City of Portola

AGENDA

Budget Workshop
May 08, 2024 03:30 PM
35 Third Ave, Portola, CA 96122
https://www.cityofportola.com/

Mayor Pat Morton • Mayor Pro-Tem Jim Murphy • Councilmember Bill Powers • Councilmember Leah Turner

REASONABLE ACCOMMODATIONS

The City Council welcomes you to its meetings which are regularly held the second and fourth Wednesday of each month at 6:00 p.m. at the City Hall Council Chambers. Your interest and participation is encouraged and welcome.

As a courtesy, the City Council meeting is also accessible to the public via live streaming at: https://zoom.us/j/3583067836 or by phone at: Phone Number 1.669.900.6833; Meeting ID: 358 306 7836. **Online and telephonic access does not guarantee the public the ability to observe the meeting in the event there is a disruption or connectivity issues that affect broadcasting. Members of the public who want to be assured that they have the ability to observe the meeting and make comment during the meeting, should attend the meeting in-person.**

Any person desiring to address the City Council or any committee, commission or agency under the jurisdiction of the City Council, on any item not on the agenda may do so during public comment period. Public comment during the meeting will be accepted in person only.

Public Comment can be made by clicking on the"comment"section directly from the agenda, next to each agenda item.

Public comment will also be accepted via email sent to Deputy City Clerk, at admin@cityofportola.com which if received at least 24 hours prior to commencement of the meeting will be distributed to the Council and posted to the City's website prior to the meeting.

Meeting facilities are accessible to persons with disabilities. Reasonable efforts will be made to accommodate the participation of the disabled in the City's public meetings. If special accommodation for the disabled is needed, please notify the City at 530.832.6801 at least 48 hours prior to the meeting.

1. **Call to Order**
   A. Roll Call

2. **Public Comments**

☑ **Discussion** Comment

This section is intended to provide members of the public with an opportunity to comment on any subject that does not appear on this agenda. Please note that California law prohibits the City Council from taking action on any matter which is not on the posted agenda, unless it is determined to be an urgency item by the City Council. Any member of the public wishing to address the City Council during "**PUBLIC COMMENT**" shall first secure permission of the presiding officer, stand; may give his/her name and address to the Clerk for the record. Each person addressing the City Council shall be limited to three minutes ordinarily, unless the presiding officer indicates a different amount will be allotted.

3. **Budget Workshop**

☑ **Discussion** ☑ **Possible Action** Comment View Item

Review the draft budget worksheets for the 2024-2025 Fiscal Year. Provide direction to staff for changes, additions and/or deletions.

