TOWN OF LOS GATOS
COUNCIL AGENDA REPORT

MEETING DATE: 11/17/2026
ITEM NO: 6

DATE: November 5, 2026

TO: Mayor and Town Council

FROM: Chris Constantin, Town Manager

SUBJECT: **Approve and Ratify the Accounts Payable Check Registers and Payroll Report**

RECOMMENDATION: Approve the Accounts Payable Check Registers dated October 30, 2026, and November 6, 2026, and ratify and approve the Payroll Report dated October 30, 2026.

FISCAL IMPACT:

Approval and ratification of the reports will have no additional fiscal impact. The reports document $1,453,427.66 in payments issued as of November 6, 2026, consisting of $500,214.66 in accounts payable payments and $953,213.00 in payroll payments. All payments were charged to accounts authorized in the Town Council approved budgets and were within available appropriations.

STRATEGIC PRIORITY:

This item supports the Town's Strategic Priority to ensure prudent financial management, under the Fiscal Stability Core Goal.

BACKGROUND:

Pursuant to Town Municipal Code section 2.30.020(d) payroll warrants need not be audited by the Town Council prior to payment. Payrolls shall be presented to the Town Council for ratification and approval at the regular meeting after delivery of the payroll warrants.

The Town Code does not provide specific direction on accounts payable. However, Government Code Section 37208 provides the following guidance:

PREPARED BY: Melissa Ynegas
Senior Administrative Analyst

Reviewed by: Town Manager, Assistant Town Manager, and Administrative Services Director

(a) Payroll warrants or checks need not be audited by the legislative body prior to payment. Payrolls shall be presented to the legislative body for ratification and approval at the first meeting after delivery of the payroll warrants or checks.

(b) Warrants or checks drawn in payment of demands certified or approved by the city clerk as conforming to a budget approved by ordinance or resolution of the legislative body need not be audited by the legislative body prior to payment.

(c) Notwithstanding subdivisions (a) and (b), budgeted payrolls and demands paid by warrants or checks may be presented to the legislative body for ratification and approval in the form of an audited comprehensive annual financial report.

DISCUSSION:

Administrative Services staff presents payroll reports to the Town Council for ratification and approval in accordance with the payroll presentation requirements described in the Background section. Staff also presents accounts payable check registers on the consent calendar for regular Town Council meetings to provide transparency and Council oversight.

Accounts payable and payroll for the following periods have been audited and approved by staff for the following payments:

Type	Check Date	Amount
Accounts Payable	October 30, 2026	$ 196,393.02
Accounts Payable	November 6, 2026	$ 303,821.64
Payroll	October 30, 2026	$ 953,213.00
Combined Accounts Payable and Payroll Total		**$ 1,453,427.66**

ALTERNATIVES:

The Council may request clarification or correction of a specified register and continue consideration of that portion of the item. Because the payroll warrants have already been delivered, staff recommends that any requested correction be narrowly identified and returned promptly for Council ratification and approval.

CONCLUSION:

Staff requests Town Council ratification and approval of the Payroll Report dated October 30, 2026. Presenting the accounts payable registers provides additional transparency and Council oversight as an administrative best practice.

ENVIRONMENTAL ASSESSMENT:

This is not a project defined under CEQA, and no further action is required.

ATTACHMENTS:
1. Accounts Payable Register for October 30, 2026
2. Accounts Payable Register for November 6, 2026
3. Payroll by Location for October 30, 2026