CITY OF NOVATO
CALIFORNIA

Finance Advisory Commission

Meeting Agenda

Thursday, December 4, 2025 – 8:00 AM

To Be Held At:

City Administrative Offices,
Womack Conference Room
922 Machin Avenue, Novato, CA 94945

Chair
Larisa Thomas

Vice Chair
Tina McMillan

Members
Cris MacKenzie, Rafelina Maglio, Michele Manos, Dean Smith, Andy Zmyslowski

Staff Liaison
Carla Carvalho-Degraff

The Finance Advisory Commission welcomes you to attend its meetings which are regularly scheduled for the first Thursday every month. Your interest is encouraged and appreciated.

In compliance with the Americans with Disabilities Act, if you need special assistance to participate in this meeting, please contact the City Clerk at (415) 899-8900. Notification at least 48 hours prior to the meeting will enable the City to make reasonable accommodation to help ensure accessibility to this meeting.

The Finance Advisory Commission may discuss and/or take action on any or all of the items listed on the agenda irrespective of how the agenda items are described.

A. CALL TO ORDER AND ROLL CALL

B. APPROVAL OF FINAL AGENDA

C. PUBLIC COMMENT

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All members of the public wishing to address the Finance Advisory Commission are requested to submit a speaker card in advance to the Staff Liaison. (Please remember that all comment cards are PUBLIC RECORDS). The Chair will call the names of speakers from the cards. In addition to receiving comment from the public during the Public Comment period, the Chair will recognize persons from the audience who wish to address the Commission on a particular agenda item at the time that item is considered.

There is a three-minute time limit to speak although the Chair may shorten the time based on the number of speakers or other factors. A speaker may not yield his or her time to another speaker.

For issues raised during Public Comment that are not on the published agenda, except as otherwise provided under the Ralph M. Brown Act, no action can legally be taken. The Commission may direct that the item be referred to the Staff Liaison for action or may schedule the item on a subsequent agenda.

D. CONSENT ITEM

All matters listed on the Consent Calendar are considered to be routine and will be enacted by a single vote of the Commission. There will be no separate discussion unless specific items are removed from the Consent Calendar for separate discussion and action. Any Commission Member may remove an item from the Consent Calendar and place it under General Business for discussion.

D.1. Approve Meeting Minutes of November 6, 2025

E. UNFINISHED AND OTHER BUSINESS

F. GENERAL BUSINESS

These items include significant and administrative actions of special interest and will usually include a presentation and discussion by the Finance Advisory Commission. They will be enacted upon by a separate vote.

F.1. Fiscal Year 2025/26 Quarter 1 Budget Report

F.2. Proposed 2026 Finance Advisory Commission Meeting Calendar

F.3. Establish an Ad Hoc Committee to Work on a Fiscal Sustainability Dashboard

F.4. Update on Finance Department Activities

G. COMMISSION AND LIAISON REPORTS

This section is used for Commission Members and the Staff Liaison to orally report on topics that can be considered for discussion at a future meeting.

G.1. Staff Updates

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G.2. Commission Member Reports

Review Finance Advisory Commission Statement Regarding Economic Development Advisory Commission

The next meeting is scheduled for February 5, 2026, at 8:00 AM, and will be held in-person in the Womack Conference Room at 922 Machin Ave, Novato

H. ADJOURNMENT

Materials that are submitted to members of the Commission after the distribution of the meeting's agenda packet will be available upon request.

AFFIDAVIT OF POSTING

I, Stacey Hoggan, certify that on the Thursday before the Finance Advisory Commission meeting of December 4, 2025, that the agenda was posted on the City Community Service Board at 922 Machin and on the City's website at **novato.org** in Novato, California.

/ Stacey Hoggan /
Stacey Hoggan, Management Analyst I

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CITY OF NOVATO
CALIFORNIA

Finance Advisory Commission

DRAFT Minutes

Thursday, November 5, 2025 – 8:00 AM

A. CALL TO ORDER AND ROLL CALL

The meeting was called to order by Chair Thomas at 8:00 A.M.

Commissioners Present: Cris MacKenzie, Rafelina Maglio, Michele Manos, Tina McMillan, Dean Smith, Larisa Thomas, Andy Zmyslowski

Staff Present: Finance Director Carla Carvalho-DeGraff, Principal Management Analyst Jennifer Maldonado, Management Analyst I Stacey Hoggan, Economic Development Manager Katie Skjerping

B. APPROVAL OF FINAL AGENDA

Commission Action: Upon a motion by Commissioner Zmyslowski, and seconded by Commissioner Manos, the Commission voted 7-0-0-0 to approve the final agenda.

Ayes: MacKenzie, Manos, Maglio, McMillan, Smith, Thomas, Zmyslowski
Noes: None
Abstain: None
Absent: None

Motion carried.

C. PUBLIC COMMENT

D. CONSENT ITEMS

D.1. Approve Meeting Minutes of October 2, 2025

Commission Action: Upon motion by Vice Chair MacKenzie, and seconded by Commissioner Maglio, the Commission voted 7-0-0-0 to approve minutes with the correction of a misspelled Commissioner name.

Ayes: MacKenzie, Manos, Maglio, McMillan, Smith, Thomas, Zmyslowski

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Noes: None
Abstain: None
Absent: None

Motion carried.

E. UNFINISHED AND OTHER BUSINESS

F. GENERAL BUSINESS

F.1. Fiscal Year 2024/25 Quarter 4 Budget Report

Staff presented the Fiscal Year 2024/25 Quarter 4 Budget Report, including updates on budget variances and initial Measure M funding disbursements. Commissioners asked questions and provided comments.

F.2. Update on Finance Department Activities

Staff provided updates on Finance Department activities. Staff noted that, due to unexpected circumstances, new Commissioner appointments were delayed from the anticipated October City Council meeting and will now occur on December 9, 2026. Staff also noted that this delay may affect the timing of some of the Commissions workplan items.

F.3. Presentation from Economic Development Manager Katie Skjerping

Commissioners received a presentation from Economic Development Manager Katie Skjerping, which included updates on current Economic Development Department initiatives and the Economic Development Advisory Commission's workplan. Commissioners asked questions and provided feedback to staff.

G.1. Staff Updates

None

G.2. Commission Member Reports

Chair Thomas and Vice Chair McMillan presented the commissions letter of recognition to City Council at the October 28, 2025, Novato City Council meeting.

H. ADJOURNMENT

The meeting was adjourned at 10:02 AM, with Commissioner Zmyslowski departing at 9:31 AM, prior to adjournment.

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I HEREBY CERTIFY that the foregoing minutes were duly adopted at the Finance Advisory Commission Meeting of_____, 2025.

