



Solano Local Agency Formation Commission

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Staff Report

DATE: August 14, 2023
 TO: Local Agency Formation Commission
 FROM: Christina Love, Deputy Executive Officer
 SUBJECT: **TECHNICAL ADJUSTMENT TO BUDGET TO APPROPRIATE FUNDS TO RE-ENCUMBER FOR ACTIVE CONTRACTED SERVICES**

Recommendation:

REVIEW and ADOPT the LAFCO Resolution Approving an \$88,430 Technical Adjustment to the FY2023-24 Budget Subobject 2245 (Contracted Services).

Background:

In Fiscal Year 2021-22, LAFCO entered into two contracts for services:

- (1) Rollings & McDonald Consulting for the City of Fairfield/Cordelia Fire Protection District for \$8,500, and
- (2) Milani & Associates for the Solano Irrigation District MSR/SOI for \$79,930

LAFCO budget processing is done by the Auditor-Controller's Office, similar to other special districts within Solano County. As such, staff learned that all encumbrances from the previous fiscal year are automatically unencumbered during the end-of-year process for all special districts. The Auditor-Controller's Office stated that this is a standard and required policy for Fund 8 agencies (special districts).

As such, the \$88,430 that was still encumbered for the above contracts was released and put into the LAFCO fund balance. However, the contracts are still active. Therefore, staff recommends that the \$88,430 be re-allocated from the fund balance and back into the account for contracted services. When the funds are placed back into the contracted services account, staff will re-encumber the funds under the existing contracts.

Action item:

- Solano LAFCO Resolution Approving an \$88,430 Technical Adjustment to the FY2023-24 Budget Subobject 2245 (Contracted Services) and Exhibit A: Journal Voucher for the Allocation
Exhibit A - Journal Voucher LAFCO #23-0009

Commissioners

Nancy Shopay, Chair • Ron Kott, Vice-Chair • John Vasquez • Mitch Mashburn • Steve Bird

Alternate Commissioners

Robert Guerrero • Alma Hernandez • Wanda Williams

Staff

Rich Seithel, Executive Officer • Christina Love, Deputy Executive Officer • Aaron Norman, Analyst II • Tova Guevara, Office Administrator/Clerk • Mala Subramanian, Lead Legal Counsel

LAFCO RESOLUTION NO. 2023-xx

RESOLUTION OF THE LOCAL AGENCY FORMATION COMMISSION OF SOLANO COUNTY APPROVING AN \$88,430 TECHNICAL ADJUSTMENT TO THE FY2023-24 BUDGET SUBOBJECT 2245 (CONTRACTED SERVICES)

WHEREAS, the Local Agency Formation Commission (LAFCO) of Solano County LAFCO encumbered \$88,430 in sub object #2245 (contracted services) in Fiscal Year 2022-23 for the following:

- (1) Rollings & McDonald Consulting for the City of Fairfield/Cordelia Fire Protection District for \$8,500, and
- (2) Milani & Associates for the Solano Irrigation District MSR/SOI for \$79,930; and,

WHEREAS, Solano County Auditor-Controller’s Office end-of-year procedures require all remaining encumbrances for special districts to be unencumbered and included in end-of-year fund balance (740); and,

WHEREAS, this technical adjustment will appropriate \$88,430 from end of FY 2022/23 available fund balance (740) and, transfer to LAFCO #0345: Line Item #2245, and

WHEREAS, the fund balance #740 shall be decreased by \$88,430; and,

WHEREAS, the department #0345, expense line item #2245, shall be increased by \$88,430; and,

WHEREAS, upon completion of the appropriation, LAFCO staff will re-encumber the funds to the aforementioned open contracts; and,

NOW, THEREFORE, BE IT RESOLVED that the Local Agency Formation Commission of Solano County adopt the appropriation outlined above.

The foregoing Resolution was duly passed and adopted by the Local Agency Formation Commission of Solano County at a regular meeting, August 14, 2023 by the following votes:

- AYES:
- NOES:
- ABSTAIN:
- ABSENT:

Nancy Shopay, Chair
Presiding Officer, Solano LAFCO

ATTEST:

Tova Guevara, Clerk to the Commission

Exhibit A: Journal Voucher LAFCO #23-0009

AUDITOR-CONTROLLER'S OFFICE ONLY
JEID _____
JE DATE _____

PHYLLIS S. TAYNTON, CPA
AUDITOR-CONTROLLER

JOURNAL VOUCHER



JE DESCRIPTION

Encumbrance adjustment

Acct Key	Subobject	JL Key	JL Subobject	Encumbrance	P or F Payment	Contract	Period	Debit	Credit	Offset
0345	0000740							88,430.00		
0345	0002245								88,430.00	
TOTAL:									88,430.00	

EXPLANATION
FY24 Technical Adjustment for encumbrances

JV-23-0009

PREPARED BY _____ PHONE _____ DATE **08/07/23**

DEPARTMENT HEAD _____ DEPARTMENT HEAD _____ DATE _____

DEPUTY AUDITOR-CONTROLLER _____ DATE _____