



**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 6c (Consent/Information)**

**TO:** Local Agency Formation Commission

**PREPARED BY:** Brendon Freeman, Executive Officer *B F*  
Stephanie Pratt, Staff Analyst *SP*

**MEETING DATE:** August 3, 2026

**SUBJECT:** Draft Year-End 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.

The Commission will receive a draft year-end budget to actual report for the 2025-26 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.

Operating revenues and expenses were budgeted at \$773,950 and \$859,655, respectively. The intentional deficit totaling \$85,705 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 \$774,230 and \$696,920, respectively, resulting in a project year-end surplus of \$77,310 and an available fund balance ("reserves") totaling \$549,940.

**ATTACHMENT**

- 1) FY 2025-26 Draft Year-End Revenue & Expense Report

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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, 5<sup>th</sup> District

Anne Cottrell, Commissioner  
County of Napa Supervisor, 3<sup>rd</sup> District

Joelle Gallagher, Alternate Commissioner  
County of Napa Supervisor, 1<sup>st</sup> 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

For Fiscal Year: 2026 Through Period: 13

Fund: 8400 - Local Agency Formation Comm

| Object                                       | Budget     |             |            | Encumbrances | Actuals    | Available Budget | % of Budget | LY Actuals | Actuals Variance |
|----------------------------------------------|------------|-------------|------------|--------------|------------|------------------|-------------|------------|------------------|
|                                              | 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 %     | 26,995.86  | -20,678.02       |
| Total License, Permits and Franchises        | 25,000.00  | -           | 25,000.00  | -            | 6,317.84   | 18,682.16        | 25.27 %     | 26,995.86  | -20,678.02       |
| Intergovernmental Revenues                   |            |             |            |              |            |                  |             |            |                  |
| 43910 - County of Napa                       | 368,975.00 | -           | 368,975.00 | -            | 368,975.00 | -                | 100.00 %    | 368,975.00 | 0.00             |
| 43950 - Other - Governmental Agencies        | 368,975.00 | -           | 368,975.00 | -            | 368,976.00 | (1.00)           | 100.00 %    | 368,974.00 | 2.00             |
| Total Intergovernmental Revenues             | 737,950.00 | -           | 737,950.00 | -            | 737,951.00 | (1.00)           | 100.00 %    | 737,949.00 | 2.00             |
| Revenue from Use of Money and Property       |            |             |            |              |            |                  |             |            |                  |
| 45100 - Interest                             | 10,000.00  | -           | 10,000.00  | -            | 29,961.63  | (19,961.63)      | 299.62 %    | 20,831.77  | 9,129.86         |
| Total Revenue from Use of Money and Property | 10,000.00  | -           | 10,000.00  | -            | 29,961.63  | (19,961.63)      | 299.62 %    | 20,831.77  | 9,129.86         |
| Charges for Services                         |            |             |            |              |            |                  |             |            |                  |
| 46800 - Charges for Services                 | 1,000.00   | -           | 1,000.00   | -            | -          | 1,000.00         | 0.00 %      | 4,000.00   | -4,000.00        |
| Total Charges for Services                   | 1,000.00   | -           | 1,000.00   | -            | -          | 1,000.00         | 0.00 %      | 4,000.00   | -4,000.00        |
| Salaries and Employee Benefits               |            |             |            |              |            |                  |             |            |                  |
| 51210 - Director/Commissioner Pay            | 7,200.00   | -           | 7,200.00   | -            | 4,650.00   | 2,550.00         | 64.58 %     | 8,550.00   | -3,900.00        |
| 51300 - Medicare                             | 250.00     | -           | 250.00     | -            | 67.44      | 182.56           | 26.98 %     | 124.01     | -56.57           |
| 51305 - FICA                                 | 700.00     | -           | 700.00     | -            | 288.30     | 411.70           | 41.19 %     | 530.10     | -241.80          |
| Total Salaries and Employee Benefits         | 8,150.00   | -           | 8,150.00   | -            | 5,005.74   | 3,144.26         | 61.42 %     | 9,204.11   | -4,198.37        |
| Services and Supplies                        |            |             |            |              |            |                  |             |            |                  |
| 52100 - Administration Services              | 630,571.00 | -           | 630,571.00 | -            | 523,648.85 | 106,922.15       | 83.04 %     | 468,793.85 | 54,855.00        |
| 52125 - Accounting/Auditing Services         | 7,500.00   | -           | 7,500.00   | -            | 8,104.00   | (604.00)         | 108.05 %    | 8,276.50   | -172.50          |
| 52130 - Information Technology Svcs          | 31,635.00  | -           | 31,635.00  | -            | 30,392.00  | 1,243.00         | 96.07 %     | 21,710.85  | 8,681.15         |
| 52131 - ITS Communication Charges            | 2,908.00   | -           | 2,908.00   | -            | 2,508.00   | 400.00           | 86.24 %     | 2,757.00   | -249.00          |
| 52140 - Legal Services                       | 35,000.00  | -           | 35,000.00  | 15,328.11    | 28,486.00  | (8,814.11)       | 125.18 %    | 47,410.75  | -18,924.75       |
| 52310 - Consulting Services                  | 75,000.00  | -           | 75,000.00  | -            | 42,883.75  | 32,116.25        | 57.18 %     | 126,471.84 | -83,588.09       |
| 52345 - Janitorial Services                  | 300.00     | -           | 300.00     | -            | 308.28     | (8.28)           | 102.76 %    | 336.00     | -27.72           |
| 52515 - Maint - Software                     | 2,892.00   | -           | 2,892.00   | -            | 1,797.60   | 1,094.40         | 62.16 %     | 1,512.00   | 285.60           |
| 52600 - Rents/Leases - Equipment             | 3,000.00   | -           | 3,000.00   | -            | 2,132.56   | 867.44           | 71.09 %     | 2,323.85   | -191.29          |
| 52605 - Rents/Leases - Buildings/Land        | 28,200.00  | -           | 28,200.00  | -            | 28,200.00  | -                | 100.00 %    | 27,570.00  | 630.00           |
| 52700 - Insurance - Liability                | 12,157.00  | -           | 12,157.00  | -            | -          | 12,157.00        | 0.00 %      | 0.00       | 0.00             |
| 52800 - Communications/Telephone             | 3,000.00   | -           | 3,000.00   | 1,762.50     | 2,484.35   | (1,246.85)       | 141.56 %    | 3,273.81   | -789.46          |

