

AGENDA
SPECIAL MEETING OF THE CITY COUNCIL
FINANCE SUBCOMMITTEE

Agoura Hills City Hall - City Manager's Conference Room
30001 Ladyface Court, Agoura Hills, California 91301
Tuesday, October 20, 2026
3:00 PM

Please silence all cell phones and other electronic devices during the meeting.

NOTE: *The Subcommittee and City staff will be participating in this meeting in-person in the City Manager's Conference Room. Members of the public have the opportunity to participate in-person in the conference room. For public participation on items listed on this Agenda, refer to "Public Comments" below.*

PUBLIC PARTICIPATION (PUBLIC COMMENT)

Option A: To provide public comments in-person at the meeting

Members of the public have an opportunity to attend the meeting in-person and speak or submit a written comment on any item listed on this Agenda. Public testimony is limited to three (3) minutes per speaker; a speaker's time may not be transferred to another speaker. Written public comments submitted at the meeting are not read aloud by staff.

To request to speak in-person at the meeting. *The Subcommittee will open the floor for public comment and any in-person attendee who raises their hand will have the opportunity to speak. Public testimony is limited to three (3) minutes per speaker; a speaker's time may no be transferred to another speaker.*

Option B: To submit written public comments by e-mail (prior to the meeting)

Members of the public have an opportunity to submit email correspondence on any item listed on the Agenda by sending an email to: comments@agourahillscity.gov. All public correspondence received by 2:00 p.m. on the meeting date will be provided to the Subcommittee prior to the meeting. Public comments are not read into the record. Any public comments received after 2:00 p.m. on the meeting day will not be considered as part of the Subcommittee's deliberations or entered into the official record, but will be provided to the Subcommittee the next day.

CALL TO ORDER

ROLL CALL

Mayor Jeremy Wolf
Councilmember Penny Sylvester

APPROVAL OF AGENDA

PUBLIC COMMENTS

(This section is reserved for persons wishing to address items not listed on the Agenda that are under the subject matter jurisdiction of the City Council. Please refer to "Public Participation" above for full details on how to speak or submit written public comments under this category.)

DISCUSSION ITEMS

1. ADOPT AMENDMENTS TO THE CITY OF AGOURA HILLS FISCAL YEAR 2025-26 BUDGET

Staff is recommending that the Finance Subcommittee Review and Adopt Amendments to the City of Agoura Hills Fiscal Year 2025-26 Budget.

SUBCOMMITTEE OR STAFF COMMENTS

ADJOURNMENT

Date Posted: October 15, 2026



REPORT TO FINANCE SUBCOMMITTEE

DATE: OCTOBER 20, 2026
TO: HONORABLE MEMBERS OF THE FINANCE SUBCOMMITTEE
FROM: NATHAN HAMBURGER, CITY MANAGER
BY: DIEGO IBANEZ, DIRECTOR OF FINANCE
SUBJECT: ADOPT AMENDMENTS TO THE CITY OF AGOURA HILLS FISCAL YEAR 2025-26 BUDGET

The request before the Finance Subcommittee is to consider the amendments to the Fiscal Year 2025-26 City of Agoura Hills (City) Budget, as shown on Exhibits 'A', 'B', and "C".

Unaudited Net Operational General Fund revenues for the FY 2025-26 indicate an increase of 3.68% or \$769,334 from adopted revenues:

General Fund Revenues	Caption	
	Unaudited	Adopted Budget
	Actual	
Total Revenues	\$21,631,321	\$20,861,987

Fiscal Year 2025-26 the General Fund budget for expenditures and transfers is shown as follows:

General Fund Expenditures	Caption	
	Unaudited	Adopted
	Actual	Budget
Total Expenditures & Transfers	\$20,559,111	\$20,859,039
Net Income (Deficit)	\$1,072,210	\$2,948

During Fiscal Year 2025–26, the national, state, and regional economies continued to experience economic uncertainty, elevated living costs, and changing consumer spending patterns. Inflationary pressures, high borrowing costs, uncertainty surrounding federal trade policies, and geopolitical events affected household purchasing power and business operating expenses. These conditions created challenges for municipal revenue forecasting, particularly for sales tax revenues, which are sensitive to taxable consumer spending and local business activity.

