Item 8.1

City of San Ramon

Fiscal Year 2026/27
Proposed Budget

May 26, 2026

Fiscal Year 2026/27 Proposed Budget Presentation Outline

- FY27 All Funds
- FY27 General Fund
- Reserve Policy
- Appropriations Limit
- Resolution

FY27 Budget Calendar

February

Kickoff Meeting with Staff

March

Collect department budget data

Department meetings

Meeting with City Manager

Kickoff Meeting with Council

April

Proposed adoption of FY27 Fees

Council budget workshops- Revenues and Expenditures

May

Preliminary FY27 budget presentation

Proposed FY27 budget adoption

FY27 Proposed Budget - All Funds
(in millions)

	General Fund	Special Revenue Fund	Debt Service Funds	Capital Projects Funds	Internal Service Funds
Revenue	$85.4	$49.8	$3.5	$0.2	$19.4
Expenditures	(76.9)	(38.2)	(5.1)	(11.0)	(19.5)
Transfers In	1.5	5.2	1.6	10.5	1.4
Transfers Out	(9.0)	(10.4)	(0.0)	(0.0)	(0.8)
Net Change	**$1.0**	**$6.4**	**($0.0)**	**($0.3)**	**($0.5)**

FY27 Proposed Budget - General Fund (in millions)

Proposed Budget	(in millions)
On-going	
Revenues	$70.4
Less Expenditures	(76.9)
Subtotal	(6.5)
Other Financing Sources (Uses)	(7.4)
Net Change in Fund Balance	**($13.9)**
One-time	
Measure N	$14.9
Net Change in Fund Balance	**$1.0**

FY27 Reserve

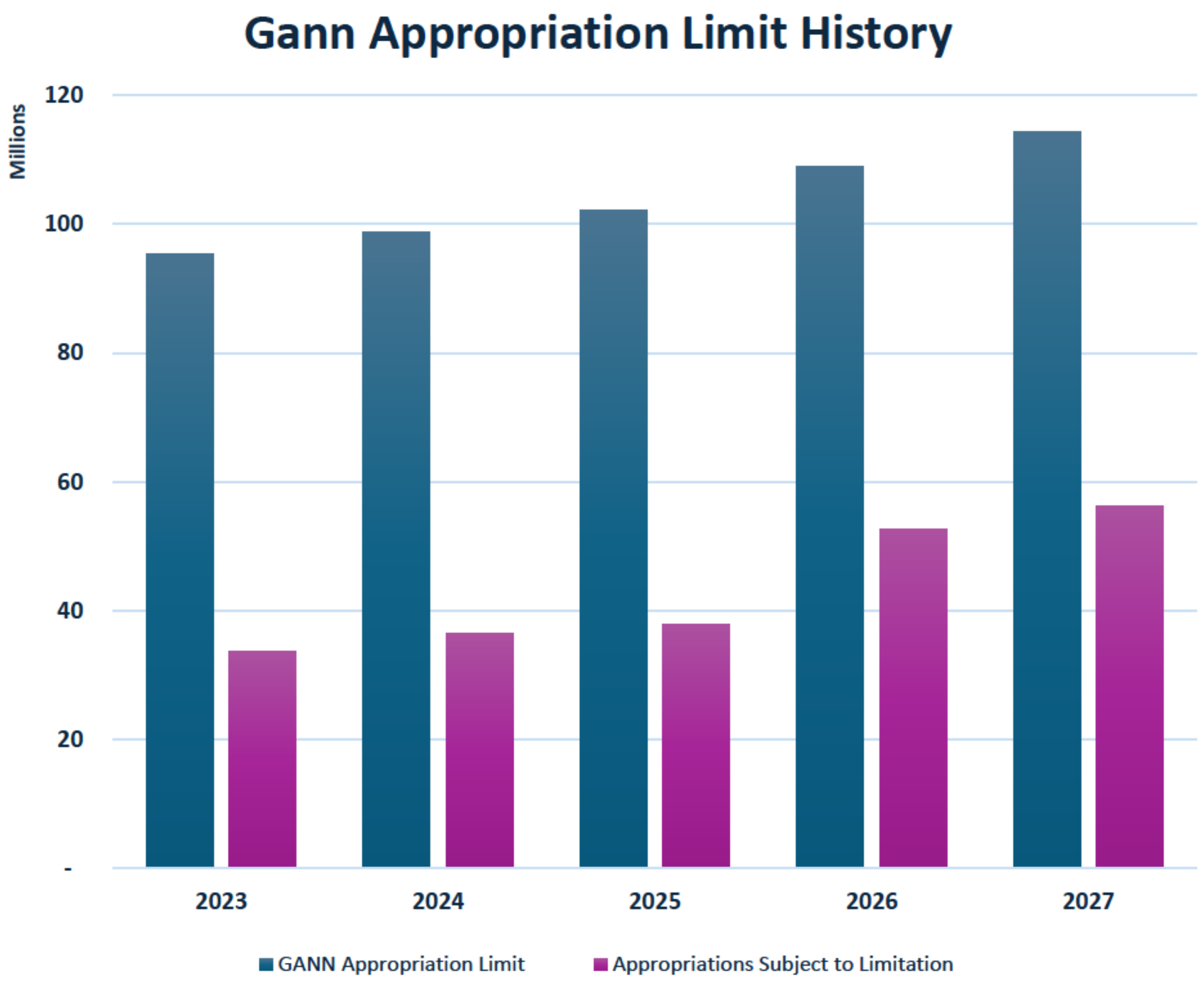
	FY26	FY27
Estimated Fund Balance at July 1	$ 29.1	$ 31.8
Estimated Change in Fund Balance	2.7	1.0
Estimated Fund Balance at June 30	**$ 31.8**	**$ 32.8**
GF Operating Expenditures	$ 72.1	$ 76.9
GF Transfer Out to DVF	4.1	5.0
Target Reserve of 36%	**$ 27.4**	**$ 29.5**
Excess/Deficit to Target	$ 4.3	$ 3.3
	41.7%	**40.0%**

Appropriations Limit

- Article XIIIB- State Constitution
- Places a cap on the amount of revenue government can spend each year to prevent over-taxation and excessive spending
- FY27 Limit $114.4m

  Subject Appropriations: $56.3m

  Under Appropriation Limit: $58.1m


Gann Appropriation Limit History
Millions
120
100
80
60
40
20
-
2023
2024
2025
2026
2027
GANN Appropriation Limit
Appropriations Subject to Limitation

Resolution

- Adopt the Fiscal Year 2026/27 Operating and Capital Budget
- Establishing the appropriations limit as required by State Constitution
- Authorize the carryover of unspent capital project appropriations into Fiscal Year 2026/27

City of San Ramon

Fiscal Year 2026/27 Proposed Budget

May 26, 2026

QUESTIONS

From:	Brian Swanson
To:	City Clerk (Public); City Council; Finance
Cc:	planningcommission; Planning Services (public)
Subject:	Fwd: Public Comment: Agenda Item 8.1 – Resolution No. 2026-066 – Adopting the Fiscal Year 2026/27 Operating and Capital Budget, Establishing an Appropriations Limit, and Authorizing Carryover Project Appropriations - City Council Meeting - May 26, 2026
Date:	Tuesday, May 26, 2026 12:30:54 PM
Attachments:	02.18.2026 - BSwanson_PublicCommentVerbalScript_FinanceCommittee_Item5.3FY25InternalControlsMemo.pdf 03.24.2026 - CityCouncil_Public Comment_ Request to Pull Agenda Item 5.4 - FY25 Memorandum on Internal Control from the Consent Calendar and Formal Comment.pdf 02.18.2026 - BSwanson_PublicComment_AgendaItem5.3_FY25 Memo on Internal Control_FinanceCommMtg.pdf 01.27.2026 - BSwanson - WrittenPublicComment_ Agenda Item 9.2 - Audited ACFR for the City of San Ramon for the FY Ended June 30, 2025 - City Council Meeting.pdf

City Council:

I submit this written public comment regarding Agenda Item 8.1, Resolution No. 2026-066, which would adopt the City of San Ramon's Fiscal Year 2026/27 Operating and Capital Budget, establish the City's appropriations limit, and authorize carryover project appropriations.

Unless otherwise noted, references in this comment to the "Agenda Item staff report," the "proposed budget," the "budget document," or the "Fiscal Year 2026/27 budget" refer to the materials presented under Agenda Item 8.1 for the May 26, 2026 City Council meeting, including Resolution No. 2026-066, the Agenda Item 8.1 staff report, the Fiscal Year 2026/27 Proposed Operating Budget, the Fiscal Year 2026/27 Capital Budget, and the Gann Appropriations Limit calculation.

This comment is also submitted together with, and formally incorporates by reference, my prior written public comments regarding the City's Fiscal Year 2024/25 Annual Comprehensive Financial Report (ACFR) and Fiscal Year 2025 Memorandum on Internal Control. Those attached comments are incorporated as though fully set forth herein because they directly bear on the same issues now before the Council: the reliability of the City's budget numbers, the adequacy of internal controls, the credibility of the City's Financial Resilience Framework, the management of Measure N revenues, the completeness of the administrative record, and the Council's obligation to exercise fiscal oversight consistent with its own Fiscal Year 2026/27 Goals and Objectives.

The incorporated attachments are: (1) my January 27, 2026 written public comment regarding Agenda Item 9.2, Acceptance of the Fiscal Year 2024/25 Annual Comprehensive Financial Report; (2) my February 18, 2026 written public comment regarding Finance Committee Agenda Item 5.3, Fiscal Year 2025 Memorandum on Internal Control; (3) my February 18, 2026 verbal public comment script regarding the same Finance Committee item; and (4) my March 24, 2026 written public comment requesting that City Council Agenda Item 5.4, Fiscal Year 2025 Memorandum on

Internal Control, be pulled from the Consent Calendar and formally discussed.

Agenda Item 8.1 is not a routine budget-adoption item. It is the Council's formal decision whether to approve a $150,718,429 operating and capital budget. At the same time, the City continues to rely on Measure N receipts to cover an ongoing structural operating deficit. At the same time, key pieces of the City's Financial Resilience Framework remain incomplete. At the same time, the City has acknowledged an extended absence of an Accounting Manager. In contrast, unresolved internal control findings remain part of the City's recent audit history, and while significant questions remain regarding internal finance capacity, budget verification, economic development, revenue diversification, cost controls, public access, and administrative record transparency.

The Agenda Item staff report directly acknowledges the core fiscal problem. It states that the Fiscal Year 2026/27 budget "continues to show a structural deficit that is alleviated by the use of Measure N receipts" and that efforts on the Financial Resiliency Framework must continue "in earnest" if the City is to achieve a balanced operating budget by Fiscal Year 2035. The same staff report identifies a projected Fiscal Year 2025/26 operational structural deficit of $12.1 million, covered with Measure N revenues, and a Fiscal Year 2026/27 structural deficit of $13.7 million, to which $14.9 million in expected Measure N revenues will be applied.

That is the central issue. The City is not adopting a budget based on demonstrated financial resilience. The City is adopting a budget that remains dependent on a temporary voter-approved transactions and use tax while simultaneously presenting a public narrative of "financial resilience," "fiscal accountability," "living within the City's means," "cost-effective services," "revenue generation," and "responsive governance." Those phrases are not self-executing. Measure N may buy time. It does not, by itself, demonstrate that the City has corrected the structural problem.

Transparency, Access, and the Administrative Record

Any materials related to Agenda Item 8.1, whether provided before, during, or after the May 26, 2026 meeting, must be permanently posted on the City's website in HTML and searchable PDF formats directly adjacent to Agenda Item 8.1. This includes the staff report, Resolution No. 2026-066, the proposed operating budget, the capital budget, the Gann appropriations limit calculation, presentations, workpapers, spreadsheets, fund-balance calculations, Measure N assumptions, Financial Resilience Framework materials, forecast models, consultant materials, internal-control materials, communications with consultants, and all written public comments.

Public comments must not be fragmented across multiple pages, buried behind excessive navigation, or placed under vague platform labels that do not tell the public what the document is. In particular, the CivicClerk platform should not place public comments under a generic or nondescript "Supplemental Materials" tab or subheading without a clear "Public Comment" label. "Supplemental Materials" is not an adequate public-facing label for public testimony. It leads residents to infer that written comments may be hidden in a generic materials bucket, diminishing transparency, discouraging review, and weakening the public's ability to understand the full record before the Council acts.

The City's own agenda instructions state that written comments received up to two hours before the meeting will be emailed to the City Council, placed in the red binder at the meeting, and posted online at https://www.sanramon.ca.gov/public_comment. The City should implement that process in a way that is clear to the public, not merely convenient for internal document management. Public comments should be clearly labeled as "Public Comment – Agenda Item 8.1," posted directly adjacent to the item, and maintained in searchable, durable, and easily accessible form.

The City must also maintain link integrity and ensure that the budget administrative record remains accessible in perpetuity. Any materials distributed at or shortly before the meeting must be posted online immediately and made available to the public at the same time they are provided to the City Council. The administrative record for this item should include all documents, emails, spreadsheets, working papers, revenue assumptions, fund-balance calculations, financial models, consultant inputs, presentations, and materials considered by the City Council, City Manager, Finance Director, Budget Manager, Budget Program Manager, or staff.

