



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

NOTICE OF REVIEW

April 7, 2026

TO: Interested Parties

FROM: Brendon Freeman, Executive Officer B F

SUBJECT: **LAFCO Proposed Budget for Fiscal Year 2026-27**

The Local Agency Formation Commission (LAFCO) of Napa County's proposed budget for fiscal year 2026-27 was adopted on April 6, 2026, and is attached for review and comment.

Written comments should be submitted by e-mail to bfreeman@napa.lafco.ca.gov or mailed to the LAFCO office no later than **12:00 PM on May 8, 2026**. LAFCO's Budget Committee will review all comments received by this date before recommending a final budget for adoption at LAFCO's June 1, 2026 regular meeting.

Attachment: LAFCO Proposed Budget for Fiscal Year 2026-27

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

Napa LAFCO Fiscal Year 2026-27 Proposed Budget

Adopted on April 6, 2026

Expenses

Salaries and Benefits

Account Description

		FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27
		Final Budget	Actual	Final Budget	Actual	Final Budget	Estimate	Proposed Budget
51210	Commissioner Per Diems	16,000	15,750	18,000	9,450	7,200	5,100	7,200
51300	Medicare - Commissioners	250	228	300	250	250	200	250
51305	FICA - Commissioners	1,100	967	700	650	700	600	650
Total Salaries & Benefits		17,350	16,946	19,000	10,350	8,150	5,900	8,100

Services and Supplies

Account Description

		FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27
		Final Budget	Actual	Final Budget	Actual	Final Budget	Estimate	Proposed Budget
52100	Administration Services	559,015	572,978	508,787	508,787	630,571	549,596	585,347
	<i>Salaries and Wages</i>	<i>391,561</i>	<i>391,561</i>	<i>342,500</i>	<i>342,500</i>	<i>440,306</i>	<i>380,000</i>	<i>400,432</i>
	<i>401A Employer Contribution</i>	<i>1,590</i>	<i>1,590</i>	<i>2,850</i>	<i>2,850</i>	<i>3,600</i>	-	<i>1,800</i>
	<i>Cell Phone Allowance</i>	<i>420</i>	<i>420</i>	<i>1,680</i>	<i>1,680</i>	<i>1,680</i>	<i>1,500</i>	<i>1,560</i>
	<i>Medicare - Staff</i>	<i>5,483</i>	<i>5,483</i>	<i>4,870</i>	<i>4,870</i>	<i>6,145</i>	<i>5,500</i>	<i>5,806</i>
	<i>Employee Insurance-Premiums</i>	<i>64,567</i>	<i>64,567</i>	<i>60,500</i>	<i>60,500</i>	<i>55,538</i>	<i>50,000</i>	<i>57,267</i>
	<i>Worker's Compensation</i>	<i>692</i>	<i>692</i>	<i>876</i>	<i>876</i>	<i>889</i>	<i>889</i>	<i>1,000</i>
	<i>PERS Retirement</i>	<i>101,254</i>	<i>101,254</i>	<i>83,660</i>	<i>83,660</i>	<i>110,706</i>	<i>100,000</i>	<i>102,911</i>
	<i>OPEB</i>	<i>7,411</i>	<i>7,411</i>	<i>11,851</i>	<i>11,851</i>	<i>11,707</i>	<i>11,707</i>	<i>14,571</i>
52125	Accounting/Auditing Services	7,500	8,039	7,500	7,387	7,500	7,500	7,500
52130	Information Technology Services	34,309	30,875	27,746	27,746	31,635	31,635	22,560
52131	ITS Communication Charges	2,000	2,000	2,757	2,757	2,908	2,908	2,482
52140	Legal Services	35,000	36,195	35,000	50,000	35,000	30,000	35,000
52310	Consulting Services	105,000	20,662	127,754	127,754	75,000	55,000	100,000
52345	Janitorial Services	300	-	300	225	300	300	400
52515	Maintenance-Software	3,062	1,762	1,512	1,512	2,892	2,892	3,500
52600	Rents and Leases: Equipment	3,500	2,994	3,000	2,700	3,000	2,500	3,000
52605	Rents and Leases: Building/Land	26,775	26,775	27,570	27,570	28,200	28,200	29,025
52700	Insurance: Liability	716	-	922	922	12,157	12,157	9,693
52800	Communications/Telephone	5,000	4,397	3,000	2,750	3,000	3,000	3,000
52830	Publications and Notices	750	1,133	1,000	950	1,000	1,000	1,000
52835	Filing Fees	150	100	200	200	200	100	200
52900	Training/Conference	12,500	11,183	20,000	10,500	10,000	14,500	15,000
52905	Business Travel/Mileage	2,000	201	1,000	250	500	-	-
53100	Office Supplies	2,000	1,192	2,500	600	1,000	900	1,000
53110	Freight/Postage	100	-	100	-	100	-	-
53115	Books/Media/Subscriptions	119	-	119	119	119	240	3,600
53120	Memberships/Certifications	3,332	3,332	3,411	3,411	3,523	2,383	7,000
53205	Utilities: Electric	2,400	1,837	2,500	1,800	2,500	2,000	2,500
53410	Computer Equipment/Accessories	571	1,140	-	-	-	-	-
53415	Computer Software/License	225	-	225	-	-	-	-
53650	Business Related Meal/Supplies	760	594	1,000	260	400	130	300
Total Services & Supplies		821,047	727,389	777,903	778,200	851,505	746,941	832,107
EXPENSE TOTALS		838,397	744,335	796,903	788,550	859,655	752,841	840,207

