



City of Montague Regular City Council
230 S. 13th Street, Montague, CA 96064 Ph. (530) 459-3030

In compliance with the requirements of the Brown Act, notice of this meeting has been posted in a public accessible place, 72 hours in advance of the meeting.

CITY OF MONTAGUE SPECIAL MEETING AGENDA

June 23, 2026

6:30 P.M.

Council Chambers, 230 S. 13th Street, Montague, CA 96064

PARTICIPATION: Participants can attend in person, online, and/or by telephone, as follows:

- In-person at: **Montague City Council Chambers, 230 S. 13th St.**
- Online via <https://cityofmontague-454.my.webex.com/meet/clerk> WebEx at:
- Meeting number (access code): 2630 874 0065
- Telephone at: 1-650-479-3208 When prompted, enter **Meeting ID: 26308740065 Passcode: *89335983**

AGENDA PACKET: Copies of all staff reports and documents subject to disclosure that relate to any item of business referred to on the agenda are available for public inspection 24 hours before each regularly scheduled meeting at the City Clerk's office at City Hall, located at 230 S. 13th Street, Montague, California, during normal business hours. Any writing that is subject to disclosure that relates to an agenda item for open session distributed less than 24 hours prior to the meeting will be available for public inspection at the City Clerk's office during normal business hours. Materials subject to disclosure distributed to a majority of councilmembers less than 24 hours before a meeting will be available for public inspection on the City's website at www.cityofmontagueca.com.

SPEAKERS: Speakers, please stand at the podium and speak loudly so the entire room can hear you. The chairman will recognize you and ask that you state your name and mailing address so that the City Staff can follow up on any issues requiring City action, or provide you with information, if appropriate.

Please silence your cell phones. Thank you!

CITY COUNCIL AGENDA:

- I. CALL TO ORDER:**
- II. ROLL CALL:**
- III. PLEDGE OF ALLEGIANCE:**
- IV. PUBLIC COMMENTS:** "As a special meeting, public participation is limited only to those items listed on the agenda. If your comments are not related to a matter listed on this agenda, please address the City Council at the next regular meeting. The City Council has the right to reasonably limit the duration of each speaker to three minutes. Speakers may not cede their time."
- V. AGENDA APPROVAL:**
- VI. NEW BUSINESS:**
 1. Discussion of approval of preliminary budget for 26/27.
 2. Discussion possible action to approve/sign new carnival license agreement with World Amusements.
- VII. CLOSED SESSION:**
 1. Government Code 54956.9(d)(2) - - Conference with Legal Counsel – Potential Litigation:
One Case



VIII. ADJOURN

In compliance with the requirements of the Brown Act, notice of this meeting has been posted in a publicly accessible place, 24 hours in advance of the meeting.

Public Hearings: If you wish to challenge in court any of the matters on an agenda for which a public hearing is to be conducted, you may be limited to raising only those issues which you (or someone else) raised orally at the public hearing or in written correspondence received by the City at or before the hearing. Any person seeking to challenge a City Council's decision made as a result of a proceeding in which by law a hearing is required to be given, evidence is required to be taken, and the discretion in the determination of facts is vested in the Planning Commission, shall be required to commence that action 90 days following the date on which the decision becomes final as provided in Code of Civil Procedure Section 1094.6. Please refer to Code of Civil Procedure 1094.6 to determine how to calculate when a decision becomes "final."

CHALLENGING DECISIONS OF CITY ENTITIES The time limit within which to commence any lawsuit or legal challenge to any quasi-adjudicative decision made by the City of Montague is governed by Section 1094.6 of the Code of Civil Procedure, unless a shorter limitation period is specified by any other provision, including without limitation Government Code section 65009 applicable to many land use and zoning decisions, Government Code section 66499.37 applicable to the Subdivision Map Act, and Public Resources Code section 21167 applicable to the California Environmental Quality Act (CEQA). Under Section 1094.6, any lawsuit or legal challenge to any quasi-adjudicative decision made by the City must be filed no later than the 90th day following the date on which such decision becomes final. Any lawsuit or legal challenge, which is not filed within that 90-day period, will be barred. Government Code section 65009 and 66499.37, and Public Resources Code section 21167, impose shorter limitations periods and requirements, including timely service in addition to filing. If a person wishes to challenge the above actions in court, they may be limited to raising only those issues they or someone else raised at the meeting described in this notice, or in written correspondence delivered to the City of Montague, at or prior to the meeting. In addition, judicial challenge may be limited or barred where the interested party has not sought and exhausted all available administrative remedies.

The City of Montague does not discriminate on the basis of race, color, national origin, religion, age, gender, sexual orientation, disability, or any other legally protected classes in employment or provision of services. In compliance with the Americans with Disabilities Act, those requiring accommodations for this meeting should notify the City Clerk 48 hours prior to the meeting at (530) 459-3030 or by notifying the Clerk at clerk@cityofmontagueca.gov.

**AFFIDAVIT OF NOTIFICATION AND POSTING
STATE OF CALIFORNIA
COUNTY OF SISKIYOU
CITY OF MONTAGUE**



I, David Dunn City Administrator for the City of Montague, hereby declare under penalty of perjury that a copy of the above Agenda of the Special Meeting of the Regular City Council of the City of Montague, California, was delivered and/or notice by email not less than 24 hours, before the hour of 6:30 PM on June 23, 2026 to the members of the City Council, caused the agenda to be posted at the bulletin board found at City Hall, 230 S. 13th Street, Montague CA, and a copy to be place for review at the Office of the City Clerk.

POSTED: June 22, 2026 @ 4:30 PM

Budget Executive Summary

Entity Name: City of Montague

Fiscal Year: 2026-2027

Prepared By:

Date: 6/22/26

Executive Summary

1. Overview

The proposed budget for **the City of Montague for Fiscal Year 2026-2027** is summarized in the following document. Prior budget year mistakes have lead to the budget being misrepresentative, to create this budget, a line by line analyses was performed.

Key highlights of the budget include:

- **Total revenues:** \$2,015,750 representing a decrease of 2% from the prior year.
- **Total expenditures:** \$1,911,824, representing a decrease of 19% from the prior year.
- **Major budget focus:** Correcting budgeting issue from years prior. Projecting realistic revenues, projecting conservative expenses.

2. Budget Priorities

This budget reflects the following priorities:

1. **Realistic Revenue** — In prior years there was over assumptions in revenue caused by one-time sums of revenue, and assumptions in these large amounts continuing. Such as fire reimbursements.
2. **Capital Assets** — No budget for capital asset purchases, creating more oversight for large purchases in next FY. Prior year expenses inflated by capital asset purchases budgeted but never executed.
3. **Known Increases**— Expenses that are expected to be much higher have been adjusted. Such as utilities, fuel, chemicals, and payroll costs.

These priorities are intended to produce a more realistic base of the budget of the City of Montague. This base will then be used to calculate the budget in subsequent fiscal years. In past years there were assumptions made about increases that have been carried over for many years, inflating revenue/expense expectations.

3. Revenue Summary

Total projected revenues for FY 2026-2027 are **\$2,015,750**. The primary revenue sources are summarized below:

Revenue Source	FY Prior Year Budget	FY Current Budget	Change	Notes
Property taxes	\$194,361	\$232,100	+19%	Continued Growth and no PY VLF budget
Sales/use taxes	\$105,575	\$75,000	-29%	County-wide decrease
Charges for services	\$864,132	\$1,029,100	+19%	Low PY budget
Intergovernmental revenues/grants	\$691,850	\$603,100	-13%	Inflated from State Fire Reimb
Licenses, permits, and fees	\$32,769	\$30,400	-7%	Normal
Other revenues	\$123,177	\$46,050	-63%	Random line items budgeted in PY and not CY
Total Revenues	\$2,011,864	\$2,015,750	<1%	

Revenue narrative:

In many of the prior year revenue budgetary items there was an increase each year, even for one-time items such as State fire reimbursements. Which is highly variable year-to-year and should not be assumed likely. There were multiple revenue line-items budgeted in 25/26 that did not occur, and have been carrying year-to-year suggesting that revenues from multiple years ago that should have been removed. Overall, there is a modest increase still expected in revenues.

4. Expenditure Summary

Total budgeted expenditures for FY 2026-2027 are **\$1,911,824**. Expenditures are allocated to maintain core operations, meet service obligations, fund capital needs, and support strategic initiatives.