/ Stacey Hoggan /
Stacey Hoggan, Management Analyst I

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CALIFORNIA

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STAFF REPORT

MEETING DATE: December 04, 2025

TO: Finance Advisory Commission

FROM: Jennifer Maldonado, Principal Analyst

SUBJECT: **QUARTER 1 FISCAL YEAR 2025/26 BUDGET PERFORMANCE REPORT**

REQUEST

Receive and file the Quarter 1 Fiscal Year 2025/26 Budget Performance Report**.**

DISCUSSION

The first quarter of FY 2025/26 marks the first time that Staff have been able to rely on current year data within the City's financial system. With Finance being caught up, staff is proposing to change the report format to reports that draws directly out of the financial system. The report Staff is presenting to the Finance Advisory Commission (FAC) this quarter is generated directly from the City's financial system, New World.

The Quarter 1 (Q1) Budget Report compares year-to-date revenues and expenditures to the Amended Budget while highlighting significant variances and providing detailed explanation for those variances. Q1 review is especially important in evaluating performance in key revenue categories such as Property Tax, Sales Tax, Transient Occupancy Tax (TOT), permits, and Measure M local sales tax revenue. Early monitoring helps staff assess whether these sources are trending in line with projections and whether adjustments may be necessary at Mid-Year.
On the expenditure side, the Q1 report provides insight into personnel spending, including vacancy savings, overtime usage, and seasonal operating costs.

Additionally, the Q1 report enhances transparency for the City Council and the community by providing an accessible summary of the City's fiscal condition early in the year. This early analysis supports better long-term financial planning, strengthens the Five-Year Forecast, and ensures that Council has timely information when considering policy decisions tied to service levels, staffing, and use of Measure M funds.

General Fund Performance Summary

General Fund revenue (Fund 101) is budgeted at $59.5 million which was in-line with General Fund expense budgeted at $59.5 million. A portion of Measure M (Fund 102) was budgeted to close the systemic deficit of approximately $3.97M for core City services such as Maintenance of roads, Police services and other critical City services. Because of this, the City was able to adopt a balanced budget for Fiscal Year (FY) 2025/26

Revenues

Non Departmental

Property Tax

Property tax is the General Fund's largest revenue source and is budgeted at $20.1 million for FY 2025/26. This revenue is received in two major installments during the fiscal year, with the first distribution occurring in the second quarter and the second distribution in the fourth quarter. Budget assumptions for property tax are based on projections provided by the County of Marin and are adjusted as needed to reflect historical trends.

Through the end of the first quarter, property tax receipts total $41thousand or less than 1% of the annual budget which is primarily related to property transfer tax. This performance is consistent with expectations, as the first significant apportionment of secured property tax revenue will be received in the second quarter.

Sales Tax

The second largest source of revenue is Sales Tax, which is budgeted at $16 million for FY 2025/26. Overall sales tax receipts are at 7% received through quarter one and trending as expected.

Hotel Tax

Transient Occupancy Tax (Hotel Tax) revenue is budgeted at $1.9 million for FY 2025/26. Actual receipts through the first quarter total approximately $27 thousand, which is expected given that the majority of Hotel Tax revenue is received beginning in the second quarter and continuing throughout the remainder of the fiscal year.

Revenue from the newly opened Residence Inn was not included in the Adopted Budget due to insufficient historical data to produce a reliable forecast. As part of the mid-year review, staff will evaluate current-year performance and begin establishing a revised baseline for Hotel Tax revenue that incorporates receipts from this new hotel as well as data from short term rentals which have higher compliance monitoring than in previous years.

Other Taxes

The Other Taxes category is budgeted at $3.4 million for FY 2025/26 and is primarily composed of Business License revenue and Franchise Fees. Cable Franchise Fees represent $924 thousand of the amended budget and do not have receipts posted in the first quarter, as these revenues are not expected until the second quarter.

Business License revenue is the largest component of this category, budgeted at $1.3 million. First-quarter receipts total approximately $25 thousand or 2% of the amended budget, which is in line with expectations. The majority of Business License revenue is historically received in the third quarter and throughout the remainder of the fiscal year.

Central Administration

Revenue In Central Administration in budgeted at $96,600 for FY 2025/26. This is a combination of the divisions listed below:

Sustainability

The Sustainability Division is budgeted to receive $25,000, primarily from EV charging reimbursements. Through the end of Q1, the City has received 22%, or approximately $5,500, which is in line with expectations for this early in the fiscal year.

City Attorney

The City Attorney's Division has $67,000 budgeted in revenue, consistent with the prior fiscal year. This category reflects cost recovery revenue, representing reimbursements for City expenditures tied to specific projects. Through Q1, the City has received approximately $5,000, or 8% of budgeted revenue. While this revenue source fluctuates from year to year due to its reimbursable nature, it has historically met or exceeded budget.

Community Development

Overall, Community Development revenues are performing as expected. Revenue in the Community Development Department is budgeted at $3.0 million for FY 2025/26. Through the first quarter, the department has received approximately $787 thousand in revenue, representing 26% of the annual budget. This level of performance is consistent with straight-line projections and suggests that the department is on track to meet year-end revenue estimates. Revenues in this department were performing above projections in the prior fiscal year, and budgeted amounts were increased during development of the FY 2025/26 budget to align with actual performance trends.

Within the Community Development budget, some of the major revenue generating areas are construction permits and plan check fees. Construction permit revenue is budgeted at $1.5 million for the fiscal year and receipts through the first quarter total approximately $1.1 million, or 29% of budget, and are performing within expected levels. Plan Check fees are budgeted at $1.2 million, with 27% received through the first quarter. This category is also trending appropriately and is anticipated to meet budgeted projections.

Park, Recreation and Community Service

Revenue in Parks, Recreation and Community Services (PRCS) is budgeted at $2.7 million for FY 2025/26. Through the first quarter, receipts total approximately $1.1 million, or 40% of budget. This is consistent with prior year performance, in which Q1 receipts reached 41%. Given the department's seasonal programming, such as Hamilton Pool operations and summer/winter class offerings, overall receipts are tracking in line with expectations for the fiscal year.

Program fees continue to serve as the department's primary revenue source, offsetting a significant portion of program-related costs. These fees are budgeted at $1.6 million and have reached 41%, or approximately $655 thousand, through Q1. Additionally, facility rentals represent another major revenue category within the department, with a budget of $333 thousand and Q1 receipts at 28% or about $94 thousand.

Another significant revenue source for PRCS is revenue generated from Hamilton Pool operations. This category is budgeted at $327 thousand and is highly seasonal, as the pool typically operates from early summer through early fall, weather permitting. These revenues help offset the costs of providing a valued community amenity. Through Q1, receipts total $194 thousand, or 59% of budget, which is consistent with prior-year performance when Q1 receipts were 51%.

