



Monterey County

Item No.

Board Report

Board of Supervisors
Chambers
168 W. Alisal St., 1st Floor
Salinas, CA 93901

Legistar File Number: RES 22-111

June 14, 2022

Introduced: 5/26/2022

Current Status: Agenda Ready

Version: 1

Matter Type: BoS Resolution

Adopt a Resolution to:

- A. Authorize the Auditor-Controller to amend the FY 2021-22 Adopted Budget increasing appropriations by \$1,166,163.31 in the County Clerk/Recorder's Budget Unit (001-1180 -ACR002-8004) to make an operating transfer from the General Fund to Recorder's Restricted Modernization Fund (027-2730-ACR003), funded by a release of \$1,166,163.31 from Recorder's Restricted Modernization restricted fund balance (001-3041-MODN) (4/5th vote required); and
- B. Authorize the Auditor-Controller to amend the FY 2021-22 Adopted Budget increasing appropriations by \$693,892.45 in the County Clerk/Recorder's Budget Unit (001-1180 -ACR002-8004) to make an operating transfer from the General Fund to Recorder's Restricted Micrographics Fund (027-2740-ACR003), funded by a release of \$693,892.45 from the Recorder's Restricted Micrographic restricted fund balance (001-3041-MICR) (4/5th vote required); and
- C. Authorize the Auditor-Controller to amend the FY 2021-22 Adopted Budget increasing appropriations by \$337,729.05 in the County Clerk/Recorder's Budget Unit (001-1180 -ACR002-8004) to make an operating transfer from the General Fund to Recorder's Restricted Vital Record Fund (027-2750-ACR003), funded by a release of \$337,729.05 from the Recorder's Restricted Vital Record restricted fund balance (001-3041-RVTL) (4/5th vote required); and
- D. Authorize the Auditor-Controller to amend the FY 2021-22 Adopted Budget increasing appropriations by \$61,717.46 in the County Clerk/Recorder's Budget Unit (001-1180 -ACR002-8004) to make an operating transfer from the General Fund to County Clerk's Restricted Vital Record Fund (027-2760-ACR003), funded by a release of \$61,717.46 from the County Clerk's Restricted Vital Record restricted fund balance (001-3041-CVTL) (4/5th vote required); and
- E. Authorize the Auditor-Controller to amend the FY 2021-22 Adopted Budget increasing appropriations by \$102,899.28 in the County Clerk/Recorder's Budget Unit (001-1180 -ACR002-8004) to make an operating transfer from the General Fund to Recorder's Restricted Electronic Recording Fund (027-2770-ACR003), funded by a release of \$102,899.28 from the Recorder's Restricted Electronic Recording restricted fund balance (001-3041-ERDS) (4/5th vote required).

RECOMMENDATION:

It is recommended that the Board of Supervisors adopt resolution to:

- A. Authorize the Auditor-Controller to amend the FY 2021-22 Adopted Budget increasing appropriations by \$1,166,163.31 in the County Clerk/Recorder's Budget Unit (001-1180 -ACR002-8004) to make an operating transfer from the General Fund to Recorder's Restricted Modernization Fund (027-2730-ACR003), funded by a release of \$1,166,163.31 from Recorder's Restricted Modernization restricted fund balance (001-3041-MODN) (4/5th vote required); and
- B. Authorize the Auditor-Controller to amend the FY 2021-22 Adopted Budget increasing appropriations by \$693,892.45 in the County Clerk/Recorder's Budget Unit (001-1180 -ACR002-8004) to make an operating transfer from the General Fund to Recorder's Restricted Micrographics Fund (027-2740-ACR003), funded by a release of \$693,892.45 from the Recorder's Restricted Micrographic restricted fund balance (001-3041-MICR) (4/5th vote required); and
- C. Authorize the Auditor-Controller to amend the FY 2021-22 Adopted Budget increasing appropriations by \$337,729.05 in the County Clerk/Recorder's Budget Unit (001-1180 -ACR002-8004) to make an operating transfer from the General Fund to Recorder's Restricted Vital Record Fund (027-2750-ACR003), funded by a release of \$337,729.05 from the Recorder's Restricted Vital Record restricted fund balance (001-3041-RVTL) (4/5th vote required); and
- D. Authorize the Auditor-Controller to amend the FY 2021-22 Adopted Budget increasing appropriations by \$61,717.46 in the County Clerk/Recorder's Budget Unit (001-1180 -ACR002-8004) to make an operating transfer from the General Fund to County Clerk's Restricted Vital Record Fund (027-2760-ACR003), funded by a release of \$61,717.46 from the County Clerk's Restricted Vital Record restricted fund balance (001-3041-CVTL) (4/5th vote required); and
- E. Authorize the Auditor-Controller to amend the FY 2021-22 Adopted Budget increasing appropriations by \$102,899.28 in the County Clerk/Recorder's Budget Unit (001-1180 -ACR002-8004) to make an operating transfer from the General Fund to Recorder's Restricted Electronic Recording Fund (027-2770-ACR003), funded by a release of \$102,899.28 from the Recorder's Restricted Electronic Recording restricted fund balance (001-3041-ERDS) (4/5th vote required).

SUMMARY/DISCUSSION:

The increase in appropriations to the County Clerk/Recorder's (CCR) FY 2021-22 Adopted Budget is for technical accounting purposes only; in order to execute the operating transfers from the 001-3041 accounts to the 027 CCR fund requires an increase in appropriations.

In FY 2017-18, the CCR restricted revenue was recognized and transferred to the 001-3041 restricted accounts to comply with GASB 33, which requires revenue to be recognized in the accounting period it is received. As of FY 2019-20, Fund 027 was established to serve as the repository and appropriation unit for the CCR's restricted revenue. The CCR is now requesting approval to transfer the five restricted 001-3041 sub-BSA accounts into the corresponding restricted 027 funds; this will consolidate the accounts ensuring the expenses are appropriately expended from the 027 fund.

The CCR's restricted accounts and funds are purpose driven by law under GC 27361.4 (a), GC 27361 (c), GC 27397, and H&S 103625 (h) exclusively for the use of the CCR's Office for modernization, micrographics, vital record, and electronic recording delivery system expenses.

The summary of the requested transfer is as follows:

Modernization	\$1,166,163.31
Micrographics	\$693,892.45
Recorder's Vital Record	\$337,729.05
Clerk's Vital Record	\$61,717.46
Electronic Recording	<u>\$102,899.28</u>
	\$2,362,401.55

OTHER AGENCY INVOLVEMENT:

This request was supported by the Budget Committee at its May 25, 2022, meeting.

FINANCING:

There is no impact to the General Fund. The requested action provides for the technical accounting needed to transfer the funding from the 001-3041 sub-BSA accounts to the 027 CCR Fund. The funds are purpose restricted for modernization, micrographics, Recorder vital record improvement, County Clerk vital record improvement, and Electronic Recording.

BOARD OF SUPERVISORS STRATEGIC INITIATIVES:

This recommendation supports efficient and effective fiscal management of the County Clerk/Recorder's restricted funds.

Legistar File Number: RES 22-111

- ☒ Economic Development
- ☒ Administration
- ☐ Health & Human Services
- ☐ Infrastructure
- ☐ Public Safety

Prepared by: Corina Morgan, Finance Manager, x5821

Authorized by: Stephen L. Vagnini, Assessor-County Clerk/Recorder, x5803

Attachments:

Resolution

DocuSigned by:

Steve Vagnini

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