Expenditure Category/Function	FY Prior Year Budget	FY Current Budget	Change	Notes
Employee Costs	\$896,866	\$804,642	-10%	Change in number of employees
Insurance Costs	\$157,799	\$175,300	+13%	Raising liability/property insurance
Public Safety	\$222,480	\$275,000	+24%	Dependent on SCSO
Contract Workers	\$108,413	\$121,250	+12%	Somewhat constant
Repairs and Maintenance	\$120,721	\$41,888	-65%	Dependent year-to-year
Supplies	\$36,908	\$26,160	-29%	
Loan Payment	\$61,766	\$30,181.21	-51%	Prior year budget issue
Professional Services	\$13,738	\$10,753	-22%	
Abatement	\$4,166	\$1,500	-64%	
Chemicals, Fuel, and Utilities	\$213,459	\$240,800	+13%	Built increase due to rising cost
Capital Outley	\$182,908	\$34,050	-81%	Removed capital asset purchase that were not currently planned for
Dues and Subscriptions	\$6,150	\$6,680	+9%	
Licenses and Permits	\$28,298	\$17,050	-40%	
IT	\$34,098	\$27,600	-19%	
Misc Expenses	\$274,714	\$98,970	-64%	
Total Expenditures	\$2,359,484	\$1,911,824	-19%	

Expenditure narrative:

Similar to the revenues, there were expenses that were consistently budgeted for but never occurring. These residual expenses that had been carried year-to-year were removed.

Payroll was analyzed with current data, the change in number of employees caused a drop in projections, but with hiring, the employee costs could increase drastically.

5. Fund Balance and Reserves

Due to on-going work in prior fiscal years, bank reconciliation and audits, I am omitting this section of the report. While fund balances could be derived, they would not be accurate representations of the Cities fiscal footing. Once prior year work has been completed, this section can be amended and fund balance figures supplied.

6. Staffing and Service Impacts

Due to fewer employees, the projected employee costs have dropped. But these line-items will need to be constantly monitored throughout the fiscal year when hiring occurs.

7. Key Budget Assumptions

The FY **2026-2027** budget is based on the following assumptions:

- **Revenue growth:** Assumed that property tax continues to increase, sales tax will continue to hover/drop from current numbers, State reimbursement for fires may be low.
 - **Personnel costs:** Assumed that current employees will remain employed and continue to work scheduled hours, and be paid from the funds they currently are.
 - **Inflation and operating costs:** Utilities, fuels, and chemical costs increasing.
 - **Capital funding:** Assumption made that when the City wishes to purchase a new asset that the budget will be analyzed at that time and the approval of the purchase will need to be formalized.
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8. Concluding Message

The FY **2026-2027** budget for **City of Montague** is designed to maintain fiscal responsibility while addressing issues created in prior year budgets. Several budget cycles prior there were assumptions made about growth that have been carried forward several years, these have compounded and created some unrealistic budget figures. This budget is the attempt to reset and create a more transparent picture of the budget for Montague. I am suggesting that the budget be reanalyzed in January 2027 in order to finish cleaning up carried figures. I am also suggesting that Capital Asset purchasing be dealt with when needed, and not budgeted for far in advance. Montague has a strong base of revenue from

general government taxes, and proprietary services, the developing the budget going forward should become more straightforward and transparent.

General Assumptions Made

In the construction on the proposed budget there were several assumptions made that factored into the calculations. For the base increase I assumed a CPI increase of 3.8%, I adjusted from there. I assumed that revenues related to property tax would remain consistent. Other revenues I based the proposal off of averages over the past 2.5 years. Utilities, insurance, fuel, and chemical expenses all were adjusted in anticipation of increasing costs. Salaries were estimated using available figures. Several one time items were not considered when creating figures for 26/27, such as large reimbursements. I anticipate that the budget will be adjusted during the year.

General Fund Budget Report — Revenues & Expenditures by Fund and Department

Account	FY 24/25 Amended Budget	FY 24/25 YTD Actual	FY 25/26 Amended Budget	FY 25/26 YTD Actual	FY 26/27 Proposed Budget
Fund: 201 - SPEC GAS TAX					
<i>Revenues</i>					
Dept: 100 GENERAL					
436.000 INTEREST INVESTMENT EARNINGS	-	-	-	-	-
443.000 2103 OPERATIONS GAS TAX	10,918.00	11,565.70	11,246.00	19,374.07	22,000.00
446.000 2106 CONSTRUCTION GAS TAX	11,330.00	10,813.64	11,670.00	9,937.26	11,200.00
448.000 2107.5 ENG GAS TAX	1,545.00	2,757.96	1,591.00	1,000.00	2,500.00
460.000 2105 GAS TAX FUNDS	8,240.00	7,456.10	8,487.00	6,821.51	7,500.00
462.000 2107 MAINTENANCE GAS TAX	10,300.00	8,896.42	10,609.00	9,531.88	10,400.00
463.000 SB1 LOCAL ST & RD IMPROV PROJ	28,840.00	33,160.02	29,705.00	19,173.02	30,000.00
Total	71,173.00	74,649.84	73,308.00	65,837.74	83,600.00
Total	71,173.00	74,649.84	73,308.00	65,837.74	83,600.00
<i>Expenses</i>					
Dept: 205 GENERAL GT2105					
702.000 SALARIES	6,180.00	7,240.10	6,365.00	5,923.81	7,630.00
714.000 PERS-Retirement	2,575.00	3,517.27	2,652.00	4,144.75	4,400.00
716.000 HEALTH INSURANCE	2,575.00	2,419.44	2,652.00	2,058.07	2,600.00
718.000 INSURANCE WC	2,575.00	2,295.50	2,652.00	1,563.06	2,600.00
Total	13,905.00	15,472.31	14,321.00	13,689.69	17,230.00
Dept: 206 GENERAL GAS TAX 2106					
702.000 SALARIES	6,180.00	7,240.10	6,365.00	5,923.81	7,630.00
714.000 PERS-Retirement	2,575.00	3,517.27	2,652.00	4,144.75	4,700.00
716.000 HEALTH INSURANCE	2,575.00	2,419.44	2,652.00	2,058.07	2,400.00
718.000 INSURANCE WC	2,575.00	2,111.86	2,652.00	1,438.02	1,000.00
772.000 REPAIR & MAINT. EQUIPMENT	-	-	-	-	-
778.000 MAINT STS	-	-	-	-	-
Total	13,905.00	15,288.67	14,321.00	13,564.65	15,730.00
Dept: 207 GENERAL GAS TAX 2107					
755.000 FUEL	2,060.00	2,519.20	2,122.00	1,696.43	2,400.00
772.000 REPAIR & MAINT. EQUIPMENT	8,274.33	50.00	8,522.00	-	-
776.000 MAINTENANCE SIGNS	8,789.33	(923.10)	9,053.00	379.14	150.00
786.000 CONSTRUCTION C&E	11,879.34	368,263.85	12,235.00	(373,794.33)	15,000.00
820.000 UTILITIES	12,360.00	15,834.57	12,731.00	14,992.38	18,500.00
851.000 SPECIAL DEPT SUPPLIES	-	-	-	-	-
Total	43,363.00	385,744.52	44,663.00	(356,726.38)	36,050.00
Total	71,173.00	416,505.50	73,305.00	(329,472.04)	69,010.00
Total	-	(341,855.66)	3.00	395,309.78	14,590.00