The City's expenditures for Fiscal Year 2025-26 continued to grow, but with careful planning and review, staff managed to keep expenditures within budgeted parameters. When staff needed additional funds, they reviewed the established budget for possible adjustments in other areas of their departmental budget in order to maintain departmental operations. The total amount of Expenditures and Transfers above include approved transfers of \$1,054,189 that the City is obligated to make, such as the City's Housing Successor Agency, the Agoura Hills Improvement Authority Bond, and a transfer to the Facilities Fund.

Staff has highlighted some of the Fiscal Year's activities below and a justification of request for adjustments.

REVENUES

Taxes and Assessments

During the budget planning season, staff took a conservative approach to forecasting the City's primary revenue streams of "Sales and Use Tax" and "Property Tax. This was based on overall macro events affecting the World and US economy and how these events affected local consumer behavior.

The original budget for "Sales and Use Tax" for FY 2025-26 was adopted at \$4,617,909 and current unaudited actual revenues are estimated to be \$4,383,729, which is a 5.07% decline in "Sales and Use Tax" Revenues. While the City did experience some growth across several business sectors, persistent core inflation and continued economic uncertainty affected much of sales tax growth in the last year.

The forecasts for the "Property Tax" revenue stream were adopted at \$3,650,419; the current unaudited actual revenues are estimated to be \$3,787,279; that is an estimated increase of 3.75%. This increase is attributed to the value property growth that the City experienced in the last year.

Business Permits & Building Technician Fee

Other revenue streams that affected the overall revenue increase were Building Permits, which were adopted at \$500,000 and the City received approximately \$1,116,923 in revenues; that is a 123.38% increase, this is a one-time occurrence and difficult to forecast as the timing of submitted applications is out of the City's control.

The Building Technician Fee was adopted at \$25,000 and revenues received were \$157,926, an increase of 531%. This fee is meant to cover the maintenance of the Building Permit System and staff has recently adjusted these fees with an updated Fee Study to better appropriate funds as needed. This is related to the permit fees as they are tied to the submitted development applications.

Investment Income & Other Revenue

In the past, the City received higher than expected returns on the City's investments. For FY 2025-26, the City received less than foretasted revenues due a reduction in the LAIF balance for paying various capital project costs and other obligations. In FY 2026-27, the City has initiated an Investment Management Program to assist with better forecasting of investment income and better ways to maximize cash flow budgeting going forward.

In Miscellaneous Revenue, the City saw a percentage increase of 425% from the estimated amount of \$50,000 to \$262,667. This category takes into account unanticipated monies from various sources. This year the City received a reimbursement from the California Employers' Retiree Benefit Trust (CERBT) which was due to the City's conservative approach in funding this item in past years. The ability to eliminate the payment and receive a refund was identified after the adoption of the budget.

Overall the Budget (\$20,861,987) to Actual (\$21,631,321) amount varies by \$769,334 for the Fiscal Year 2025-26, please refer to Exhibit B for additional information .

EXPENSES

The City utilizes a departmental budget process, breaking out various functions of operations to allow for a transparent budget for the community to see and understand. Various departments within the General Fund exceeded budgeted appropriations, as explained in Exhibit 'C'. These costs were offset by savings in other departments. A sample of major departmental adjustments is summarized below, and adjustments this year are requested at the personnel and operations level.

City Manager

The recommended adjustment to the City Manager's Budget is due to a reclassification of salaries from the timing of a grant project that was anticipated with an earlier start date. The requested adjustment is (\$27,157).

City Attorney

The overall recommended adjustment for the City Attorney Budget of \$38,607 is due to unanticipated litigation costs.

City Clerk

During the FY 2025-26, the City Clerk Department reduced the contract budget, with the cancellation of the municipal election. The requested budget adjustment is (\$66,143).

Community Development

The Community Development Department had a significant amount of salary savings in FY 2025-26, due to position vacancies throughout the year. The requested adjustment is (\$156,038).

The table below highlights the expense budget and transactions for Fiscal Year 2025-26.

	Proposed 25-26	Actual 25-26	
TOTAL			
EXPENDITURES - Personnel	\$	\$	\$
TYPES:	7,460,609	7,162,708	(297,901)
Materials &			
Supplies	2,947,850	2,936,348	(11,502)
Contractual			
Services	9,234,635	9,274,191	39,556
Capital / Outlay			
	161,756	131,675	(30,081)
Transfers Out			
	1,054,189	1,054,189	-
TOTAL	\$	\$	\$
EXPENDITURES:	20,859,039	20,559,111	(299,928)

FISCAL IMPACT

The City has a Balanced Budget Policy, which states that the General Fund operating revenues must fully cover operating expenditures, including debt service. Under this Policy it is allowable for total expenditures to exceed revenues in a given year: however, in this situation beginning fund balance can only be used to fund capital improvement planned projects, or other “one-time”, nonrecurring expenditures. Furthermore, the fund balance must meet the minimum Policy levels of 40%, as defined by the City Council.