## Attachment 1

## Services and Supplies

|                                        |           |   |           |   |           |            |          |          |           |
|----------------------------------------|-----------|---|-----------|---|-----------|------------|----------|----------|-----------|
| 52830 - Publications and Legal Notices | 1,000.00  | - | 1,000.00  | - | 1,036.00  | (36.00)    | 103.60 % | 744.38   | 291.62    |
| 52835 - Filing Fees                    | 200.00    | - | 200.00    | - | 160.75    | 39.25      | 80.38 %  | 200.00   | -39.25    |
| 52900 - Training/Conference Expenses   | 10,000.00 | - | 10,000.00 | - | 14,416.58 | (4,416.58) | 144.17 % | 8,657.97 | 5,758.61  |
| 52905 - Business Travel/Mileage        | 500.00    | - | 500.00    | - | -         | 500.00     | 0.00 %   | 0.00     | 0.00      |
| 53100 - Office Supplies                | 1,000.00  | - | 1,000.00  | - | 767.10    | 232.90     | 76.71 %  | 627.98   | 139.12    |
| 53110 - Freight/Postage                | 100.00    | - | 100.00    | - | 80.48     | 19.52      | 80.48 %  | 0.00     | 80.48     |
| 53115 - Books/Media/Subscriptions      | 119.00    | - | 119.00    | - | 240.00    | (121.00)   | 201.68 % | 0.00     | 240.00    |
| 53120 - Memberships/Certifications     | 3,523.00  | - | 3,523.00  | - | 2,383.00  | 1,140.00   | 67.64 %  | 3,411.00 | -1,028.00 |
| 53205 - Utilities - Electric           | 2,500.00  | - | 2,500.00  | - | 1,755.01  | 744.99     | 70.20 %  | 1,442.82 | 312.19    |
| 53650 - Business Related Meals/Supply  | 400.00    | - | 400.00    | - | 130.00    | 270.00     | 32.50 %  | 0.00     | 130.00    |

|                                    |                   |          |                   |                  |                   |                   |                |                   |                   |
|------------------------------------|-------------------|----------|-------------------|------------------|-------------------|-------------------|----------------|-------------------|-------------------|
| <b>Total Services and Supplies</b> | <b>851,505.00</b> | <b>-</b> | <b>851,505.00</b> | <b>17,090.61</b> | <b>691,914.31</b> | <b>142,500.08</b> | <b>83.26 %</b> | <b>725,520.60</b> | <b>-33,606.29</b> |
|------------------------------------|-------------------|----------|-------------------|------------------|-------------------|-------------------|----------------|-------------------|-------------------|

|                                          |             |   |             |           |            |            |          |            |            |
|------------------------------------------|-------------|---|-------------|-----------|------------|------------|----------|------------|------------|
| 33100 - Beginning Available Fund Balance |             |   |             |           | 472,629.50 |            |          |            |            |
| Total Revenues                           | 773,950.00  |   | 773,950.00  |           | 774,230.47 | (280.47)   | 100.04 % | 789,776.63 | -15,546.16 |
| Total Expenditures                       | 859,655.00  |   | 859,655.00  | 17,090.61 | 696,920.05 | 145,644.34 | 83.06 %  | 696,920.05 | 0.00       |
| Net Surplus / (Deficit)                  | (85,705.00) | - | (85,705.00) |           | 77,310.42  |            |          | 92,856.58  | -15,546.16 |
| 33100 - Fiscal Year 2026 Transactions    |             |   |             |           | -          |            |          |            |            |
| 33100 - Current Available Fund Balance   |             |   |             |           | 549,939.92 |            |          |            |            |