Expense

Personnel Costs

Personnel costs for FY 2025/26 are budgeted at $39.3 million. This amount does not yet reflect approximately $1.78 million in anticipated contract increases, which will be incorporated in Q2 when labor negotiations will have finalized. Through Q1, personnel costs are at 33% of budget, driven in part by the prepayment of the City's $5.9 million Unfunded Accrued Liability (UAL) at the start of the fiscal year.

The personnel budget is broken down by $29.3 million in salaries and wages and $10 million in employee benefits. Salaries and wages total approximately $6.1 million, or 21% of budget, reflecting continued vacancy-related savings across the organization. Employee benefits are budgeted at $10.0 million and are at 67%, or $6.7 million, through Q1. This higher percentage is primarily due to the annual UAL prepayment made at the beginning of the fiscal year.

Operating Costs

Operating costs for FY 2025/26 are budgeted at $20.2 million, with actual expenditures totaling $9.5 million, or 47% of the annual budget, through the end of Q1. A significant portion of the year-to-date activity at approximately $2.33 million is related to encumbrances recorded early in the fiscal year to reserve funding for ongoing contractual obligations.

These encumbrances represent commitments for services and projects that span the fiscal year and are established upfront to ensure that appropriations are set aside for these specific purposes. As a result, the percentage of budget expended in Q1 appears higher than typical operating activity alone would suggest. When excluding encumbrances, operating costs are trending within expected levels for this point in the fiscal year.

Non-Departmental

Non-Departmental Costs reflect transfers to other funds. These transfers fund the Long-Term Maintenance for Facilities and Infrastructure (Funds 118 and 119), and the Pension Obligation Bonds debt service payment. The transfers to the Long-Term Maintenance fund are processed in Q1 to fully fund Capital Improvement Plan (CIP) projects.

Central Administration

Expense in the Central Administration Department is budgeted at $8.5 million for FY 2025/26. Through the end of Q1, expenditures total $3.1 million, or 42% of budget. This above straight-lined pace is primarily due to the use of encumbrances, which set aside funds early in the fiscal year for planned purchases and contracts.

Central Administration expenditures fall into two major categories: personnel costs and operating costs.

Personnel Costs

Personnel costs for Central Administration are budgeted at $3.5 million and are 29% spent through Q1. The percentage spent is elevated due to the annual prepayment of the City's Unfunded Accrued Liability (UAL) at the beginning of the fiscal year. Below is a breakdown of the personnel budget for Central Administration:

- Salaries and Wages: Budgeted at $2.9 million, with 21% spent through Q1 (approximately $600,000). This is below a straight-line projection, reflecting vacancies within the Department.
- Benefits: Budgeted at $658,000, with 66% spent through Q1 (approximately $436,000), driven by the UAL prepayment.

Operating Costs

Operating expenditures are budgeted at $4.9 million and are 42% spent through Q1 (approximately $2.1 million). Similar to the overall trend, this quarter-to-date performance is influenced by the beginning of year use of encumbrances to reserve funds for ongoing and anticipated contractual needs.

Finance

Expense in the Finance Department is budgeted at $2.7 million for FY 2025/26, with $848,000 (31%) spent through Q1. This early spending level is primarily driven by the use of encumbrances, which reserve funds for planned contractual and operational commitments at the start of the fiscal year.
Finance Department expenditures consist of personnel costs and operating costs:

- Personnel Costs: Budgeted at $2.1 million, with $579,000 (28%) spent through Q1.
- Operating Costs: Budgeted at $628,000, with $269,000 (43%) spent through Q1, largely due to encumbrances established early in the year.

Looking more closely at personnel costs:

- Salaries and Wages: Budgeted at $1.7 million, with $321,000 (19%) spent through Q1, reflecting vacancies within the Department.
- Benefits: Budgeted at $400,000, with $257,000 (64%) spent through Q1, driven by timing factors such as the City's benefit payment schedule.

Police

The Police Department is budgeted at $21.3 million in expenditures for FY 2025/26, with $7.5 million, or 35% of budget, spent through Q1. Police Department expenditures fall into two primary categories: personnel costs and operating costs.

- Personnel Costs: Budgeted at $19.6 million, with $7.1 million (36%) spent through Q1.
- Operating Costs: Budgeted at $1.6 million, with $354,000 (22%) spent through Q1.

A closer look at personnel costs shows the following:

- Salaries and Wages: Budgeted at $13.4 million, with $2.8 million (21%) spent through Q1. This is below a straight-line projection and reflects vacancies experienced during the first quarter.
- Benefits: Budgeted at $6.2 million, with $4.3 million (36%) spent through Q1, consistent with the timing of the City's benefit-related payments.

Community Development

Community Development expenses are budgeted at $6.6 million for FY 2025/26, with $2.0 million, or 30% of budget, spent through Q1. Expenditures in the first quarter trend slightly higher due to the use of encumbrances to reserve funds for planned contractual and operational commitments.
Community Development expenditures are composed of personnel costs and operating costs:

- Personnel Costs: Budgeted at $2.1 million, with $1.1 million (26%) spent through Q1.
- Operating Costs: Budgeted at $2.4 million, with $889,000 (38%) spent through Q1, influenced by the timing of encumbrances.

A closer review of personnel costs shows:

- Salaries and Wages: Budgeted at $3.4 million, with 18% spent through Q1, reflecting vacancies within the department.
- Benefits: Budgeted at $776,000, with $472,000 (61%) spent through Q1, consistent with the timing of benefit-related payments.

Parks, Recreation and Community Services

Parks, Recreation, and Community Services (PRCS) expenditures are budgeted at $4.1 million for FY 2025/26, with $1.4 million, or 34% of budget, spent through Q1. Expenditures are divided into two primary categories: personnel costs and operating costs.

- Personnel Costs: Budgeted at $3.3 million, with 35% spent through Q1.
- Operating Costs: Budgeted at $851,000, with $250,000 (29%) spent through Q1.

A closer review of personnel costs shows:

- Salaries and Wages: Budgeted at $2.7 million, with $727,000 (27%) spent through Q1, indicating the department is on track to meet its personnel budget by year-end.
- Benefits: Budgeted at $564,000, with $407,000 (72%) spent through Q1, largely due to the prepayment of benefit-related costs at the beginning of the fiscal year.

Other Funds Performance

Measure M

Measure M revenue was budgeted at $10.27 million for FY 2025/26. Receipts through Q1 are at $668 thousand or 7% of budget indicating this sales tax is trending slightly lower than expectations. Further review in Q2 will be necessary to see if the sales tax will be able to achieve budget expectations or if an adjustment will be necessary at midyear. Measure M is allocated through operating transfers to the funds that will use Measure M.