The same requirement applies to the incorporated attachments. My prior ACFR and Internal Controls comments should be posted with this comment, not separated from it, not buried in a generic materials folder, and not disconnected from Agenda Item 8.1. Those comments are part of the budget record because the Fiscal Year 2026/27 budget relies on the same General Fund, the same Measure N revenue stream, the same accounting systems, the same reserve narrative, the same internal control environment, and the same Financial Resilience Framework that the Annual Comprehensive Financial Report and Internal Controls Memorandum identified.

I have repeatedly requested this level of transparency because the City has, in the past, compartmentalized comments and supporting materials in ways that make meaningful public review significantly more difficult than it should be. That approach is inconsistent with the Council's Fiscal Year 2026/27 Goal 5, which is to "Enhance Engagement and Communication with Residents and Business Community." It is also inconsistent with Goal 5's specific objectives to refresh the City website to improve user experience, conduct community engagement, and complete a comprehensive assessment of the San Ramon economy within the broader Tri-Valley and Bay Area context.

A budget process that hides public comments under vague "Supplemental Materials" labels, separates comments from the item they address, or fails to preserve workpapers and assumptions in an accessible form does not implement Goal 5. It undermines it.

The Budget Must Be Judged Against the Council's Own Goals and Objectives, Not Merely Against Budget Rhetoric

This comment is not based only on disagreement with isolated statements by the Mayor, the City Manager, or individual staff members. The more important issue is that the proposed budget must be tested against the City Council's own adopted Fiscal Year 2026/27 Goals and Objectives.

The proposed budget states that Council goals and objectives "guide" the City's work and resource allocation, provide direction to the City Manager and staff, and identify where and how public funds will be expended. That means the Council's goals are not aspirational branding. They are the policy framework for this budget.

The proposed budget does not yet demonstrate consistency with that framework.

Goal 2 is to "Maintain a Secure Financial Base." Its objectives include evaluating the 36 percent reserve policy and alternatives; developing and implementing a Parks and Community Services Cost Recovery/Sustainable Subsidy Policy; and enhancing financial forecasting while exploring revenue growth options alongside broader cost-saving strategies. Those may be the right objectives. But the budget before the Council still relies on Measure N to cover an ongoing structural deficit, still applies approximately $14.9 million of Measure N to a $13.7 million operating gap, still identifies the Financial Forecast Model and five-year projection as future deliverables, and still leaves major internal-control work to be completed after adoption. This isn't a complete implementation of Goal 2. It is evidence that Goal 2 remains substantially unresolved.

Goal 3 is to "Provide Cost-Effective and Responsive Services to Sustain Quality of Life." One of its objectives is to standardize how departments analyze and report service data, ensuring consistent metrics for evaluating program performance and resource needs. That objective directly relates to this budget. If the City is relying on Measure N to maintain existing service levels, the public should be shown clear service-level metrics, cost drivers, department-by-department performance measures, and alternatives for maintaining quality of life at lower cost. The City should not simply describe current service levels as necessary and then treat Measure N as the default solution. A cost-effective services goal requires measurable service analysis, not merely expenditure authorization.

Goal 4 is to "Build and Maintain Quality Facilities and Infrastructure." That goal is important, but it cannot be treated as a blank check. The City maintains 65 parks, extensive trails, aquatics facilities, community centers, landscape areas, streets, drainage infrastructure, public buildings, and other facilities. A budget claiming financial resilience should disclose how maintenance levels, deferred maintenance, capital needs, tiered maintenance options, and long-term infrastructure obligations will be managed. Goal 4 must be reconciled with Goal 2's requirement to maintain a secure financial base and Goal 3's requirement to provide cost-effective services.

Goal 5 is to "Enhance Engagement and Communication with Residents and Business Community." This goal directly supports the transparency, public-comment labeling, administrative-record, and economic-development concerns raised in this comment. If public comments on Agenda Item 8.1 are placed behind a vague "Supplemental Materials" tab rather than clearly labeled as "Public Comment," that is inconsistent with Goal 5. If the City discusses revenue generation and economic development without publishing the assumptions, workpapers, consultant materials, public comments, and alternatives that support that discussion, it is inconsistent with Goal 5. If the City dissolved its Economic Development Advisory Committee and has not yet shown the public a clear replacement process for business-community engagement, that is also inconsistent with Goal 5.

Goal 6 is to "Balance Land Use Planning for Housing, Retail, Jobs, and Open Space." Its first objective is to work with stakeholders on new infill development opportunities within the city core and existing commercial centers. That objective is directly relevant to the City Manager's narrow economic-development rhetoric. A city that says it wants to balance housing, retail, jobs, and open space cannot treat economic development as though only a Costco-scale use matters. Nor can it dismiss ordinary retail, restaurant, service, hotel, entertainment, office-reuse, medical-office, family-dining, and commercial-center opportunities as if they are beneath San Ramon. Goal 6 requires a serious, all-of-the-above approach to San Ramon's existing commercial context, including Bishop Ranch, City Center, Crow Canyon Road, San Ramon Valley Boulevard, border-area retail leakage, existing shopping centers, office reuse, and the City's current retail anchors.

The Council should therefore require staff to reconcile Resolution No. 2026-066 with the Council's own goals before adoption. The budget should not be approved merely because the numbers balance after applying Measure N. It should be approved only if the Council can explain how the budget actually advances Goal 2, Goal 3, Goal 4, Goal 5, and Goal 6 in measurable, accountable, and transparent terms.

The Budget Is Being Presented as "Financial Resilience" While the City Remains Dependent on Measure N

The City's proposed budget should be understood in the context of the Financial Resilience Framework, not apart from it. The City's Fiscal Year 2026/27 budget process materials state that the structural deficit is driven by expenditures outpacing revenues, with revenues increasing by approximately 4 percent per year and expenditures increasing at a much higher rate. Those materials also describe budget guidelines, including "No new programs or positions without tradeoffs," "No spending money the City doesn't have," and "No unsustainable commitments." (City of San Ramon, Fiscal Year 2026/27 Budget Process webpage, https://www.sanramon.ca.gov/cms/One.aspx?pageId=21250320&portalId=10826130.)

Those guidelines may be sound as written. The problem is that the budget now before the Council does not demonstrate that the City is actually meeting them. The Agenda Item staff report states that General Fund expenditures, excluding transfers out, are projected at $76.8 million, or 6.6 percent higher than the Fiscal Year 2025/26 projected budget. The City's fiscal-sustainability narrative has identified a need to dramatically slow expenditure growth if the City is to reach structural balance by the time Measure N expires. A 6.6 percent increase in expenditures does not demonstrate that the City is on that path.

That is why describing this budget as "financial resilience" is misleading. The budget is balanced on paper because Measure N is being applied to the structural deficit. But Measure N is a temporary 1 percent transactions and use tax scheduled to expire in 2035. The proposed budget identifies Measure N as the City's second-largest projected General Fund revenue source, at approximately $14.9 million.

The City is not "living within its means" when it relies on a temporary tax to fund ongoing service levels while the underlying expenditure curve remains above the revenue curve. The City is not demonstrating fiscal accountability when the operating gap grows from $12.1 million to $13.7 million, and the solution remains to apply Measure N. And the City is not proving financial resilience when its own framework shows that critical implementation tools remain unfinished.

The Agenda Item staff report states that the Financial Resilience Framework includes completed new and expanded financial norms and budget guidelines. Still, it also states that the forecasting model remains "In Progress." That policy and operational discussions remain to be conducted regarding infrastructure maintenance, reserves, pension funding, other post-employment benefits, department programming, and revenue generation. The Finance Department's major action plan similarly states that staff will continue work on the Financial Resilience Framework through June 2027, implement the Fiscal Year 2025 Memorandum on Internal Controls recommendations by October 2026, develop the Financial Forecast Model by October 2026, and develop a five-year financial projection as part of the long-term fiscal sustainability framework by October 2026.

That sequencing is backward. The City is asking the Council to adopt the budget now. At the same time, the internal control recommendations, financial forecast model, five-year projection, and major fiscal policy discussions remain as future work items. The Council should not approve the budget as if these questions have been resolved, even though the budget itself says they remain pending.

The Prior Annual Comprehensive Financial Report and Internal Controls Comments Are Directly Relevant to This Budget

The incorporated ACFR and Internal Controls comments are not background noise. They are directly relevant to the Council's ability to approve this budget as presented responsibly.

In my January 27, 2026 written public comment on Agenda Item 9.2, I explained that the City had recently disclosed $6,004,488.87 in corrections required to close Fiscal Year 2024/25. Those corrections were not routine adjustments. They included negative fund balances in multiple internal service funds, unbudgeted expenditures, unsupported transfers, a $4.52 million "due to General Fund" liability, a $2.2 million balance carried forward from the prior year, a delayed year-end close, incomplete standard procedures, loss of institutional knowledge, and reliance on an outside certified public accountant consultant to unwind legacy practices. The General Fund absorbed the entire correction, including transfers to the Insurance Fund, Healthcare Fund, Infrastructure Fund, and Pension Obligation Bond Fund, as well as the reversal of an unsupported transfer.

That history matters because the Fiscal Year 2026/27 budget again asks the public to rely on General Fund projections, reserve calculations, internal-service-fund assumptions, transfers, projected actuals, Measure N revenues, and claims of fiscal resilience. The City cannot treat the earlier $6 million correction as an isolated historical matter while relying on the same financial architecture to support the current budget.

In that same ACFR comment, I also explained that the ACFR's reserve narrative was misleading because it emphasized the General Fund's fund balance and reserve ratio without adequately contextualizing the structural deficit, the January 13 corrections, pension volatility, other post-employment benefit obligations, capital maintenance backlogs, internal-service-fund pressures, long-term debt service, and the speed with which reserves could be depleted under current trends. That concern carries directly into Agenda Item 8.1. The current budget again emphasizes fund balance and reserve-target compliance while relying on Measure N to cover an operating structural deficit. Reserve-target compliance is not the same thing as structural balance. A reserve ratio can be technically accurate and still substantively misleading if it is presented without the surrounding fiscal risk.

The February 18, 2026 Finance Committee written comment and verbal script further explained that the Fiscal Year 2025 Memorandum on Internal Control was dated January 12, 2026. It therefore appeared to have been available before the January 27 ACFR presentation. Yet the Council was asked to receive the ACFR without the Internal Controls Memorandum — the document that explained the very failures that produced the $6 million correction. As stated in the attached verbal comment, an audit presented as "information only" without the Internal Controls Memorandum is not a complete audit; it is a briefing that leaves the City without formal acceptance, accountability, or a complete administrative record.

The Internal Controls Memorandum identified three Significant Deficiencies and two Other Matters, including untimely bank reconciliations, failure to post prior-year audit adjustments, failure to track grants resulting in a missed Single Audit deadline, untimely journal-entry review, and cash-handling segregation-of-duties issues. Those are foundational controls. When they fail, the financial statements fail. When they are still being implemented after budget adoption, the budget's reliability is not simply assumed.

Those internal control issues have direct implications for Measure N. Measure N revenues flow into the General Fund, which is the same General Fund that absorbed the $6,004,488.87 correction and the same General Fund now being used to cover the structural deficit. If the City had recent failures involving bank reconciliations, prior-year audit adjustments, grant tracking, journal-entry review, and cash handling, then the Council should not adopt a Measure N-dependent budget without publicly explaining what controls are now in place to safeguard, track, reconcile, report, and forecast Measure N revenues.

My March 24, 2026 City Council comment requested that the Fiscal Year 2025 Memorandum on Internal Control be pulled from the Consent Calendar because it was neither routine nor ministerial, and was not appropriate for silent acceptance. That comment also emphasized that the Finance Committee, not the full City Council, received the complete audit deliverables first; that the Internal Controls Memorandum should have been presented and discussed by the full Council; and that the City should document the connection between the findings and the $6 million correction, produce a corrective-action plan with timelines and accountability assignments, and commit to including all audit deliverables together in future Annual Comprehensive Financial Report presentations.

Those requests remain relevant tonight. The Finance Department's major action plan for the Fiscal Year 2026/27 budget states that implementation of the Fiscal Year 2025 Memorandum on Internal Controls recommendations will occur by October 2026. That means the Council is being asked to adopt the budget before the City has completed the corrective actions necessary because of the audit and internal control failures identified earlier this year. This isn't just a finance department workflow issue. It is a governance issue under Goals 2, 3, and 5.

The City's rhetoric on fiscal responsibility, financial resilience, transparency, and strong financial management cannot be reconciled with a budget process that treats the unresolved implementation of internal controls as a future task while adopting a Measure N-dependent budget now. The prior ACFR and Internal Controls comments are therefore incorporated not simply as exhibits, but as substantive evidence that the current budget rests on unresolved audit, control, fund-balance, reserve, and administrative-record issues.

The City Manager's Budget Message Is Missing From the Proposed Budget

The proposed budget also contains a basic accountability problem that should not be overlooked. The "Guide to Budget Document" section states that the budget is both a spending plan for the City's available financial resources and the legal authority for City departments to spend resources for public purposes. It further states that the primary goal of the City Manager's Budget Message is to communicate the major issues facing the City, explain how those issues affect the City's financial plan, outline the City's fiscal status, summarize the actions being recommended to meet the legal requirements for a balanced budget, describe program impacts and modifications, and address the City's financial outlook.