4. **Adjournment**

CITY OF PORTOLA

2024-2025 BUDGET SUMMARY - WORKSHOP

ACCOUNT/FUND	GENERAL FUND 100	GAS TAX Streets 207	GAS TAX Snow 208	RMRA 211	ECONOMIC DEVELOPMENT CDBG 215	STIP 216	WATER 710	SEWER 720	SOLID WASTE 730	TOTAL
REVENUE	1,206,557.00	55,604.00	130,000.00	56,744.00	500.00		1,197,000.00	825,000.00	299,000.00	3,770,405.00
INTERFUND TRANSFERS		185,629.51	180,013.30							365,642.81
										-
PERSONNEL	336,293.12	134,093.51	150,655.30		3,787.51		424,893.46	277,150.14	51,830.73	1,378,703.77
POSTAGE	5,000.00						4,200.00	4,200.00	1,700.00	15,100.00
CITY WEBPAGE	3,400.00						1,000.00	1,000.00		5,400.00
GAS & ELECTRIC	43,100.00		10,000.00				6,000.00	40,000.00		99,100.00
TELEPHONE	7,300.00						5,500.00	4,500.00		17,300.00
MATERIALS AND SUPPLIES	23,700.00	12,000.00	15,000.00				22,000.00	30,000.00	3,000.00	105,700.00
EQUIP REPAIR/MAINT	6,000.00	7,000.00	25,000.00				15,000.00	25,000.00	1,000.00	79,000.00
VEHICLE REPAIR/MAINT	1,500.00	1,500.00	18,000.00				5,000.00	5,000.00		31,000.00
VEHICLE FUEL	4,300.00	8,000.00	15,000.00				12,000.00	8,000.00		47,300.00
LEGAL FEES	71,940.00						13,104.00	13,104.00	5,000.00	103,148.00
INSURANCE	47,268.54		20,480.00				29,797.00	47,250.00	5,820.00	150,615.54
PROFESSIONAL SVCS	14,500.00	1,500.00		2,000.00			50,000.00	70,000.00	10,000.00	146,000.00
ADVERTISING/NOTICES	650.00									650.00
CODE REFERENCE UPDATE	4,200.00						1,700.00	1,500.00		7,400.00
CIVIC PROMO & MARKETING	500.00									500.00
CONFERENCE/TRAVEL	5,000.00									5,000.00
DUES/MEMBERSHIPS	3,300.00						4,000.00	1,000.00		8,300.00
BUILDING EXPENSE	6,000.00		250.00				3,000.00	4,500.00	250.00	14,000.00
STREET REPAIR		10,000.00	20,000.00	165,000.00						195,000.00
ACCOUNTING FEES	15,840.00	5,940.00	4,460.00		3,342.00		17,160.00	14,520.00	5,280.00	66,542.00
AUDITING FEES	10,800.00	1,200.00	1,168.00		2,000.00		10,800.00	10,800.00	3,600.00	40,368.00
TRAINING/EDUCATION	2,000.00						800.00	800.00		3,600.00
WATER AND SEWER	69,200.00						750.00	800.00		70,750.00
TECH SUPPORT - INCODE	7,271.34						11,065.05	9,484.00	3,793.74	31,614.13
OTHER EXPENSE/SEE ATTACHED	299,321.00	60,000.00	30,000.00				345,700.00	248,750.00	103,050.00	1,086,821.00
EQUIPMENT LEASE/RENTAL	4,400.00						4,000.00	2,500.00		10,900.00
CAPITAL OUTLAY/OTHER										-
INTEREST							31,615.00			31,615.00
TRANSFERS OUT	365,642.81									365,642.81
										-
TOTAL EXPENSES	1,358,426.81	241,233.51	310,013.30	167,000.00	9,129.51	-	1,019,084.51	819,858.14	194,324.47	4,119,070.25
REVENUE	1,206,557.00	241,233.51	310,013.30	56,744.00	500.00		1,197,000.00	825,000.00	299,000.00	4,136,047.81
EXPENDITURES	1,358,426.81	-	-	167,000.00	9,129.51	-	1,019,084.51	819,858.14	194,324.47	4,117,070.25
PRINCIPAL PAYMENTS							37,000.00			37,000.00
										-
										-
FACILITY FEE/SINKING FUND/LANDFILL CLOSURE FUND							45,835.00		84,000.00	129,835.00
(USE OF) OR INCREASE IN FUND BALANCE	(151,869.81)	-	-	(110,256.00)	(8,629.51)		95,080.49	5,141.86	20,675.53	(149,857.44)