While an amount of Measure M is allocated for deficit backfill; that backfill will not occur until Q4 as overall performance will be analyzed to determine the actual deficit.

It should be noted that the allocation for the Emergency Disaster and Recovery Reserve was depleted due to the outcome of labor negotiations. It was the City's intent to use the amounts allocated to the reserve for labor. In addition, the amounts for restored staffing, and the pension reserve were also impacted. Q2 impacts will be given as part of the Finance update in the Commission meeting. Even with these impacts staff expects that the reserve balance will be above the City Council policy requirement of 15%.

Fund 118 – Long Term Maintenance Facilities & 119 – Long Term Maintenance Infrastructure

The purpose of these funds is to facilitate maintenance of City buildings and infrastructure. The revenue activity within the funds is primarily transfers-in from the General Fund. Annually, the City Council allocates General Fund resources to these funds based on funding needs, ability to implement Capital Improvement Program (CIP) projects, and available funding. Expense represents annual transfers out to the Capital Improvement Program for designated projects.

Revenues are made up of transfers-in from the general fund and investment income. The transfers-in are the amounts authorized in the budget. The favorable performance in revenues is due to better than anticipated investment income.

Expenses are made up of transfers to the Capital Improvement Program projects funded from these funding sources. These transfers are made to the capital projects at the beginning of the

fiscal year, and actual results at the end of the fiscal year will be based on work performed on the projects.

Fund 210 – Affordable Housing

The affordable housing fund is budgeted at $595 thousand for revenue and is at 1% of expectations or approximately $5 thousand and budgeted at $1.7 million for expense and at 14% of budget through Q1. Revenue fluctuates based on affordable housing sales, and earnings from the Hamilton Trust. Expenses are largely related to the contract for management of the affordable housing program.

Fund 220 – Hamilton Art Center

The Hamilton Art Center fund reflects rental revenue from leases at the center. Budgeted revenue for this fund is $519 thousand and budgeted expense is $1.0 million.

Expenses in this fund are in two categories: the expenses for property management which encompasses the operating expenses and funding that goes to the capital improvement program for deferred maintenance. The capital improvement program did not have significant expenditures in the prior fiscal year and therefore carried forward approximately $689 thousand in FY 2025/26.

Fund 229 – State Gas Tax

Revenue from the gas tax is distributed by the State Controller's Office and is performing in line with expectations. This revenue source will continue to be monitored closely given the potential long-term impacts of increased electric vehicle adoption and declining gasoline consumption statewide. For FY 2025/26, gas tax revenue is budgeted at $3 million, with 13% received through Q1, which aligns with anticipated collections.
Expenses in this category consist of operating transfers to the General Fund and the Capital Improvement Program (CIP) funds. Transfers to the General Fund support the street sweeping contract and general street maintenance and are budgeted as a fixed amount each year. Transfers to the CIP funds vary based on actual work performed and project activity throughout the fiscal year.

Fund 237 – Parks Measure A

Revenue for Parks Measure A is typically received during Q3. Revenue is expected to come in as budgeted. Expenses are made up of quarterly operating transfers to the General Fund and capital improvement project funds. Expenses to the General Fund are to offset park maintenance costs related to utilities. The remaining transfers are made to the capital projects at the beginning of the fiscal year, and actual results at the end of the fiscal year will be based on work performed on the projects.

RECOMMENDATION

Receive the report and provide feedback on the format and analysis.

ATTACHMENTS

1. Quarter 1 of Fiscal Year 2025/26 Budget Performance Report.

City of Novato Budget Performance Report - General Fund

Quarter 1 Fiscal Year 2025/26

Classification	Adopted Budget	Budget Amendments	Amended Budget	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund **101 - General Fund**								
REVENUE								
Taxes	41,380,724.00	.00	41,380,724.00	.00	1,243,053.01	40,137,670.99	3	40,226,095.85
Licenses & Permits	.00	.00	.00	.00	.00	.00	+++	.00
Intergovernmental	126,476.00	.00	126,476.00	.00	.00	126,476.00	0	196,670.31
Charges for Services	.00	.00	.00	.00	.00	.00	+++	.00
Fines & Forfeitures	64,000.00	.00	64,000.00	.00	9,809.95	54,190.05	15	82,277.39
Use of Money & Property	387,345.00	.00	387,345.00	.00	(233,027.27)	620,372.27	-60	259,612.82
Other	23,000.00	1,098,198.00	1,121,198.00	.00	1,192.50	21,807.50	5	57,275.03
Operating Transfer In	7,697,948.00	656,735.00	8,354,683.00	.00	4,020,928.01	4,333,754.99	48	2,960,952.94
Department **00 - Non Departmental** Totals	$49,679,493.00	$1,754,933.00	$51,434,426.00	$0.00	$5,041,956.20	$45,294,271.80	10%	$43,782,884.34
Department **10 - Central Administration**								
Licenses & Permits	.00	.00	.00	.00	.00	.00	+++	.00
Intergovernmental	200.00	.00	200.00	.00	.00	200.00	0	16,499.25
Charges for Services	91,400.00	.00	91,400.00	.00	10,572.69	80,827.31	12	98,287.74
Other	5,000.00	.00	5,000.00	.00	2,515.67	2,484.33	50	34,157.13
Department **10 - Central Administration** Totals	$96,600.00	$0.00	$96,600.00	$0.00	$13,088.36	$83,511.64	14%	$148,944.12
Department **15 - Finance**								
Intergovernmental	.00	.00	.00	.00	.00	.00	+++	66,196.03
Charges for Services	181,896.00	.00	181,896.00	.00	42,295.25	139,600.75	23	192,973.98
Fines & Forfeitures	.00	.00	.00	.00	.00	.00	+++	.00
Use of Money & Property	49,986.00	.00	49,986.00	.00	(146,888.27)	196,874.27	-294	586,217.39
Other	10,000.00	.00	10,000.00	.00	3,200.94	6,799.06	32	10,599.09
Department **15 - Finance** Totals	$241,882.00	$0.00	$241,882.00	$0.00	($101,392.08)	$343,274.08	-42%	$855,986.49
Department **20 - Police**								
Taxes	600,000.00	.00	600,000.00	.00	56,540.90	543,459.10	9	562,834.21
Licenses & Permits	17,500.00	.00	17,500.00	.00	2,522.00	14,978.00	14	19,244.93
Intergovernmental	495,328.00	.00	495,328.00	.00	97,850.15	397,477.85	20	595,899.27
Charges for Services	125,000.00	.00	125,000.00	.00	39,104.36	85,895.64	31	133,157.11
Fines & Forfeitures	310,000.00	.00	310,000.00	.00	30,729.81	279,270.19	10	329,322.16
Other	12,700.00	.00	12,700.00	.00	12,457.22	242.78	98	19,943.19
Department **20 - Police** Totals	$1,560,528.00	$0.00	$1,560,528.00	$0.00	$239,204.44	$1,321,323.56	15%	$1,660,400.87
Department **40 - Community Development**								
Licenses & Permits	1,512,800.00	.00	1,512,800.00	.00	443,144.78	1,069,655.22	29	1,563,030.64