Yet the proposed budget page for the City Manager's Budget Message states only that the "City Manager's message will be added to the Adopted Budget Document."

This isn't a minor formatting issue. The City Council is being asked to adopt the budget before the public has the benefit of the very message that the City's own budget guide says is supposed to explain the City's major issues, fiscal status, recommended actions, program impacts, and financial outlook. If the City Manager's Budget Message is described in the budget guide as the place where the City's major issues and financial outlook are communicated, it should be available before adoption rather than added afterward.

This omission is particularly troubling because the City Manager has repeatedly suggested that another tax measure may be necessary, perhaps after Measure N expires or even sooner. If that is the City Manager's management assumption, it belongs in the budget message before adoption, not in scattered oral remarks, post-adoption narratives, or later consultant presentations.

A budget message added only after adoption cannot provide meaningful public accountability before the Council acts. That is inconsistent with Goal 5's engagement and communication objectives, inconsistent with Goal 2's secure-financial-base objective, and inconsistent with the budget document's own explanation of what a budget message is supposed to do.

The Acknowledged Extended Absence of the Accounting Manager Undermines Confidence in the Budget Numbers

During the April 28, 2026 budget presentation, the City acknowledged an "existing extended absence" of the Accounting Manager. At approximately 2:50:49 in the City Council YouTube recording, the transcript reads: "consulting service firm to supplement the … existing extended absence of the … accounting manager." (City Council Meeting recording, April 28, 2026, YouTube, approximately 2:50:49, https://youtu.be/-ZdBP-C8eBA?si=1T-y1GM1wuDz1Efv.)

That disclosure is significant. The April 28 presentation was not a minor administrative update. The City's budget-process page describes that meeting as the expenditure and Capital Improvement Program presentation, including the fiscal sustainability guidelines and balancing strategy, the draft Fiscal Year 2026/27 General Fund expenditures and transfers out, projected reserve calculations, Dougherty Valley County Service Area and other fund budgets, outstanding debt service, and capital improvement changes.

The absence of an Accounting Manager is therefore directly relevant to the reliability of the numbers presented to the Council and the public. The proposed budget states that Finance staff reviewed, analyzed, and compiled preliminary budget amounts for Fiscal Year 2026/27 and made recommendations to the City Manager before the budget's presentation to the City Council. At the same time, the Finance Department staffing table identifies one Accountant, one Director, one Division Manager, two Administrative Analysts, three Office Specialists, and two Program Managers for Fiscal Year 2026/27.

This is not merely a personnel matter. The City's operations are tracked in no fewer than 70 funds, and the budget includes General Fund revenues, expenditures, transfers, reserve calculations, Measure N assumptions, special revenue funds, internal service funds, debt service, capital projects, and the Gann appropriations limit. The proposed budget's own Budgetary Principles state that budget information should be understandable to the public, that projected expenses should reflect operations and market conditions rather than simple escalators, that one-time and ongoing costs should be acknowledged, and that projected revenues should reflect expected revenues generated from existing businesses and existing laws.

Those principles require a strong accounting and management function. They require internal controls. They require clear responsibility for fund balances, reconciliations, transfers, projected actuals, accruals, grant accounting, capital carryovers, Measure N assumptions, and budget-to-actual analysis. They also require the City to disclose when a consulting firm is supplementing that function because of an extended absence.

It appears disingenuous and amateurish for the City to present precise fund-balance, reserve, revenue, expenditure, transfer, Measure N, debt-service, and Gann-limit calculations without clearly explaining who is performing the accounting-manager-level review, what consultant is filling the gap, what scope of work that consultant performed, whether any budget numbers were prepared or validated by the consultant, and whether the absence affected timing, accuracy, internal controls, or confidence in the budget.

The concern is heightened because the Finance Department's own major action plan lists several core financial-resilience items as future deliverables rather than completed safeguards. The budget states that the Finance Department will implement the Fiscal Year 2025 Memorandum on Internal Controls recommendations, develop the Financial Forecast Model, and develop a five-year financial projection by October 2026. The City is asking the Council to adopt the budget before completing the internal control and forecasting work that should support its credibility.

Rhetoric, Approval, and Accountability Must Be Reconnected to the Council's Goals

This budget also illustrates a broader governance problem in San Ramon: rhetoric from elected officials and City leadership too often takes on a life of its own, disconnected from the actual action being approved. The public hears phrases such as "financial resilience," "fiscal accountability," "living within our means," "responsive governance," "revenue generation," "economic development," "strong financial management," and "community engagement." But those phrases do not establish accounting controls. They do not close the structural deficit. They do not replace an absent Accounting Manager. They do not complete the five-year forecast. They do not implement the Internal Controls Memorandum. They do not correct the ACFR process. They do not create a functioning economic-development program. And they do not make a Measure N-dependent budget fiscally sustainable merely because the City describes it that way.

The City's own budget document recognizes that the budget is not just a communications document. It is both a spending plan and the legal authority for City departments to spend public resources. That means the Council should judge the budget by what it actually authorizes, not by the rhetoric used to sell it.

If the City approves a budget that continues to rely on Measure N to cover an ongoing structural deficit, then City leadership should not later characterize that approval as proof that San Ramon is "living within its means." If the City approves a budget while the Financial Resilience Framework remains incomplete, then City leadership should not present the framework as though it has already solved the problem. If the City approves a budget while internal-control recommendations, the forecast model, and the five-year projection remain future deliverables, then City leadership should not claim a level of fiscal discipline that has not yet been demonstrated. If the City approves a budget while the City Manager's Budget Message is missing and promised only for the adopted budget, then leadership should not claim that the public had the full fiscal explanation before adoption.

This is also why the administrative record matters. A public agency should not be able to approve one thing, describe it as something else, and then allow the rhetoric to become the public narrative without accountability. The actual approval before the Council is Resolution No. 2026-066, which would adopt the Fiscal Year 2026/27 Operating and Capital Budget, establish the appropriations limit, and authorize carryover project appropriations. That is the action. The question is whether that action is consistent with the City's stated goals, the Financial Resilience Framework, the Mayor's fiscal-accountability campaign message, the City Manager's public representations, and the City's claimed commitment to engagement and transparency.

On this record, the answer is **no.** The action being approved is not a completed financial-resilience plan. It is a Measure N-supported budget that continues to carry a structural operating deficit, relies on future policy discussions, relies on future operational discussions, relies on future internal-control implementation, relies on future forecast-model development, relies on future revenue-generation work, and rests against a recent audit history that included material corrections, incomplete audit presentation, missing audit deliverables, and unresolved internal-control implementation. The City should not allow words like "resilience" and "accountability" to obscure that reality.

At a minimum, the Council should direct staff to include in the final adopted budget a plain-language reconciliation table showing each applicable Council goal, the corresponding budget action, the funding source, the measurable implementation step, the completion date, and the responsible department or official. The City should also identify which portions of the Financial Resilience Framework are complete, which remain pending, which are funded in this budget, which are merely conceptual, and which depend on future tax proposals. That is the only way to prevent rhetoric from replacing accountability.

The Mayor's Campaign Promises Reinforce the Same Accountability Problem, But the Obligation Belongs to the Full Council

Mayor Armstrong's public campaign materials identify "Fiscal Accountability" as one of his stated priorities, and public reporting on his re-election campaign describes a platform that includes fiscal responsibility, responsible budgeting, long-term planning, and the protection of taxpayer dollars. (Mark Armstrong for San Ramon Mayor campaign website, https://armstrong4sanramon.com/; Patch, "San Ramon Mayor Announces Re-Election Campaign," March 24, 2026, https://patch.com/california/sanramon/san-ramon-mayor-announces-re-election-campaign; Danville San Ramon, "Armstrong launches bid for second term as San Ramon mayor," March 29, 2026, https://www.danvillesanramon.com/election/2026/03/29/armstrong-launches-bid-for-second-term-as-san-ramon-mayor/.)

Those campaign statements reinforce the concern raised here. However, the problem is broader than a single campaign message or a single elected official. Resolution No. 2026-066 is a decision of the full City Council. All Councilmembers are responsible for determining whether the budget before them actually implements the Council's adopted goals and objectives.

Approving a budget that still relies on Measure N to close a growing operating deficit is difficult to reconcile with Goal 2's commitment to maintaining a secure financial base unless the Council also requires concrete implementation of revenue alternatives, cost-saving strategies, service-level metrics, internal controls, and financial forecasting. Approving the budget before the forecast model, five-year projection, and internal-control recommendations are finalized is inconsistent with Goal 3's commitment to cost-effective and responsive services. Approving the budget while public comments remain difficult to locate under vague CivicClerk labels is difficult to reconcile with Goal 5's engagement and communication objectives. And approving the budget while the City Manager continues to articulate a narrow economic-development approach is difficult to reconcile with Goal 6's commitment to balance housing, retail, jobs, and open space.

The Mayor's campaign promises are therefore relevant, but they are not the only benchmark. The controlling benchmark is the Council's own adopted policy framework. The Council should not allow campaign rhetoric, budget rhetoric, or staff rhetoric to substitute for measurable implementation of the goals the Council itself adopted.

The City Manager's Reliance on Taxes Is Not a Fiscal Strategy, and the Economic Development Approach Is Inadequate Under the Council's Own Goals

The proposed budget must also be evaluated in light of the City Manager's role. The City Administration section states that the City Manager provides professional leadership in managing the City and implementing City Council policies, and that the office ensures effective municipal services by coordinating and directing all City activities. City Administration includes the City Manager's Office, City Clerk's Office, Communications, Council Relations, Economic Development, Information Technology, and Legislative Affairs.

That means the City Manager is not merely an observer of the structural deficit. The City Manager is responsible for the execution of management. If the City Manager repeatedly suggests that another tax measure will be necessary, perhaps after Measure N expires or even sooner, while also presenting an underdeveloped economic-development strategy, then the issue is not simply a revenue problem. It is a management accountability problem under the Council-Manager form of government.

The City Manager's economic-development posture should be evaluated under the Council's Goals, not merely as a matter of management style. Goal 2 requires revenue growth options alongside cost-saving strategies. Goal 5 requires engagement with residents and the business community, as well as a comprehensive assessment of the San Ramon economy within the Tri-Valley and Bay Area contexts. Goal 6 requires balanced land-use planning for housing, retail, jobs, and open space, including work with stakeholders on new infill development opportunities within the city core and existing commercial centers.

Those goals require more than repeated statements that only a Costco-type use "moves the needle." They require a practical and comprehensive economic-development strategy for the City of San Ramon, actually: currently, a suburban employment center with existing retail anchors, office reuse challenges, City Center, Bishop Ranch, aging commercial centers, border-area retail leakage, hotels, restaurants, service businesses, and major ongoing land-use transitions.

The proposed budget shows only $146,058 for Economic Development within the City Manager Division. The same budget lists, as a Fiscal Year 2025/26 City

Administration accomplishment, that the City "reduced the current number of city committees for greater government efficiency," and separately states that the City worked with the San Ramon Chamber of Commerce and the business community to promote growth and retail development. But that vague description does not amount to a serious revenue strategy.

The City dissolved its Economic Development Advisory Committee on November 12, 2024, by Minute Order No. 2024-007 under Agenda Item 8.1, along with the Housing Advisory Committee, Innovation and Technology Advisory Committee, and Transportation Demand Management Advisory Committee. That matters here because the City is now adopting a budget that relies on Measure N, continues to show a structural deficit, and says operational discussions will include "revenue generation." Yet the City eliminated its dedicated economic-development advisory body and has not shown the public a comprehensive replacement structure for business attraction, business retention, site readiness, retail leakage analysis, restaurant recruitment, hotel-market strategy, office reuse, commercial vacancy reduction, or sales-tax diversification. (Danville San Ramon, "San Ramon council to consider dissolving four advisory bodies," November 11, 2024, https://www.danvillesanramon.com/city-government/2024/11/11/san-ramon-council-to-consider-dissolving-four-advisory-bodies/.)

The City Manager has claimed economic-development experience. But in public discussions, he has repeatedly conveyed the message that only a Costco-type use "moves the needle" for the City, while also making dismissive comments to the effect that San Ramon is too good for an "Olive Garden." This isn't an adequate economic-development strategy for a city facing a structural deficit. It is especially inadequate in a city whose existing revenue context is heavily tied to retail, restaurants, hotels, commercial services, office employment, and destination activity.

The issue is not whether San Ramon should have a Costco warehouse, an Olive Garden, or any other specific business. The issue is whether the City is pursuing an all-of-the-above economic-development strategy that takes seriously every lawful, compatible, revenue-producing opportunity to diversify the General Fund. A city that is structurally dependent on Measure N does not have the luxury of civic vanity. It cannot afford to dismiss mid-market family dining, neighborhood-serving retail, service retail, hotels, entertainment, experiential uses, business services, office reuse, and smaller cumulative revenue opportunities merely because each opportunity is not a Costco.

The City's own budget undercuts any overly narrow "only Costco moves the needle" narrative. The budget's "Top 20 Businesses" list includes Target Corporation, Home Depot, Safeway, Whole Foods Market, ClubSport, Chevron, Five9, Robert Half, San Ramon Regional Medical Center, and other major employers or sales-tax-relevant businesses. Target Corporation alone is listed in the City's business-license records as one of the City's top 20 businesses, with 215 listed employees. The existence of a Target "Greatland" within the City limits should not be ignored in discussions of retail context, sales-tax exposure, public safety, and revenue resilience.