5/5/2024

CITY OF PORTOLA

2024-2025 BUDGET SUMMARY - WORKSHOP WITH STEPS AND ESTIMATED COLA

ACCOUNT/FUND	GENERAL FUND 100	GAS TAX Streets 207	GAS TAX Snow 208	RMRA 211	ECONOMIC DEVELOPMENT CDBG 215	STIP 216	WATER 710	SEWER 720	SOLID WASTE 730	TOTAL
REVENUE	1,206,557.00	55,604.00	130,000.00	56,744.00	500.00		1,197,000.00	825,000.00	299,000.00	3,770,405.00
INTERFUND TRANSFERS		185,629.51	180,013.30							365,642.81
										-
PERSONNEL	336,293.12	134,093.51	150,655.30		3,787.51		424,893.46	277,150.14	51,830.73	1,378,703.77
POSTAGE	5,000.00						4,200.00	4,200.00	1,700.00	15,100.00
CITY WEBPAGE	3,400.00						1,000.00	1,000.00		5,400.00
GAS & ELECTRIC	43,100.00		10,000.00				6,000.00	40,000.00		99,100.00
TELEPHONE	7,300.00						5,500.00	4,500.00		17,300.00
MATERIALS AND SUPPLIES	23,700.00	12,000.00	15,000.00				22,000.00	30,000.00	3,000.00	105,700.00
EQUIP REPAIR/MAINT	6,000.00	7,000.00	25,000.00				15,000.00	25,000.00	1,000.00	79,000.00
VEHICLE REPAIR/MAINT	1,500.00	1,500.00	18,000.00				5,000.00	5,000.00		31,000.00
VEHICLE FUEL	4,300.00	8,000.00	15,000.00				12,000.00	8,000.00		47,300.00
LEGAL FEES	71,940.00						13,104.00	13,104.00	5,000.00	103,148.00
INSURANCE	47,268.54		20,480.00				29,797.00	47,250.00	5,820.00	150,615.54
PROFESSIONAL SVCS	14,500.00	1,500.00		2,000.00			50,000.00	70,000.00	10,000.00	146,000.00
ADVERTISING/NOTICES	650.00									650.00
CODE REFERENCE UPDATE	4,200.00						1,700.00	1,500.00		7,400.00
CIVIC PROMO & MARKETING	500.00									500.00
CONFERENCE/TRAVEL	5,000.00									5,000.00
DUES/MEMBERSHIPS	3,300.00						4,000.00	1,000.00		8,300.00
BUILDING EXPENSE	6,000.00		250.00				3,000.00	4,500.00	250.00	14,000.00
STREET REPAIR		10,000.00	20,000.00	165,000.00						195,000.00
ACCOUNTING FEES	15,840.00	5,940.00	4,460.00		3,342.00		17,160.00	14,520.00	5,280.00	66,542.00
AUDITING FEES	10,800.00	1,200.00	1,168.00		2,000.00		10,800.00	10,800.00	3,600.00	40,368.00
TRAINING/EDUCATION	2,000.00						800.00	800.00		3,600.00
WATER AND SEWER	69,200.00						750.00	800.00		70,750.00
TECH SUPPORT - INCODE	7,271.34						11,065.05	9,484.00	3,793.74	31,614.13
OTHER EXPENSE/SEE ATTACHED	299,321.00	60,000.00	30,000.00				345,700.00	248,750.00	103,050.00	1,086,821.00
EQUIPMENT LEASE/RENTAL	4,400.00						4,000.00	2,500.00		10,900.00
CAPITAL OUTLAY/OTHER										-
INTEREST							31,615.00			31,615.00
TRANSFERS OUT	365,642.81									365,642.81
										-
TOTAL EXPENSES	1,358,426.81	241,233.51	310,013.30	167,000.00	9,129.51	-	1,019,084.51	819,858.14	194,324.47	4,119,070.25
REVENUE	1,206,557.00	241,233.51	310,013.30	56,744.00	500.00		1,197,000.00	825,000.00	299,000.00	4,136,047.81
EXPENDITURES	1,358,426.81	-	-	167,000.00	9,129.51	-	1,019,084.51	819,858.14	194,324.47	4,117,070.25
PRINCIPAL PAYMENTS							37,000.00			37,000.00
STEPS	783.18	1,621.33	1,567.79		52.46		8,669.27	4,955.43	532.32	18,181.78
COLA (Est)	3,309.89	1,997.59	2,081.12		47.02		9,814.70	6,090.61	831.94	24,172.87
FACILITY FEE/SINKING FUND/LANDFILL CLOSURE FUND							45,835.00		84,000.00	129,835.00
(USE OF) OR INCREASE IN FUND BALANCE	(155,962.88)	(3,618.92)	(3,648.91)	(110,256.00)	(8,728.99)		76,596.52	(5,904.18)	19,311.27	(192,212.09)