General Fund Budget Report — Revenues & Expenditures by Fund and Department

Account	FY 24/25 Amended Budget	FY 24/25 YTD Actual	FY 25/26 Amended Budget	FY 25/26 YTD Actual	FY 26/27 Proposed Budget
Fund: 250 - POOL					
<i>Revenues</i>					
Dept: 030 FREEDOM FESTIVAL					
545.000 DONATIONS	-	34,495.00	-	14,785.00	15,000.00
Total	-	34,495.00	-	14,785.00	15,000.00
Dept: 100 GENERAL					
364.011 CARES ACT PTP	-	-	-	-	-
545.000 DONATIONS	3,000.00	10,673.00	3,090.00	2,200.00	7,500.00
552.000 POOL LESSONS	4,000.00	2,600.00	4,120.00	230.00	2,000.00
553.000 POOL DINNER	13,000.00	19,074.39	13,390.00	466.00	10,000.00
556.000 FOOD SALES	6,000.00	491.25	6,180.00	-	2,200.00
558.000 POOL PARTIES	1,500.00	3,536.25	1,545.00	500.00	2,000.00
560.000 POOL ADMISSIONS	6,500.00	14,349.38	6,695.00	6,213.95	10,000.00
560.001 OVER/SHORT	-	-	-	-	-
560.100 FITNESS PROGRAM	2,000.00	1,483.00	2,060.00	314.00	1,200.00
561.000 LOSS CONTROL GRANT FUNDS	-	-	-	-	-
644.000 MISCELLANEOUS REVENUE	7,500.00	-	7,725.00	-	-
Total	43,500.00	52,207.27	44,805.00	9,923.95	34,900.00
Total	43,500.00	86,702.27	44,805.00	24,708.95	49,900.00
<i>Expenses</i>					
Dept: 025 PARKS & REC					
560.200 FITNESS EQUIPMENT	400.00	-	412.00	-	-
635.001 EVENT INSURANCE	-	-	-	-	-
702.000 SALARIES	36,000.00	37,810.28	39,000.00	25,385.26	37,000.00
718.000 INSURANCE WC	2,200.00	2,295.50	2,266.00	1,029.89	2,300.00
728.000 EDUCATION & TRAINING	250.00	1,385.00	258.00	-	258.00
754.000 PROFESSIONAL	100.00	-	103.00	-	103.00
770.000 REPAIR AND MAINT BLDGS	250.00	80.17	258.00	-	258.00
771.000 CHEMICALS - TREATMENT	6,000.00	6,832.98	6,180.00	4,114.43	6,800.00
772.000 REPAIR & MAINT. EQUIPMENT	250.00	(1,048.10)	258.00	2,193.26	600.00
800.000 ADVERTISING & PRINTING	100.00	-	103.00	-	-
802.000 POOL DINNER	900.00	9,292.28	927.00	(177.75)	3,000.00
803.000 FOOD PURCHASES	2,200.00	3,144.35	2,266.00	1,070.05	2,000.00
812.000 EQUIP SAFETY	100.00	66.28	103.00	-	-
814.000 POSTAGE	100.00	-	103.00	-	-
820.000 UTILITIES	6,000.00	9,771.09	6,180.00	7,742.56	9,700.00
826.000 TELEPHONE / INTERNET / WIRELES	250.00	-	258.00	-	-
847.000 SECURITY CAMERAS	1,000.00	50.52	1,030.00	-	-
851.000 SPECIAL DEPT SUPPLIES	100.00	-	103.00	-	-
864.000 LICENSE & PERMITS	600.00	600.00	618.00	600.00	700.00
892.016 CAPITAL OUTLAY-Pump Motor	-	-	-	-	-
892.017 CAPITAL OUTLAY-Lifeguard Stand	-	-	-	-	-
Total	56,800.00	70,280.35	60,426.00	41,957.70	62,719.00
Dept: 030 FREEDOM FESTIVAL					
851.000 SPECIAL DEPT SUPPLIES	-	5,984.38	-	33,497.90	10,000.00
Total	-	5,984.38	-	33,497.90	10,000.00
Total	56,800.00	76,264.73	60,426.00	75,455.60	72,719.00
Total	(13,300.00)	10,437.54	(15,621.00)	(50,746.65)	(22,819.00)

General Fund Budget Report — Revenues & Expenditures by Fund and Department

Account	FY 24/25 Amended Budget	FY 24/25 YTD Actual	FY 25/26 Amended Budget	FY 25/26 YTD Actual	FY 26/27 Proposed Budget
Fund: 26 - CDBG					
<i>Revenues</i>					
Dept: 000					
025.111 CASSON, MELESSA CDBG	-	-	-	(28,585.06)	-
644.000 MISCELLANEOUS REVENUE	-	-	-	-	-
Total	-	-	-	(28,585.06)	-
Total	-	-	-	(28,585.06)	-
Dept: 100 GENERAL					
437.000 INTEREST INCOME - CDBG	3,000.00	-	3,090.00	-	3,000.00
620.001 CDBG CH REHAB	-	-	-	-	-
Total	3,000.00	-	3,090.00	-	3,000.00
<i>Expenses</i>					
Dept: 060 GENERAL CDBG					
860.000 ACTIVITY	3,000.00	47,118.01	3,090.00	23,407.27	25,000.00
Total	3,000.00	47,118.01	3,090.00	23,407.27	25,000.00
Total	3,000.00	47,118.01	3,090.00	23,407.27	25,000.00
Total	(3,000.00)	(47,118.01)	(3,090.00)	(51,992.33)	(25,000.00)

General Fund Budget Report — Revenues & Expenditures by Fund and Department

Account	FY 24/25 Amended Budget	FY 24/25 YTD Actual	FY 25/26 Amended Budget	FY 25/26 YTD Actual	FY 26/27 Proposed Budget
Fund: 270 - LTC					
Dept: 100 GENERAL					
Revenues					
436.000 INTEREST INVESTMENT EARNINGS	1,751.00	-	1,804.00	-	-
470.100 STAGE ALLOCATION	-	-	-	-	-
478.000 LOCAL TRANSPORTATION REV	15,450.00	2,592.95	15,914.00	11,311.41	13,000.00
Total	17,201.00	2,592.95	17,718.00	11,311.41	13,000.00
Total	17,201.00	2,592.95	17,718.00	11,311.41	13,000.00
Expenses					
Dept: 085 FIRE DEPT					
772.000 REPAIR & MAINT. EQUIPMENT	-	-	-	-	-
822.000 RENTALS & LEASES	-	-	-	-	-
892.400 STREET REPAIRS	17,201.00	-	17,717.00	-	-
Total	17,201.00	-	17,717.00	-	-
Total	17,201.00	-	17,717.00	-	-
Total	-	2,592.95	1.00	11,311.41	13,000.00
Fund: 272 - STIP PROJECTS					
Dept: 000					
Revenues					
478.300 STIP REVENUE	-	61,888.00	-	-	-
Total	-	61,888.00	-	-	-
Dept: 100 GENERAL					
373.000 STIP REVENUE	-	-	-	-	-
650.000 TRANSFER IN	-	-	-	-	-
Total	-	-	-	-	-
Total	-	-	-	-	-
Total	-	61,888.00	-	-	-

General Fund Budget Report — Revenues & Expenditures by Fund and Department

Account	FY 24/25 Amended Budget	FY 24/25 YTD Actual	FY 25/26 Amended Budget	FY 25/26 YTD Actual	FY 26/27 Proposed Budget
Fund: 280 - FIRE					
Dept: 100 GENERAL					
Revenues					
360.350 PUBLIC SAFETY - MOE PROP 172	1,700.00	15,222.33	1,751.00	1,655.98	2,000.00
436.000 INTEREST INVESTMENT EARNINGS	-	444.56	-	-	-
439.000 FIRE DISTRICT REVENUE	35,020.00	-	36,071.00	-	-
506.000 BURN PERMITS	300.00	452.00	309.00	232.00	300.00
514.000 FIRE STANDBY FEES-Restricted	-	-	-	-	-
514.001 PAID STATE FIRES	350,000.00	493,198.02	360,500.00	68,683.90	70,000.00
534.000 FIRE SUPPRESSION FEE	55,000.00	25,113.99	56,650.00	62,046.99	60,000.00
545.000 DONATIONS	2,600.00	50.00	2,678.00	-	1,200.00
634.000 INSURANCE DIVIDENDS	-	-	-	-	-
642.000 SALE OF PROPERTY	-	-	-	-	-
644.000 MISCELLANEOUS REVENUE	29,324.00	200.00	30,204.00	-	-
645.000 INTEREST EARNED LAIF	-	-	-	-	-
645.001 PROCEEDS FROM DEBT	-	-	-	-	-
Total	473,944.00	534,680.90	488,163.00	132,618.87	133,500.00
Total	473,944.00	534,680.90	488,163.00	132,618.87	133,500.00
Expenses					
Dept: 085 FIRE DEPT					
702.000 SALARIES	9,600.00	23,933.92	9,888.00	-	9,000.00
702.003 PAID STATE FIRE SALARIES	222,530.00	342,475.35	229,206.00	30,228.16	35,000.00
718.000 INSURANCE WC	33,372.00	34,633.71	34,373.00	23,049.94	32,000.00
728.100 TRAINING	1,030.00	-	1,061.00	1,948.00	2,000.00
734.000 INSURANCE LIABILITY	6,180.00	20,864.97	6,365.00	11,694.79	13,000.00
743.000 PROPERTY INSURANCE	19,982.00	84,403.26	44,000.00	40,685.00	46,000.00
754.000 PROFESSIONAL	-	-	-	-	-
755.000 FUEL	12,360.00	13,022.61	12,731.00	5,381.14	6,700.00
770.000 REPAIR AND MAINT BLDGS	4,000.00	1,192.65	4,120.00	784.94	4,000.00
772.000 REPAIR & MAINT. EQUIPMENT	36,500.00	26,392.89	37,595.00	2,906.35	10,000.00
772.100 MEDICAL SUPPLIES	3,500.00	911.48	3,605.00	638.88	1,500.00
812.000 EQUIP SAFETY	71,000.00	25,422.38	73,130.00	16,725.71	16,000.00
820.000 UTILITIES	6,500.00	7,665.01	6,695.00	5,743.75	7,000.00
820.100 HEATING FUEL	5,150.00	3,283.57	5,305.00	3,856.55	4,200.00
826.000 TELEPHONE / INTERNET / WIRELES	3,000.00	4,234.95	3,090.00	3,207.53	3,800.00
827.000 MEDICAL - SAFETY EXAMS	1,030.00	-	1,061.00	-	-
847.000 SECURITY CAMERAS	1,000.00	802.92	1,030.00	611.37	700.00
848.000 COMPUTER / SOFTWARE / SUPPORT	5,500.00	-	5,665.00	-	-
863.000 DUES & SUBSCRIPTIONS	293.00	5,397.98	302.00	397.00	450.00
880.000 LOAN PAYMENT	-	30,181.21	31,000.00	30,181.21	30,181.21
881.000 INTEREST EXPENSE	-	-	-	-	-
892.000 CAPITAL OUTLAY- Restricted	-	-	-	-	-
900.000 MISCELLANEOUS EXPENSE	1,236.00	4,905.00	1,273.00	46.18	-
Total	443,763.00	629,723.86	511,495.00	178,086.50	221,531.21
Total	443,763.00	629,723.86	511,495.00	178,086.50	221,531.21
Total	30,181.00	(95,042.96)	(23,332.00)	(45,467.63)	(88,031.21)

