



**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*

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**Agenda Item 7g (Consent/Information)**

**TO:** Local Agency Formation Commission

**PREPARED BY:** Stephanie Pratt, Staff Analyst *SP*  
Charlie Gray, Commission Clerk *CG*

**MEETING DATE:** February 2, 2026

**SUBJECT:** Second Quarter Budget Report for Fiscal Year 2025-26

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**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.

Consistent with local policy, the Commission will receive a second quarter budget report that shows all budgeted and actual operating revenue and expenditure accounts for the 2025-26 fiscal year through December 31, 2025, included as Attachment 1.

Notably, staff salaries and benefits fall under Administration Services (account 52100). This account totaled \$104,000 through December 31, 2025. However, this amount only includes the first quarter amount billed by the County to LAFCO. The second quarter amount was recently billed to LAFCO and totaled \$114,390, resulting in an Administration Services account total of \$218,390 through the second quarter. The Commission's available fund balance amount will be reduced by the same \$114,390 amount and therefore would total \$909,325 at the end of the second quarter.

When the year is closed, all year-end numbers will be finalized and presented to the Commission at its December 7, 2026 regular meeting as part of the annual audit report.

**ATTACHMENT**

- 1) FY 2025-26 Revenue & Expense Report through December 31, 2025

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Beth Painter, Chair  
Councilmember, City of Napa

Paul Dohring, Commissioner  
Councilmember, City of St. Helena

David Oro, Alternate Commissioner  
Councilmember, City of American Canyon

Belia Ramos, Vice Chair  
County of Napa Supervisor, 5th District

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

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

Kenneth Leary, Commissioner  
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: 2026 Through Period: 06

Fund: 8400 - Local Agency Formation Comm

Object	Budget			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
<b>License, Permits and Franchises</b>							
42690 - Permits Other/Application Fees	25,000.00	-	25,000.00	-	6,317.84	18,682.16	25.27 %
<b>Total License, Permits and Franchises</b>	<b>25,000.00</b>	<b>-</b>	<b>25,000.00</b>	<b>-</b>	<b>6,317.84</b>	<b>18,682.16</b>	<b>25.27%</b>
<b>Intergovernmental Revenues</b>							
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	-	368,976.00	(1.00)	100.00 %
<b>Total Intergovernmental Revenues</b>	<b>737,950.00</b>	<b>-</b>	<b>737,950.00</b>	<b>-</b>	<b>737,951.00</b>	<b>(1.00)</b>	<b>100.00%</b>
<b>Revenue from Use of Money and Property</b>							
45100 - Interest	10,000.00	-	10,000.00	-	11,590.00	(1,590.00)	115.90 %
<b>Total Revenue from Use of Money and Property</b>	<b>10,000.00</b>	<b>-</b>	<b>10,000.00</b>	<b>-</b>	<b>11,590.00</b>	<b>(1,590.00)</b>	<b>115.90%</b>
<b>Charges for Services</b>							
46800 - Charges for Services	1,000.00	-	1,000.00	-	-	1,000.00	0.00 %
<b>Total Charges for Services</b>	<b>1,000.00</b>	<b>-</b>	<b>1,000.00</b>	<b>-</b>	<b>-</b>	<b>1,000.00</b>	<b>0.00%</b>

Fund: 8400 - Local Agency Formation Comm

Object	Budget			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
<b>Salaries and Employee Benefits</b>							
51210 - Director/Commissioner Pay	7,200.00	-	7,200.00	-	1,200.00	6,000.00	16.67 %
51300 - Medicare	250.00	-	250.00	-	17.38	232.62	6.95 %
51305 - FICA	700.00	-	700.00	-	74.40	625.60	10.63 %
<b>Total Salaries and Employee Benefits</b>	<b>8,150.00</b>	<b>-</b>	<b>8,150.00</b>	<b>-</b>	<b>1,291.78</b>	<b>6,858.22</b>	<b>15.85%</b>
<b>Services and Supplies</b>							
52100 - Administration Services	630,571.00	-	630,571.00	-	103,999.89	526,571.11	16.49 %
52125 - Accounting/Auditing Services	7,500.00	-	7,500.00	-	5,912.00	1,588.00	78.83 %
52130 - Information Technology Svcs	31,635.00	-	31,635.00	-	15,196.00	16,439.00	48.04 %
52131 - ITS Communication Charges	2,908.00	-	2,908.00	-	1,254.00	1,654.00	43.12 %
52140 - Legal Services	35,000.00	-	35,000.00	30,167.83	8,597.17	(3,765.00)	110.76 %
52310 - Consulting Services	75,000.00	-	75,000.00	6,987.50	33,912.50	34,100.00	54.53 %
52345 - Janitorial Services	300.00	-	300.00	279.72	56.28	(36.00)	112.00 %
52515 - Maint - Software	2,892.00	-	2,892.00	-	1,797.60	1,094.40	62.16 %
52600 - Rents/Leases - Equipment	3,000.00	-	3,000.00	959.82	1,101.18	939.00	68.70 %
52605 - Rents/Leases - Buildings/Land	28,200.00	-	28,200.00	16,450.00	16,450.00	(4,700.00)	116.67 %
52700 - Insurance - Liability	12,157.00	-	12,157.00	-	-	12,157.00	0.00 %
52800 - Communications/Telephone	3,000.00	-	3,000.00	3,000.00	515.40	(515.40)	117.18 %
52830 - Publications and Legal Notices	1,000.00	-	1,000.00	-	199.00	801.00	19.90 %
52835 - Filing Fees	200.00	-	200.00	-	10.75	189.25	5.38 %
52900 - Training/Conference Expenses	10,000.00	-	10,000.00	-	11,437.65	(1,437.65)	114.38 %
52905 - Business Travel/Mileage	500.00	-	500.00	-	-	500.00	0.00 %
53100 - Office Supplies	1,000.00	-	1,000.00	-	192.18	807.82	19.22 %
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	3,523.00	-	3,523.00	-	2,383.00	1,140.00	67.64 %
53205 - Utilities - Electric	2,500.00	-	2,500.00	-	466.76	2,033.24	18.67 %

Fund: 8400 - Local Agency Formation Comm

Object	Budget			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
<b>Services and Supplies</b>							
53650 - Business Related Meals/Supply	400.00	-	400.00	-	-	400.00	0.00 %
<b>Total Services and Supplies</b>	<b>851,505.00</b>	<b>-</b>	<b>851,505.00</b>	<b>57,844.87</b>	<b>203,481.36</b>	<b>590,178.77</b>	<b>30.69%</b>

33100 - Beginning Available Fund Balance					472,629.50		
Total Revenues	773,950.00		773,950.00		<u>755,858.84</u>	18,091.16	97.66 %
Total Expenditures	859,655.00		859,655.00	<u>57,844.87</u>	<u>204,773.14</u>	597,036.99	30.55 %
Net Surplus / (Deficit)	(85,705.00)	-	(85,705.00)		551,085.70		
33100 - Current Available Fund Balance					1,023,715.20		