Public reports also show that the Target on Bishop Drive was the site of an improvised explosive device used to access an automated teller machine, causing damage and at least temporary closure or operational disruption. That incident is not offered here as a public-safety argument. It is a fiscal-resilience example. If a single major retail anchor is disrupted, the City should be able to quantify the fiscal exposure. It should know what sales-tax impact results from closure, partial closure, reduced foot traffic, insurance reconstruction, or loss of consumer confidence. The City should not treat anchor retail as stable while simultaneously dismissing smaller yet cumulatively meaningful economic development opportunities. (SFGATE/Bay City News, "Arrest made in robbery ring that nabbed $4 million, bombed Target ATM," August 1, 2025, https://www.sfgate.com/bayarea/article/bomb-solves-target-atm-heist-20797775.php; United States Department of Justice, Eastern District of California, "Fugitive Member of Chilean ATM Crew Arrested after ATM Bombing in San Ramon," July 31, 2025, https://www.justice.gov/usao-edca/pr/fugitive-member-chilean-atm-crew-arrested-after-atm-bombing-san-ramon.)

The Costco example also illustrates the problem. A Costco warehouse exists in Danville, immediately at the San Ramon border, while the Costco gas station is located at 3111 Fostoria Way in San Ramon. (Costco Danville Warehouse listing, https://www.costco.com/warehouse-locations/warehouse-21.html; Costco Gas Station listing, 3111 Fostoria Way, San Ramon.) That geography should prompt a more sophisticated border-area revenue strategy, not repeated resignation that only a Costco warehouse "moves the needle." The City should be asking what revenue it captures, what revenue leaks to Danville, Dublin, Pleasanton, and other jurisdictions, and what realistic opportunities exist in San Ramon's existing commercial centers, Bishop Ranch, City Center, Crow Canyon Road, San Ramon Valley Boulevard, and other retail and employment areas.

At some point, repeated reliance on taxes is not a strategy. Management has not adequately performed the economic development, revenue diversification, and fiscal management work required by the Council's goals. If the City Manager's answer to the structural deficit is essentially Measure N now and another tax later, while economic development remains narrow, dismissive, and underdeveloped, then the Council should confront that management failure directly rather than treat it as an unavoidable fiscal condition.

Resident-Identified Revenue and Cost Alternatives Must Be Addressed Before Any Future Tax Measure Is Normalized

A recent public comment by San Ramon resident Mr. Yohannes Tilahun on NextDoor crystallizes the same concern from a resident perspective. His point is straightforward: San Ramon spends more than it brings in every year; the gap is $13.7 million this year and $12.1 million last year; Measure N is covering that gap; and the City has not publicly exhausted a full range of revenue and cost-management alternatives before discussing another possible voter tax measure.

(https://nextdoor.com/p/k7gGFfH43gRb?view=detail)

That is not an anti-service argument. It is a fiscal-governance argument. The City's own documents confirm the core of the concern. The Agenda Item staff report states that the projected Fiscal Year 2025/26 operational budget continues to show a $12.1 million structural deficit, covered by Measure N revenues, and that Fiscal Year 2026/27 anticipates a $13.7 million structural deficit, to which expected Measure N revenues will be applied. The proposed budget allocates approximately $14.9 million to Measure N for Fiscal Year 2026/27.

This is not a theoretical concern. If Measure N is covering ordinary ongoing operations, the City must demonstrate that it is using the Measure N window to reduce the structural deficit, not merely to postpone the next request for taxes. The City must publicly evaluate revenue and cost alternatives before any future tax measure becomes the default assumption.

On the revenue side, San Ramon should publicly evaluate whether its current business license and business tax structure remain appropriate. San Ramon requires businesses to obtain a business license. Still, the City should explain whether it has evaluated a broader business tax model, including gross receipts, employee-based, square footage, or a hybrid approach. (City of San Ramon Business License webpage, https://www.sanramon.ca.gov/business/business_license.) Pleasanton's Fiscal Year 2025/26–Fiscal Year 2026/27 Budget-in-Brief identifies $6.2 million in Business License Tax revenue. (City of Pleasanton, Budget-in-Brief Fiscal Year 2025/26–Fiscal Year 2026/27, https://www.cityofpleasantonca.gov/assets/our-government/finance-department/budget-overview/2025-26fy-2026-27fy-budget-in-brief.pdf.) That does not mean San Ramon should automatically copy Pleasanton. It does mean San Ramon should publicly analyze business-tax options before normalizing another resident-facing tax measure.

The same is true for the transient occupancy tax. San Ramon's budget identifies the City's transient occupancy tax rate as 7.25 percent. Pleasanton's current hotel tax rate is 8 percent, and Pleasanton has publicly explored increases to 10 percent and 12 percent. (City of Pleasanton, Potential Hotel Tax webpage, https://www.cityofpleasantonca.gov/our-government/city-manager/hotel-tax/.) Again, this does not mean San Ramon should automatically raise its transient occupancy tax. It means the City should publish a San Ramon transient occupancy tax comparison and revenue estimate that shows the fiscal effects of the 8 percent, 10 percent, and 12 percent options, including competitiveness and hotel-market considerations, before suggesting that residents may need to approve another broad tax measure.

The City should also provide a public grant-replacement strategy. The proposed budget states that Police Department revenues decrease by $542,992, or 22.8 percent, primarily due to the conclusion of the Organized Retail Theft Prevention Grant. If grant revenue is expiring, the budget should not simply absorb that loss. The City should identify every material grant that expired, every grant that was not renewed, every grant that was not replaced, the reason replacement funding was not obtained, and whether staffing or consultant resources are being used effectively to pursue recurring grant opportunities. This is directly relevant to Goal 1's public-safety objectives and Goal 2's secure-financial-base objective.

On the cost side, residents are also right to ask whether San Ramon's service model has been publicly evaluated with enough specificity. The budget identifies 65 parks, including 18 school parks, as well as two libraries, four community centers, two service centers, two aquatic centers, two theaters, and extensive public facilities. The Public Services performance measures identify 65 parks, 400.6 acres of parks, 403.1 acres of landscape, 53 miles of trails, 35 soccer fields, 40 baseball fields, three cricket pitches, tennis courts, dog parks, skate parks, rest nodes, and other facilities.

A tiered model for parks, trails, facilities, and landscape maintenance should be evaluated publicly. That does not mean closing parks or cutting services people rely on. It means distinguishing between high-use parks, specialized facilities, neighborhood parks, landscape zones, trails, rest nodes, sports fields, and lightly used areas so that maintenance frequency and service levels can be matched to actual use, risk, equity, and cost. The Public Works budget already identifies reductions carried over from last year, including facilities carpet cleaning, facilities floor refinishing, and parks janitorial services at approximately a 50 percent reduction, as well as the elimination of twice-yearly facilities window cleaning. If reductions are already occurring, the public should see a formal service-level strategy rather than scattered budget notes.

The same scrutiny is needed for contract services. **The proposed budget shows City Administration contract services increasing from $1,193,738 in Fiscal Year 2022/23 actuals to $2,810,814 in Fiscal Year 2026/27 proposed expenditures.** That increase may include legitimate technology, cybersecurity, communications, agenda, records, and other costs, but it still warrants a public accounting. The City should provide a contract-services inventory showing each contract, amount, scope, term, whether the cost is one-time or ongoing, whether the contract substitutes for vacant or absent staff capacity, and whether the contract is related to the Accounting Manager's absence, internal controls, budget modeling, records management, website improvements, or policy development.

The City should not describe public concern over these issues as opposition to public services. The point is not to cut essential services. The point is to ask questions that the City has not yet answered publicly. The Council's own Goal 2 requires revenue growth options alongside cost-saving strategies. Goal 3 requires cost-effective and responsive services supported by consistent metrics. Goal 4 requires quality facilities and infrastructure. Goal 5 requires engagement and communication. The current budget does not yet show that those goals have been fulfilled. It shows that the City intends to keep working on them after adoption.

The July 14 Financial Plan Presentation Should Not Become a Presentation of

Preselected Conclusions

If the July 14, 2026 presentation by an outside consultant is intended to present the full 10-year financial plan, then that presentation should be treated as one of the most important fiscal-governance meetings of the year. The Council should not allow that meeting to become a presentation of preselected staff and consultant conclusions.

The full scope of work, baseline assumptions, revenue alternatives, expenditure alternatives, Measure N drawdown assumptions, labor-cost assumptions, service-level assumptions, grant assumptions, economic-development assumptions, business-tax assumptions, transient-occupancy-tax assumptions, cost-recovery assumptions, internal-control assumptions, ACFR assumptions, and consultant workpapers should be posted in advance in searchable form.

The public should be able to see whether the City modeled real alternatives or merely modeled a pathway toward another tax measure. A credible 10-year financial plan should include alternatives showing what happens with no new taxes, with business-tax options, with transient-occupancy-tax options, with stronger economic development, with different service-level assumptions, with tiered maintenance, with contract-service controls, with grant replacement, with cost recovery, with internal-control implementation, and with different Measure N drawdown schedules.

The Council should direct that all materials for the July 14 process be posted directly adjacent to the agenda item, with separate, clearly labeled headings for "Staff Report," "Consultant Materials," "Financial Model," "Supporting Materials," and "Public Comment." Public comments should not be hidden under "Supplemental Materials."

Specific Requests Before Adoption

Before approving Resolution No. 2026-066, I respectfully request that the City Council require staff to answer the following questions on the record or continue the item until written responses can be posted directly under Agenda Item 8.1.

First, the City should identify the current status of the Accounting Manager position or function. The City should state when the "existing extended absence" began, whether the position is vacant, filled but absent, temporarily backfilled, reclassified, or otherwise inactive, what consulting firm was retained to supplement the function, what the contract amount and scope of work are, and whether the consultant prepared, reviewed, reconciled, or validated Fiscal Year 2025/26 projected actuals, Fiscal Year 2026/27 proposed budget figures, fund balances, transfers, Measure N assumptions, reserve calculations, Gann appropriations-limit figures, or capital carryover appropriations.

Second, the City should disclose the status of the Fiscal Year 2025 Memorandum on Internal Controls, identify which recommendations remain outstanding, and explain why the budget should be adopted before those recommendations are fully implemented.

Third, the City should specifically reconcile the Fiscal Year 2026/27 budget with the attached public comments from January 27, February 18, and March 24 regarding the Annual Comprehensive Financial Report and Internal Controls Memorandum. That reconciliation should explain how the City has corrected or is correcting the $6,004,488.87 correction, negative fund balances, unsupported transfers, unbudgeted expenditures, "due to General Fund" liability, delayed year-end close, missing Internal Controls Memorandum, untimely bank reconciliations, failure to post prior-year audit adjustments, grant-tracking failures, missed Single Audit deadline, untimely journal-entry review, and cash-handling segregation-of-duties issues.

Fourth, the City should explain how the Council can credibly rely on the Financial Resilience Framework when the forecast model and five-year financial projection are still listed as October 2026 deliverables, when the broader policy and operational discussions remain pending, and when implementation of Internal Controls Memorandum recommendations is still scheduled for after adoption of the budget.

Fifth, the City should clarify whether the City Manager or staff are assuming that another tax measure will be necessary, when such a measure is being contemplated, and what operational reductions, cost-containment measures, revenue alternatives, service-level choices, program-prioritization actions, audit-correction actions, and economic-development actions will be pursued before any new tax is considered.

Sixth, the City should publish a comprehensive economic development work plan that ties revenue diversification to reduced dependence on Measure N. That work plan should include business retention, business attraction, retail leakage, restaurant recruitment, hotel-market strategy, office reuse, commercial vacancy, border-area revenue capture, City Center, Bishop Ranch, Crow Canyon Road, San Ramon Valley Boulevard, and existing commercial-center strategies.

Seventh, the City should explain why the Economic Development Advisory Committee was dissolved before the City completed the comprehensive assessment of the San Ramon economy, now listed as a Fiscal Year 2026/27 objective, and how the public will participate in the economic development strategy now that the dedicated advisory body has been eliminated.

Eighth, the City should evaluate business-tax options, transient-occupancy-tax options, grant-replacement strategies, tiered maintenance models, contract-service controls, cost-recovery alternatives, and internal-control improvements before any further discussion of tax measures is normalized.

Ninth, the City should provide a contract-services inventory for City Administration, Finance, Public Works, Police Services, Community Development, and all other departments, showing each contract, amount,

scope, term, whether it is one-time or ongoing, and whether it substitutes for staff capacity.

Tenth, the City should include in the final adopted budget a plain-language Council Goal reconciliation table showing each applicable Council goal and objective, the corresponding budget action, the funding source, the measurable implementation step, the completion date, and the responsible department or official.

Eleventh, the City should ensure that all public comments on Agenda Item 8.1, including the attached ACFR and Internal Controls comments incorporated by reference, are clearly labeled as public comments, not buried under "Supplemental Materials," and that all budget-related materials remain permanently accessible in searchable form.

Conclusion

The Council should not adopt Resolution No. 2026-066 as though the only question is whether the budget document balances on paper. The deeper question is whether the budget actually implements the Council's own Fiscal Year 2026/27 Goals and Objectives.