General Fund Budget Report — Revenues & Expenditures by Fund and Department

Account	FY 24/25 Amended Budget	FY 24/25 YTD Actual	FY 25/26 Amended Budget	FY 25/26 YTD Actual	FY 26/27 Proposed Budget
Fund: 404 - WATER FUND					
Dept: 100 GENERAL					
Revenues					
364.011 CARES ACT PTP	-	-	-	-	-
436.000 INTEREST INVESTMENT EARNINGS	-	-	60,000.00	-	-
526.000 MCWD FEES	18,025.00	17,927.61	18,566.00	17,900.69	19,500.00
527.000 MCWD - PENALTIES	206.00	361.55	212.00	379.86	400.00
528.000 RETURN CHECK CHARGES	-	843.21	-	835.57	850.00
542.000 WATER CONNECTION FEES	824.00	7,239.32	849.00	5,023.57	4,000.00
544.000 WATER PENALTIES	5,665.00	9,722.57	5,835.00	10,460.53	9,000.00
564.000 WATER MAINTENANCE	29,000.00	32,138.25	29,870.00	31,326.79	34,000.00
617.000 BACKFLOW INSPECTION	-	179.94	-	1,977.86	1,200.00
618.000 WATER REVENUE OMA	-	239,139.58	196,267.00	241,703.87	235,000.00
619.000 WATER REVENUE CAPITAL RECOVER	-	241,750.74	183,536.00	244,320.48	235,000.00
634.000 INSURANCE DIVIDENDS	-	-	-	-	-
644.000 MISCELLANEOUS REVENUE	-	76.60	-	-	-
648.001 WATER MAINTENANCE PENALTIES	-	3,990.39	424.00	4,424.46	4,000.00
Total	53,720.00	553,369.76	495,559.00	558,353.68	542,950.00
Total	53,720.00	553,369.76	495,559.00	558,353.68	542,950.00

Expenses					
Dept: 405 WATER PLANT					
702.000 SALARIES	66,350.00	70,508.96	73,000.00	74,347.16	65,704.48
714.000 PERS-Retirement	11,280.00	11,669.27	11,618.00	11,020.79	11,800.00
715.000 OPEB Expense	-	-	-	-	-
716.000 HEALTH INSURANCE	10,300.00	16,098.02	15,000.00	15,016.63	15,000.00
718.000 INSURANCE WC	-	4,590.96	-	3,126.12	4,500.00
722.000 TRAVEL	1,545.00	-	1,591.00	-	-
724.000 CLOTHING ALLOWANCE	206.00	796.33	212.00	189.50	215.00
728.000 EDUCATION & TRAINING	309.00	-	318.00	-	-
730.000 DEPRECIATION EXPENSE	-	-	-	-	-
734.000 INSURANCE LIABILITY	-	7,451.77	-	4,176.71	-
743.000 PROPERTY INSURANCE	-	96,460.86	-	46,497.14	-
770.000 REPAIR AND MAINT BLDGS	1,030.00	-	1,061.00	-	-
771.000 CHEMICALS - TREATMENT	21,115.00	28,640.33	21,748.00	12,104.04	25,000.00
772.000 REPAIR & MAINT. EQUIPMENT	11,536.00	2,863.99	11,882.00	1,225.23	2,000.00
780.000 MAINT VEHICLES	1,030.00	21,899.39	2,000.00	343.13	1,200.00
812.000 EQUIP SAFETY	309.00	-	318.00	-	-
814.000 POSTAGE	2,060.00	2,332.27	2,122.00	908.00	1,500.00
820.000 UTILITIES	35,000.00	47,451.35	37,132.00	39,778.62	51,000.00
824.000 WATER MWCD	27,810.00	26,952.37	28,644.00	22,253.00	26,000.00
826.000 TELEPHONE / INTERNET / WIRELES	2,575.00	2,854.30	2,652.00	2,297.11	2,850.00
827.000 MEDICAL - SAFETY EXAMS	309.00	120.00	318.00	100.00	120.00
848.000 COMPUTER / SOFTWARE / SUPPORT	3,605.00	-	3,713.00	-	-
849.000 LAB SAMPLES	6,695.00	5,757.48	6,896.00	5,145.00	6,000.00
851.000 SPECIAL DEPT SUPPLIES	-	49.56	-	-	-
852.000 OFFICE SUPPLIES	-	-	-	10.70	100.00
863.000 DUES & SUBSCRIPTIONS	2,060.00	481.00	2,122.00	1,280.68	1,000.00
864.000 LICENSE & PERMITS	3,605.00	1,569.68	3,713.00	3,226.23	3,000.00
867.000 BANK CHARGES	-	-	-	-	-
880.000 LOAN PAYMENT	29,870.00	32,001.97	30,766.00	(134,340.13)	-
892.000 CAPITAL OUTLAY- Restricted	-	-	-	-	-
892.021 CAPITAL OUTLAY-CHLOR TRAILER	-	-	-	-	-
892.023 WATER/SEWER RATE STUDY	-	-	5,000.00	6,345.50	-
892.024 ACH POLYMER	27,000.00	25,387.05	27,810.00	-	-
892.025 CAPITAL-OUTLAY PAUL	43,260.00	-	44,000.00	-	-
Total	308,859.00	405,936.91	333,636.00	115,051.16	216,989.48

Dept: 410 WATER MAINTENANCE					
617.001 BACKFLOW INSPECTION	1,030.00	-	1,061.00	-	-
702.000 SALARIES	200,000.00	117,076.84	150,000.00	116,454.26	138,045.00
714.000 PERS-Retirement	32,253.00	16,334.98	33,221.00	15,572.42	17,500.00
715.000 OPEB Expense	-	-	-	-	-

General Fund Budget Report — Revenues & Expenditures by Fund and Department

Account	FY 24/25 Amended Budget	FY 24/25 YTD Actual	FY 25/26 Amended Budget	FY 25/26 YTD Actual	FY 26/27 Proposed Budget
716.000 HEALTH INSURANCE	44,000.00	32,088.98	45,320.00	32,044.03	35,000.00
718.000 INSURANCE WC	12,703.00	9,182.02	13,084.00	5,719.12	8,000.00
724.000 CLOTHING ALLOWANCE	206.00	(1,438.00)	212.00	189.50	300.00
728.000 EDUCATION & TRAINING	515.00	-	530.00	-	-
755.000 FUEL	2,060.00	2,519.29	2,122.00	1,696.39	2,500.00
770.000 REPAIR AND MAINT BLDGS	1,030.00	-	1,061.00	53.00	500.00
772.000 REPAIR & MAINT. EQUIPMENT	1,030.00	5,001.62	1,061.00	472.49	2,000.00
780.000 MAINT VEHICLES	3,090.00	791.70	3,000.00	615.54	2,000.00
799.000 RETURN CHECKS CLRNG	-	-	-	-	-
812.000 EQUIP SAFETY	310.00	-	319.00	-	-
820.000 UTILITIES	4,120.00	1,893.92	4,244.00	1,425.97	2,000.00
820.100 HEATING FUEL	2,060.00	2,304.28	2,122.00	1,251.49	1,500.00
826.000 TELEPHONE / INTERNET / WIRELES	1,638.00	2,498.17	1,687.00	1,745.38	2,000.00
827.000 MEDICAL - SAFETY EXAMS	309.00	-	318.00	-	-
847.000 SECURITY CAMERAS	1,030.00	708.66	1,061.00	531.51	650.00
848.000 COMPUTER / SOFTWARE / SUPPORT	3,000.00	3,840.14	3,090.00	1,837.50	2,000.00
852.000 OFFICE SUPPLIES	-	-	-	-	-
857.001 FACILITY SERVICES - Aramark	-	-	-	-	-
858.000 SHOP SUPPLIES	1,030.00	135.76	1,061.00	320.89	360.00
863.000 DUES & SUBSCRIPTIONS	515.00	522.00	530.00	621.00	700.00
864.000 LICENSE & PERMITS	309.00	274.00	318.00	2,554.99	350.00
892.000 CAPITAL OUTLAY- Restricted	-	-	-	-	-
Total	312,238.00	193,734.36	265,422.00	183,105.48	215,405.00
Total	621,097.00	599,671.27	599,058.00	298,156.64	432,394.48
Total	(567,377.00)	(46,301.51)	(103,499.00)	260,197.04	110,555.52