5/5/2024

CITY OF PORTOLA
2024-2025
OTHER EXPENSES

OTHER EXPENSE	WORKSHOP
GENERAL FUND (100)	
ARPA PROJECTS	75,400.00
BANK CHARGES	2,300.00
WILLIAMS HOUSE WEB PAGE	550.00
CODE ENFORCEMENT - AVA	10,000.00
ELECTION SUPPLIES	6,000.00
EVEBTS-MISC	1,000.00
LAFCO	50,021.00
MEDICAL AND PHYSICALS	200.00
MUSIC IN THE PARK	9,000.00
PUBLIC RECORDS REQUESTS	
POOL CONCESSION SUPPLIES	
REFUSE COLLECTION	3,850.00
SHERIFF CONTRACT	130,000.00
SHERIFF SUB-STATION	
TAX ADMINISTRATION FEES	7,000.00
UNIFORMS	1,000.00
WILLIAMS HOUSE REPAIR	3,000.00
WOODSTOVE CHANGEOUT	
TOTAL	**299,321.00**
GAS TAX SECTION 2107/2107.5 (FUND 207)	
STREET LIGHTING	60,000.00
TOTAL	**60,000.00**
SNOW REMOVAL (FUND 208)	
PRIVATE CONTRACTORS	30,000.00
PROPERTY DAMAGE	
TOTAL	**30,000.00**

CITY OF PORTOLA
2024-2025
OTHER EXPENSES

OTHER EXPENSE	WORKSHOP
STIP (216)	
WATER FUND (710)	
CHEMICALS	20,000.00
Communication Expense	400.00
LAKE DAVIS WTP	79,300.00
PERMIT FEES	6,000.00
REFUSE COLLECTION	3,000.00
TESTING WATER	12,000.00
WATER LINE REPAIRS	65,000.00
WATER METERS	30,000.00
WATER PURCHASE	130,000.00
TOTAL	**345,700.00**
SEWER FUND (720)	
MEDICAL/PHYSICALS	750.00
PERMIT FEES	15,000.00
REFUSE COLLECTION	3,000.00
SEWER LINE REPAIRS	20,000.00
SYSTEM MAINT/SEWER POND	120,000.00
TESTING SEWER	25,000.00
SEWER CHEMICALS	65,000.00
TOTAL	**248,750.00**
SOLID WASTE (730)	
PERMIT FEES	35,000.00
POST-CLOSURE CARE COSTS	20,000.00
TESTING AND REPORTING - LANDFILL	45,050.00
SB 1383 GRANT EXPENDITURES	3,000.00
TOTAL	**103,050.00**

CITY OF PORTOLA
2024-2025
OTHER EXPENSES

CAPITAL OUTLAY/ OTHER	WORKSHOP
GENERAL FUND (100)	
TOTAL	-
SPECIAL REVENUE FUNDS	
TOTAL	-
WATER FUND	
TOTAL	-
SEWER FUND	
TOTAL	-
SOLID WASTE FUND	
TOTAL	
RESERVES	
GENERAL FUND	
TRAFFIC IMPACT FEES	
WATER FUND	
FACILITY FEES RESERVE	
LD WTP MAINTENANCE RESERVE	45,835.00
SEWER FUND	
WASTEWATER CAPITAL RESERVE FUND	
FACILITY FEES RESERVE	