As highlighted at the beginning of the report, the City has an unaudited actual net income of \$1,072,210. As staff closes out the Fiscal Year 2025-26 and the City is in the middle of mid-cycle Budget, staff would like to take a cautious approach to utilizing these funds. A recommendation of \$600,000 is being made for Fund 012 – Facilities Fund for continued work on the City’s current Microgrid project and a \$400,000 transfer to the City’s Designated – Future Appropriations (010-0000-2812) to cover expenses related to the Inspections and Plan Checks for projects related to Community Development.

There are big macro events still taking place such as, world-wide unrest, determination of interest rate cuts, mixed messages of inflation and unemployment that can influence future project plans and the next biennial budget process; by reserving these funds, the City will be able to better manage these projects with minimal disruption.

Staff does recommend the following transfers:

Transfers

012 Facilities Fund	(\$600,000)
<u>010 Designated – Future Appropriations</u>	<u>(\$400,000)</u>
Total Transfers of	(\$1,000,000)

Staff recommends the balance of \$72,210 remain in the fund balance of the General Fund and be used for any unforeseen last minute adjustments during the audit process.

RECOMMENDATION

Staff respectfully recommends the Finance Subcommittee approve

1. The proposed transfers from the General Fund to Fund 012 and 010 Designated - Future Appropriations
2. The proposed amendments to the Fiscal Year 2025-26 Budget for the amounts shown in Exhibit ‘A’.
3. The proposed amendments to the Fiscal Year 2025-26 Revenue Adjustments for the amounts shown in Exhibit ‘B’
4. The proposed amendments to the Fiscal Year 2025-26 Expenditure Adjustments for the amounts shown in Exhibit ‘C’.

Attachments

[FY 2025-26 Budget to Actuals-Exhibit A.pdf](#)

[FY 2025-26 Budget to Actuals-Exhibit B.pdf](#)

[FY 2025-26 Budget to Actuals-Exhibit C.pdf](#)

City of Agoura Hills
FY 2025-26 Pre-Audit Actual vs. FY 2025-26 Adopted Budget
Exhibit "A"

GENERAL FUND SYNOPSIS

REVENUES		FY 2025-26 ADOPTED BUDGET	FY 2025-26 PRE-AUDIT ACTUAL	VARIANCE BUDGET-TO-ACTUAL
Code	Type			
4000	Taxes & Assessments	\$ 16,523,303	\$ 16,165,090	\$ (358,213)
4001	Contributions	62,400	62,509	109
4002	Licenses & Permits	760,000	1,429,063	669,063
4004	Charges for Services	1,395,023	1,342,437	(52,586)
4005	Fines & Penalties	32,000	57,743	25,743
4006	Investment Income	995,375	1,326,329	330,954
4008	Other Revenue	1,093,886	1,248,150	154,264
XXXX	Transfers In	-	-	-
TOTAL REVENUES:		<u>\$ 20,861,987</u>	<u>\$ 21,631,321</u>	<u>\$ 769,334</u>
EXPENDITURES				
Code	Department			
4110	City Council	\$ 134,715	\$ 133,142	\$ (1,573)
4120	City Manager	1,486,054	1,458,897	(27,157)
4121	Communications	308,703	242,560	(66,143)
4125	City Clerk	305,375	254,259	(51,116)
4140	City Attorney	423,226	461,833	38,607
4150	Finance	685,384	709,042	23,658
4180	Public Facilities	333,650	367,733	34,083
4190	Non-Departmental	1,470,113	1,510,293	40,180
4195	Automated Office Systems	449,358	423,872	(25,486)
4210	LA County Sheriff	5,649,409	5,646,553	(2,856)
4215	Emergency Services	78,169	69,880	(8,289)
4219	Emergency Incident	-	8,305	8,305
4220	School Crossing Guards	51,828	49,728	(2,100)
4240	Animal Control	100,000	102,516	2,516
4305	Community Development	1,838,930	1,682,892	(156,038)
4390	Building & Safety	900,214	930,845	30,631
4420	Recreation	403,728	240,125	(163,603)
4425	Reyes Adobe	78,968	54,224	(24,744)
4426	Recreation Center	615,254	694,608	79,354
4430	Special Events	302,165	300,359	(1,806)
4440	Community Services	1,436,489	1,507,073	70,584
4450	Parks Maintenance	752,874	682,355	(70,519)
4505	Public Works	1,271,722	1,280,971	9,249
4510	Traffic Safety	55,000	37,837	(17,163)
4520	Landscape Maintenance	302,000	285,025	(16,975)
4525	Storm Drain & Flood Control	371,522	369,291	(2,231)
4610	City Beautification / Other Improvements	-	704	704
4900	Transfers Out	1,054,189	1,054,189	-
TOTAL EXPENDITURES:		<u>\$ 20,859,039</u>	<u>\$ 20,559,111</u>	<u>\$ (299,928)</u>
NET - GENERAL FUND:		<u>\$ 2,948</u>	<u>\$ 1,072,210</u>	<u>\$ 1,069,262</u>