General Fund Budget Report — Revenues & Expenditures by Fund and Department

Account	FY 24/25 Amended Budget	FY 24/25 YTD Actual	FY 25/26 Amended Budget	FY 25/26 YTD Actual	FY 26/27 Proposed Budget
Fund: 303 - SEWER					
Dept: 100 GENERAL					
Revenues					
436.000 INTEREST INVESTMENT EARNINGS	-	-	-	-	-
550.000 SEWER BONDS	-	1,754.50	-	(285.49)	-
646.000 SEWER REVENUE OMA	160,000.00	227,955.15	169,744.00	254,030.18	245,000.00
647.000 SEWER PENALTIES	4,635.00	7,905.28	4,774.00	9,216.19	5,500.00
649.000 SEWER REVENUE CAP RECOVERY	-	122,184.72	95,481.00	136,845.36	140,000.00
Total	164,635.00	359,799.65	269,999.00	399,806.24	390,500.00
Total	164,635.00	359,799.65	269,999.00	399,806.24	390,500.00
Expenses					
Dept: 305 SEWER PLANT					
702.000 SALARIES	30,000.00	32,580.58	33,900.00	39,163.31	31,325.00
714.000 PERS-Retirement	4,635.00	6,871.51	5,100.00	7,002.11	8,000.00
715.000 OPEB EXpense	-	-	-	-	-
716.000 HEALTH INSURANCE	8,240.00	7,139.57	8,487.00	6,707.20	7,600.00
718.000 INSURANCE WC	5,150.00	4,315.52	5,305.00	2,405.39	3,000.00
722.000 TRAVEL	206.00	-	212.00	-	200.00
724.000 CLOTHING ALLOWANCE	206.00	796.34	212.00	189.49	200.00
728.000 EDUCATION & TRAINING	206.00	-	212.00	-	-
730.000 DEPRECIATION EXPENSE	-	-	-	-	-
734.000 INSURANCE LIABILITY	-	7,451.77	4,177.00	4,176.71	4,500.00
743.000 PROPERTY INSURANCE	-	12,057.61	5,812.00	5,812.14	6,000.00
755.000 FUEL	515.00	-	530.00	-	-
770.000 REPAIR AND MAINT BLDGS	309.00	-	318.00	-	-
771.000 CHEMICALS - TREATMENT	8,240.00	3,643.99	8,487.00	-	3,000.00
772.000 REPAIR & MAINT. EQUIPMENT	15,244.00	7,587.77	15,701.00	2,880.05	3,000.00
780.000 MAINT VEHICLES	1,030.00	21,818.53	2,000.00	343.11	500.00
814.000 POSTAGE	2,060.00	2,332.28	2,122.00	908.00	1,000.00
820.000 UTILITIES	23,690.00	28,398.17	24,401.00	28,421.37	35,500.00
826.000 TELEPHONE / INTERNET / WIRELES	618.00	1,005.10	637.00	868.67	1,100.00
849.000 LAB SAMPLES	2,000.00	1,769.76	2,060.00	2,537.40	2,600.00
863.000 DUES & SUBSCRIPTIONS	103.00	85.00	106.00	201.00	250.00
864.000 LICENSE & PERMITS	22,660.00	-	23,340.00	11,555.00	13,000.00
892.000 CAPITAL OUTLAY- Restricted	-	140,472.14	-	931.77	-
892.022 SEWER OPERATING MANUAL	-	-	-	-	-
892.023 WATER/SEWER RATE STUDY	-	-	-	-	-
900.000 MISCELLANEOUS EXPENSE	-	-	-	-	-
901.000 BAD DEBT EXPENSE	-	-	-	-	-
Total	125,112.00	278,325.64	143,119.00	114,102.72	120,775.00
Dept: 310 SEWER MAINTENANCE					
702.000 SALARIES	72,000.00	74,738.08	77,800.00	66,363.95	81,957.00
714.000 PERS-Retirement	10,300.00	12,167.92	10,609.00	9,628.45	11,500.00
715.000 OPEB EXpense	-	-	-	-	-
716.000 HEALTH INSURANCE	25,000.00	19,213.13	25,750.00	16,489.14	19,500.00
718.000 INSURANCE WC	7,210.00	6,886.46	7,426.00	4,689.18	6,000.00
724.000 CLOTHING ALLOWANCE	300.00	22.00	309.00	189.49	200.00
728.000 EDUCATION & TRAINING	500.00	-	515.00	-	-
755.000 FUEL	2,060.00	2,519.29	2,122.00	1,696.39	2,000.00
770.000 REPAIR AND MAINT BLDGS	500.00	-	515.00	-	-
772.000 REPAIR & MAINT. EQUIPMENT	2,266.00	1,179.44	2,334.00	8,557.02	2,000.00
780.000 MAINT VEHICLES	1,030.00	749.49	2,000.00	624.19	800.00
800.000 ADVERTISING & PRINTING	103.00	-	106.00	-	-
812.000 EQUIP SAFETY	309.00	-	318.00	-	-
820.000 UTILITIES	3,000.00	1,893.94	3,090.00	1,426.00	1,600.00
820.100 HEATING FUEL	3,000.00	2,304.32	3,090.00	1,253.63	1,600.00
826.000 TELEPHONE / INTERNET / WIRELES	2,575.00	2,498.23	2,652.00	1,745.39	2,000.00
827.000 MEDICAL - SAFETY EXAMS	300.00	-	309.00	-	-
847.000 SECURITY CAMERAS	1,525.00	708.66	1,571.00	531.48	600.00
848.000 COMPUTER / SOFTWARE / SUPPORT	3,000.00	1,821.63	3,090.00	1,959.12	2,400.00

General Fund Budget Report — Revenues & Expenditures by Fund and Department

Account	FY 24/25 Amended Budget	FY 24/25 YTD Actual	FY 25/26 Amended Budget	FY 25/26 YTD Actual	FY 26/27 Proposed Budget
857.001 FACILITY SERVICES - Aramark	-	-	-	-	-
858.000 SHOP SUPPLIES	1,545.00	508.30	1,591.00	1,401.69	900.00
863.000 DUES & SUBSCRIPTIONS	200.00	150.00	206.00	150.00	180.00
864.000 LICENSE & PERMITS	300.00	-	309.00	-	-
892.000 CAPITAL OUTLAY- Restricted	-	-	-	-	-
892.018 CAPITAL OUTLAY-Vac Trailer Cov	-	-	-	-	-
900.000 MISCELLANEOUS EXPENSE	-	-	-	-	-
Total	137,023.00	127,360.89	145,712.00	116,705.12	133,237.00
Total	262,135.00	405,686.53	288,831.00	230,807.84	254,012.00
Total	(97,500.00)	(45,886.88)	(18,832.00)	168,998.40	136,488.00