CITY OF PORTOLA					Planner, Community Engagement, Steps and estimated Cola													
2024-2025 BUDGET	Total																	
	Salaries/	Dept																%
Employee Name	Benefits	No.	100	100	207	207	208	208	215	215	710	710	720	720	730	730	Total	Total
City Manager	181,624.56	111	**14%**	25,427.44	**5%**	9,081.23	**5%**	9,081.23	**1%**	1,816.25	**32%**	58,119.86	**30%**	54,487.37	**13%**	23,611.19	181,624.56	100%
Deputy Clerk	85,518.15	111	**28%**	23,945.08	**1%**	855.18	**1%**	855.18	**1%**	855.18	**30%**	25,655.45	**29%**	24,800.26	**10%**	8,551.82	85,518.15	100%
Office Clerk	61,558.32	111	**11%**	6,771.42	**1%**	615.58	**1%**	615.58	**1%**	615.58	**40%**	24,623.33	**40%**	24,623.33	**6%**	3,693.50	61,558.32	100%
Accounting Technician	99,549.95	113	**12%**	11,945.99	**3%**	2,986.50	**3%**	2,986.50			**42%**	41,810.98	**37%**	36,833.48	**3%**	2,986.50	99,549.95	100%
Utility Technician	140,764.03	311	**19%**	26,745.16	**12%**	16,891.68	**15%**	21,114.60			**48%**	67,566.73	**6%**	8,445.84	**0%**	-	140,764.03	100%
Utility Technician	122,372.27	311	**1%**	1,223.72	**2%**	2,447.45	**6%**	7,342.34			**54%**	66,081.03	**36%**	44,054.02	**1%**	1,223.72	122,372.27	100%
Public Works Maintenance	101,093.52	311	**5%**	5,054.68	**28%**	28,306.18	**18%**	18,196.83			**37%**	37,404.60	**11%**	11,120.29	**1%**	1,010.94	101,093.52	100%
Community Engagement	61,104.77	212	**90%**	54,994.29			**10%**	6,110.48									61,104.77	100%
Planner	25,386.32	117	**100%**	25,386.32													25,386.32	100%
PW & Bldg. Svcs Manager	191,948.17	311	**6%**	11,516.89	**10%**	19,194.82	**11%**	21,114.30			**32%**	61,423.41	**24%**	46,067.56	**5%**	9,597.41	168,914.39	88%
		114	**12%**	23,033.78													23,033.78	12%
Flat rate PERS	59,998.00	111	**20%**	11,999.60	**7%**	4,379.85	**8%**	4,559.85	**1%**	599.98	**32%**	19,379.35	**28%**	16,559.45	**4%**	2,519.92	59,998.00	100%
Sub-Total Permanent	1,130,918.05			228,044.38		84,758.47		91,976.89		3,886.99		402,064.74		266,991.60		53,194.99	1,130,918.05	
City Council	4,071.67	112	**100%**	4,071.67		-		-				-		-		-	4,071.67	100%
City Council	4,071.67	112	**100%**	4,071.67		-		-				-		-		-	4,071.67	100%
City Council	4,071.67	112	**100%**	4,071.67		-		-				-		-		-	4,071.67	100%
City Council	4,071.67	112	**100%**	4,071.67		-		-				-		-		-	4,071.67	100%
City Clerk	339.31	112	**100%**	339.31		-		-				-		-		-	339.31	100%
City Council	4,071.67	112	**100%**	4,071.67		-		-				-		-		-	4,071.67	100%
City Treasurer	322.95	112	**100%**	322.95													322.95	100%
Planning Commission	0.00	117	**100%**	-		-		-				-		-		-	-	100%
Planning Commission	0.00	117	**100%**	-		-		-				-		-		-	-	100%
Planning Commission	0.00	117	**100%**	-		-		-				-		-		-	-	100%
Planning Commission	0.00	117	**100%**	-		-		-				-		-		-	-	100%
Planning Commission	0.00	117	**100%**	-		-		-				-		-		-	-	100%
Sub-Total Part-Time	21,020.62			21,020.62													21,020.62	
Estimated O/T Pay-Office Staff	1,383.24	113	**30%**	414.97		-		-			**35%**	484.13	**35%**	484.13		-	1,383.24	100%
Estimated O/T Pay-Public Works	26,359.90	311	**10%**	2,635.99		-	**55%**	14,497.94			**20%**	5,271.98	**15%**	3,953.98		-	26,359.90	100%
On Call Pay	16,451.01							-			**50%**	8,225.50	**50%**	8,225.50		-	16,451.01	100%
Sub-Total Overtime/On-call	44,194.15			3,050.96		-		14,497.94				13,981.62		12,663.62		-	44,194.15	
Sub-Totals By Fund	1,196,132.81			252,115.95	**7%**	84,758.47	**9%**	106,474.83	**0%**	3,886.99	**35%**	416,046.36	**23%**	279,655.22	**4%**	53,194.99	1,196,132.81	
Public Works-Temp	170,819.20	311	**20%**	25,602.70	**31%**	52,953.95	**28%**	47,829.38			**16%**	27,331.07	**5%**	8,540.96			162,258.06	100%
Summer Pool-Temps	54,106.40	411	**100%**	54,106.40													54,106.40	100%
Building		114		8,561.14													8,561.14	
Totals by Fund w/ Temps	1,421,058.41			340,386.19		137,712.43		154,304.21		3,886.99		443,377.43		288,196.18		53,194.99	1,421,058.41	1,421,058.41