City of Agoura Hills
FY 2025-26 Pre-Audit Actual vs. FY 2025-26 Adopted Budget
Exhibit "B"

REVENUES - FUND 010 - GENERAL FUND

Type	Account	Account Name	FY 2025-26 PROPOSED BUDGET	FY 2025-26 PRE-AUDIT ACTUAL	VARIANCE BUDGET-TO-ACTUAL
Taxes & Assessments	4000	311000 Sales & Use Tax	\$ 4,617,909	4,383,730	\$ (234,179)
	4000	312000 Property Tax	3,650,419	3,787,279	136,860
	4000	312001 Property Tax in Lieu of MVLF	3,059,975	3,095,778	35,803
	4000	312002 Property Tax - RPTTF Residuals	255,000	220,299	(34,701)
	4000	313000 Transient Occupancy Tax	3,850,000	3,526,175	(323,825)
	4000	313001 TOT - Short-Term Rentals	40,000	36,992	(3,008)
	4000	314000 Franchise Fees	880,000	949,466	69,466
	4000	315000 Property Transfer Tax	170,000	165,371	(4,629)
Contributions	4001	392000 Contributions	62,400	62,509	109
Licesnes & Permits	4002	321000 Business Licenses	230,000	278,813	48,813
	4002	323000 Building Permits	500,000	1,116,923	616,923
	4002	324000 Industrial Waste Fees	30,000	33,327	3,327
Charges for Services	4004	341000 Planning Fees	383,156	268,162	(114,994)
	4004	341100 EIR Recovery	-	-	-
	4004	341200 General Plan Recovery	6,000	119,131	113,131
	4004	341300 Agoura Village Recovery	-	46,056	46,056
	4004	341400 Filming Fees	25,000	26,317	1,317
	4004	342000 Engineer Plan Check / Inspection	10,000	38,629	28,629
	4004	342100 Grading Plan Check	5,000	826	(4,174)
	4004	342200 Building Plan Check	500,000	427,122	(72,878)
	4004	342201 Building Plan Check - In House	-	1,587	1,587
	4004	342300 Building Technician Fee	25,000	157,927	132,927
	4004	342500 Encroachment Permits	25,000	73,777	48,777
	4004	343000 Traffic Control Plan Reviews	35,000	3,544	(31,456)
	4004	351000 Parks & Recreation Fees	-	5,557	5,557
	4004	3510A0 Classes	136,000	73,206	(62,794)
	4004	351080 Excursions	26,000	2,530	(23,470)
	4004	3510C0 Camps	97,199	6,020	(91,179)
	4004	3510D0 Seniors	53,348	60,064	6,716
	4004	3510E0 Special Events	9,300	8,699	(601)

City of Agoura Hills
FY 2025-26 Pre-Audit Actual vs. FY 2025-26 Adopted Budget
Exhibit "B"

