



Local Agency Formation Commission of Napa County
Subdivision of the State of California

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We Manage Local Government Boundaries, Evaluate Municipal Services, and Protect Agriculture

Agenda Item 6b (Consent/Information)

TO: Local Agency Formation Commission

PREPARED BY: Brendon Freeman, Executive Officer ^{BF}
Stephanie Pratt, Clerk/Jr. Analyst _{SP}

MEETING DATE: August 4, 2025

SUBJECT: Draft Year-End Budget Report for Fiscal Year 2024-25

SUMMARY

This is a consent item for information purposes only. Accordingly, if interested, the Commission is invited to pull this item for additional discussion with the concurrence of the Chair. No formal action will be taken as part of this item.

The Commission will receive a draft year-end budget to actual report for the 2024-25 fiscal year, included as Attachment 1. All final numbers will be presented to the Commission at its December regular meeting as part of the annual audit report.

Following two mid-year budget adjustments, operating revenues and expenses were budgeted at \$774,950 and \$917,704, respectively. The intentional deficit totaling \$142,754 was primarily tied to drawing down reserves to finance two consultant contracts to prepare Municipal Service Reviews.

The draft budget sheet, included as Attachment 1, shows actual revenues and expenses totaling \$786,767.56 and \$619,961.36, respectively. However, LAFCO staff salaries and benefits – which are combined under account 52100 (Administration Services) – for the fourth quarter haven't been charged to LAFCO by the County of Napa as of the date of this report. The fourth quarter charge are expected to total \$101,493.30, resulting in year-end expenses totaling \$721,454.66 and a year-end surplus totaling \$65,312.90. The surplus is predominantly attributed to the prolonged absence and subsequent retirement of the Commission's Assistant Executive Officer.

ATTACHMENT

- 1) FY 2024-25 Draft Year-End Revenue & Expense Report

Beth Painter, Vice Chair
Councilmember, City of Napa

Paul Dohring, Commissioner
Councilmember, City of St. Helena

David Oro, Alternate Commissioner
Councilmember, City of American Canyon

Anne Cottrell, Commissioner
County of Napa Supervisor, 3rd District

Belia Ramos, Commissioner
County of Napa Supervisor, 5th District

Joelle Gallagher, Alternate Commissioner
County of Napa Supervisor, 1st District

Kenneth Leary, Chair
Representative of the General Public

Eve Kahn, Alternate Commissioner
Representative of the General Public

Brendon Freeman
Executive Officer



Statement of Revenues and Expenses Budget vs. Actual

Fiscal Year: 2025 Through Period: 12

Fund: 8400 - Local Agency Formation Comm
 Division: 84000 - LAFCO - Administration
 Org: 8400000 - LAFCO - Administration

Object	Budget			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
License, Permits and Franchises							
42690 - Permits Other/Application Fees	25,000.00	-	25,000.00	-	26,995.86	(1,995.86)	107.98 %
Total License, Permits and Franchises	25,000.00	-	25,000.00	-	26,995.86	(1,995.86)	107.98%
Intergovernmental Revenues							
43910 - County of Napa	368,975.00	-	368,975.00	-	368,975.00	-	100.00 %
43950 - Other - Governmental Agencies	368,975.00	-	368,975.00	-	368,974.00	1.00	100.00 %
Total Intergovernmental Revenues	737,950.00	-	737,950.00	-	737,949.00	1.00	100.00%
Revenue from Use of Money and Property							
45100 - Interest	7,000.00	-	7,000.00	-	17,822.70	(10,822.70)	254.61 %
Total Revenue from Use of Money and	7,000.00	-	7,000.00	-	17,822.70	(10,822.70)	254.61%
Charges for Services							
46800 - Charges for Services	1,000.00	-	1,000.00	-	4,000.00	(3,000.00)	400.00 %
Total Charges for Services	1,000.00	-	1,000.00	-	4,000.00	(3,000.00)	400.00%
Miscellaneous Revenues							
47900 - Miscellaneous	4,000.00	-	4,000.00	-	-	4,000.00	0.00 %
Total Miscellaneous Revenues	4,000.00	-	4,000.00	-	-	4,000.00	0.00%
Salaries and Employee Benefits							
51210 - Director/Commissioner Pay	18,000.00	-	18,000.00	-	8,550.00	9,450.00	47.50 %
51300 - Medicare	300.00	-	300.00	-	124.01	175.99	41.34 %
51305 - FICA	700.00	-	700.00	-	530.10	169.90	75.73 %
Total Salaries and Employee Benefits	19,000.00	-	19,000.00	-	9,204.11	9,795.89	48.44%
Services and Supplies							
52100 - Administration Services	614,588.00	-	614,588.00	-	358,059.55	256,528.45	58.26 %
52125 - Accounting/Auditing Services	7,500.00	-	7,500.00	-	7,387.00	113.00	98.49 %