COLA	STEPS		Annual Pay Rate	With Steps	With Cola	Health Ins	PERS @ Various%	Life Ins	FICA 7.65%	Workers Comp	SUI 6.2% (First $7,000)		AUTO ALLOW	Total Benefits	Salaries & Benefits
		City Manager	128,544.00	128,544.00	128,544.00	20,126.00	10,116.41	37.32	9,833.62	7,733.21	434.00		4,800.00	53,080.56	181,624.56
2,087.90	$ 2,485.60	Deputy Clerk	49,712.00	52,197.60	54,285.50	18,978.00	4,272.27	129.72	4,152.84	3,265.82	434.00	-		31,232.65	85,518.15
1,781.27	$ 2,120.56	Office Clerk	42,411.20	44,531.76	46,313.03	4,800.00	3,644.84	37.32	3,542.95	2,786.19	434.00			15,245.29	61,558.32
2,598.09	$ 3,092.96	Accounting Technician	61,859.20	64,952.16	67,550.25	16,789.00	5,316.20	229.08	5,167.59	4,063.82	434.00	-		31,999.70	99,549.95
2,951.02	$ 3,513.12	Public Works Maintenance	70,262.40	73,775.52	76,726.54	16,789.00	17,145.43	229.08	5,869.58	23,570.39	434.00	-		64,037.48	140,764.03
2,676.71	$ 3,186.56	Utility Technician	63,731.20	66,917.76	69,594.47	20,126.00	5,477.08	37.32	5,323.98	21,379.42	434.00	-		52,777.80	122,372.27
1,732.46	$ 2,538.64	Public Works Maintenance	50,772.80	53,311.44	55,043.90	20,126.00	4,331.95	37.32	4,210.86	16,909.49	434.00			46,049.62	101,093.52
		Community Engagement	49,920.00	49,920.00	49,920.00		3,928.70		3,818.88	3,003.19	434.00			11,184.77	61,104.77
		Planner	21,600.00	21,600.00	21,600.00		1,699.92		1,652.40	-	434.00			3,786.32	25,386.32
4,178.30		PW & Bldg. Svcs Manager	104,457.60	104,457.60	108,635.90	16,789.00	24,275.95	129.72	8,310.65	33,372.95	434.00	-		83,312.26	191,948.17
		Flat rate PERS					59,998.00							59,998.00	59,998.00
18,005.75	$ 16,937.44														
			643,270.40	**660,207.84**	**678,213.59**	**134,523.00**	**140,206.76**	**866.88**	**51,883.34**	**116,084.47**	**4,340.00**	**-**	**4,800.00**	**452,704.46**	**1,130,918.05**
		City Council	3,600.00						275.40	196.27				471.67	4,071.67
		City Council	3,600.00						275.40	196.27				471.67	4,071.67
		City Council	3,600.00						275.40	196.27				471.67	4,071.67
		City Council	3,600.00						275.40	196.27				471.67	4,071.67
		City Clerk	300.00				-		22.95	16.36				39.31	339.31
		City Council	3,600.00						275.40	196.27				471.67	4,071.67
		City Treasurer	300.00						22.95	-				22.95	322.95
		Planning Commission							-	-		-		-	-
		Planning Commission							-	-		-		-	-
		Planning Commission							-	-		-		-	-
		Planning Commission							-	-		-		-	-
		Planning Commission							-	-		-		-	-
		Total Part-Time	**18,600.00**	**18,600.00**	**18,600.00**		**-**		**1,422.90**	**997.72**	**-**			**2,420.62**	**21,020.62**
		Estimated O/T Pay-Office Staff:	-						-			-			-
		Estimated O/T Pay-Office Staff	1,223.00	1,223.00	1,223.00				93.56	66.68				160.24	1,383.24
			-						-	-		-		-	
		Estimated O/T Pay-Public Works	20,380.00	20,380.00	20,380.00				1,559.07	4,420.83				5,979.90	26,359.90
										-				-	
		On Call Pay	12,719.00	12,719.00	12,719.00				973.00	2,759.01				3,732.01	16,451.01
		Total Overtime Pay	34,322.00	34,322.00	34,322.00	-	-	-	2,625.63	7,246.51	-	-		9,872.15	**44,194.15**
										-					
1,196,132.81		Totals	**696,192.40**	**713,129.84**	**731,135.59**	**134,523.00**	**140,206.76**	**866.88**	**55,931.87**	**124,328.70**	**4,340.00**	**-**	**4,800.00**	**1,909,262.65**	**1,196,132.81**
		Public Works-Temp	120,000.00	120,000.00	120,000.00		9,444.00		9,180.00	28,723.20	3,472.00	-		50,819.20	170,819.20
		Summer Pool-Temps	40,000.00	40,000.00	40,000.00				3,060.00	9,574.40	1,472.00	-		14,106.40	54,106.40
										-					
			856,192.40	**873,129.84**	**891,135.59**	**134,523.00**	**149,650.76**	**866.88**	**68,171.87**	**162,626.30**	**9,284.00**	**-**	**4,800.00**	**1,403,052.66**	**1,421,058.41**

