



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 7e (Consent/Information)

TO: Local Agency Formation Commission

PREPARED BY: Stephanie Pratt, Staff Analyst *SP*

MEETING DATE: June 1, 2026

SUBJECT: Third Quarter Budget Report for Fiscal Year 2025-26

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 third quarter budget report that shows all budgeted and actual operating revenue and expenditure accounts for the 2025-26 fiscal year through March 31, 2026, included as Attachment 1.

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 March 31, 2026

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

Jeffrey Crosswhite, 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: 09

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	-	6,317.84	18,682.16	25.27 %
Total License, Permits and Franchises	25,000.00	-	25,000.00	-	6,317.84	18,682.16	25.27%
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	-	368,976.00	(1.00)	100.00 %
Total Intergovernmental Revenues	737,950.00	-	737,950.00	-	737,951.00	(1.00)	100.00%
Revenue from Use of Money and Property							
45100 - Interest	10,000.00	-	10,000.00	-	25,219.39	(15,219.39)	252.19 %
Total Revenue from Use of Money and Property	10,000.00	-	10,000.00	-	25,219.39	(15,219.39)	252.19%
Charges for Services							
46800 - Charges for Services	1,000.00	-	1,000.00	-	-	1,000.00	0.00 %
Total Charges for Services	1,000.00	-	1,000.00	-	-	1,000.00	0.00%

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Object	Budget			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
Salaries and Employee Benefits							
51210 - Director/Commissioner Pay	7,200.00	-	7,200.00	-	2,400.00	4,800.00	33.33 %
51300 - Medicare	250.00	-	250.00	-	34.82	215.18	13.93 %
51305 - FICA	700.00	-	700.00	-	148.80	551.20	21.26 %
Total Salaries and Employee Benefits	8,150.00	-	8,150.00	-	2,583.62	5,566.38	31.70%
Services and Supplies							
52100 - Administration Services	630,571.00	-	630,571.00	-	366,821.04	263,749.96	58.17 %
52125 - Accounting/Auditing Services	7,500.00	-	7,500.00	-	7,346.00	154.00	97.95 %
52130 - Information Technology Svcs	31,635.00	-	31,635.00	-	22,794.00	8,841.00	72.05 %
52131 - ITS Communication Charges	2,908.00	-	2,908.00	-	1,881.00	1,027.00	64.68 %
52140 - Legal Services	35,000.00	-	35,000.00	20,613.72	18,151.28	(3,765.00)	110.76 %
52310 - Consulting Services	75,000.00	-	75,000.00	11,525.00	34,375.00	29,100.00	61.20 %
52345 - Janitorial Services	300.00	-	300.00	195.72	140.28	(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	505.65	1,595.10	899.25	70.03 %
52605 - Rents/Leases - Buildings/Land	28,200.00	-	28,200.00	9,400.00	23,500.00	(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	2,662.50	1,277.30	(939.80)	131.33 %
52830 - Publications and Legal Notices	1,000.00	-	1,000.00	-	422.00	578.00	42.20 %
52835 - Filing Fees	200.00	-	200.00	-	10.75	189.25	5.38 %
52900 - Training/Conference Expenses	10,000.00	-	10,000.00	-	13,562.65	(3,562.65)	135.63 %
52905 - Business Travel/Mileage	500.00	-	500.00	-	-	500.00	0.00 %
53100 - Office Supplies	1,000.00	-	1,000.00	-	382.79	617.21	38.28 %
53110 - Freight/Postage	100.00	-	100.00	-	-	100.00	0.00 %
53115 - Books/Media/Subscriptions	119.00	-	119.00	-	240.00	(121.00)	201.68 %

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Object	Budget			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
Services and Supplies							
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	-	1,099.20	1,400.80	43.97 %
53650 - Business Related Meals/Supply	400.00	-	400.00	-	65.00	335.00	16.25 %
Total Services and Supplies	851,505.00	-	851,505.00	44,902.59	497,843.99	308,758.42	63.74%

33100 - Beginning Available Fund Balance					472,629.50		
Total Revenues	773,950.00		773,950.00		769,488.23	4,461.77	99.42 %
Total Expenditures	859,655.00		859,655.00	44,902.59	500,427.61	314,324.80	63.44 %
Net Surplus / (Deficit)	(85,705.00)	-	(85,705.00)		269,060.62		
33100 - Current Available Fund Balance					741,690.12		

