



# AUDITOR-CONTROLLER AGENCY

## FY 2024-2025

### MAINTENANCE OF EFFORT BUDGET

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**Auditor-Controller/Clerk-Recorder**  
**April 9, 2024**



# 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

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



# Financial Summary

	Approved Budget FY 2023-2024	MOE Budget FY 2024-2025	Change from FY 2023-2024 Approved Budget	
			Amount	%
<b>Appropriations</b>	\$ 41,366,688	\$ 46,383,465	\$ 5,016,777	12.13%
<b>Revenue</b>	\$ 51,737,937	\$ 56,307,937	\$ 4,570,000	8.83%
<b>Net County Cost</b>	\$ (10,371,249)	\$ (9,924,472)	\$ 446,777	4.31%
<b>FTE Mgmt</b>	52	52	0	0.00%
<b>FTE Non Mgmt</b>	158	158	0	0.00%
<b>Total FTE</b>	210	210	0	0.00%



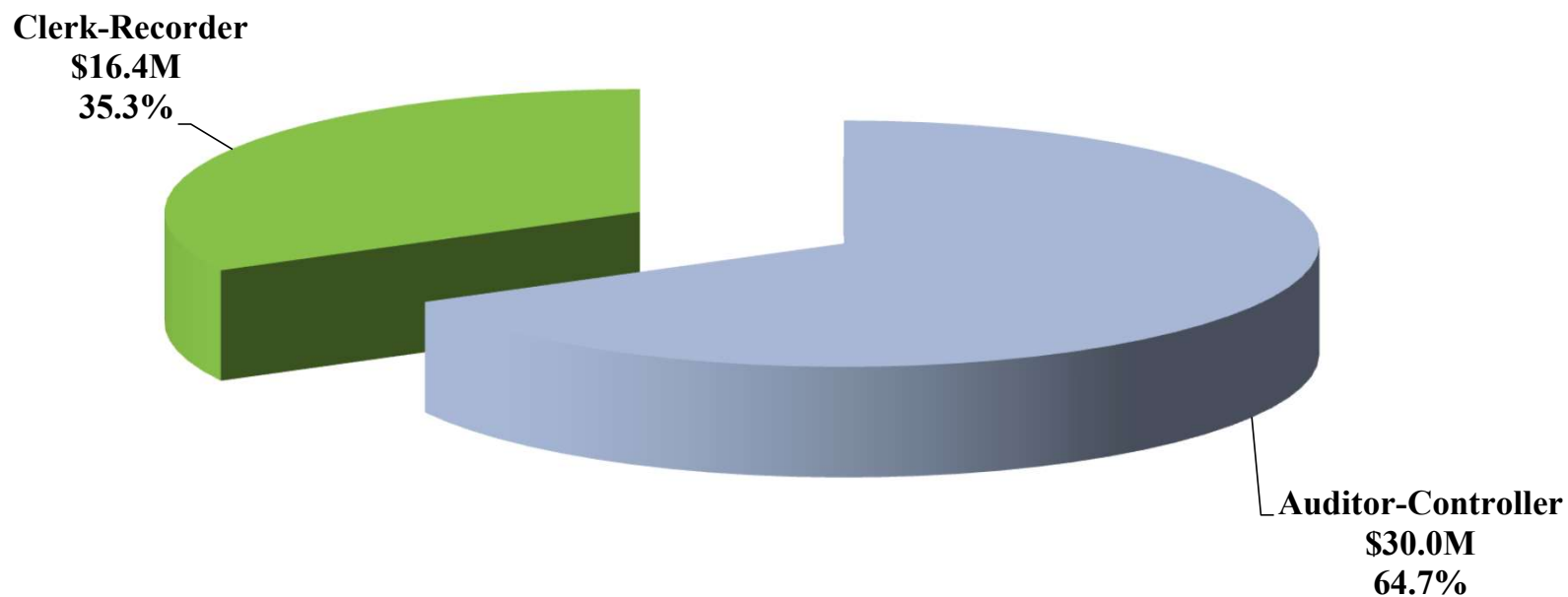
## Major Components of Net County Cost Change

