



**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 8c (Consent/Information)**

**TO:** Local Agency Formation Commission

**PREPARED BY:** Stephanie Pratt, Clerk/Jr. Analyst *SP*

**MEETING DATE:** June 2, 2025

**SUBJECT:** Third Quarter Budget Report for Fiscal Year 2024-25

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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 third quarter budget report that shows all budgeted and actual operating revenue and expenditure accounts for the 2024-25 fiscal year through March 31, 2025, included as Attachment 1.

When the year is closed, all year-end numbers will be finalized and presented to the Commission at its December 1, 2025 regular meeting as part of the annual audit report.

**ATTACHMENT**

- 1) FY 2024-25 Revenue & Expense Report through March 31, 2025

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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: 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				
<b>License, Permits and Franchises</b>							
42690 - Permits Other/Application Fees	25,000.00	-	25,000.00	-	15,800.24	9,199.76	63.20 %
<b>Total License, Permits and Franchises</b>	<b>25,000.00</b>	<b>-</b>	<b>25,000.00</b>	<b>-</b>	<b>15,800.24</b>	<b>9,199.76</b>	<b>63.20 %</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	-	368,974.00	1.00	100.00 %
<b>Total Intergovernmental Revenues</b>	<b>737,950.00</b>	<b>-</b>	<b>737,950.00</b>	<b>-</b>	<b>737,949.00</b>	<b>1.00</b>	<b>100.00 %</b>
<b>Revenue from Use of Money and Property</b>							
45100 - Interest	7,000.00	-	7,000.00	-	17,822.70	(10,822.70)	254.61 %
<b>Total Revenue from Use of Money and Property</b>	<b>7,000.00</b>	<b>-</b>	<b>7,000.00</b>	<b>-</b>	<b>17,822.70</b>	<b>(10,822.70)</b>	<b>254.61 %</b>
<b>Charges for Services</b>							
46800 - Charges for Services	1,000.00	-	1,000.00	-	4,000.00	(3,000.00)	400.00 %
<b>Total Charges for Services</b>	<b>1,000.00</b>	<b>-</b>	<b>1,000.00</b>	<b>-</b>	<b>4,000.00</b>	<b>(3,000.00)</b>	<b>400.00 %</b>
<b>Miscellaneous Revenues</b>							
47900 - Miscellaneous	4,000.00	-	4,000.00	-	-	4,000.00	0.00 %
<b>Total Miscellaneous Revenues</b>	<b>4,000.00</b>	<b>-</b>	<b>4,000.00</b>	<b>-</b>	<b>-</b>	<b>4,000.00</b>	<b>0.00 %</b>

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Object	Budget			Encumbrances	Actuals	Available Budget	% of Budget
	Adopted	Adjustments	Revised				
<b>Salaries and Employee Benefits</b>							
51210 - Director/Commissioner Pay	18,000.00	-	18,000.00	-	6,450.00	11,550.00	35.83 %
51300 - Medicare	300.00	-	300.00	-	93.55	206.45	31.18 %
51305 - FICA	700.00	-	700.00	-	390.60	309.40	55.80 %
<b>Total Salaries and Employee Benefits</b>	<b>19,000.00</b>	<b>-</b>	<b>19,000.00</b>	<b>-</b>	<b>6,934.15</b>	<b>12,065.85</b>	<b>36.50 %</b>
<b>Services and Supplies</b>							
52100 - Administration Services	614,588.00	-	614,588.00	-	225,888.25	388,699.75	36.75 %
52125 - Accounting/Auditing Services	7,500.00	-	7,500.00	-	7,387.00	113.00	98.49 %
52130 - Information Technology Svcs	27,746.00	-	27,746.00	-	14,774.35	12,971.65	53.25 %
52131 - ITS Communication Charges	2,757.00	-	2,757.00	-	2,067.75	689.25	75.00 %
52140 - Legal Services	35,000.00	-	35,000.00	15,756.60	19,243.40	-	100.00 %
52310 - Consulting Services	45,000.00	82,754.00	127,754.00	14,371.80	112,100.04	1,282.16	99.00 %
52345 - Janitorial Services	300.00	-	300.00	132.00	168.00	-	100.00 %
52515 - Maint - Software	1,512.00	-	1,512.00	-	1,512.00	-	100.00 %
52600 - Rents/Leases - Equipment	3,000.00	-	3,000.00	1,274.11	1,275.02	450.87	84.97 %
52605 - Rents/Leases - Buildings/Land	27,570.00	-	27,570.00	6,980.00	22,870.00	(2,280.00)	108.27 %
52700 - Insurance - Liability	922.00	-	922.00	-	461.00	461.00	50.00 %
52800 - Communications/Telephone	3,000.00	-	3,000.00	900.00	1,677.74	422.26	85.92 %
52830 - Publications and Legal Notices	1,000.00	-	1,000.00	-	274.38	725.62	27.44 %
52835 - Filing Fees	200.00	-	200.00	-	100.00	100.00	50.00 %
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	-	251.53	2,248.47	10.06 %
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 %

Attachment 1

53205 - Utilities - Electric	2,500.00	-	2,500.00	-	1,135.10	1,364.90	45.40 %
53415 - Computer Software/Licnsng 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 %
<b>Total Services and Supplies</b>	<b>800,950.00</b>	<b>82,754.00</b>	<b>883,704.00</b>	<b>39,414.51</b>	<b>423,254.53</b>	<b>421,034.96</b>	<b>52.36 %</b>

<b>33100 - Beginning Available Fund Balance</b>					417,577.58		
<b>Total Revenues</b>	774,950.00		774,950.00		<u>775,571.94</u>	(621.94)	100.08 %
<b>Total Expenditures</b>	819,950.00	<u>82,754.00</u>	902,704.00	<u>39,414.51</u>	<u>430,188.68</u>	433,100.81	52.02 %
<b>Net Surplus / (Deficit)</b>	(45,000.00)	(82,754.00)	(127,754.00)		345,383.26		
<b>33100 - Current Available Fund Balance</b>					762,960.84		