REVENUES - FUND 010 - GENERAL FUND

Type	Account	Account Name	FY 2025-26 PROPOSED BUDGET	FY 2025-26 PRE-AUDIT ACTUAL	VARIANCE BUDGET-TO-ACTUAL
Charges for Services, cont.	4004	3510F0 Sports	2,000	4,560	2,560
	4004	3510G0 Teens	6,880	594	(6,286)
	4004	3510I0 Cultural Arts	3,040	3,671	631
	4004	351500 Reyes Adobe Fees	100	95	(5)
	4004	351501 Taxable Sales Items	-	-	-
	4004	355000 Sales of Maps & Copies	-	3	3
	4004	357001 Waste Hauling Admin Charges	47,000	-	(47,000)
	4004	357003 SMIP Admin Fees	-	-	-
	4004	357004 Fire Sprinkler Fees	-	-	-
	4004	357006 SB 1473 Retainer	-	-	-
	4004	357007 SB 1186 Administration	-	-	-
	4004	358000 Tourism Admin Fee	-	14,360	14,360
Fines & Penalties	4005	361000 Parking Fines	25,000	25,849	849
	4005	361500 Municipal Court Fines	1,000	25,744	24,744
	4005	361600 Citations	-	-	-
	4005	361800 False Alarm Fines	1,000	900	(100)
	4005	363000 Restitution	-	-	-
	4005	365000 Late Fees	5,000	5,250	250
Investment Income	4006	371000 Interest Earnings	450,000	412,221	(37,779)
	4006	371000 Interest Earnings - RDA		381,784	381,784
	4006	371001 Interest Earnings - FMV Investment	-	(58,407)	(58,407)
	4006	372000 Rental Income	65,000	104,926	39,926
	4006	3720d0 Rental Income - Facilities	480,375	485,805	5,430
Other Revenue	4008	358000 Tourism Admin Fees	18,000	-	(18,000)
	4008	391000 Miscellaneous Revenue	50,000	262,667	212,667
	4008	391600 Gain / Loss Sale of Assets	-	3,400	3,400
	4008	392000 Contributions	-	-	-
	4008	393000 Cash Over / Short	-	2	2
	4008	395000 Other Reimbursements	-	-	-
	4008	395002 Library Reimbursements	55,000	11,195	(43,805)

City of Agoura Hills
FY 2025-26 Pre-Audit Actual vs. FY 2025-26 Adopted Budget
Exhibit "B"

REVENUES - FUND 010 - GENERAL FUND

Type	Account	Account Name	FY 2025-26 PROPOSED BUDGET	FY 2025-26 PRE-AUDIT ACTUAL	VARIANCE BUDGET-TO-ACTUAL
Other Revenue, cont.	4008	395006 Beach Bus Reimbursements	-	-	-
	4008	395200 Loan Payments from RDA	970,886	970,886	-
Transfers In	XXXX	396100 Transfers In	-	-	-
TOTAL REVENUES:			<u>\$ 20,861,987</u>	<u>\$ 21,631,321</u>	<u>769,334</u>

City of Agoura Hills
FY 2025-26 Pre-Audit Actual vs. FY 2025-26 Adopted Budget
Exhibit "C"

EXPENDITURES - FUND 010 - GENERAL FUND

DEPT. #	DEPARTMENT	Account Name	FY 2025-26 PROPOSED BUDGET	FY 2025-26 PRE-AUDIT ACTUAL	VARIANCE BUDGET-TO-ACTUAL
4110	City Council	Personnel	\$ 116,770	\$ 118,721	\$ 1,951
		Materials & Supplies	17,945	14,421	(3,524)
		TOTAL:	\$ 134,715	\$ 133,142	\$ (1,573)
4120	City Manager	Personnel	\$ 1,466,969	\$ 1,433,978	\$ (32,991)
		Materials & Supplies	9,085	10,399	1,314
		Contractual Services	10,000	14,520	4,520
		TOTAL:	\$ 1,486,054	\$ 1,458,897	\$ (27,157)
4121	Communications	Personnel	\$ 179,690	\$ 180,286	\$ 596
		Materials & Supplies	28,813	25,475	(3,338)
		Contractual Services	100,200	36,799	(63,401)
		TOTAL:	\$ 308,703	\$ 242,560	\$ (66,143)
4125	City Clerk	Personnel	\$ 259,065	\$ 228,043	\$ (31,022)
		Materials & Supplies	39,310	21,411	(17,899)
		Contractual Services	7,000	4,805	(2,195)
		TOTAL:	\$ 305,375	\$ 254,259	\$ (51,116)
4140	City Attorney	Contractual Services	423,226	461,833	38,607
		TOTAL:	\$ 423,226	\$ 461,833	\$ 38,607