On the current record, the budget remains materially incomplete as an implementation document. It relies on Measure N to cover an ongoing structural deficit while the Financial Resilience Framework remains unfinished. **It asks the public to trust budget numbers even as the City has acknowledged an extended absence of the Accounting Manager and internal-control recommendations remain pending.** It generates revenue, while the City has dissolved its Economic Development Advisory Committee and has not yet produced a comprehensive economic development strategy. It references engagement and communication, while public comments risk being hidden under vague "Supplemental Materials" labels rather than clearly identified as public testimony. And it discusses cost-effective services without providing enough public analysis of service-level alternatives, contract-service growth, tiered maintenance, grant replacement, or economic-development alternatives.

Those deficiencies are inconsistent with Goal 2's secure financial base, Goal 3's cost-effective and responsive services, Goal 4's quality facilities and infrastructure, Goal 5's engagement with residents and the business community, and Goal 6's balanced planning for housing, retail, jobs, and open space.

The incorporated ACFR and Internal Controls comments make the problem more serious, not less. They show that this budget is being adopted in the shadow of a recent $6,004,488.87 correction, missing audit deliverables, significant internal control deficiencies, unresolved corrective actions, and a prior failure to provide the Council and the public with a complete audit record when the ACFR was presented. Those issues cannot be separated from a Measure N-dependent budget and a Financial

Resilience Framework that remains incomplete.

Mayor Armstrong's campaign promises regarding fiscal accountability and responsible budgeting reinforce this concern, but the obligation belongs to the entire City Council. The Council adopted these goals. The Council is being asked to adopt this budget. The Council should therefore require staff to reconcile the proposed budget with the Council's own objectives before approving Resolution No. 2026-066, or approve it only with explicit direction for a public accounting-capacity, internal-control, ACFR-correction, financial-resilience, contract-services, revenue-alternatives, and economic-development implementation report tied directly to each applicable Council goal and objective.

A budget supported by Measure N may be legally adoptable. But a budget that relies on Measure N to cover an ongoing structural deficit, while the City has acknowledged an extended absence of the Accounting Manager, while internal-control recommendations remain unfinished, while the forecast model and five-year projection remain future deliverables, while the City Manager continues to normalize future tax dependence, while the City's economic-development strategy remains narrow and underdeveloped, and while prior audit and internal-control failures remain unresolved as governance issues, should not be presented to the public as proof that San Ramon is living within its means.

I respectfully request that the City Council either continue Agenda Item 8.1 for additional disclosure and written responses, or adopt the budget only with explicit direction that staff returns with a public accounting-capacity, internal-control, ACFR-correction, financial-resilience, contract-services, revenue-alternatives, service-level, and economic-development implementation report before the City makes any further public claim that another tax measure may be necessary.

Respectfully submitted,

Brian C. Swanson, AICP
San Ramon Voter, Taxpayer, and Resident

On Fri, May 22, 2026 at 2:48 PM City of San Ramon <casramon@service.govdelivery.com> wrote:

The **City Council meeting** will begin at 7**:00 p.m**. on **Tuesday, May 26, 2026.**

The meeting agenda is now available at, [City Council Meeting • Agendas & Minutes • CivicClerk]

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WRITTEN COMMUNICATION BY EMAIL

Public comment may be submitted via e-mail to cityclerk@sanramon.ca.gov. Public comment received until two (2) hours prior to the
scheduled start time of the meeting will be distributed to the City Council via e-mail and provided at the meeting.

Written comments received after the cut-off time will be provided to the City Council the day following the meeting.

Please include “Public Comment” in the subject line. In the body of the email please include your name and the item you wish to comment
on. Written public comment will not be read aloud during the meeting.

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public desiring to provide comments as a part of the meeting are encouraged to either submit written comments prior to the meeting or to
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Public Comment Script – Finance Committee Meeting – Agenda Item 5.3 – FY25 Memorandum on Internal Control February 18, 2026, beginning at 4 p.m.

Good evening. This comment addresses Item 5.3.

The Internal Controls Memorandum before you is dated January 12, 2026. If that date is accurate, then the City had two full weeks to include this memo with the Audited Annual Comprehensive Financial Report (ACFR) presented to the City Council on January 27. And while the staff report and the Finance Director's verbal presentation did acknowledge that the memo was missing, the fact remains: the Council was asked to receive an incomplete audit, and the Internal Controls Memo — the document that explains the six-million-dollar correction — was not provided. That is a governance failure, not a timing issue.

Further, the ACFR was presented as informational only, with no action requested and no Internal Controls Memo included. An audit presented as "information only" is not an audit. It is a briefing — and it leaves the City without a formal acceptance, without accountability, and without a complete administrative record.

The memo you are reviewing today explains the same failures that produced the six-million-dollar correction disclosed on January 13:

eight months of unreconciled bank statements, unposted prior-year audit adjustments, missed grant tracking, and segregation-of-duties problems. These are foundational internal controls. When they fail, the financial statements fail — and they did.

Other cities handle this correctly. At the Livermore City Council meeting on January 26, 2026, the Internal Controls Report was included directly in the ACFR packet as Exhibit F — provided to the governing body responsible for oversight, exactly as Government Auditing Standards require. San Ramon did the opposite: the Council was given an incomplete audit, and the full deliverables are only now being presented to a committee.

This Committee is now the first governing body to receive the complete audit. That is not acceptable. The Internal Controls Memo must be formally presented to, discussed by, and signed off by the full City Council — not received as “information only,” and not weeks after the ACFR was already presented.

Accountability requires that the Council confront these findings directly. Anything less leaves the City without a complete audit record and without meaningful oversight.

Thank you.

Gmail Brian Swanson <[redacted]>

Public Comment: Request to Pull Agenda Item 5.4 - FY25 Memorandum on Internal Control from the Consent Calendar and Formal Comment - City Council Meeting - March 24, 2026

1 message

Brian Swanson <[redacted]> Mon, Mar 23, 2026 at 6:34 PM
To: Clerk City <CityClerk@sanramon.ca.gov>, Council City <CityCouncil@sanramon.ca.gov>
Cc: planningcommission <PlanningCommission@sanramon.ca.gov>, Planning Services <PlanningPublic@sanramon.ca.gov>
[redacted]

City Council:

I am requesting the removal of Agenda Item 5.4 – FY25 Memorandum on Internal Control from the Consent Calendar because including this audit deliverable on the Consent Calendar demonstrates a serious governance failure. The reasons for requesting removal are the same reasons that form the substance of this comment: the Internal Control Memo contains significant deficiencies, is directly tied to more than six million dollars in prior-period corrections, and represents the City's most consequential audit communication of the year.

It is not routine, it is not ministerial, and it is not appropriate for silent acceptance.

Placing this item on Consent — without discussion, without presentation, and without distinct City Council approval — signals a profound lack of attention to fiscal responsibility and the seriousness of the City's sagging fiscal health.

This is especially troubling in light of the comments made in the City Manager's hiring announcement of the new Finance Director, the City Council's Norms (including Do What Is Best for the Community, Be Prepared, and Conduct Effective Meetings), the Council's 2026 Goals & Objectives (including Goal #2: Maintain a Secure Financial Base and Goal #5: Enhance Engagement and Communication), the Mayor's campaign platform, and the Mayor's recent State of the City address, which emphasized "fiscal responsibility" and "strong financial management."

None of those statements are credible when the City's own audit findings are being buried in Consent.

Formal Incorporation by Reference (All Documents)

Pursuant to the City's obligations under the Brown Act and the requirements for maintaining a complete administrative record, I hereby formally incorporate by reference in full the following previously submitted public comments, all of which will be attached to this comment and incorporated as though fully set forth herein:

My written public comment was submitted January 27, 2026, for the City Council Meeting Agenda Item 9.2 – Audited Annual Comprehensive Financial Report (ACFR) for FY25.

My written public comment submitted February 18, 2026 for the Finance Committee Meeting Agenda Item 5.3 – FY25 Memorandum on Internal Control.

My verbal public comment script delivered February 18, 2026 before the Finance Committee on the FY25 Memorandum on Internal Control.

These documents collectively establish the factual, procedural, ethical, and governance deficiencies that continue into tonight's agenda item.

Access, Transparency, and Administrative Record Requirements

As with all of my public comments, I must reiterate the City's obligations regarding public access to the administrative record:

Public comments must be permanently visible and easily accessible on the City's website, in both HTML and searchable PDF formats.

All public materials — including staff reports, attachments, and all submitted public comments — must be posted together and directly adjacent to the specific agenda item, reachable in one or two clicks.

Link integrity must be actively maintained so the public can locate and verify the administrative record without barriers.

Tonight's agenda introduces an additional transparency problem:

The Internal Control Memo — a required audit deliverable — is placed on the Consent Calendar, which prevents meaningful public engagement and shields the City Council from having to discuss the findings in a public forum.

This is inconsistent with the City Manager's statements in the March 2025 hiring announcement, the City Council Norms, the 2026 Goals & Objectives, the Mayor's campaign platform, and the Mayor's State of the City address, all of which emphasized transparency, accountability, and strong financial management.

The handling of this audit deliverable does not reflect those commitments.

Failure to maintain accessible, consolidated, and complete public records undermines procedural fairness and materially impedes meaningful public participation.

The Internal Controls Memo Was Dated January 12, 2026 and Could Have Been Provided to Council on January 27

The Internal Control Memorandum attached to tonight's agenda is dated January 12, 2026. If that date is accurate, then the City had two full weeks to include this memo with the ACFR presented to the City Council on January 27.

Yet the staff report tonight asserts:

> "Under normal circumstances the Memorandum on Internal Control would be shared at the same time as the audited Annual Comprehensive Financial Report (ACFR). Since this was not possible this year…"

But the memo itself contradicts that claim. It was issued on January 12, well before the January 27 meeting. The Council was not given the complete audit because the memo was withheld, not because it was unavailable.

This omission deprived the City Council of the information needed to exercise oversight — and it deprived the public of a complete administrative record.

This is one of the reasons Agenda Item 5.4 must be pulled from the Consent Calendar.

The Council Failed to Exercise Oversight on January 27

The ACFR was presented to the City Council on January 27 as informational only. The staff report and the Finance Director's verbal remarks acknowledged that the Internal Control Memo was missing, but the Council:

- did not ask for it,
- did not question its absence,
- and did not insist on receiving the complete audit deliverables.

An audit presented as "information only" is not an audit. It is a briefing — and it leaves the City without:

- a formal acceptance,
- a complete audit record,
- and any meaningful accountability

Placing the memo on Consent tonight repeats the same oversight failure.

This is another reason Agenda Item 5.4 must be pulled.

The Finance Committee Received the Memo First, Not the Council

Tonight's staff report states:

> "This report was first reviewed by the Finance Committee on February 18, 2026 and was recommended to the City Council for acceptance."

This means the Finance Committee — not the City Council — was the first governing body to receive the complete audit.

That is backwards.

Government Auditing Standards require that internal control findings be reported to those charged with governance.

In San Ramon, that is the City Council, not a sub-committee.

The City Council is only now receiving the memo — and only as a Consent item.

This is yet another reason Agenda Item 5.4 must be pulled.

The Findings Are Serious and Directly Connected to the $6 Million Correction

The Internal Controls Memo identifies:

- Three Significant Deficiencies; and
- Two Other Matters.

These failures produced the $6,004,488.87 correction disclosed on January 13 — including negative fund balances, unsupported transfers, unbudgeted expenditures, and multi-year liabilities requiring General Fund backfilling.

These are not minor issues.

They are structural failures that directly affect the City's fiscal stability and the public's trust.

No responsible city buries findings of this magnitude on Consent.

The "Partnership with the Auditors" Framing Is Inappropriate

Tonight's staff report repeats the same problematic language used in February:

> "The audit process is… about developing a partnership with the auditors…"

Government Auditing Standards do not describe the auditor–client relationship as a partnership.

Auditors are independent. Their job is to report deficiencies to the governing body — not to collaborate with management on messaging.

This framing minimizes the seriousness of the findings and undermines the independence of the audit process.

This is another reason Agenda Item 5.4 must be pulled.

The City Must Acknowledge Its Actual Fiscal Condition

This is also where the City Council must acknowledge the City's existing fiscal condition honestly and transparently.

The City's own Financial Outlook page states that:

- rising costs were outpacing year-over-year revenue projections,
- the June 25, 2024 budget required navigating a $17.6 million shortfall,
- the budget included $8.1 million in cuts across City departments,

- and unmet staffing, operational needs, and many capital improvement projects remained unfunded.

The fiscal strain became so acute that the City placed Measure N on the November 5, 2024 ballot.

The City's Measure N page states that the measure asked voters whether San Ramon should levy a one-cent sales tax, estimated to provide $16 million annually for 10 years, to maintain City programs, services, and facilities.

The City later reported that Measure N generated $3.45 million in revenue for the April 1–June 30, 2025 quarter, and that the FY 2025/26 budget included $14.8 million in estimated Measure N revenue.

A city in this fiscal condition cannot afford to treat internal control failures as routine or bury them on Consent.

Required Actions

If the Council accepts this memo tonight, it must also:

- Acknowledge that the ACFR was presented without the required audit deliverables on January 27.

  Formally present and discuss the Internal Controls Memo at a future meeting — not bury it on Consent — providing City residents with a transparent look into the City's financial audit posture and expectations.

  This is especially necessary given the commitments made in the City Manager's hiring announcement, the City Council Norms, the 2026 Goals & Objectives, the Mayor’s campaign platform, and the Mayor’s State of the City remarks.