Intergovernmental	35,000.00	.00	35,000.00	.00	.00	35,000.00	0	44,945.22
Charges for Services	1,348,600.00	.00	1,348,600.00	.00	338,671.08	1,009,928.92	25	1,518,517.77
Fines & Forfeitures	54,050.00	.00	54,050.00	.00	2,524.31	51,525.69	5	57,759.80
Other	46,000.00	.00	46,000.00	.00	3,000.12	42,999.88	7	184,935.36
Department **40 - Community Development** Totals	$2,996,450.00	$0.00	$2,996,450.00	$0.00	$787,340.29	$2,209,109.71	26%	$3,369,188.79
Department **50 - Public Works**								
Licenses & Permits	189,100.00	.00	189,100.00	.00	82,776.87	106,323.13	44	334,041.11
Intergovernmental	10,000.00	.00	10,000.00	.00	.00	10,000.00	0	10,000.00
Charges for Services	201,000.00	.00	201,000.00	.00	67,907.86	133,092.14	34	342,024.19
Use of Money & Property	12,000.00	.00	12,000.00	.00	2,685.39	9,314.61	22	11,309.80
Other	8,700.00	.00	8,700.00	.00	46,848.75	(38,148.75)	538	25,420.00
Department **50 - Public Works** Totals	$420,800.00	$0.00	$420,800.00	$0.00	$200,218.87	$220,581.13	48%	$722,795.10
Department **60 - PRCS**								
Charges for Services	2,395,070.00	.00	2,395,070.00	.00	990,442.27	1,404,627.73	41	2,459,816.53
Use of Money & Property	333,071.00	.00	333,071.00	.00	94,145.72	238,925.28	28	290,019.08
Other	4,200.00	.00	4,200.00	.00	2,881.62	1,318.38	69	53,520.53
Department **60 - PRCS** Totals	$2,732,341.00	$0.00	$2,732,341.00	$0.00	$1,087,469.61	$1,644,871.39	40%	$2,803,356.14
REVENUE TOTALS	$57,728,094.00	$656,735.00	$58,384,829.00	$0.00	$7,267,885.69	$51,116,943.31	12%	$53,343,555.85
EXPENSE								
Salaries & Wages	(651,000.00)	.00	(651,000.00)	.00	.00	(651,000.00)	0	(205,895.79)
Employee Benefits	.00	.00	.00	.00	.00	.00	+++	.00
Rentals & Leases	.00	.00	.00	.00	.00	.00	+++	.00
Capital Expenses	.00	.00	.00	.00	.00	.00	+++	30,917.93
Debt Service	.00	.00	.00	.00	.00	.00	+++	.00
Other Expenses	.00	.00	.00	.00	105,000.00	(105,000.00)	+++	30.00
Operating Transfers Out	2,413,447.00	30,072.00	2,443,519.00	.00	2,183,783.50	259,735.50	89	4,402,265.00
Department **00 - Non Departmental** Totals	$1,762,447.00	$30,072.00	$1,792,519.00	$0.00	$2,288,783.50	($496,264.50)	128%	$4,227,317.14
Department **10 - Central Administration**								
Salaries & Wages	2,921,262.00	.00	2,921,262.00	.00	600,693.65	2,320,568.35	21	2,362,901.70
Employee Benefits	657,748.00	.00	657,748.00	.00	435,514.58	222,233.42	66	583,180.50
Professional Services	1,468,385.00	646,208.00	2,114,593.00	476,216.66	388,290.94	1,250,085.40	41	2,097,667.63
Intergovernmental Services	17,024.00	.00	17,024.00	.00	.00	17,024.00	0	69,882.74
Training & Travel	110,193.00	.00	110,193.00	.00	10,807.09	99,385.91	10	23,874.87
Rentals & Leases	.00	.00	.00	.00	1,051.00	(1,051.00)	+++	3,343.21
Repairs & Maintenance	43,200.00	.00	43,200.00	.00	29,438.53	13,761.47	68	33,144.60
Materials & Supplies	2,337,758.00	.00	2,337,758.00	.00	1,614,267.62	723,490.38	69	2,667,994.48

City of Novato Budget Performance Report - General Fund

Utilities	19,440.00	.00	19,440.00	.00	1,374.86	18,065.14	7	20,693.26
Other Expenses	230,156.00	.00	230,156.00	.00	(2,698.18)	232,854.18	-1	57,200.80
Department **10 - Central Administration** Totals	$7,805,166.00	$646,208.00	$8,451,374.00	$476,216.66	$3,078,740.09	$4,896,417.25	42%	$7,919,883.79
Department **15 - Finance**								
Salaries & Wages	2,447,613.00	.00	2,447,613.00	.00	486,204.41	1,961,408.59	20	1,824,732.03
Employee Benefits	576,226.00	.00	576,226.00	.00	372,616.20	203,609.80	65	455,016.78
Professional Services	698,773.00	109,851.00	808,624.00	147,360.79	111,387.58	549,875.63	32	814,682.59
Intergovernmental Services	1,070,324.00	.00	1,070,324.00	.00	609,182.22	461,141.78	57	990,703.15
Training & Travel	38,403.00	.00	38,403.00	.00	19,614.99	18,788.01	51	22,579.81
Rentals & Leases	599,711.00	40,868.00	640,579.00	40,867.67	156,193.07	443,518.26	31	518,887.62
Repairs & Maintenance	250,050.00	.00	250,050.00	.00	119,678.46	130,371.54	48	233,820.48
Materials & Supplies	81,250.00	.00	81,250.00	.00	35,009.46	46,240.54	43	147,778.50
Utilities	71,560.00	.00	71,560.00	.00	32,917.36	38,642.64	46	186,424.22
Capital Expenses	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	317,000.00	.00	317,000.00	.00	.00	317,000.00	0	10,545.35
Other Expenses	519,756.00	.00	519,756.00	.00	25,452.34	494,303.66	5	514,485.76
Department **15 - Finance** Totals	$6,670,666.00	$150,719.00	$6,821,385.00	$188,228.46	$1,968,256.09	$4,664,900.45	32%	$5,719,656.29
Department **20 - Police**								
Salaries & Wages	13,420,225.00	.00	13,420,225.00	.00	2,817,415.96	10,602,809.04	21	12,934,030.13
Employee Benefits	6,225,529.00	.00	6,225,529.00	.00	4,295,894.98	1,929,634.02	69	5,470,253.01
Professional Services	347,753.00	.00	347,753.00	.00	64,461.41	283,291.59	19	172,876.79
Intergovernmental Services	19,057.00	.00	19,057.00	.00	16,463.00	2,594.00	86	26,391.35
Training & Travel	190,794.00	.00	190,794.00	.00	40,898.00	149,896.00	21	208,057.06
Rentals & Leases	3,804.00	.00	3,804.00	.00	.00	3,804.00	0	.00
Repairs & Maintenance	393,067.00	.00	393,067.00	.00	91,944.55	301,122.45	23	403,839.21
Materials & Supplies	243,620.00	.00	243,620.00	.00	43,859.77	199,760.23	18	277,558.29
Utilities	83,258.00	.00	83,258.00	.00	11,683.32	71,574.68	14	82,980.97
Capital Expenses	.00	.00	.00	.00	.00	.00	+++	9,558.00
Debt Service	.00	.00	.00	.00	.00	.00	+++	135,927.78
Other Expenses	340,216.00	.00	340,216.00	.00	85,070.99	255,145.01	25	355,556.71
Department **20 - Police** Totals	$21,267,323.00	$0.00	$21,267,323.00	$0.00	$7,467,691.98	$13,799,631.02	35%	$20,077,029.30
Department **40 - Community Development**								
Salaries & Wages	3,410,604.00	.00	3,410,604.00	.00	604,783.90	2,805,820.10	18	2,438,605.27
Employee Benefits	775,828.00	.00	775,828.00	.00	472,582.42	303,245.58	61	597,170.88
Professional Services	1,496,600.00	426,752.00	1,923,352.00	567,042.93	248,625.48	1,107,683.59	42	1,818,056.42
Intergovernmental Services	.00	.00	.00	.00	17,024.00	(17,024.00)	+++	17,024.00