City of Agoura Hills
FY 2025-26 Pre-Audit Actual vs. FY 2025-26 Adopted Budget
Exhibit "C"

EXPENDITURES - FUND 010 - GENERAL FUND

DEPT. #	DEPARTMENT	Account Name	FY 2025-26 PROPOSED BUDGET	FY 2025-26 PRE-AUDIT ACTUAL	VARIANCE BUDGET-TO-ACTUAL
4150	Finance	Personnel	\$ 527,614	\$ 530,933	\$ 3,319
		Materials & Supplies	39,695	58,273	18,578
		Contractual Services	118,075	119,836	1,761
		TOTAL:	\$ 685,384	\$ 709,042	\$ 23,658
4180	Public Facilities	Materials & Supplies	\$ 311,250	\$ 349,536	\$ 38,286
		Capital / Outlay	22,400	18,197	(4,203)
		TOTAL:	\$ 333,650	\$ 367,733	\$ 34,083
4190	Non-Departmental	Personnel	\$ 637,967	\$ 638,121	\$ 154
		Materials & Supplies	687,500	673,931	(13,569)
		Contractual Services	144,646	198,241	53,595
		TOTAL:	\$ 1,470,113	\$ 1,510,293	\$ 40,180
4195	Automated Office Systems	Materials & Supplies	\$ 7,150	\$ 5,893	\$ (1,257)
		Contractual Services	419,983	406,164	(13,819)
		Capital / Outlay	22,225	11,815	(10,410)
		TOTAL:	\$ 449,358	\$ 423,872	\$ (25,486)
4210	LA County Sheriff	Materials & Supplies	\$ 658,635	\$ 663,950	\$ 5,315
		Contractual Services	4,987,643	4,982,603	(5,040)
		Capital / Outlay	3,131	-	(3,131)
		TOTAL:	\$ 5,649,409	\$ 5,646,553	\$ (2,856)

City of Agoura Hills
FY 2025-26 Pre-Audit Actual vs. FY 2025-26 Adopted Budget
Exhibit "C"

EXPENDITURES - FUND 010 - GENERAL FUND

DEPT. #	DEPARTMENT	Account Name	FY 2025-26 PROPOSED BUDGET	FY 2025-26 PRE-AUDIT ACTUAL	VARIANCE BUDGET-TO-ACTUAL
4215	Emergency Services	Materials & Supplies	\$ 27,669	\$ 19,880	\$ (7,789)
		Contractual Services	50,500	50,000	(500)
		TOTAL:	\$ 78,169	\$ 69,880	\$ (8,289)
4219	Emergency Incident	Materials & Supplies	\$ -	\$ 256	\$ 256
		Contractual Services	-	8,049	8,049
		TOTAL:	\$ -	\$ 8,305	\$ 8,305
4220	School Crossing Guards	Contractual Services	\$ 51,828	\$ 49,728	\$ (2,100)
		TOTAL:	\$ 51,828	\$ 49,728	\$ (2,100)
4240	Animal Control	Contractual Services	\$ 100,000	\$ 102,516	\$ 2,516
		TOTAL:	\$ 100,000	\$ 102,516	\$ 2,516
4305	Community Development	Personnel	\$ 1,419,196	\$ 1,251,769	\$ (167,427)
		Materials & Supplies	26,270	27,174	904
		Contractual Services	393,464	403,949	10,485
		TOTAL:	\$ 1,838,930	\$ 1,682,892	\$ (156,038)

City of Agoura Hills
FY 2025-26 Pre-Audit Actual vs. FY 2025-26 Adopted Budget
Exhibit "C"

EXPENDITURES - FUND 010 - GENERAL FUND

DEPT. #	DEPARTMENT	Account Name	FY 2025-26 PROPOSED BUDGET	FY 2025-26 PRE-AUDIT ACTUAL	VARIANCE BUDGET-TO-ACTUAL
4390	Building & Safety	Personnel	\$ 400,214	\$ 399,460	\$ (754)
		Materials & Supplies	20,000	8,342	(11,658)
		Contractual Services	480,000	523,043	43,043
		TOTAL:	\$ 900,214	\$ 930,845	\$ 30,631
4420	Recreation	Personnel	\$ 170,271	\$ 74,734	\$ (95,537)
		Materials & Supplies	111,548	79,870	(31,678)
		Contractual Services	121,909	85,521	(36,388)
		TOTAL:	\$ 403,728	\$ 240,125	\$ (163,603)
4425	Reyes Adobe	Personnel	\$ 15,268	\$ 5,270	\$ (9,998)
		Materials & Supplies	28,700	24,723	(3,977)
		Contractual Services	5,000	4,758	(242)
		Capital / Outlay	30,000	19,473	(10,527)
		TOTAL:	\$ 78,968	\$ 54,224	\$ (24,744)
4426	Recreation Center	Personnel	\$ 124,109	\$ 133,358	\$ 9,249
		Materials & Supplies	334,295	417,442	83,147
		Contractual Services	72,850	61,618	(11,232)
		Capital / Outlay	84,000	82,190	(1,810)
		TOTAL:	\$ 615,254	\$ 694,608	\$ 79,354