Attachment 1

52130 - Information Technology Svcs	27,746.00	-	27,746.00	-	21,710.85	6,035.15	78.25 %
52131 - ITS Communication Charges	2,757.00	-	2,757.00	-	2,757.00	-	100.00 %
52140 - Legal Services	35,000.00	15,000.00	50,000.00	6,034.59	43,965.41	-	100.00 %
52310 - Consulting Services	45,000.00	82,754.00	127,754.00	-	126,471.84	1,282.16	99.00 %
52345 - Janitorial Services	300.00	-	300.00	84.00	252.00	(36.00)	112.00 %
52515 - Maint - Software	1,512.00	-	1,512.00	-	1,512.00	-	100.00 %
52600 - Rents/Leases - Equipment	3,000.00	-	3,000.00	294.48	2,323.85	381.67	87.28 %
52605 - Rents/Leases - Buildings/Land	27,570.00	-	27,570.00	-	27,570.00	-	100.00 %
52700 - Insurance - Liability	922.00	-	922.00	-	461.00	461.00	50.00 %
52800 - Communications/Telephone	3,000.00	-	3,000.00	-	3,273.81	(273.81)	109.13 %
52830 - Publications and Legal Notices	1,000.00	-	1,000.00	-	744.38	255.62	74.44 %
52835 - Filing Fees	200.00	-	200.00	-	200.00	-	100.00 %
52900 - Training/Conference Expenses	20,000.00	-	20,000.00	-	8,657.97	11,342.03	43.29 %
52905 - Business Travel/Mileage	1,000.00	-	1,000.00	-	-	1,000.00	0.00 %
53100 - Office Supplies	2,500.00	-	2,500.00	-	627.98	1,872.02	25.12 %
53110 - Freight/Postage	100.00	-	100.00	-	-	100.00	0.00 %
53115 - Books/Media/Subscriptions	119.00	-	119.00	-	-	119.00	0.00 %
53120 - Memberships/Certifications	3,411.00	-	3,411.00	-	3,411.00	-	100.00 %
53205 - Utilities - Electric	2,500.00	-	2,500.00	-	1,371.61	1,128.39	54.86 %
53415 - Computer Software/Licensng Fees	225.00	-	225.00	-	-	225.00	0.00 %
53650 - Business Related Meals/Supply	1,000.00	-	1,000.00	-	-	1,000.00	0.00 %
Total Services and Supplies	800,950.00	97,754.00	898,704.00	6,413.07	610,757.25	281,533.68	68.67%

33100 - Beginning Available Fund Balance					417,577.58		
Total Revenues	774,950.00		774,950.00		786,767.56	(11,817.56)	101.52 %
Total Expenditures	819,950.00	97,754.00	917,704.00	6,413.07	619,961.36	291,329.57	68.25 %
Net Surplus / (Deficit)	(45,000.00)	(97,754.00)	(142,754.00)		166,806.20		
33100 - Current Available Fund Balance					584,383.78		