  All the City's rhetoric detailed above is an explicitly reckless and deliberate mischaracterization if there is no accountability from the City Council regarding the ACFR and the Internal Control Memo.

- Document the connection between these findings and the $6 million correction.
- Direct staff to produce a corrective-action plan with timelines and accountability assignments.
- Commit to including all audit deliverables together in future ACFR presentations.
- Reaffirm the Council's role as the governing body responsible for audit oversight, consistent with:

  Norm #1: Do What Is Best for the Community

  Norm #5: Be Prepared

  Norm #6: Conduct Effective Meetings

  Goal #2: Maintain a Secure Financial Base

  Goal #5: Enhance Engagement and Communication

The public deserves a complete audit process.

The City Council must not accept this memo quietly.

Doing so would confirm — not correct — the City's growing reputation for weak fiscal governance.

Respectfully submitted,

Brian C. Swanson, AICP
San Ramon Voter, Taxpayer, and Resident

On Fri, Mar 20, 2026 at 3:31 PM City of San Ramon <casramon@service.govdelivery.com> wrote:

The **City Council meeting** will begin at 7**:00 p.m**. on **Tuesday, March 24, 2026.**

The meeting agenda is now available at, https://sanramonca.portal.civicclerk.com/event/24/files/agenda/1204

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Public comment may be submitted via e-mail to cityclerk@sanramon.ca.gov. Public comment received until two (2) hours prior to the
scheduled start time of the meeting will be distributed to the City Council via e-mail and provided at the meeting.

Written comments received after the cut-off time will be provided to the City Council the day following the meeting.

Please include "Public Comment" in the subject line. In the body of the email please include your name and the item you wish to comment
on. Written public comment will not be read aloud during the meeting.

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3 attachments

01.27.2026 - BSwanson - WrittenPublicComment_ Agenda Item 9.2 - Audited ACFR for the City of San Ramon for the FY Ended June 30, 2025 - City Council Meeting.pdf
453K

02.18.2026 - BSwanson_PublicComment_AgendaItem5.3_FY25 Memo on Internal Control_FinanceCommMtg.pdf
299K

02.18.2026 - BSwanson_PublicCommentVerbalScript_FinanceCommittee_Item5.3FY25InternalControlsMemo.pdf
94K

Gmail

Brian Swanson <[redacted]

Public Comment: Agenda Item 5.3 - FY25 Memorandum on Internal Control - Finance Committee Meeting Agenda - February 18, 2026

1 message

Brian Swanson <[redacted] Tue, Feb 17, 2026 at 2:24 PM

To: Clerk City <CityClerk@sanramon.ca.gov>, Council City <CityCouncil@sanramon.ca.gov>

[redacted]

Finance Committee Members:

This public comment pertains to Agenda Item 5.3 – FY25 Memorandum on Internal Control.

My remarks address three major areas of concern.

Part 1 explains how the Internal Controls Memorandum presented today directly relates to the January 13, 2026 balance-sheet corrections totaling $6,004,488.87, including negative fund balances, unsupported transfers, unbudgeted expenditures, and multi-year liabilities that required General Fund backfilling. These issues raise not only technical accounting questions but also ethical concerns under the Government Finance Officers Association (GFOA) Code of Ethics and Code of Professional Conduct, as well as the professional standards governing certified public accountants (AICPA), International City/County Management Association (ICMA) members, and American Institute of Certified Planners (AICP)-certified planners.

Part 2 documents the Brown Act notice failures and administrative-record deficiencies that occurred during the January 27 Annual Comprehensive Financial Report (ACFR) presentation, including the City's failure to disclose in the agenda description that the Internal Controls Memorandum was missing, even though it was acknowledged only in the staff report and verbally during the meeting. It also addresses today's agenda, which fails to inform the public that written public comment is accepted.

Part 3 addresses governance, leadership, and process failures, including the City's repeated characterization of the audit as a "partnership" with the auditors—a framing inconsistent with Government Auditing Standards, which require auditors to independently report deficiencies to those charged with governance. This section also addresses the decision to present an incomplete audit to the City Council, withhold the internal control findings, and shift the accountability moment to this Committee weeks later.

This section also incorporates concerns about the City's management of Measure N, the temporary tax that is the only thing preventing the structural deficit from collapsing the General Fund, and the broader implications for upcoming Contra Costa County-wide and region-wide transportation tax measures.

Together, these issues demonstrate that the City's audit process for FY25 was procedurally defective, substantively incomplete, and structurally designed to avoid accountability for both Council and staff.

Access, Transparency, and Administrative Record Requirements

As with all of my public comments, I must reiterate the City's obligations regarding public access to the administrative record:

Public comments must be permanently visible and easily accessible on the City's website, in both HTML and searchable PDF formats.

All public materials—including staff reports, attachments, and all submitted public comments—must be posted together and directly adjacent to the specific agenda item, reachable in one or two clicks.

Link integrity must be actively maintained so that the public can locate and verify the administrative record without barriers.

Today's agenda introduces an additional transparency problem:

The Finance Committee agenda does not inform the public that written public comment is accepted, even though written comment is a core component of meaningful participation and a standard practice for all other City bodies. The agenda only references verbal public comment. This omission is neither transparent nor public-serving and raises its own Brown Act compliance concerns.

Failure to maintain accessible, consolidated, and complete public records undermines procedural fairness and materially impedes meaningful public participation.

PART 1 – January 13 Corrections and the Internal Control Failures Documented Today
On January 13, the City disclosed $6,004,488.87 in prior-period corrections. As I documented in my January 27 written comment, these were not routine adjustments. They revealed:

- Negative fund balances,
- Unsupported transfers,
- Unbudgeted expenditures,
- Multi-year liabilities requiring General Fund backfilling, and
- A $4.52 million "due to General Fund" balance, including $2.2 million carried forward from the prior year.

The Internal Controls Memorandum presented today confirms the underlying causes. It identifies:

Three Significant Deficiencies:

- Untimely bank reconciliations (no full reconciliations since October 2024),
- Failure to post prior-year audit adjustments,
- Failure to track grants, resulting in a missed Single Audit deadline.

Two Other Matters:

- Untimely journal entry review,
- Cash-handling segregation-of-duties issues.

These are the exact types of failures that produce multi-million-dollar misstatements like those disclosed on January 13.

Measure N Implications
Measure N revenues flow directly into the General Fund — the same General Fund that absorbed the entire $6 million correction.

If the City cannot:

- reconcile bank statements for eight months,
- post prior-year audit adjustments,
- track grant funding, or
- maintain segregation of duties in cash handling,

then the public has no assurance that Measure N revenues are being managed, safeguarded, or reported with the rigor voters were promised.

This is not a hypothetical concern.

It is a direct governance risk.

PART 2 – Brown Act Notice Failures and Administrative-Record Deficiencies
The Brown Act does not require exhaustive detail in an agenda description.

But it does require that the description accurately convey the nature of the business to be transacted.

On January 27, the ACFR item was agendized as a routine acceptance item, with no disclosure in the agenda description that:

- The Internal Controls Memorandum was missing,
- The audit deliverables were incomplete,
- The ACFR was being presented informational only,
- The Council would not be asked to take action,
- The City had not reconciled bank statements since October 2024, or
- The City had missed the federal Single Audit deadline.

While the staff report stated that the item was informational only and the verbal presentation reiterated this, the agenda description did not. Under the Brown Act, it is the agenda description — not the staff report and not verbal remarks — that must provide the public with sufficient notice of the nature of the business being transacted. Staff reports cannot cure a deficient agenda description. Verbal disclosures cannot cure a deficient agenda description. The omission in the agenda description is therefore the operative Brown Act issue.

Finance Committee Brown Act Obligations
It is also important to note that the Finance Committee is a standing committee of the City Council and, therefore, a full Brown Act legislative body under Government Code § 54952(b). As such, its agendas must meet the same notice and transparency requirements as City Council agendas, including clear agenda descriptions and disclosure of written public comment opportunities. The omission of written public comment instructions on today's agenda is therefore a genuine Brown Act compliance concern, not a procedural preference.

PART 3 – Leadership, Governance, and Process Failure
This is an extraordinarily troubling way for a new Finance Director and a newly created standalone Finance Department to begin their tenure. The first major act of this new department was to present an incomplete ACFR to the City Council, missing required audit deliverables and stripped of the Internal Controls Memorandum that explains the very failures that led to the January 13 corrections. The second act was to place that incomplete audit on the agenda as informational only, ensuring that the Council took no action and bore no responsibility. And the third act is what we are witnessing today: the Internal Controls Memorandum being presented weeks later, not to the Council, but to a committee, after the public, the Council, and the administrative record were all deprived of the information required for meaningful oversight. For a new department, whose credibility depends on transparency and accuracy, this is a profoundly damaging start.

Expanded Leadership-Failure Precedent
For the new Finance Director's first major audit decision to be not to include the Internal Controls Memorandum in the ACFR sets an alarming precedent. The auditor was under contract, the deliverable existed, and Government Auditing Standards do not permit management to selectively withhold required audit communications based on internal staffing issues or timing concerns. The City's personnel challenges — real or perceived — do not override the auditor's obligation to report deficiencies to those charged with governance, nor do they justify presenting an incomplete audit to the City Council. When the first major act of a new department is to withhold the document that discloses control failures, it signals a governance posture that prioritizes narrative management over statutory transparency. That is a dangerous precedent for any city, and especially for one managing a structural deficit and relying on Measure N revenues to maintain solvency.

Comparative Governance Failure – Livermore Example
The City's decision to withhold the Internal Controls Memorandum from the Council is even more troubling when compared to standard practice in peer jurisdictions. For example, at the Livermore City Council Meeting of January 13, 2026, the Council considered Agenda Item 6.5 – Acceptance of the FY 2024–25 Annual Comprehensive Financial Report, and the Independent Auditor's Report on Internal Control over Financial Reporting was included directly in the agenda packet as Exhibit F. (See https://granicus_production_attachments.s3.amazonaws.com/livermore/4e59613cf1d10e6c0553c3bc51edc6d70.pdf)

Livermore does not delay the memo, does not route it through a committee, and does not characterize its disclosure as "not possible this year." It is presented alongside the ACFR as an integral audit deliverable. San Ramon's deviation from this norm was not driven by necessity; it was a discretionary choice that resulted in the Council receiving an incomplete audit and the public receiving an incomplete record. This comparative evidence underscores how far outside accepted practice San Ramon's process has drifted.

Regional Tax-Measure Risk
These process failures do not occur in a vacuum. Contra Costa County is preparing a county-wide revenue measure, and the Bay Area region is preparing a separate region-wide transportation funding measure for the upcoming ballot. Voters are already skeptical of large-scale tax proposals, and nothing erodes public confidence faster than a city demonstrating that it cannot manage its own financial controls, reconcile its own accounts, or present a complete audit to its governing body. When San Ramon withholds required audit deliverables, delays internal control disclosures, and characterizes the audit as a "partnership" rather than an oversight function, it sends a message to voters that accountability is optional. That is precisely the kind of behavior that jeopardizes both county-wide and region-wide revenue measures, because voters do not distinguish between jurisdictions — they see a pattern of local government failing to meet basic standards of transparency. San Ramon's actions here risk undermining broader regional efforts that depend on public trust.

The Partnership Framing Problem
Compounding this is the repeated framing — in both the staff report and the verbal presentation — that the audit process is a "partnership" with the auditors. Government Auditing Standards do not describe the auditor–client relationship as a partnership. They require auditors to independently identify deficiencies and report them to those charged with governance. When staff characterizes the audit as a partnership, it reframes a statutory oversight function as a collaborative exercise, blurring the lines between auditor independence and management narrative. That framing was inappropriate and contributed to the decision to withhold the Internal Controls Memorandum from the Council on January 27.

The Finance Committee Is Now the First Governing Body to Receive the Full Audit

The Internal Controls Memorandum is addressed to:

> "those charged with governance."

That is not staff. That is not optional. That is a professional requirement.

Because the Council never received this memo, this Committee is now the first governing body to receive the full audit deliverables. That makes today's meeting the only accountability moment in the FY25 audit cycle.

Required Actions
If this Committee accepts the memo today, it must also:

1. **Transmit a written summary of the findings to the full Council, including the Significant Deficiencies and Other Matters.**

2. **Document the connection between these findings and the January 13 corrections.**

3. **Acknowledge that the ACFR was presented without the required audit deliverables.**

4. **Correct the Brown Act and administrative-record deficiencies, including the failure to allow written public comment.**

5. **Ensure that future ACFR presentations include the Internal Controls Memorandum and are agendized as action items.**

6. **Address the Measure N governance risk, including how internal control failures affect the City's ability to safeguard and report Measure N revenues.**

7. **Acknowledge the regional implications, including the risk that San Ramon's lack of accountability undermines public trust in upcoming county-wide and region-wide tax measures.**

The public deserves a complete audit process.

The Council deserves the information it was denied on January 27.

The Finance Committee must not accept this memo quietly without addressing the procedural failures that brought it here.

Thank you,

Brian Swanson, AICP
San Ramon Voter, Taxpayer, and Resident

On Fri, Feb 13, 2026 at 12:56 PM City of San Ramon <casramon@service.govdelivery.com> wrote:

The **Finance Committee Meeting** will begin at **4:00 p.m.** on **Wednesday, February 18**.

