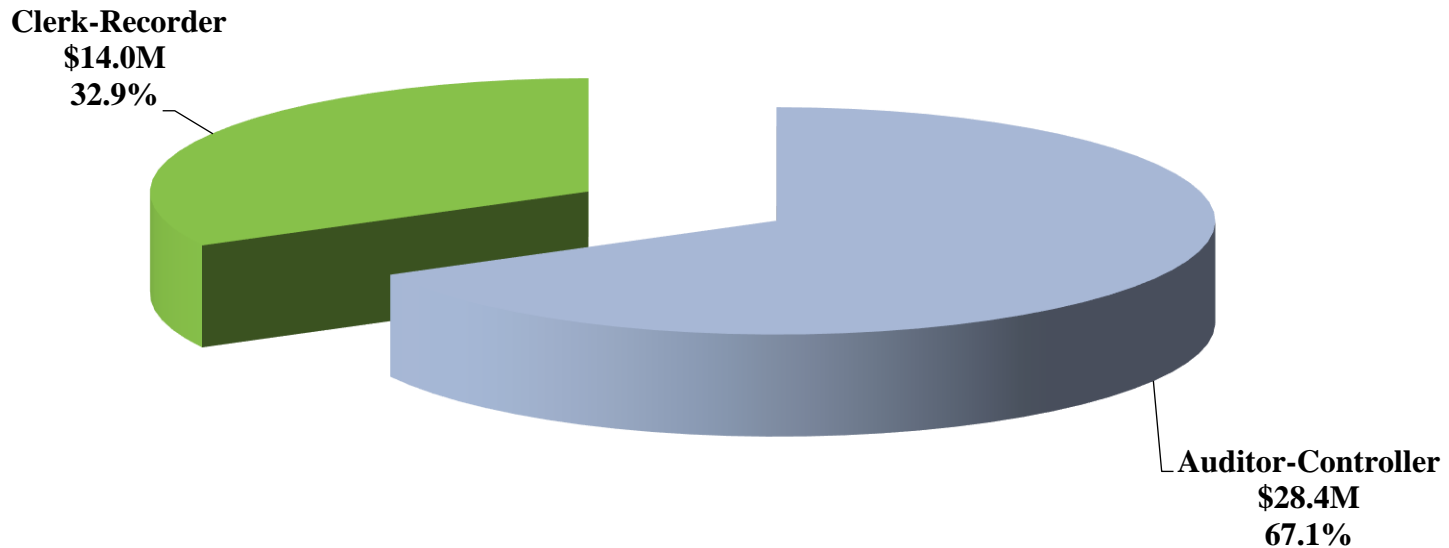
Financial Summary

| | Approved Budget FY 2022-2023 | MOE Budget Request FY 2023-2024 | Change from FY 2022-2023 Approved Budget | |
|------------------------|---------------------------------|---------------------------------------|---|---------|
| | | | Amount | % |
| Appropriations | \$ 40,032,325 | \$ 42,370,524 | \$ 2,338,199 | 5.84% |
| Revenue | \$ 54,947,867 | \$ 51,737,937 | \$ (3,209,930) | (5.84)% |
| Net County Cost | \$ (14,915,542) | \$ (9,367,413) | \$ 5,548,129 | 37.20% |
| FTE Mgmt | 52 | 52 | 0 | 0.00% |
| FTE Non Mgmt | 158 | 158 | 0 | 0.00% |
| Total FTE | 210 | 210 | 0 | 0.00% |