City of Agoura Hills
FY 2025-26 Pre-Audit Actual vs. FY 2025-26 Adopted Budget
Exhibit "C"

EXPENDITURES - FUND 010 - GENERAL FUND

DEPT. #	DEPARTMENT	Account Name	FY 2025-26 PROPOSED BUDGET	FY 2025-26 PRE-AUDIT ACTUAL	VARIANCE BUDGET-TO-ACTUAL
4430	Special Events	Personnel	\$ 34,515	\$ 29,148	\$ (5,367)
		Materials & Supplies	54,300	52,477	(1,823)
		Contractual Services	213,350	218,734	5,384
		TOTAL:	\$ 302,165	\$ 300,359	\$ (1,806)
4440	Community Services	Personnel	\$ 1,308,139	\$ 1,383,952	\$ 75,813
		Materials & Supplies	128,350	123,121	(5,229)
		Contractual Services	-	-	-
		TOTAL:	\$ 1,436,489	\$ 1,507,073	\$ 70,584
4450	Parks Maintenance	Personnel	\$ -	\$ -	\$ -
		Materials & Supplies	287,435	245,177	(42,258)
		Contractual Services	465,439	437,178	(28,261)
		TOTAL:	\$ 752,874	\$ 682,355	\$ (70,519)
4505	Public Works	Personnel	\$ 800,822	\$ 754,935	\$ (45,887)
		Materials & Supplies	13,900	7,016	(6,884)
		Contractual Services	457,000	519,020	62,020
		TOTAL:	\$ 1,271,722	\$ 1,280,971	\$ 9,249
4510	Traffic Safety	Materials & Supplies	\$ -	\$ 269	\$ 269
		Contractual Services	55,000	37,568	(17,432)
		TOTAL:	\$ 55,000	\$ 37,837	\$ (17,163)

City of Agoura Hills
FY 2025-26 Pre-Audit Actual vs. FY 2025-26 Adopted Budget
Exhibit "C"

EXPENDITURES - FUND 010 - GENERAL FUND

DEPT. #	DEPARTMENT	Account Name	FY 2025-26 PROPOSED BUDGET	FY 2025-26 PRE-AUDIT ACTUAL	VARIANCE BUDGET-TO-ACTUAL
4520	Landscape Maintenance	Materials & Supplies	\$ 116,000	\$ 107,312	\$ (8,688)
		Contractual Services	186,000	177,713	(8,287)
		TOTAL:	\$ 302,000	\$ 285,025	\$ (16,975)
4525	Storm Drain & Flood Control	Contractual Services	\$ 371,522	\$ 369,291	\$ (2,231)
		TOTAL:	\$ 371,522	\$ 369,291	\$ (2,231)
4610	City Beautification / Other Improvements	Contractual Services	\$ -	\$ 704	\$ 704
		TOTAL:	\$ -	\$ 704	\$ 704
4900	Transfers Out	Transfers Out	\$ 1,054,189	\$ 1,054,189	\$ -
		TOTAL:	\$ 1,054,189	\$ 1,054,189	\$ -
TOTAL EXPENDITURES:			\$ 20,859,039	\$ 20,559,111	\$ (299,928)
TOTAL EXPENDITURES - TYPES:					
		Personnel	\$ 7,460,609	\$ 7,162,708	\$ (297,901)
		Materials & Supplies	2,947,850	2,936,348	(11,502)
		Contractual Services	9,234,635	9,274,191	39,556
		Capital / Outlay	161,756	131,675	(30,081)
		Transfers Out	1,054,189	1,054,189	-
TOTAL EXPENDITURES:			\$ 20,859,039	\$ 20,559,111	\$ (299,928)