Training & Travel	113,200.00	.00	113,200.00	.00	8,940.31	104,259.69	8	31,226.47
Rentals & Leases	.00	.00	.00	.00	.00	.00	+++	.00
Repairs & Maintenance	199,647.00	.00	199,647.00	.00	24,835.12	174,811.88	12	29,907.48
Materials & Supplies	60,775.00	.00	60,775.00	.00	9,779.83	50,995.17	16	34,136.30
Utilities	12,400.00	.00	12,400.00	.00	2,538.76	9,861.24	20	11,953.90
Capital Expenses	.00	.00	.00	.00	.00	.00	+++	.00
Other Expenses	38,411.00	.00	38,411.00	.00	9,722.73	28,688.27	25	24,805.55
Department **40 - Community Development** Totals	$6,107,465.00	$426,752.00	$6,534,217.00	$567,042.93	$1,398,832.55	$4,568,341.52	30%	$5,002,886.27
Department **50 - Public Works**								
Salaries & Wages	5,036,643.00	.00	5,036,643.00	.00	898,863.66	4,137,779.34	18	4,349,402.42
Employee Benefits	1,238,896.00	.00	1,238,896.00	.00	720,394.87	518,501.13	58	1,035,328.60
Professional Services	1,359,404.00	362,377.00	1,721,781.00	853,561.73	261,540.14	606,679.13	65	1,456,253.36
Intergovernmental Services	22,828.00	.00	22,828.00	.00	4,691.95	18,136.05	21	14,718.85
Training & Travel	29,944.00	.00	29,944.00	.00	1,662.12	28,281.88	6	8,988.02
Rentals & Leases	3,500.00	.00	3,500.00	.00	209.86	3,290.14	6	4,885.78
Repairs & Maintenance	991,519.00	133,805.00	1,125,324.00	197,460.46	249,171.41	678,692.13	40	946,223.03
Materials & Supplies	327,315.00	.00	327,315.00	15,663.02	91,140.53	220,511.45	33	326,843.74
Utilities	1,452,380.00	.00	1,452,380.00	.00	288,040.71	1,164,339.29	20	1,445,421.03
Capital Expenses	.00	.00	.00	.00	.00	.00	+++	6,036.66
Debt Service	.00	.00	.00	.00	.00	.00	+++	.00
Other Expenses	(463,624.00)	.00	(463,624.00)	.00	(23,310.97)	(440,313.03)	5	(455,913.25)
Department **50 - Public Works** Totals	$9,998,805.00	$496,182.00	$10,494,987.00	$1,066,685.21	$2,492,404.28	$6,935,897.51	34%	$9,138,188.24
Department **60 - PRCS**								
Salaries & Wages	2,706,062.00	.00	2,706,062.00	.00	726,800.82	1,979,261.18	27	2,468,596.27
Employee Benefits	564,432.00	.00	564,432.00	.00	407,677.01	156,754.99	72	544,496.17
Professional Services	456,000.00	5,000.00	461,000.00	5,000.00	120,249.45	335,750.55	27	500,195.71
Intergovernmental Services	10,900.00	.00	10,900.00	.00	.00	10,900.00	0	12,208.28
Training & Travel	24,003.00	.00	24,003.00	.00	4,469.10	19,533.90	19	18,863.88
Rentals & Leases	6,397.00	.00	6,397.00	.00	4,037.50	2,359.50	63	5,600.00
Repairs & Maintenance	52,735.00	.00	52,735.00	21,446.80	3,321.24	27,966.96	47	19,382.42
Materials & Supplies	228,800.00	.00	228,800.00	10,060.75	69,048.00	149,691.25	35	250,474.79
Utilities	25,521.00	.00	25,521.00	.00	2,022.27	23,498.73	8	19,417.14
Capital Expenses	.00	.00	.00	.00	.00	.00	+++	.00
Debt Service	.00	.00	.00	.00	.00	.00	+++	27,421.29
Other Expenses	41,372.00	.00	41,372.00	.00	9,975.30	31,396.70	24	33,514.28
Department **60 - PRCS** Totals	$4,116,222.00	$5,000.00	$4,121,222.00	$36,507.55	$1,347,600.69	$2,737,113.76	34%	$3,900,170.23

City of Novato Budget Performance Report - General Fund

EXPENSE TOTALS	$57,728,094.00	$1,754,933.00	$59,483,027.00	$2,334,680.81	$20,042,309.18	$37,106,037.01	38%	$55,985,131.26
Fund **101 - General Fund** Totals								
REVENUE TOTALS	57,728,094.00	656,735.00	58,384,829.00	.00	7,267,885.69	51,116,943.31	12%	53,343,555.85
EXPENSE TOTALS	57,728,094.00	1,754,933.00	59,483,027.00	2,334,680.81	20,042,309.18	37,106,037.01	38%	55,985,131.26
Fund **101 - General Fund** Totals	$0.00	($1,098,198.00)	($1,098,198.00)	($2,334,680.81)	($12,774,423.49)	$14,010,906.30		($2,641,575.41)