CITY OF PORTOLA
2024-2025
BUDGET WORKSHEET

FUND: General (100)
DEPARTMENT: ALL

REVENUE

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
	GENERAL REVENUE AND TAXES					
401.00	Property Taxes - Secured	247,512.97	287,766.53	250,000.00	164,766.66	205,000.00
401.01	Property Taxes - Unsecured	7,229.80	7,174.23	7,500.00	9,659.41	8,000.00
401.02	Home Owners Tax Relief	2,265.78	1,974.78	1,700.00	1,167.75	1,700.00
401.03	Sales Tax	322,531.87	330,510.77	300,000.00	236,333.57	320,000.00
401.04	Transfer Tax	9,488.78	8,482.59	6,500.00	3,074.76	6,500.00
401.05	Transient Occupancy Tax	43,578.93	36,621.14	40,000.00	41,820.60	50,000.00
401.06	Fire Assessment	18,075.92	19,118.31	17,000.00	13,399.74	-
401.08	Supplemental Taxes	5,130.02	4,148.85	4,000.00	3,405.25	4,000.00
401.09	Property Tax Interest	356.59	50.52	150.00	8,618.99	2,000.00
401.10	Traffic Impact Fee	3,711.00				
401.11	Stranded Supplemental	7,181.52	3,712.17			
403.01	Interest Income/Investments	8,462.81	49,300.57	40,000.00	56,709.92	65,000.00
403.11	EPHC Interest Income	1,983.13	2,117.26	1,581.05	3,213.00	2,507.00
404.36	Coronavirus Relief Fund		-			
404.37	Coronavirus Fiscal Recovery	32,317.61	217,919.26	150,000.00	105,001.38	75,400.00
407.00	Refunds/Reimbursements					
407.04	FEMA Reimbursement					
407.05	Returned Checks	(110.00)	(2,380.69)		2,676.07	
407.10	Returned Check Fee	70.00	(70.00)		130.00	
407.16	Insurance Recovery					
408.00	Donation/Contributions					
409.00	Miscellaneous Income	5,457.24	452.33		468.48	
DEPT 111	**GENERAL GOVERNMENT**					
402.01	Business License	14,806.00	15,705.00	15,000.00	5,469.00	15,000.00
402.02	Electric Franchise	23,719.26	24,364.50	24,000.00	41,222.39	40,000.00
402.04	Business License ADA Fee	450.00	547.20		155.60	
404.01	Motor Vehicle In-Lieu Fees	175,085.88	186,049.71	180,000.00	2,593.77	190,000.00
DEPT 117	**PLANNING & COMMUNITY DEVELOPMENT**					
402.08	Zoning/Subdivision Fees	735.00	-		420.00	450.00
404.16	Grant	53,054.66	118,912.29		21,726.28	
409.00	Miscellaneous	2,442.64			315.00	

