



**TOWN OF LOS GATOS  
COUNCIL AGENDA REPORT**

MEETING DATE: 06/16/2026

ITEM NO: 18

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DATE: June 8, 2026  
TO: Mayor and Town Council  
FROM: Chris Constantin, Town Manager  
SUBJECT: **Approve the Accounts Payable Check Registers and Payroll Report**

**RECOMMENDATION:** Approve the Accounts Payable Check Registers for May 29 and June 1 and Payroll Report for May 29.

**FISCAL IMPACT:**

There is no fiscal impact with approving these reports. All payments that have been made are within approved budget appropriations.

**STRATEGIC PRIORITY:**

This initiative supports the Town's 2025 to 2027 Strategic Priority to "ensure prudent financial management to result in structurally balanced five-year forecasts and fully funded five-year Capital Improvement Plans, managing liabilities such as pension costs and leveraging the Town's assets, efficiencies, partnerships, and revenue streams."

**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 municipal code did not provide direction on accounts payable. However, Government Code Section 37208 provides the following guidance:

(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

**PREPARED BY:** Diane Howard  
Finance Division Manager

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

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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 biweekly payroll reports to the Council on consent, as prescribed in the Municipal Code.

Although not specially required under Municipal Code or the Government Code, it is considered good practice to report on checks paid by a government agency. As such, staff provides accounts payable check registers, along with payroll reports, on a biweekly basis as part of the consent calendar for regular council meetings.

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

<u>Type</u>	<u>Check Date</u>	<u>Amount</u>
AP	May 29, 2026	\$322,921.30
Payroll	May 29, 2026	\$929,665.00
AP	June 5, 2026	\$214,953.21
<b>Total</b>		<b>\$1,467,539.51</b>

CONCLUSION:

Consistent and timely financial reporting aligns with the Municipal Code and Government Code guidance ensuring that payroll and accounts payable activities are brought forward for Council review and ratification as required. This supports transparency in governmental operations and reinforces best practices in public financial management.

ENVIRONMENTAL ASSESSMENT:

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

ATTACHMENTS:

1. Accounts Payable Register for 5/29/2026
2. Accounts Payable Register for 6/5/2026
3. Payroll by Location for 5/29/2026