FY 2023-2024 MOE Request Total Appropriation by Department

Total Appropriations = \$42,370,524
Total Revenues = \$51,737,937

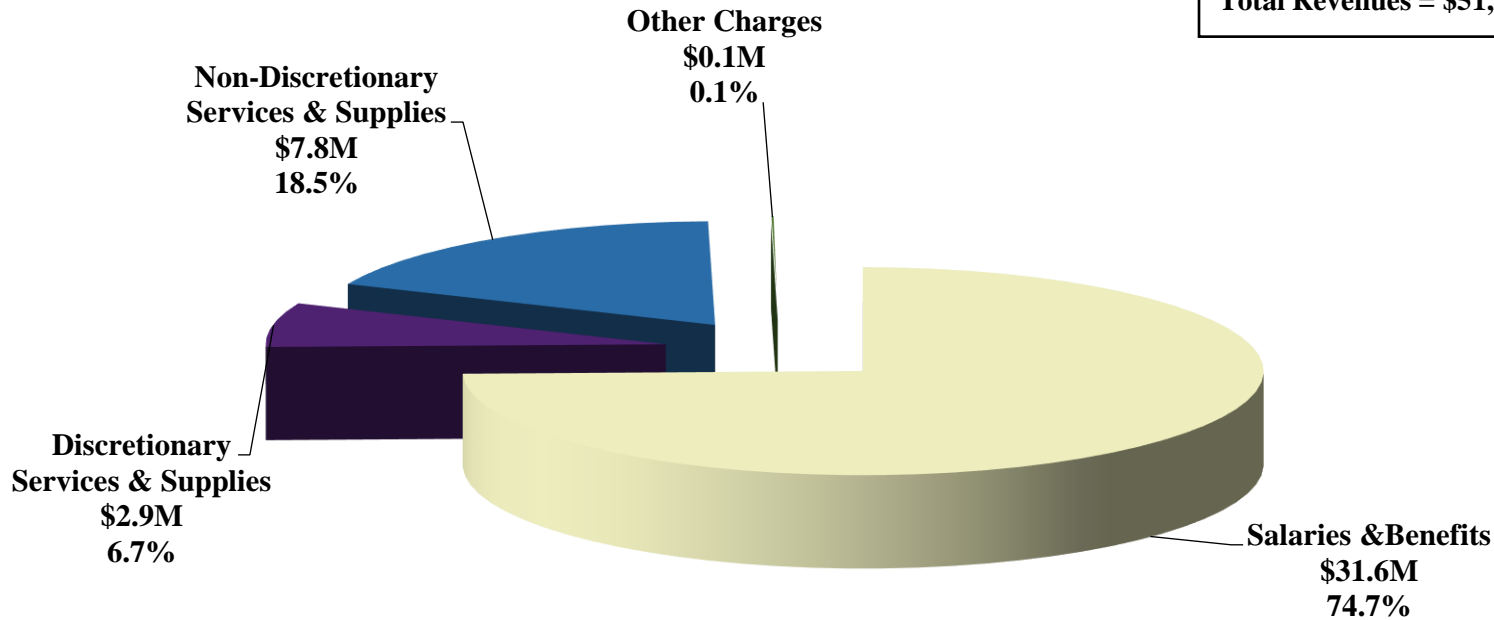




FY 2023-2024 MOE Request

Total Appropriation by Major Object

Total Appropriations = \$42,370,524
Total Revenues = \$51,737,937



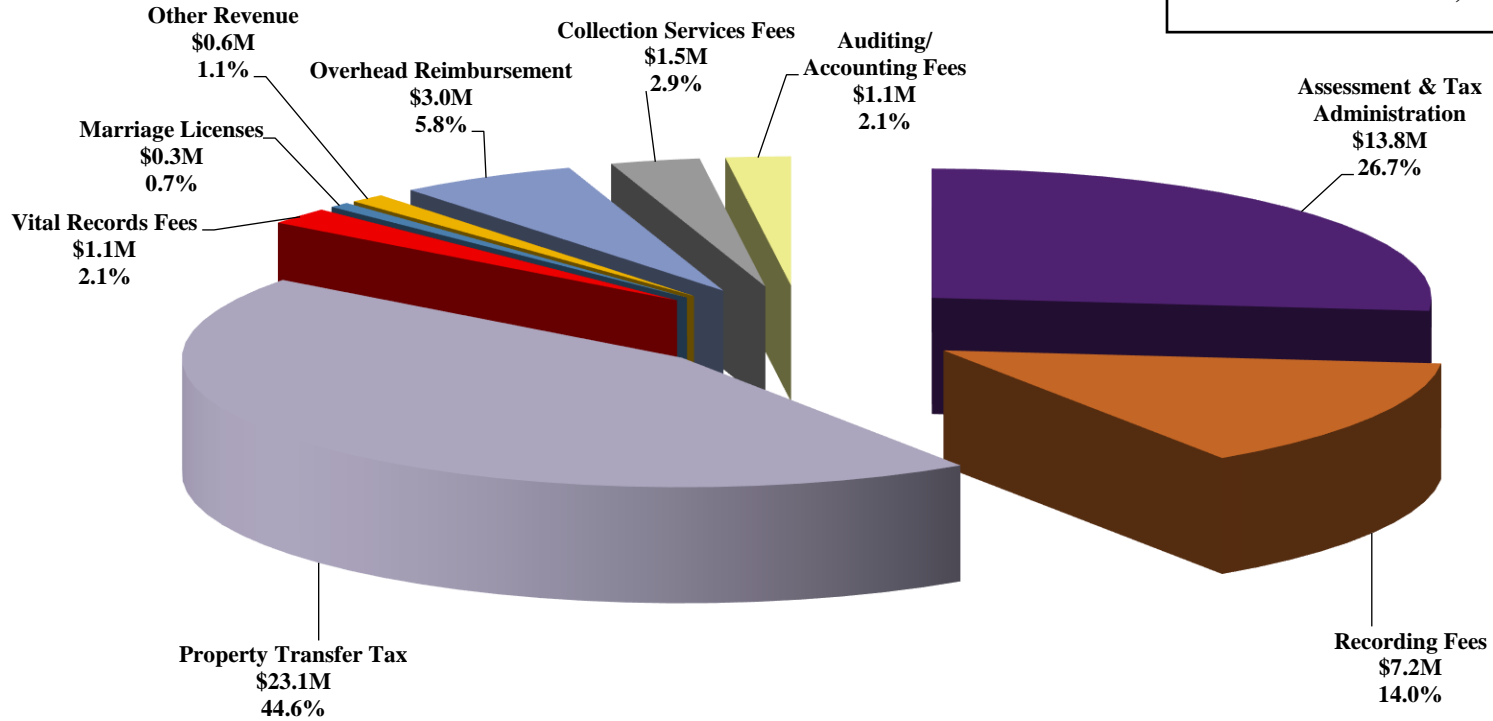
* Credit for Interdepartmental Services (\$70K)



FY 2023-2024 MOE Request

Total Revenue by Source

Total Appropriations = \$42,370,524
Total Revenues = \$51,737,937





FY 2023-2024 Estimated Annual Revenue Collected for the County and Other Entities

| | | |
|--|--|--|
| <ul style="list-style-type: none"> • Real Estate Fraud Fee; District Attorney - \$1.0M • Children’s Trust (Birth Certificates); Social Services - \$377K • Survey Monument Fee; Public Works - \$78K • Domestic Violence Fee (Marriage Licenses); Social Services - \$154K | <p>City Transfer Taxes</p> <ul style="list-style-type: none"> • City of Oakland - \$74.7M • City of Berkeley - \$36.9M • City of Hayward - \$10.9M • City of Alameda - \$11.6M • City of San Leandro - \$10.6M • City of Emeryville - \$2.0M • City of Piedmont - \$4.4M • City of Fremont - \$1.7M • City of Albany - \$2.2M • City of Livermore - \$794K • City of Pleasanton - \$606K • City of Dublin - \$686K • City of Newark - \$595K • City of Union City - \$311K | <ul style="list-style-type: none"> • Various Obligations (e.g., Victim Restitution, Fines, Penalties) for Probation, Social Services, Public Works, Environmental Health, Cities & State - \$9.7M |
|--|--|--|