General Fund Budget Report — Revenues & Expenditures by Fund and Department

Account	FY 24/25 Amended Budget	FY 24/25 YTD Actual	FY 25/26 Amended Budget	FY 25/26 YTD Actual	FY 26/27 Proposed Budget
Fund: 505 - Airport					
Dept: 200 CITY PORRTION					
Revenues					
432.000 RENT & LEASES	5,150.00	8,717.88	5,305.00	3,977.78	4,500.00
434.000 TIE DOWN FEES & HANGAR	3,090.00	3,320.00	3,183.00	2,500.00	3,200.00
436.000 INTEREST INVESTMENT EARNINGS	-	-	-	-	-
438.100 INTEREST INCOME/LEASES	-	-	-	-	-
522.000 FUEL FLOWAGE FEE	-	548.55	-	245.38	400.00
Total	8,240.00	12,586.43	8,488.00	6,723.16	8,100.00
Dept: 505 AIRPORT PROJ					
Revenues					
436.000 INTEREST INVESTMENT EARNINGS	1,000.00	-	1,030.00	-	-
450.000 STATE ASST	10,000.00	-	10,000.00	20,000.00	11,000.00
638.000 YREKA ASSISTANCE	5,000.00	5,000.00	5,150.00	-	10,000.00
Total	16,000.00	5,000.00	16,180.00	20,000.00	21,000.00
Total	24,240.00	17,586.43	24,668.00	26,723.16	29,100.00
Expenses					
Dept: 200 CITY PORTION					
702.000 SALARIES	7,110.00	8,703.09	7,323.00	6,232.77	9,368.00
714.000 PERS-Retirement	309.00	600.99	318.00	430.09	330.00
716.000 HEALTH INSURANCE	5,150.00	3,091.39	5,305.00	2,419.76	3,500.00
730.000 DEPRECIATION EXPENSE	-	-	-	-	-
766.000 ABATEMENT WEEDS	1,545.00	43.24	1,591.00	-	1,500.00
770.000 REPAIR AND MAINT BLDGS	412.00	61.61	424.00	21.74	100.00
772.000 REPAIR & MAINT. EQUIPMENT	2,060.00	160.81	2,122.00	857.33	900.00
774.000 MAINT GROUNDS	309.00	-	318.00	-	300.00
Total	16,895.00	12,661.13	17,401.00	9,961.69	15,998.00
Dept: 505 CITY PORTION					
734.000 INSURANCE LIABILITY	2,400.00	-	2,472.00	-	-
766.000 ABATEMENT WEEDS	-	-	-	-	-
770.000 REPAIR AND MAINT BLDGS	-	-	-	-	-
771.001 CHEMICALS - ABATEMENT	310.00	-	319.00	-	-
772.000 REPAIR & MAINT. EQUIPMENT	515.00	268.01	530.00	509.17	-
820.000 UTILITIES	4,120.00	-	4,244.00	-	-
Total	7,345.00	268.01	7,565.00	509.17	-
Total	24,240.00	12,929.14	24,966.00	10,470.86	15,998.00
Total	-	4,657.29	(298.00)	16,252.30	13,102.00

General Fund Budget Report — Revenues & Expenditures by Fund and Department

Account	FY 24/25 Amended Budget	FY 24/25 YTD Actual	FY 25/26 Amended Budget	FY 25/26 YTD Actual	FY 26/27 Proposed Budget
Fund: 101 - GENERAL FUND					
Dept: 100 GENERAL					
Revenues					
360.010 PROPERTY TAX	173,500.00	204,641.52	178,705.00	213,856.11	222,000.00
360.011 PROPERTY TAXES PRIOR	6,500.00	139.10	6,695.00	2,752.66	2,600.00
360.012 INT, PENALTIES, DELQ TAX	6,500.00	12,827.51	6,695.00	826.51	6,000.00
360.013 VLF Net	146,500.00	163,978.92	-	172,249.03	175,000.00
360.100 HOMEOWNERS	2,200.00	1,985.48	2,266.00	992.96	1,500.00
360.150 DOC TRANSFER TAX	5,500.00	12,827.61	5,665.00	13,825.77	10,000.00
360.200 VEHICLE CODE FEES & FINES	300.00	302.87	309.00	261.57	300.00
360.300 BOOKING FEES	200.00	92.07	206.00	110.18	200.00
364.010 SALES AND USE TAX--BOE	102,500.00	13,270.77	105,575.00	53,448.85	75,000.00
364.011 CARES ACT PTP	-	-	-	-	-
364.012 ARP ACT 2021	-	-	-	-	-
394.000 FRANCHISE PPL	12,500.00	14,495.51	12,875.00	15,140.85	13,600.00
395.000 FRANCHISE YREKA TRANSFER	4,700.00	5,988.38	4,841.00	5,708.21	6,000.00
396.000 FRANCHISE CABLE	2,500.00	1,736.86	2,575.00	1,159.27	1,600.00
416.000 PERMITS	3,500.00	2,530.81	3,605.00	3,045.50	2,000.00
417.000 BUSINESS LICENSE	2,800.00	1,820.00	2,884.00	5,911.00	2,500.00
417.001 BUSINESS LICENSE FEES	310.00	104.00	319.00	316.00	320.00
428.000 GRANT FUNDS	-	-	-	-	-
432.000 RENT & LEASES	310.00	-	319.00	-	-
436.000 INTEREST INVESTMENT EARNINGS	3,100.00	-	319.00	-	-
441.000 CONGESTION RELIEF	1,650.00	-	3,193.00	-	-
502.000 PARKS & REC INCOME	30,635.00	29,888.06	31,554.00	2,320.19	10,000.00
519.000 WEST PIT MINE	-	1,720.00	-	-	-
545.000 DONATIONS	-	949.80	-	-	-
560.100 FITNESS PROGRAM	520.00	-	-	-	-
635.000 EVENT INSURANCE	3,650.00	1,018.00	3,760.00	2,232.00	1,200.00
640.400 COMMUNITY HALL - RENT	6,600.00	10,299.00	3,760.00	9,760.00	11,000.00
642.000 SALE OF PROPERTY	-	-	-	-	-
643.000 RECYCLE - Yreka Transfer	1,300.00	79.55	1,339.00	(225.14)	1,000.00
643.100 CAL RECYCLE GRANT - Restricted	5,000.00	(1,438.50)	5,150.00	(400.69)	1,000.00
644.000 MISCELLANEOUS REVENUE	45,600.00	16,525.00	-	-	-
650.000 TRANSFER IN	-	-	-	-	-
899.000 NOTARY FEES	-	-	-	-	-
Total	568,375.00	495,782.32	382,609.00	503,290.83	542,820.00
Total	568,375.00	495,782.32	382,609.00	503,290.83	542,820.00
Dept: 201 GRANT MONIES					
702.000 SALARIES	-	-	-	-	-
746.001 CONTRACT LABOR ATTORNEY	-	-	-	-	-
746.002 CONTRACT LABOR PLANNER	-	(69,019.32)	3,840.00	(180,677.89)	-
746.004 CONTRACT LABOR / ENGINEER	-	-	-	-	-
800.000 ADVERTISING & PRINTING	-	-	-	-	-
860.000 ACTIVITY	-	-	-	-	-
Total	-	(69,019.32)	3,840.00	(180,677.89)	-
Dept: 215 SB2 Grant					
746.002 CONTRACT LABOR PLANNER	-	19,095.00	-	108.00	-
Total	-	19,095.00	-	108.00	-
Dept: 216 LEAP GRANT					
746.002 CONTRACT LABOR PLANNER	-	11,411.50	-	-	-
Total	-	11,411.50	-	-	-
Dept: 700 CITY COUNCIL/TREASURER					
702.000 SALARIES	12,500.00	9,287.20	12,875.00	7,666.29	9,200.00
722.000 TRAVEL	300.00	451.00	309.00	320.00	350.00
750.000 ELECTION EXPENSE	-	55.00	-	-	-
800.000 ADVERTISING & PRINTING	200.00	1,000.00	206.00	-	-
Total	13,000.00	10,793.20	13,390.00	7,986.29	9,550.00

