



Solano Local Agency Formation Commission

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Staff Report

DATE: October 20, 2014
TO: Local Agency Formation Commission
FROM: Elliot Mulberg, Executive Officer
Michelle McIntyre, Analyst
SUBJECT: **REAPPROPRIATION OF FUNDS FY 2014-2015**

Recommendation:

Staff recommends the Commission approve the attached resolution re-appropriating \$148,004 within the LAFCO budget from the Salaries and Employee Benefits (1000s category) to Services and Supplies (2000s category).

Background:

In June, the Commission approved the 2014-15 fiscal year budget which included appropriating funds in the Salaries and Employee Benefits category for a full time employee for the executive officer position. At the August meeting, the Commission and E Mulberg & Associates entered into a contract agreement to serve as the Commission's Executive Officer. Contractors are paid from the Services and Supplies account. As a result, the Salaries and Employee Benefits category will have an excess while Services and Supplies will have deficit. The attached re-appropriation resolution is needed to fund the Services and Supplies category budget line item 0002250 Professional Services with funds previously appropriated to the Salaries and Benefits category. As with any line item in this sub-object, any unused funds will be used for unanticipated expenses in the 2000 accounts, re-appropriated if necessary, or refunded at the end of the fiscal year.

Budget line items and the amount they will be reduced:

• 0001110 Salary/Wages Regular	\$101,097
• 0001210 Retirement – Employer	\$27,336
• 0001212 Deferred Comp – Employer Match	\$130
• 0001220 FICA – Employer	\$5,994
• 0001230 Health Ins – Employer	\$6,877
• 0001231 Vision Care Insurance	\$180
• 0001241 LT Disability Insurance Employer	\$1,221
• 0001260 Dental Ins – Employer	\$624
• 0001270 Accrued Leave CTO Payoff	\$3,897
• 0001290 Life Insurance – Employer	<u>\$648</u>
	\$148,004

Proposed RESOLUTION NO. 14-XX

**LOCAL AGENCY FORMATION COMMISSION
OF SOLANO COUNTY**

WHEREAS, the Local Agency Formation Commission (LAFCO) of Solano County appropriated funds within the Salaries and Employee Benefits category for a full time executive officer employee for the 2014-15 fiscal year; and,

WHEREAS, in August 2014 the LAFCO entered into a contract with E. Mulberg and Associates for the executive officer position; and,

WHEREAS, contractors are paid with funds appropriated to the Services and Supplies category; and,

WHEREAS, as a result the Salaries and Employee Benefits category will have an excess while the Services and Supplies category will have a deficit; and

WHEREAS, re-appropriating funds is necessary to avoid a deficit in the Services and Supplies category; and,

WHEREAS, the following budget line items will be reduced; and,

- 0001110 Salary/Wages Regular \$101,097
- 0001210 Retirement – Employer \$27,336
- 0001212 Deferred Comp – Employer Match \$130
- 0001220 FICA – Employer \$5,994
- 0001230 Health Ins – Employer \$6,877
- 0001231 Vision Care Insurance \$180
- 0001241 LT Disability Insurance Employer \$1,221
- 0001260 Dental Ins – Employer \$624
- 0001270 Accrued Leave CTO Payoff \$3,897
- 0001290 Life Insurance – Employer \$648

WHEREAS, the following budget line item will be increased:

- 0002250 Other Professional Services \$148,004

NOW, THEREFORE, BE IT RESOLVED that the Local Agency Formation Commission of Solano County reappropriates \$148,004.00 from the Salaries and Employee Benefits category to the Services and Supplies category.

UPON MOTION of Commissioner _____, seconded by Commissioner _____, the foregoing resolution is adopted this 20th day of October, 2014 by the following roll call vote:

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

Jack Batchelor, Vice Chair
Local Agency Formation Commission
County of Solano, State of California

ATTEST:

Elliot Mulberg, Executive Officer