* Total Revenue Collected for Others: \$169M+



Vision 2026



Our Agency **supports** the Vision 2026 strategic priorities with a focus on ensuring a prosperous and vibrant economy as well as a thriving and resilient population through **fiscal stewardship, collaboration, innovation, accessibility and sustainability**. Our efforts include:

- Ongoing enhancements to improve access to and preservation of financial, real property and vital statistic records;
- Implementation of the latest technologies to deliver access to frequently requested services from anywhere at anytime and on any device;
- Optimizing our reporting systems, processes and operations to efficiently deliver services to our community; and
- Innovative and impactful deployment of solutions for the County in partnership with County departments.



Accomplishments

- Earned the “Certificate of Achievement for Excellence in Financial Reporting” for the 39th consecutive year from the Government Finance Officers Association for the Annual Comprehensive Financial Report for fiscal year ended June 30, 2021.
- Earned the “Award for Counties Financial Transactions Reporting” from the State Controller’s Office for fiscal year ended June 30, 2021.
- Served approximately 175,000 community members online and in-person at the Clerk-Recorder’s Office in Oakland and Tri-Valley.
- Collaborated with County departments/agencies to accurately report over \$460M for the Single Audit in FY22.
- Implemented an audit and collection program for unpaid Documentary Transfer Taxes (DTT), resulting in the recovery of approximately \$700K in County and City DTT for calendar year 2022, a portion of which provides funding for vital services directly benefiting communities and families.
- Recovered \$221K in unclaimed funds (uncashed checks) under California’s Unclaimed Property Law.
- Referred 72K accounts with an approximate value of \$86M to the Franchise Tax Board – Tax Intercept Program on accounts that are delinquent.



Accomplishments

- Created the Auditor-Controller Agency Speaker Series which included three inspirational speakers throughout the year presenting to all staff on aspects of leadership, perseverance and motivation for continued success.
- Developed the County's Restrictive Covenant Modification Program Implementation Plan as required by AB 1466 in order to redact illegal restrictive covenants found in historical real property records.
- Expanded internship opportunities throughout the Agency for local interns (Auditor Internship Program, Raising Leaders, Project Search) to ensure development of essential skills and knowledge necessary to be successful in any position throughout the County.
- Tested and implemented enhancements to the Special Assessments Web Portal and secured property tax apportionment migration to address performance and stability.
- Continued to engage community members through public programs and festivals (the San Leandro Public Library's Opening Event of the Redlining and Housing Discrimination exhibit, Healthy Living Festival for Seniors, Veterans Arts Partnership exhibit at the Hayward Public Library, and the annual Lunar New Year and Martin Luther King celebrations) and promoted industry relationships with local organizations such as hosting regional conferences for the Northern California Chapter of Property Records Industry Association.



Strategies to Support Vision 2026

- Acquire additional vendor tools and services, and utilize industry best practices to meet all requirements related to our Restrictive Covenant Modification Program.
- Pursuant to Senate Bill 786, explore blockchain technology to digitally issue certified copies of vital records.
- Continue to work on the Social Service Agency's migration from CalWIN to CalSAWS system.
- In collaboration with ITD, explore the re-platforming of the existing tax systems to optimize operations.
- Research satellite office locations to provide services throughout the County.
- Pursue additional engagement and educational opportunities with key stakeholders.
- Complete the initial analysis and implementation of GASB 96, Subscription-Based Information Technology Arrangements.
- Coordinate with Social Services Agency to establish the interface between the new State-wide benefit system upgrade with the County's Financial System.
- Further enhance the updated SLEB/Local Vendor Maintenance Database functionality to include automatic collection and population of website data fields and distribution of renewal and other notices to SLEBs; explore/revisit potential for Alcolink interface with SLEB database.