General Fund Budget Report — Revenues & Expenditures by Fund and Department

Account	FY 24/25 Amended Budget	FY 24/25 YTD Actual	FY 25/26 Amended Budget	FY 25/26 YTD Actual	FY 26/27 Proposed Budget
Dept: 701 CITY CLERK/ADMINISTRATOR					
702.000 SALARIES	75,000.00	54,348.41	77,250.00	25,934.11	32,883.00
714.000 PERS-Retirement	1,500.00	2,170.59	1,545.00	1,459.64	1,850.00
716.000 HEALTH INSURANCE	4,000.00	9,711.08	7,000.00	3,625.45	4,400.00
718.000 INSURANCE WC	2,600.00	2,754.59	2,678.00	1,342.53	2,800.00
722.000 TRAVEL	250.00	-	258.00	-	800.00
728.000 EDUCATION & TRAINING	1,000.00	105.50	1,030.00	-	800.00
754.000 PROFESSIONAL	4,500.00	6,000.00	4,635.00	5,000.00	6,000.00
772.000 REPAIR & MAINT. EQUIPMENT	250.00	55.45	258.00	376.40	280.00
799.000 RETURN CHECKS CLRNG	-	-	-	-	-
800.000 ADVERTISING & PRINTING	200.00	4,397.40	206.00	4,617.27	2,800.00
806.000 EQUIPMENT- OFFICE	7,210.00	2,496.48	7,426.00	2,604.63	5,000.00
814.000 POSTAGE	1,030.00	4,756.93	5,000.00	219.16	250.00
820.000 UTILITIES	-	10,330.84	-	9,424.70	12,000.00
820.100 HEATING FUEL	6,500.00	1,772.34	2,000.00	1,864.32	2,200.00
826.000 TELEPHONE / INTERNET / WIRELES	6,800.00	3,793.24	7,004.00	5,000.84	6,300.00
848.000 COMPUTER / SOFTWARE / SUPPORT	15,000.00	14,491.09	15,450.00	21,331.56	21,000.00
852.000 OFFICE SUPPLIES	5,000.00	1,882.36	8,500.00	1,541.13	1,900.00
863.000 DUES & SUBSCRIPTIONS	2,500.00	9,269.12	2,575.00	3,890.99	4,000.00
867.000 BANK CHARGES	300.00	-	300.00	-	-
900.000 MISCELLANEOUS EXPENSE	-	28.00	-	-	-
Total	133,640.00	128,363.42	143,115.00	88,232.73	105,263.00
Dept: 702 AUDIT DEPT					
746.003 CONTRACT LABOR / AUDITOR	40,000.00	69,991.76	41,200.00	29,891.46	40,000.00
Total	40,000.00	69,991.76	41,200.00	29,891.46	40,000.00
Dept: 703 CITY ATTORNEY					
746.001 CONTRACT LABOR ATTORNEY	30,000.00	66,306.23	54,000.00	51,928.40	55,000.00
Total	30,000.00	66,306.23	54,000.00	51,928.40	55,000.00
Dept: 705 INSURANCE					
733.000 INSURANCE CRIME	1,250.00	-	1,288.00	1,277.00	1,500.00
734.000 INSURANCE LIABILITY	42,000.00	113,303.32	50,000.00	63,486.01	65,000.00
743.000 PROPERTY INSURANCE	38,000.00	50,353.07	39,140.00	23,693.18	39,000.00
Total	81,250.00	163,656.39	90,428.00	88,456.19	105,500.00
Dept: 709 CDBG/EDBG CITY PORTION					
656.000 TRANSFERS OUT	-	-	-	-	-
702.000 SALARIES	-	-	6,000.00	-	6,000.00
714.000 PERS-Retirement	-	-	-	-	-
716.000 HEALTH INSURANCE	-	-	2,000.00	-	2,000.00
800.000 ADVERTISING & PRINTING	-	-	-	-	-
Total	-	-	8,000.00	-	8,000.00
Dept: 710 BUILDINGS & GROUNDS					
702.000 SALARIES	40,000.00	44,536.11	41,200.00	38,779.63	39,630.00
714.000 PERS-Retirement	6,500.00	10,135.08	6,695.00	9,481.50	10,000.00
716.000 HEALTH INSURANCE	10,000.00	13,355.84	12,000.00	11,624.17	12,500.00
718.000 INSURANCE WC	4,500.00	4,590.96	4,635.00	3,126.12	5,000.00
755.000 FUEL	2,000.00	2,519.27	2,060.00	1,696.43	2,000.00
764.012 ARP Expense	-	-	-	-	-
770.000 REPAIR AND MAINT BLDGS	1,000.00	216.09	1,030.00	972.42	600.00
772.000 REPAIR & MAINT. EQUIPMENT	2,000.00	1,209.22	2,060.00	1,521.13	1,700.00
774.000 MAINT GROUNDS	5,000.00	114,830.73	5,150.00	4,421.42	5,000.00
780.000 MAINT VEHICLES	2,000.00	23,652.25	3,000.00	2,023.84	2,200.00
820.000 UTILITIES	5,150.00	6,142.34	5,305.00	4,179.79	5,200.00
847.000 SECURITY CAMERAS	1,200.00	50.52	1,236.00	-	-
851.000 SPECIAL DEPT SUPPLIES	-	(14.54)	-	-	-
855.000 FIRE EXTINGUISHERS	-	-	-	693.25	500.00
857.000 JANITORIAL	2,000.00	1,694.79	2,060.00	1,592.53	1,850.00

General Fund Budget Report — Revenues & Expenditures by Fund and Department

Account	FY 24/25 Amended Budget	FY 24/25 YTD Actual	FY 25/26 Amended Budget	FY 25/26 YTD Actual	FY 26/27 Proposed Budget
858.000 SHOP SUPPLIES	300.00	100.29	309.00	277.43	300.00
892.000 CAPITAL OUTLAY- Restricted	-	-	-	-	-
892.012 CAPITAL OUTLAY / CITY HALL	-	-	-	-	-
Total	81,650.00	223,018.95	86,740.00	80,389.66	86,480.00
Dept: 711 PARKS & RECREATION					
803.000 FOOD PURCHASES	250.00	871.00	1,000.00	-	-
807.000 CITY SPONSORED EVENTS	1,250.00	46,555.90	1,288.00	430.00	1,000.00
820.000 UTILITIES	7,500.00	7,638.75	7,725.00	4,929.79	6,200.00
822.000 RENTALS & LEASES	1,000.00	1,149.97	1,030.00	328.71	370.00
Total	10,000.00	56,215.62	11,043.00	5,688.50	7,570.00
Dept: 720 PLANNING COMMISSION					
746.002 CONTRACT LABOR PLANNER	2,500.00	1,974.32	2,575.00	7,386.25	20,000.00
746.004 CONTRACT LABOR / ENGINEER	6,500.00	8,408.00	6,695.00	5,000.00	6,000.00
800.000 ADVERTISING & PRINTING	-	-	-	-	-
Total	9,000.00	10,382.32	9,270.00	12,386.25	26,000.00
Dept: 775 COMMUNITY HALL					
745.000 EVENT INSURANCE - ALLIANT	1,500.00	-	1,545.00	231.00	300.00
770.000 REPAIR AND MAINT BLDGS	1,500.00	1,142.82	1,545.00	62.67	1,500.00
820.000 UTILITIES	7,500.00	7,897.84	7,725.00	4,199.80	5,250.00
847.000 SECURITY CAMERAS	1,000.00	1,043.52	1,030.00	954.76	1,100.00
Total	11,500.00	10,084.18	11,845.00	5,448.23	8,150.00
Dept: 780 LIBRARY					
702.000 SALARIES	8,000.00	9,287.60	8,240.00	8,494.15	9,847.00
820.100 HEATING FUEL	1,600.00	571.94	1,648.00	756.95	1,000.00
832.400 FINGERPRINTING	500.00	-	515.00	-	-
Total	10,100.00	9,859.54	10,403.00	9,251.10	10,847.00
Total	420,140.00	710,158.79	483,274.00	199,088.92	462,360.00
Total	148,235.00	(214,376.47)	(100,665.00)	304,201.91	80,460.00

Expenditures

Dept: 775 COMMUNITY HALL

635.001 EVENT INSURANCE	-	-	-	-	-
820.000 UTILITIES	-	7,897.84	-	4,199.80	5,250.00
857.000 JANITORIAL	-	-	-	-	-
857.001 FACILITY SERVICES - Aramark	-	-	-	-	-
892.015 CAPITAL OUTLAY - CHALL FLOORS	-	-	-	-	-
900.000 MISCELLANEOUS EXPENSE	-	-	-	-	-
Total	-	7,897.84	-	4,199.80	5,250.00

Fund: 105 - CE/AC OFFICER

Revenues

Dept: 020 SPAY & NEUTER DINNER

411.000 SPAY & NEUTER FEES RESTRICTED	-	-	-	7,051.00	-
Total	-	-	-	7,051.00	-

Dept: 100 GENERAL

360.400 COPS	-	-	-	-	-
408.000 IMPOUND & PICK UP FEES ANIMAL	300.00	180.00	309.00	445.00	460.00
409.000 CITATIONS/PENALTIES	100.00	200.00	103.00	400.00	420.00
410.000 ANIMAL LICENSES	5,000.00	3,940.00	5,150.00	2,655.00	3,500.00
411.000 SPAY & NEUTER FEES RESTRICTED	-	-	-	-	-
412.000 KENNEL BOARDING FEES	105.00	-	108.00	-	-
634.000 INSURANCE DIVIDENDS	-	-	-	-	-
644.000 MISCELLANEOUS REVENUE	-	-	-	-	-
650.000 TRANSFER IN	-	-	-	-	-
765.001 ABATEMENT	-	-	-	-	-
Total	5,505.00	4,320.00	5,670.00	3,500.00	4,380.00

General Fund Budget Report — Revenues & Expenditures by Fund and Department

Account	FY 24/25 Amended Budget	FY 24/25 YTD Actual	FY 25/26 Amended Budget	FY 25/26 YTD Actual	FY 26/27 Proposed Budget
Total	5,505.00	4,320.00	5,670.00	3,500.00	4,380.00