Major Component	NCC Change
Salaries and Benefits	\$2,635,721
Discretionary Services and Supplies	\$1,350,000
Non-Discretionary Services and Supplies	\$1,031,056
Revenue	\$4,570,000
Total Net County Cost Change	\$446,777



# FY 2024-2025 MOE Total Appropriation by Department

Total Appropriations = \$46,383,465  
Total Revenues = \$56,307,937

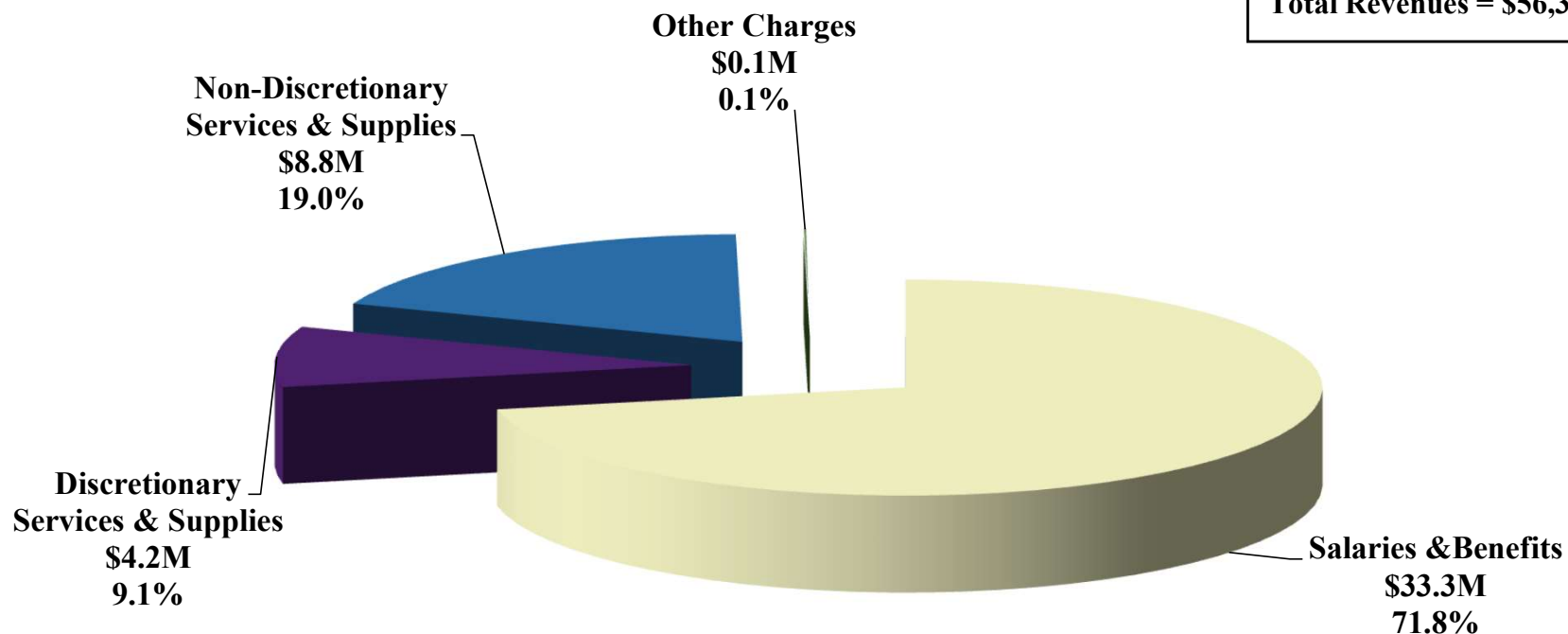




# FY 2024-2025 MOE

## Total Appropriation by Major Object

Total Appropriations = \$46,383,465  
Total Revenues = \$56,307,937

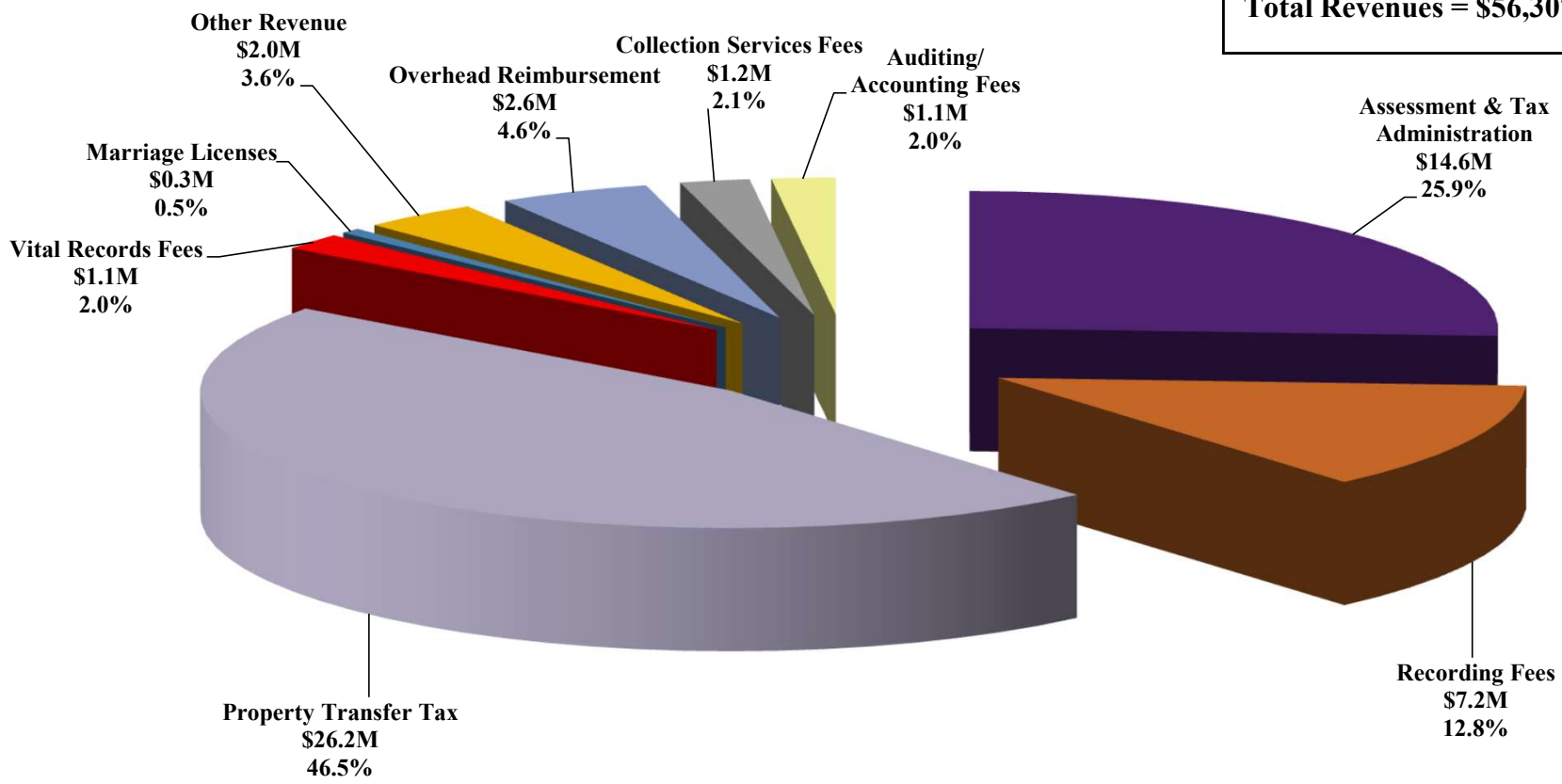


\* Credit for Interdepartmental Services (\$70K)