Revenues

		FY 2023-24		FY 2024-25		FY 2025-26		FY 2026-27
		Final Budget	Actual	Final Budget	Actual	Final Budget	Estimate	Proposed Budget
Intergovernmental								
<u>Account</u>	<u>Description</u>							
43910	County of Napa	339,738	339,738	368,975	368,975	368,975	368,975	368,975
43950	Other Governmental Agencies	339,738	339,738	368,975	368,975	368,975	368,975	368,975
----	<i>City of Napa</i>	222,680	222,680	241,028	241,028	243,896	243,896	245,200
----	<i>City of American Canyon</i>	61,235	61,235	64,258	64,258	65,730	65,730	65,625
----	<i>City of St. Helena</i>	22,609	22,609	25,171	25,171	22,090	22,090	22,104
----	<i>City of Calistoga</i>	20,342	20,342	22,963	22,963	22,971	22,971	21,901
----	<i>Town of Yountville</i>	12,872	12,872	15,554	15,554	14,289	14,289	14,145
	Total Intergovernmental	679,476	679,476	737,950	737,950	737,950	737,950	737,950
Service Charges								
<u>Account</u>	<u>Description</u>							
42690	Application/Permit Fees	22,950	40,170	25,000	32,615	25,000	25,000	25,000
46800	Charges for Services	510	4,150	1,000	4,000	1,000	1,000	1,000
47900	Miscellaneous	-	-	4,000	-	-	-	-
	Total Service Charges	23,460	44,320	30,000	36,615	26,000	26,000	26,000
Investments								
<u>Account</u>	<u>Description</u>							
45100	Interest	6,500	18,168	6,500	22,277	10,000	20,000	20,000
	Total Investments	6,500	18,168	6,500	22,277	10,000	20,000	20,000
	REVENUE TOTALS	709,436	741,964	774,450	796,842	773,950	783,950	783,950
OPERATING DIFFERENCE		(128,961)	(2,371)	(22,453)	8,292	(85,705)	31,109	(56,257)

Reserves

	2023-24	2024-25	2025-26	2026-27
Undesignated/Unreserved Fund Balance ("Reserves")				
Beginning:	407,163	424,359	452,218	483,327
Ending:	404,792	432,651	483,327	427,070