Expenditures

Dept: 020 SPAY & NEUTER DINNER

851.000 SPECIAL DEPT SUPPLIES	-	-	-	2,500.00	-
Total	-	-	-	2,500.00	-

Dept: 105 CE/AC OFFICER

702.000 SALARIES	35,000.00	28,670.72	39,500.00	38,588.89	50,000.00
714.000 PERS-Retirement	3,000.00	-	3,090.00	-	3,000.00
716.000 HEALTH INSURANCE	12,000.00	17,056.50	12,360.00	(26.84)	12,000.00
718.000 INSURANCE WC	6,000.00	6,886.46	6,180.00	4,156.01	6,500.00
722.000 TRAVEL	240.00	-	247.00	-	200.00
724.000 CLOTHING ALLOWANCE	100.00	108.70	103.00	462.58	500.00
728.000 EDUCATION & TRAINING	750.00	105.50	773.00	-	-
746.000 CONTRACT LABOR	100.00	107.00	103.00	230.00	250.00
746.100 KENNEL SUPPLIES	500.00	307.10	515.00	59.08	250.00
755.000 FUEL	700.00	1,198.08	1,721.00	1,026.25	1,500.00
765.000 ABATEMENT	2,000.00	-	2,060.00	-	-
766.000 ABATEMENT WEEDS	500.00	-	515.00	-	-
780.000 MAINT VEHICLES	1,500.00	1,261.13	1,545.00	259.48	300.00
800.000 ADVERTISING & PRINTING	250.00	-	258.00	-	-
814.000 POSTAGE	250.00	124.19	258.00	39.41	50.00
826.000 TELEPHONE / INTERNET / WIRELES	1,650.00	2,137.27	1,700.00	970.82	1,150.00
848.000 COMPUTER / SOFTWARE / SUPPORT	3,000.00	1,821.62	3,090.00	1,959.13	2,200.00
851.000 SPECIAL DEPT SUPPLIES	500.00	183.94	515.00	674.36	350.00
852.000 OFFICE SUPPLIES	-	-	-	93.50	100.00
863.000 DUES & SUBSCRIPTIONS	300.00	85.00	309.00	-	100.00
900.000 MISCELLANEOUS EXPENSE	-	296.00	-	-	100.00
Total	68,340.00	60,349.21	74,842.00	48,492.67	78,550.00
Total	68,340.00	60,349.21	74,842.00	48,492.67	78,550.00
Total	(68,340.00)	(60,349.21)	(74,842.00)	(45,992.67)	(78,550.00)

Fund: 109 - SHERIFF CONTRACT

Revenues

Dept: 100 GENERAL

360.350 PUBLIC SAFETY - MOE PROP 172	7,600.00	4,004.29	7,828.00	7,199.56	6,000.00
360.400 COPS	94,663.46	194,663.46	201,537.00	387,695.57	220,000.00
364.011 CARES ACT PTP	-	-	-	-	-
436.000 INTEREST INVESTMENT EARNINGS	-	-	-	-	-
650.000 TRANSFER IN	43,600.00	-	44,908.00	-	-
Total	145,863.46	198,667.75	254,273.00	394,895.13	226,000.00
Total	145,863.46	198,667.75	254,273.00	394,895.13	226,000.00

Dept: 740 LAW ENFORCEMENT

747.000 POLICE PROTECTION	216,000.00	53,108.00	222,480.00	266,442.40	275,000.00
Total	216,000.00	53,108.00	222,480.00	266,442.40	275,000.00
Total	216,000.00	53,108.00	222,480.00	266,442.40	275,000.00
Total	(70,136.54)	145,559.75	31,793.00	128,452.73	(49,000.00)

Fund: 110 - DEPOT

Expenditures

Dept: 776 DEPOT

820.000 UTILITIES	-	60.85	-	-	-
Total	-	60.85	-	-	-

Total	231,263.46	-	-	-	-
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City of Montague City Clerk's Office
230 South 13th Street, Montague, CA 96064 Mailing Address: P.O. Box 428, Montague, CA
96064 Phone: 530-459-3030 Fax: 530-459-3523 Email: clerk@cityofmontagueca.com

CITY OF MONTAGUE
License Agreement

This License Agreement (Agreement) is entered into between the City of Montague (City or Licensor) and Wold Amusements (Licensee), of P.O. Box 419, Hanford, CA 93230, to allow Licensee to utilize Hoag Park to provide carnival entertainment services during the City of Montague Fourth of July Freedom Festival on July 3 through July 5, 2026. Licensee and City are each referred to as a "Party" and collectively as the "Parties". NOW, THEREFORE, FOR AND IN CONSIDERATION of the mutual promises and agreements contained herein, the City grants to Licensee this License to provide the Services identified under the terms and conditions herein.

1 . Term. The term of this License is from 12:01 am on July 1, 2026 through 11:59 pm on July 7 , 2026. Licensee may conduct the Services identified in section 2 on July 3 - July 5, 2026.

2 . Services Allowed. In consideration for this License and those terms identified in Section 3 , at no cost to the City the Licensee agrees to provide all labor, materials, power and equipment to perform the following, hereafter known as the "the Services": carnival entertainment for the general public at the Montague Forth of July Freedom Festival at Hoag Park on July 3 - 5, 2026; opening and closing the park during that time at Licensee's discretion; all labor and equipment to provide, set-up, operate, and remove a minimum of 10 rides, protective barriers around rides, and one food concession stand. Licensee shall be solely responsible for all safety checks and evaluations prior to and during operation of rides. Licensee shall be allowed to provide, park, and occupy up to 7 bunkhouses for occupancy during the Term for personnel performing work for Licensee. All such activities shall be performed by Licensee in compliance with local, state and federal laws.

3. Compensation. This License is provided without charge to allow Licensee to provide the Services in Section 2 . No monetary compensation shall be demanded by either Party. Licensee is allowed to set rates for and retain all proceeds from any sale of concessions and charges for carnival rides. Licensee will not charge a general admission fee. Licensee shall provide all labor and equipment to perform the Services. City shall provide space a t Hoag Park sufficient for placing the stated equipment to perform the Services; one water connection (hoses shall be provided by Licensee); garbage dumpster; 6 port-a-potties; and 3 wash stations. City shall promote the event, for the three days of the Services on City promotional media.

4. Indemnification. In consideration of the License granted pursuant to this Agreement for occupation of the licensed premises during the Term, the Licensee shall, to the maximum extent permitted by law, at Licensee's own expense, indemnify, defend with counsel acceptable to the City, (which acceptance will not be unreasonably withheld, and if such counsel is provided by Licensee's insurer pursuant to insurer's policy and duty to defend Licensee, such counsel shall be deemed acceptable by City, subject, however, to all rules of professional conduct applicable to the (representation), and hold harmless City and it's officers, officials, employees, agents and volunteers ("Indemnitees") from and against any and all liability, loss, damage, claims, suits, actions, arbitration proceedings, administrative proceedings, regulatory proceedings, civil penalties and fines, expenses and costs (including, without limitation, claims expenses, attorney's fees and costs and fees of litigation)

CITY OF MONTAGUE
License Agreement

(collectively, "Liability") of every nature, whether actual, alleged or threatened, arising out of or in connection with Licensee's use of the licensed premises, Licensee's performance of the Agreement or terms of this Agreement, or Licensee's failure to comply with any of the terms of this Agreement, regardless of any fault or alleged fault of the Indemnitees.

Licensee's obligation to indemnify, defend and hold harmless under this provision shall not be excused because of Licensee's inability to evaluate Liability, or because Licensee evaluates Liability and determines that Licensee is not or may not be liable. Licensee must respond within 30 calendar days to any tender of defense and indemnity by the City, unless the time for responding has been extended by an authorized representative of the City in writing. In the event that the City must file responsive documents in a matter tendered to Licensee prior to Licensee's acceptance of tender, Licensee agrees to fully reimburse all costs, including but not limited to attorney's fees and costs and fees of litigation, incurred by the City in filing such responsive documents. Licensee waives any and all rights to express or implied indemnity against the Indemnitees concerning any liability of Licensee arising out of or in connection with Licensee's use of the Licensed Premises or Licensee's failure to comply with any of the terms of this Agreement.

5. No Waiver. No waiver of any provision of this Agreement shall be deemed or shall constitute a continuing waiver, and no waiver shall be binding unless executed in writing by the Party making the waiver.

6 . Governing Law. This Agreement shall be governed by and shall be construed in accordance with the laws in the State of California.

7. Severability. If any term, covenant, condition, or provision of this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remainder of the provisions shall remain in full force and effect and shall in no way be affected, impaired, or invalidated.

8. Entire Agreement. This Agreement constitutes the entire agreement between the Parties to its subject matter and supersedes all prior contemporaneous agreements, representations, and understandings of the Parties. No supplement, modification, or amendment of this Agreement shall be binding unless executed in writing by all Parties.

IN WITNESS WHEREOF, the Parties hereto agree to the above terms and have caused this Agreement to be executed in their names by their duly authorized officers.

Licensor Signature _____ Title _____ Date _____

Licensee Signature _____ Title _____ Date _____