The meeting agenda is now available for viewing here.

Gmail

Brian Swanson [redacted]

Public Comment: Agenda Item 9.2 - Audited Annual Comprehensive Financial Report (ACFR) for the City of San Ramon for the Fiscal Year Ended June 30, 2025 - City Council Meeting - January 27, 2026, begining at 7:00 p.m.

Brian Swanson [redacted] Mon, Jan 26, 2026 at 6:27 PM
To: Clerk City <CityClerk@sanramon.ca.gov>, Council City <CityCouncil@sanramon.ca.gov>, planningcommission <planningcommission@sanramon.ca.gov>, Jennifer Wakeman <jwakeman@sanramon.ca.gov>
Cc: cmorrill@gfoa.org, info@gfoa.org, maze@mazeassociates.com, Jim Blikenstaff [redacted]"Ms. Jessica L. Blome" <jblome@greenfirelaw.com>

[redacted]

City Council:

This public comment pertains to **Agenda Item 9.2 – Acceptance of the FY 2024–25 Annual Comprehensive Financial Report (ACFR)**. My remarks address two major areas of concern. Part 1 examines the January 13, 2026 balance-sheet corrections totaling $6,004,488.87, including negative fund balances, unsupported transfers, unbudgeted expenditures, and multi-year liabilities that required General Fund backfilling. These issues raise not only technical accounting questions but also ethical concerns under the Government Finance Officers Association (GFOA) Code of Ethics and Code of Professional Conduct, as well as the professional standards governing certified public accountants (American Institute of Certified Public Accountants), International City/County Management Association (ICMA) members, and American Institute of Certified Planners (AICP)-certified planners. Part 2 evaluates the ACFR itself, identifying independent taxpayer concerns related to structural deficits, capital spending volatility, fund fragmentation, long-term liabilities, and the absence of clear internal control reporting. Together, these issues demonstrate that the ACFR, as presented, does not provide the complete, transparent, and ethically compliant financial picture required for informed Council action.

Access, Transparency, and Administrative Record Requirements

As with all of my public comments, I must reiterate the City's obligations regarding public access to the administrative record:

- These public comments must be permanently visible and easily accessible on the City of San Ramon website, in both HTML and searchable PDF formats.
- All public materials—including the staff report, attachments, and all submitted public comments—must be posted together and directly adjacent to the specific agenda item on the main meeting webpage, reachable in one or two clicks.
- Link integrity and accessibility must be actively maintained so that interested parties can locate and verify the administrative record without unnecessary barriers.

Failure to maintain accessible, consolidated, and permanent public records undermines procedural fairness and materially impedes meaningful public participation.

PART 1 — January 13, 2026: Material Balance-Sheet Corrections and Ethical Obligations

On January 13, the City Council approved Agenda Item 9.2 documenting $6,004,488.87 in corrections required to close FY 2024–25. These were not routine adjustments; they were material corrections revealing significant internal control, accounting, and fund-management failures.

1. Material accounting errors documented on January 13

The staff report disclosed:

- Negative fund balances in multiple internal service funds.
- Unbudgeted expenditures, including a $1.079 million CalPERS UAL payment and $878,000 in salaries and benefits.
- Unsupported transfers, including a $1.768 million transfer that had no identified funding source and had to be reversed.
- A $4.52 million "due to General Fund" liability, including $2.2 million carried forward from the prior year.
- A delayed year-end close, incomplete standard procedures, and loss of institutional knowledge.
- Reliance on an outside CPA consultant (MGO) to unwind "legacy practices."

These are material errors, not routine adjustments.

2. Ethical implications under professional standards

A. Government Finance Officers Association (GFOA) Code of Ethics and Code of Professional Conduct

GFOA requires finance officers to:

- Provide full, accurate, and timely disclosure of financial information.
- Demonstrate integrity, honesty, and accountability in all professional activities.
- Avoid any actions that compromise public trust.
- Ensure that financial reports are complete, transparent, and not misleading.

The January 27 ACFR staff report omits the January 13 corrections entirely, raising concerns under these standards.

B. American Institute of Certified Public Accountants (AICPA) Code of Professional Conduct

CPAs must adhere to:

- Integrity, requiring honesty and candor.
- Objectivity, requiring freedom from conflicts of interest.
- Due care, requiring competence and diligence.
- Full disclosure of all material facts.

The existence of multi-year liabilities, unsupported transfers, and negative fund balances raises questions about whether due care and integrity were consistently applied.

C. International City/County Management Association (ICMA) Code of Ethics

ICMA members must:

- Provide the governing body with full, accurate, and timely information.
- Demonstrate honesty and integrity in all actions.
- Ensure transparency in public decision-making.

Omitting the January 13 corrections from the ACFR narrative conflicts with these obligations.

D. American Institute of Certified Planners (AICP) Code of Ethics

AICP members must:

- Provide full, clear, and accurate information to the public.
- Serve the public interest above all else.
- Avoid withholding or distorting information.

Financial conditions directly affect planning, capital improvements, and service delivery. Omitting material fiscal corrections undermines the public interest.

3. The General Fund absorbed the entire $6 million correction

The City transferred:

- $586,753.90 to the Insurance Fund.
- $2,757,067.66 to the Healthcare Fund.
- $46,233.55 to the Infrastructure Fund.
- $845,543.76 to the POB Fund.
- $1,768,890.00 through reversal of an unsupported transfer.

This reduced the General Fund's available balance by $6,004,488.87.

4. Required disclosures under GASB

Material corrections must be disclosed as:

- Prior period adjustments.
- Restatements of beginning balances.
- Corrections of error.
- Explanations in the MD&A.
- Note disclosures in the financial statements.

The ACFR contains none of these disclosures.

PART 2 — January 27, 2026: Independent Taxpayer Concerns Within the ACFR Itself

Even without the January 13 context, the ACFR raises significant taxpayer concerns.

Section 1 — Long-standing structural deficit with no adopted long-term plan

The ACFR acknowledges:

- A five-year structural deficit.
- A projected $17.6 million shortfall for FY 2024–25.
- Continued imbalance in FY 2025–26.

- Reliance on Measure N, a temporary ten-year tax.

Yet the ACFR provides no adopted plan to restore balance before Measure N expires.

SECTION 2A — Misleading Use of Reserves as a Construct

The ACFR repeatedly highlights the General Fund's $29.1 million fund balance and emphasizes that this represents a 45% reserve, exceeding the City's 36% reserve policy. However, this presentation is misleading because it treats the reserve figure as evidence of fiscal strength while ignoring the structural and operational realities that undermine it.

1. The reserve ratio is inflated by one-time corrections, not structural health

The General Fund's ending balance includes the effects of the January 13 corrections, which:

- Eliminated negative fund balances in multiple internal service funds.
- Absorbed multi-year liabilities.
- Reversed unsupported transfers.
- Covered unbudgeted expenditures.

The ACFR presents the resulting reserve level as a sign of stability, but the reserve is only "high" because the General Fund was forced to absorb $6 million in accumulated problems.

2. A high reserve ratio does not offset a structural deficit

A high reserve ratio cannot mask the fact that ongoing revenues do not cover ongoing expenditures. Presenting reserves as evidence of fiscal health is a narrative choice, not a financial reality.

3. The reserve ratio is not contextualized with future obligations

The ACFR does not explain how reserves will be affected by:

- Pension contribution volatility.
- OPEB obligations.
- Capital maintenance backlogs.
- Internal service fund pressures.
- Long-term debt service.

Without this context, the reserve figure is not meaningful.

4. The ACFR uses reserves as a rhetorical device, not an analytical one

The ACFR emphasizes reserves in ways that:

- Reassure readers about stability.
- Highlight compliance with policy.
- Create an impression of fiscal strength.

But the ACFR does not:

- Show how quickly reserves could be depleted under current trends.
- Provide a multi-year reserve projection.
- Explain the relationship between reserves and the structural deficit.

- Disclose the impact of the January 13 corrections on reserve levels.

This is why the reserve narrative functions as a "fake construct" — technically accurate but substantively misleading.

5. GFOA ethical standards require full context, not selective framing

Under the GFOA Code of Ethics, finance officers must:

- Present information fairly and objectively.
- Avoid misleading or incomplete representations.
- Ensure that financial reports provide full context for decision-makers.

Highlighting reserves without explaining the structural deficit, the January 13 corrections, or long-term obligations violates the spirit of these standards.

Section 3 — Capital Improvements Fund overspent its budget by nearly $9 million

Supplementary schedules show:

- Budgeted expenditures: $9,015,289.
- Actual expenditures: $17,923,415.
- Over budget by $8,908,126.

The ACFR provides no explanation for this extraordinary variance.

Section 4 — Highly fragmented fund structure obscures fiscal stress

The City maintains dozens of special revenue, debt service, and internal service funds. The ACFR provides no consolidated explanation of:

- Which funds are structurally healthy.
- Which funds rely on General Fund subsidies.
- How fund interactions affect long-term fiscal stability.

Section 5 — Pension and OPEB liabilities remain significant

The ACFR reports:

- A $46.9 million net pension liability.
- A $9.6 million OPEB liability.
- $50.8 million in long-term debt.

But the ACFR provides no stress-testing, scenario analysis, or long-range integration.

Section 6 — Internal control transparency is limited

The ACFR emphasizes:

- Awards.
- AAA ratings.
- Positive financial highlights.

But it provides no detail on:

- Internal control weaknesses.

- Auditor-identified deficiencies.
- Process improvements.

The Internal Controls Memorandum is missing, with no summary provided.

Section 7 — Narrative imbalance: optics over substance

The ACFR:

- Highlights accomplishments.
- Emphasizes stability.
- Celebrates awards.
- Reassures readers about reserves.

But it does not:

- Discuss operational risks.
- Explain capital spending volatility.
- Address fund-level imbalances.
- Provide a clear roadmap for fiscal sustainability.

This imbalance undermines transparency and creates a misleading impression of stability and routine operations.

CONCLUSION

Even with the recent creation of a standalone Finance Department and the appointment of a new Finance Director, the City continues a pattern of mischaracterization, incomplete disclosure, inconsistent narrative, and insufficient transparency. The ACFR highlights optics over substance, emphasizing awards, reserves, and accomplishments while omitting the operational risks, capital spending volatility, fund-level imbalances, and long-term fiscal challenges that taxpayers deserve to understand.

Given the material corrections disclosed on January 13, the ethical obligations of municipal finance professionals, and the independent taxpayer concerns within the ACFR itself, the Council should not accept the ACFR tonight without:

- A reconciliation of the January 13 corrections.
- A summary of internal control findings.
- Required GASB disclosures.
- A corrected narrative.
- An explanation of the Capital Improvements Fund overrun.
- A long-term fiscal plan addressing the structural deficit.
- Full compliance with public access and transparency requirements.

The public deserves a complete, accurate, and transparent accounting of the City's finances before the ACFR is accepted into the record.

Respectfully submitted,

Brian C. Swanson, AICP
San Ramon Voter, Taxpayer, and Resident

On Fri, Jan 23, 2026 at 4:48 PM City of San Ramon <casramon@service.govdelivery.com> wrote:

The City of San Ramon

San Ramon CALIFORNIA

The **City Council meeting** will begin at 7**:00 p.m**. on **Tuesday, January 27, 2026.**

The meeting agenda is now available at, https://cityofsanramon.info/4bQkIOn

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Members of the public can provide in-person comments at the meeting. To make a request for disability-related accommodation to participate
in the meeting, please contact the City Clerk's Office 48 hours in advance of the meeting.

WRITTEN COMMUNICATION BY EMAIL
Public comment may be submitted via e mail to cityclerk@sanramon.ca.gov. Public comment received until two (2) hours prior to the
scheduled start time of the meeting will be distributed to the City Council via e mail, provided at the meeting in the red binder, and posted
online at https://www.sanramon.ca.gov/public_comment.

Written comments received after the cut off time will be provided to the City Council the day following the meeting.

Please include "Public Comment" in the subject line. In the body of the email please include your name and the item you wish to comment
on. Written public comment will not be read aloud during the meeting.

TO VIEW OR LISTEN ONLY
As a courtesy and technology permitting, the public will have the opportunity to view the meeting via one-way feed by the options below.
However, the City cannot guarantee that the public's remote access to any meeting will be uninterrupted, and technical difficulties may occur
from time to time. In those instances, so long as the public may still attend the meeting in person, the meeting will continue. Members of the
public desiring to provide comments as a part of the meeting are encouraged to either submit written comments prior to the meeting or to
attend the meeting in person.

Zoom: https://cityofsanramon.zoom.us/j/99821876121
Webinar ID: 998 2187 6121
Zoom Phone Numbers: +1 (669) 900 6833
The City's YouTube Channel: sanramon.ca.gov/YouTube

Regular City Council meetings are broadcast on Contra Costa Television (CCTV) (Channel 27) on Wednesdays at 7:00 p.m. and Thursdays at
1:00 p.m. immediately following the meeting. Regular City Council meetings are also broadcast on AT&T U Verse (Channel 99).

From: Pranav R
To: City Clerk (Public)
Cc: Dhyan Shetty
Subject: Public Comment Submission, 5/26/2026 City Council Meeting
Date: Tuesday, May 26, 2026 4:48:48 PM

Good evening. My name is Pranav Raghunath, writing alongside my friend Dhyan Shetty. We are both juniors at Dougherty Valley High School. We respectfully request that this letter be entered as public comment, partially on Item 8.1 at tonight's City Council meeting.