City of Novato Budget Performance Report - Other Funds

Quarter 1 Fiscal Year 2025/26

Organization	Adopted Budget	Budget Amendments	Amended Budget	YTD Encumbrances	YTD Transactions	Budget - YTD Transactions	% Used/ Rec'd	Prior Year Total
Fund **102 - Measure M Sales Tax**								
REVENUE								
Department **00 - Non Departmental**								
Division **000 - Non Division**	10,265,000.00	.00	10,265,000.00	.00	667,773.81	9,597,226.19	7	2,341,132.47
Department **00 - Non Departmental** Totals	$10,265,000.00	$0.00	$10,265,000.00	$0.00	$667,773.81	$9,597,226.19	7%	$2,341,132.47
REVENUE TOTALS	$10,265,000.00	$0.00	$10,265,000.00	$0.00	$667,773.81	$9,597,226.19	7%	$2,341,132.47
EXPENSE								
Department **00 - Non Departmental**								
Division **000 - Non Division**	10,265,000.00	.00	10,265,000.00	.00	6,286,262.00	3,978,738.00	61	2,341,132.47
Department **00 - Non Departmental** Totals	$10,265,000.00	$0.00	$10,265,000.00	$0.00	$6,286,262.00	$3,978,738.00	61%	$2,341,132.47
EXPENSE TOTALS	$10,265,000.00	$0.00	$10,265,000.00	$0.00	$6,286,262.00	$3,978,738.00	61%	$2,341,132.47
Fund **102 - Measure M Sales Tax** Totals								
REVENUE TOTALS	10,265,000.00	.00	10,265,000.00	.00	667,773.81	9,597,226.19	7%	2,341,132.47
EXPENSE TOTALS	10,265,000.00	.00	10,265,000.00	.00	6,286,262.00	3,978,738.00	61%	2,341,132.47
Fund **102 - Measure M Sales Tax** Totals	$0.00	$0.00	$0.00	$0.00	($5,618,488.19)	$5,618,488.19		$0.00
Fund **210 - Affordable Housing Programs**								
REVENUE								
Department **00 - Non Departmental**								
Division **000 - Non Division**	415,420.00	.00	415,420.00	.00	.00	415,420.00	0	686,242.73
Department **00 - Non Departmental** Totals	$415,420.00	$0.00	$415,420.00	$0.00	$0.00	$415,420.00	0%	$686,242.73
Department **40 - Community Development**								
Division **125 - Affordable/Low Income Housing**	180,000.00	.00	180,000.00	.00	4,492.50	175,507.50	2	150,607.69
Department **40 - Community Development** Totals	$180,000.00	$0.00	$180,000.00	$0.00	$4,492.50	$175,507.50	2%	$150,607.69
REVENUE TOTALS	$595,420.00	$0.00	$595,420.00	$0.00	$4,492.50	$590,927.50	1%	$836,850.42
EXPENSE								
Department **00 - Non Departmental**								
Division **000 - Non Division**	.00	.00	.00	.00	.00	.00	+++	931.00
Department **00 - Non Departmental** Totals	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	+++	$931.00
Department **40 - Community Development**								
Division **125 - Affordable/Low Income Housing**	1,606,546.00	66,596.00	1,673,142.00	224,146.00	12,659.16	1,436,336.84	14	173,201.25
Department **40 - Community Development** Totals	$1,606,546.00	$66,596.00	$1,673,142.00	$224,146.00	$12,659.16	$1,436,336.84	14%	$173,201.25
EXPENSE TOTALS	$1,606,546.00	$66,596.00	$1,673,142.00	$224,146.00	$12,659.16	$1,436,336.84	14%	$174,132.25

City of Novato Budget Performance Report - Other Funds

Fund **210 - Affordable Housing Programs** Totals								
REVENUE TOTALS	595,420.00	.00	595,420.00	.00	4,492.50	590,927.50	1%	836,850.42
EXPENSE TOTALS	1,606,546.00	66,596.00	1,673,142.00	224,146.00	12,659.16	1,436,336.84	14%	174,132.25
Fund **210 - Affordable Housing Programs** Totals	($1,011,126.00)	($66,596.00)	($1,077,722.00)	($224,146.00)	($8,166.66)	($845,409.34)		$662,718.17
Fund **220 - Hamilton Art Center**								
REVENUE								
Department **00 - Non Departmental**								
Division **000 - Non Division**	77,293.00	.00	77,293.00	.00	.00	77,293.00	0	524,973.33
Department **00 - Non Departmental** Totals	$77,293.00	$0.00	$77,293.00	$0.00	$0.00	$77,293.00	0%	$524,973.33
Department **15 - Finance**								
Division **197 - City Owned Property**	442,000.00	.00	442,000.00	.00	(1,404.88)	443,404.88	0	8,514.54
Department **15 - Finance** Totals	$442,000.00	$0.00	$442,000.00	$0.00	($1,404.88)	$443,404.88	0%	$8,514.54
REVENUE TOTALS	$519,293.00	$0.00	$519,293.00	$0.00	($1,404.88)	$520,697.88	0%	$533,487.87
EXPENSE								
Department **00 - Non Departmental**								
Division **000 - Non Division**	.00	689,135.00	689,135.00	.00	689,918.05	(783.05)	100	78,047.02
Department **00 - Non Departmental** Totals	$0.00	$689,135.00	$689,135.00	$0.00	$689,918.05	($783.05)	100%	$78,047.02
Department **15 - Finance**								
Division **197 - City Owned Property**	329,100.00	.00	329,100.00	.00	(15,850.96)	344,950.96	-5	332,211.78
Department **15 - Finance** Totals	$329,100.00	$0.00	$329,100.00	$0.00	($15,850.96)	$344,950.96	-5%	$332,211.78
EXPENSE TOTALS	$329,100.00	$689,135.00	$1,018,235.00	$0.00	$674,067.09	$344,167.91	66%	$410,258.80
Fund **220 - Hamilton Art Center** Totals								
REVENUE TOTALS	519,293.00	.00	519,293.00	.00	(1,404.88)	520,697.88	0%	533,487.87
EXPENSE TOTALS	329,100.00	689,135.00	1,018,235.00	.00	674,067.09	344,167.91	66%	410,258.80
Fund **220 - Hamilton Art Center** Totals	$190,193.00	($689,135.00)	($498,942.00)	$0.00	($675,471.97)	$176,529.97		$123,229.07
Fund **229 - State Gas Tax**								
REVENUE								
Department **00 - Non Departmental**								
Division **000 - Non Division**	2,997,955.00	.00	2,997,955.00	.00	377,719.15	2,620,235.85	13	3,060,043.95
Department **00 - Non Departmental** Totals	$2,997,955.00	$0.00	$2,997,955.00	$0.00	$377,719.15	$2,620,235.85	13%	$3,060,043.95
REVENUE TOTALS	$2,997,955.00	$0.00	$2,997,955.00	$0.00	$377,719.15	$2,620,235.85	13%	$3,060,043.95
EXPENSE								
Department **00 - Non Departmental**								
Division **000 - Non Division**	2,927,469.00	1,950,772.00	4,878,241.00	.00	3,954,226.61	924,014.39	81	3,116,154.68
Department **00 - Non Departmental** Totals	$2,927,469.00	$1,950,772.00	$4,878,241.00	$0.00	$3,954,226.61	$924,014.39	81%	$3,116,154.68