# FY 2024-2025 MOE Total Revenue by Source

Total Appropriations = \$46,383,465  
Total Revenues = \$56,307,937







# FY 2024-2025 Estimated Annual Revenue Collected for the County and Other Entities

<ul style="list-style-type: none"> <li>• Real Estate Fraud Fee; District Attorney - \$948K</li> <li>• Children’s Trust (Birth Certificates); Social Services - \$355K</li> <li>• Survey Monument Fee; Public Works - \$81K</li> <li>• Domestic Violence Fee (Marriage Licenses); Social Services - \$145K</li> </ul>	<p><b>City Transfer Taxes</b></p> <ul style="list-style-type: none"> <li>• City of Oakland - \$49.6M</li> <li>• City of Berkeley - \$21.4M</li> <li>• City of Hayward - \$11.6M</li> <li>• City of Alameda - \$10.8M</li> <li>• City of San Leandro - \$6.2M</li> <li>• City of Emeryville - \$918K</li> <li>• City of Piedmont - \$4.0M</li> <li>• City of Fremont - \$1.9M</li> <li>• City of Albany - \$2.1M</li> <li>• City of Livermore - \$892K</li> <li>• City of Pleasanton - \$691K</li> <li>• City of Dublin - \$1.0M</li> <li>• City of Newark - \$447K</li> <li>• City of Union City - \$289K</li> </ul>	<ul style="list-style-type: none"> <li>• Various Obligations (e.g., Victim Restitution, Fines, Penalties) for Probation, Social Services, Public Works, Environmental Health, Courts, Cities &amp; State - \$11.0M</li> </ul>
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\* Total Revenue Collected for Others: \$124M+



## 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 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 40<sup>th</sup> consecutive year from the Government Finance Officers Association for the Annual Comprehensive Financial Report for fiscal year ended June 30, 2022.
- Served approximately 175,000 community members online and in-person at the Clerk-Recorder’s Offices in Oakland and Tri-Valley.
- Enhanced the land records software system to support the County’s Restrictive Covenant Modification Program to redact unlawful restrictive covenants found in historical real property records.
- Permanent integration of remote technology for online marriage licenses and ceremony services following enactment of Assembly Bill 1756.
- Collaborated with the Fremont Alameda County Library and ITD to establish a system and alternative location for the public to access and retrieve copies of Official Public Records.
- Expanded the Auditor-Controller Agency internship program to recruit interns year-round from local and diverse organizations, including the UC Berkeley Goldman School of Public Policy, Raising Leaders, Project Search, and Bay Area colleges and universities to provide meaningful work experience to populations that reflect the diverse communities we serve.



# Accomplishments

- Successfully completed current secured property tax apportionments and testing for the supplemental phase of the tax apportionment project to streamline the allocation of tax monies to local taxing authorities.
- Continued community engagement and outreach to educate the public about County and Agency services, and participation in professional organizations and working groups to contribute to statewide initiatives that advance Auditor-Controller and Clerk-Recorder best practices throughout the state.
- Successfully migrated CalWINS to CalSAWS which creates a more efficient process for the Social Services Agency to collect benefit overpayments from the Franchise Tax Board.
- Completed phase one of the digital vital records program to utilize technology to automate identification verification which will streamline the process for customers to order vital records online and provide a savings to customers of approximately \$800k annually.
- Continued expansion of electronic payments to vendors, reducing costs and liability associated with the issuance of paper checks.



## Strategies to Support Vision 2026

- Complete phase two of the digital vital records program to implement blockchain technology to store, copy and issue digitally sealed vital records.
- In collaboration with ITD, migrate the legacy property tax system to a new platform to ensure ongoing system support and modernization.
- Continue research of satellite office locations to expand accessibility of Agency services throughout the County.
- Implement GASB Statement No.100 Accounting Changes and Error Corrections to ensure compliance with current financial reporting requirements and accounting principles.
- Continued collaboration with ACERA and ITD to support ACERA's PensionGold V3 system upgrade which will provide enhanced tools for employees to access, calculate, and analyze data to assist with retirement planning.
- Enhancements to the SLEB/Local Vendor database to ensure accessibility and streamline search functions for SLEB-certified suppliers.
- Research artificial intelligence (AI) to identify opportunities to streamline financial and personnel functions.
- Update Agency website to enhance user experience and ensure accessibility for all.