We are writing to advocate for lighting at the basketball courts at San Ramon Sports Park on East Branch Parkway and Sherwood Way to be considered in the upcoming budget.

For years, we have observed how many students and adults daily have come to play basketball and hang out here deep into the evening. However, the lack of lighting facing the courts prevents people from staying as long as they would otherwise–especially during the winter seasons when it gets dark quickly. We are aware of the proposed expansion plans to install basketball courts at the Rancho San Ramon Community Park, but sincerely believe it will do little for those who frequent Sports Park. Speaking from personal experience, the dozens of faces I can recognize as regular visitors of the basketball courts here choose to come largely because the park is at a convenient walkable distance. To our knowledge, the basketball courts at the Sports Park are one of the few full and regulation height basketball courts in the city's parks, so it seems unsuitable to many of us to go somewhere else to play when the best hoops in the city are right outside our houses.

We have previously conducted a survey of the broad neighborhoods surrounding the park with 43 respondents (out of 113 houses knocked on) and found the overwhelming majority of nearby residents were either in support of or indifferent to the installation of lights at Sports Park, even when presented with the implication of children staying there later and making more noise. Furthermore, I'm entirely confident that the youth that visits Sports Park embraces it as a long-standing cornerstone of our community. With many other financial priorities, it is understandable to be reluctant about investing in an already existing facility. But me and many others who have depended on this single park for years can confidently attest its emotional significance as a hangout spot is almost irreplaceable value.

We are also aware of safety concerns with cheaper lights that make it infeasible for cheaper, less powerful forms of lighting to be implemented in the park (like solar lights), but still believe some form of lighting, even if menial, serves the community and provides safety better than none for those who stay late even when it is dark.

We understand that the agenda specifies that it is only possible to bring up non-agenda items; however, we wrote this email just in case it would be potentially considered extraneously as such. Thank you so much for your consideration.

Sincerely,
Pranav and Dhyan

San Ramon

Resolution No. 2026-067: Proposed Memorandum of Understanding (MOU) with Service Employees International Union, Local 1021 (SEIU)

May 26, 2026

Background

- SEIU currently represents a total of 55 employees in the positions of Maintenance Technician I/II, Maintenance Specialist, Maintenance Coordinator, and Electrician I/II.

- The current MOU with SEIU was for a term of July 1, 2022, through June 30, 2026.

- City Staff and Union Representatives began negotiating in good faith in February 2026 and reached a tentative agreement on May 20, 2026, which was ratified by SEIU membership.

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Updated Terms in Proposed MOU

- Four-year term: July 1, 2026 – June 30, 2030
- Salary ranges (top and bottom) increased by 3% on July 1 of each year of the contract
- Creation of Commercial Driver's License Differential Pay
- Shop Coordinator differential pay will expire following removal of the current incumbent from the Shop Coordinator assignment

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Updated Terms in Proposed MOU, Cont'd.

- Clarification of the City's Safety Shoe Program
- Revisions to the Alternate Work Schedule Program
- Clean-up throughout the document for CalPERS compliance, language clarification, and other non-economic issues

San Ramon

Fiscal Impact

- Estimated cost = $861,810*, over life of the contract (4 years), including projected benefit costs

  *Figures based on the fifty-four (54) represented employees on staff at the time of negotiations

- Projected Year One costs = $151,732 and cover costs from July 1, 2026, through June 30, 2027
  - These monies are included in the FY 2026/2027 proposed budget presented to the City Council this evening

- Future budgets will include the following amounts obligated by this contract:
  - July 1, 2027 – June 30, 2028 = $143,431
  - July 1, 2028 – June 30, 2029 = $245,644
  - July 1, 2029 – June 30, 2030 = $321,003

San Ramon

Questions?

Item 9.2

San Ramon
CALIFORNIA

Review and Discussion on City Flagpoles and Flag Displays Policy

Policy Background

Policy Adoption and Purpose

The policy was adopted in 2021 to regulate authorized flag displays and set standards for commemorative flags.

The policy establishes guidelines for:

- Flags authorized to fly on City-owned flagpoles and flag-stands
- Half-staff protocols
- Conditions under which commemorative flags may be displayed
- Prohibitions of flags representing political, religious, for-profit, or foreign entities

Policy Review and Update

In 2026, the City Council directed a review by the Policy Committee, leading to proposed updates and governance options for flag approvals.

Policy Committee Recommendations

- Reaffirm that City flagpoles are not a public forum; only the City authorizes displayed flags
- Clarify which government and nationally recognized flags may be flown
- Strengthen policy language on flag etiquette and half-staff observances, including official federal and state orders

GENERAL POLICY

The City's flagpoles and flag-stands are not intended to serve as a forum for free expression by the public. Only the City may place or fly a flag on City's flagpoles, flag-stands, or City-owned property.

The City shall fly flags of government agencies and national symbols officially recognized by the United States and the State of California and located within the United States including, but not limited to:

1. The Flag of the United States
2. The Flag of the State of California
3. The Flag of the City of San Ramon
4. The POW/MIA flag which is recognized as a national symbol by Congress. (32 U.S.C. § 902.)
5. The Blue Star Flag which is recognized as a national symbol by Congress. (36 U.S.C. § 179.)
6. Commemorative Flags of the United States, the State of California, and the City of San Ramon

This above provisions apply only to the City's flag poles and flag-stands.

HALF-STAFF PROTOCOL FOR FLAGS AT CITY FACILITIES

It shall be the policy of the City of San Ramon to raise, lower and display the Flag of the United States, the Flag of the State of California, and the Flag of the City of San Ramon ~~Flag which are located~~ at all City facilities in accordance with proper flag etiquette and all applicable federal and state of California protocols. This includes full compliance with official directives issued by the President of the United States and the Governor of California regarding the lowering of flags to half-staff, as well as adherence to established procedures for the respectful handling, display, and care of each flag. ~~respect for the flag.~~

Policy Committee Recommendations Cont.

- Commemorative flag authorizations require a simple majority vote of the City Council
- All flag requests must be heard under New Business at a Council meeting
- Limit commemorative flag displays to no more than two at a time
- Commemorative flagpole may recognize nationally and state-designated awareness and heritage months
- Continue prohibiting flags for political organizations, for-profit entities, religious organizations, or other nations

COMMEMORATIVE FLAG DISPLAY

The City Council shall only consider a request to display a commemorative flag if the request is made by a member of the San Ramon City Council.

The City shall display commemorative flags only if authorized by the City Council as an expression of the City's official sentiments, as determined by a simple majority of the Council. Any such authorization shall be given at a duly noticed meeting of the City Council. The City Council shall discuss the appropriateness of the request under New Business and consider adopting a resolution authorizing the display of a commemorative flag at least 14 days prior to the display period.

Commemorative flags shall be displayed for a period of time that is reasonable or customary for the subject that is to be commemorated, but no longer than thirty-one (31) continuous days.

Commemorative flags shall be displayed exclusively on the San Ramon City Hall marquee digitally and on the Commemorative ~~a~~ flagpole at the corner of Alcosta Boulevard and Bollinger Canyon Road.

Commemorative flag ~~Multiple~~ requests shall be handled on a first~~-~~come, first~~-~~served basis. No more than ~~one~~ two commemorative flags may ~~shall~~ be displayed at the same time. ~~concurrently.~~ If more than two requests are received, the City Council will consider the additional requests on an ad-hoc basis.

The commemorative flagpole may be used to recognize nationally and state-designated awareness and heritage months, including but not limited to American Heart Month, Women's History Month, Asian Pacific American Heritage Month, and National Hispanic Heritage Month.

Commemorative flags representing political organizations, for-profit organizations, religious organizations, or other nations shall be prohibited from being displayed.

Unless otherwise decided by ~~the~~ a simple majority of the Council, it shall be the responsibility of the City to ensure the appropriate design is displayed.

Options for Managing Commemorative Flag Approvals

OPTION 1: ONGOING AUTHORIZATION UNTIL RECONSIDERATION

- Approved commemorative flags remain approved until a Councilmember requests a review
- Provides long-term consistency and avoids repeating annual approvals
- May limit regular review and public input

OPTION 2: ANNUAL APPROVAL

- All commemorative flags reviewed and approved each January
- Council reviews all proposed flags for the upcoming year
- Ensures yearly oversight and updates

Council Options and Next Steps

- Revise the Policy

The City will update or modify the current commemorative flag display policy, with revisions determined by the City Council.

- Maintain the Current Policy

The City will continue operating under the existing commemorative flag display policy without changes.

Questions

From: Douglas Medlin
To: City Clerk (Public)
Subject: Public Comment: For San Ramon City Council Meeting, Agenda Item 9.2 (May 26. 2026)
Date: Tuesday, May 26, 2026 4:39:28 PM

Re: Agenda Item 9.2, Review and Discussion of the Use of City Flagpoles and Display of Flags Policy

Dear Honorable Members of the San Ramon City Council,

I am writing regarding Agenda Item 9.2 "Review and Discussion of the Use of City Flagpoles and Display of Flags Policy", which is on the agenda for this evening's City Council Meeting (May 26, 2026).

As you know, the current review of the city's flag policy was triggered by discussion at the April 14th City Council meeting over whether to continue San Ramon's tradition of flylng the Progress Pride flag in June in honor of Pride month. I was pleased that the majority of the council voted to fly the flag again this year, as it has for many years during the month of June (for Pride month).

As was emphasized by many of the public comments, including mine, at the subsequent city council meeting on April 28th, the Progress Pride flag serves as an important symbol of welcome to our city's LGBTQ+ community including their friends, families, and allies. It is important that the city not be seen as retreating from its commitment to providing a welcoming environment to this community.

As written, the proposed draft policy provides several examples of appropriate uses for the commemorative flagpole, reading in part:

> *"The commemorative flagpole may be used to recognize nationally and state-designated awareness and heritage months, including but not limited to American Heart Month, Women's History Month, Asian Pacific American Heritage Month, and National Hispanic Heritage Month"*

While I am happy that the revised draft policy includes language highlighting several very important awareness and heritage months, I am surprised that this language did not also include Pride month, especially given that the policy review was initiated in response to the very question of flying the Progress Pride flag for Pride month this year.

As such, I recommend that the draft policy be amended to explicitly include Pride Month, which is officially recognized by the State of California, as one of the examples of heritage months for which the commemorative flagpole will be used.

Also, I recommend that, having already been approved by the Council, the Progress Pride Flag continue to be flown in perpetuity for future years without requiring a new approval each year. Such a policy will provide stability and avoid subjecting the LGBTQ+ community to recurring uncertainty regarding the status of this important symbol.

Sincerely,
Douglas L. Medlin
San Ramon, CA

Consideration of Amendments to City Council Meeting Rules

MAY 26, 2026

CURRENT MEETING PROCEDURES

- Resolution No. 2019-097 sets the rules for Council meetings.
- Meetings to adjourn at **11:00 PM.**
- The Council may extend the meeting in 30-minute increments.

At the February 10, 2026 Council meeting, the Council asked to discuss moving the adjournment time to **10:00 PM.**

OPTION 1 – 10:00 PM MEETING END TIME

- Council would amend the Rules of Conduct to require adjournment at **10:00 PM**
- Extensions allowed in **30-minute increments** with a majority vote
- City Clerk or City Attorney monitors time and alerts the Mayor as the cutoff approaches
- Items not reached or completed by 10:00 PM would move to a follow-up process

Pros: Predictable end time, improved transparency, reduced staff fatigue, more focused discussion

Cons: More frequent continuations; future agendas may need additional planning or rebalancing

UNFINISHED BUSINESS OPTIONS (IF 10:00 PM END TIME IS ADOPTED)

A. Automatically Continue Items

B. Call a Special Meeting

C. Prioritize or “Time-Box” Items

D. Mayor Adjusts Order of Business

OPTION 2 – KEEP CURRENT 11:00 PM END TIME

- Retains existing rule in Resolution No. 2019-097
- Meetings end at **11:00 PM**, unless extended in **30-minute increments** by majority vote

Pros: Flexible; no procedural changes needed

Cons: Does not address concerns about late-night meetings

TIME-SAVING MEASURES

- Limit presentations & proclamations per meeting
- Adjust Mayor and Councilmember updates (limit verbal or require written)
- Standardize staff presentations (15-minute guideline)
- Council debate limits (two rounds, three minutes each)
- Enhance consent calendar (expand eligible items)
- Encourage Council pre-meeting briefings for clarifying questions
- Consider earlier start time for City Council meeting (e.g., 6:00 PM)

SCHEDULING CLOSED SESSIONS PRIOR TO REGULAR MEETINGS

- Evaluate holding Closed Sessions *before* regular City Council meetings

COUNCIL OPTIONS

Option 1: Pilot program (3–6 months) using a 10:00 PM target end time or adjusted Closed Session schedule

Option 2: Keep 11:00 PM end time but give Mayor clearer time-management authority (e.g., reordering items, enforcing time limits, concise discussion)

Option 3: Implement select time-saving measures (e.g., limits on presentations, written updates, standardized staff presentations, expanded consent calendar)

Option 4: Take no action; maintain current rules and revisit later if needed

Questions