City of Novato Budget Performance Report - Other Funds

EXPENSE TOTALS	$2,927,469.00	$1,950,772.00	$4,878,241.00	$0.00	$3,954,226.61	$924,014.39	81%	$3,116,154.68
Fund **229 - State Gas Tax** Totals								
REVENUE TOTALS	2,997,955.00	.00	2,997,955.00	.00	377,719.15	2,620,235.85	13%	3,060,043.95
EXPENSE TOTALS	2,927,469.00	1,950,772.00	4,878,241.00	.00	3,954,226.61	924,014.39	81%	3,116,154.68
Fund **229 - State Gas Tax** Totals	$70,486.00	($1,950,772.00)	($1,880,286.00)	$0.00	($3,576,507.46)	$1,696,221.46		($56,110.73)
Fund **237 - Park Measure A**								
REVENUE								
Department **00 - Non Departmental**								
Division **000 - Non Division**	562,668.00	.00	562,668.00	.00	(225,383.59)	788,051.59	-40	538,630.00
Department **00 - Non Departmental** Totals	$562,668.00	$0.00	$562,668.00	$0.00	($225,383.59)	$788,051.59	-40%	$538,630.00
REVENUE TOTALS	$562,668.00	$0.00	$562,668.00	$0.00	($225,383.59)	$788,051.59	-40%	$538,630.00
EXPENSE								
Department **00 - Non Departmental**								
Division **000 - Non Division**	1,105,000.00	115,442.00	1,220,442.00	.00	1,236,240.77	(15,798.77)	101	535,651.03
Department **00 - Non Departmental** Totals	$1,105,000.00	$115,442.00	$1,220,442.00	$0.00	$1,236,240.77	($15,798.77)	101%	$535,651.03
EXPENSE TOTALS	$1,105,000.00	$115,442.00	$1,220,442.00	$0.00	$1,236,240.77	($15,798.77)	101%	$535,651.03
Fund **237 - Park Measure A** Totals								
REVENUE TOTALS	562,668.00	.00	562,668.00	.00	(225,383.59)	788,051.59	-40%	538,630.00
EXPENSE TOTALS	1,105,000.00	115,442.00	1,220,442.00	.00	1,236,240.77	(15,798.77)	101%	535,651.03
Fund **237 - Park Measure A** Totals	($542,332.00)	($115,442.00)	($657,774.00)	$0.00	($1,461,624.36)	$803,850.36		$2,978.97

CITY OF NOVATO
CALIFORNIA

922 Machin Avenue | Novato, CA 94945
novato.org

STAFF REPORT

MEETING DATE: December 4, 2025

TO: Novato Finance Advisory Commission

FROM: Carla Carvalho-Degraff, Finance Director

SUBJECT: Calendar of Agenda Topics for Upcoming Year and Consideration of Meeting Time Adjustment

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REQUEST

Review the proposed 2026 Finance Advisory Commission meeting calendar and provide direction on adjustments to the July meeting date.

DISCUSSION

The Finance Advisory Commission holds regular meetings to provide oversight and recommendations on financial matters related to the City's operations, budget, and long-term financial planning. As part of annual planning, staff have prepared a draft 2026 meeting calendar for the Commission's review.

The January 2026 meeting is cancelled due to the New Year's Day holiday on January 1. The regularly scheduled July meeting would fall on July 2, 2026, and is cancelled due to the July 4th holiday. Given potential summer scheduling conflicts, staff is seeking direction on whether to reschedule or cancel the July meeting.

The August 2026 meeting is also cancelled due to the reduced City Council meeting schedule during August and the timing of the City's year end activities and annual audit.

It should be noted that the Commission typically does not meet in late December due to the City Council's holiday recess, and staff frequently schedules time off in August due to the Council's reduced meeting schedule.

Options for Consideration

Due to the July holiday closure, the Commission should determine whether it would like to meet in July on an alternate date or cancel the July meeting.

• **Reschedule the July Meeting**:

Because City offices will be closed around the July 4th holiday, the Commission may reschedule the July meeting to an alternative date. A proposed option is Thursday, July 9, 2026.

• **Cancel the July Meeting**

ATTACHMENTS

1. 2026 Finance Advisory Commission Calendar

2026 Finance Advisory Commission Calendar

JANUARY

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

FEBRUARY

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28

MARCH

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

APRIL

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

MAY

Su	M	Tu	W	Th	F	Sa
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

JUNE

Su	M	Tu	W	Th	F	Sa
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

JULY

Su	M	Tu	W	Th	F	Sa
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

AUGUST

Su	M	Tu	W	Th	F	Sa
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

SEPTEMBER

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

OCTOBER

Su	M	Tu	W	Th	F	Sa
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

NOVEMBER

Su	M	Tu	W	Th	F	Sa
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

DECEMBER

Su	M	Tu	W	Th	F	Sa
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	*	

Holiday Observed

Pay Period Ending

Proposed FAC Meeting

Scheduled City Council Meetings

Admin Offices Closed

**January 1st falls on an off-Friday, the holidays move u*

CITY OF NOVATO
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922 Machin Avenue | Novato, CA 94945
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STAFF REPORT

MEETING DATE: December 4, 2025

TO: Finance Advisory Commission

FROM: Carla Carvalho-Degraff, Finance Director

SUBJECT: Update on Finance Department Activities

REQUEST

Receive report.

DISCUSSION

Staff will provide updates to the Finance Advisory Commission (Commission) on current finance activities including:

- Finance Staffing Update
  - Open Positions
  - Status
- FY24/25 Audit
  - Auditor Draft Schedule
  - Update on how the audit went
- Five Year Forecast – Update
- Budget Update – Q2 Status after Labor finalized
- Other Finance Activities

Staff recommends the Commission receive the report.