CITY OF PORTOLA
2024-2025
BUDGET WORKSHEET

FUND: **General (100)**
DEPARTMENT: ALL

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
DEPT 114	**BUILDING & SAFETY**					
402.06	Woodstove Inspection Permit	1,449.00	900.00	1,000.00	848.00	1,000.00
402.07	Building Permits	20,416.68	25,680.78	25,000.00	15,996.96	20,000.00
405.05	Plan Check Fees		42.00			
405.06	State Strong Motion Fees					
DEPT 211	**FIRE DEPARTMENT**					
404.16	Grant					
404.40	Local Emergency Svcs Group	36,000.00	13,000.00		15,000.00	-
408.00	Donations	1,250.00	500.00		600.00	
208.01	PG&E Settlement Funds	50,000.00		15,000.00		
DEPT 212	**LAW ENFORCEMENT**					
404.28	COPS Funding	163,223.55	100,000.19	160,000.00	236,036.70	170,000.00
404.34	Vehicle Abatement				2,959.95	5,000.00
406.01	Fines & Forfeitures	199.52	190.36	75.00	170.97	100.00
DEPT 213	**OTHER PUBLIC SAFETY**					
402.05	Dog Licenses	894.00	1,936.00	1,400.00	364.00	1,400.00
404.12	Prop 172	8,615.13	10,849.13	8,000.00	5,959.49	8,000.00
DEPT 414	**PARKS & RECREATION**					
404.5	Event/Camping Income	8,035.00	13,616.00			
409.27	Disc Golf Donations	9,683.63				
DEPT 411	**POOL**					
405.10	Rec. Fees - Swim Lessons	12,900.00	7,280.00	6,000.00	3,150.00	6,000.00
405.20	Fitness Pass	2,693.00	(10.00)		135.00	
405.21	Pool Rental					
405.22	Rec. Fees - Pool Admission	15,054.65	11,694.62	10,000.00	8,743.00	9,500.00
405.23	Rec. Fees - Pool Concession	3,366.26	1,664.01	3,000.00		
405.24	Rec. Fees - Rentals	(570.00)	2.50			
405.25	Rec Fees - Swim Team		300.00			
409.00	Miscellaneous Income		125.00			
DEPT 412	**RIVERWALK**					
404.20	Riverwalk		27,756.73			
DEPT 413	**WILLIAMS HOUSE**					
409.16	Williams House		8,232.25			
	Total General Fund Revenues	1,318,747.83	1,536,236.89	1,266,906.05	1,012,311.69	1,206,557.00

CITY OF PORTOLA
2024-2025
BUDGET WORKSHEET

FUND: **General (100)**
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
	111 - GENERAL GOVERNMENT					
510.01	Personnel	61,764.60	54,702.67	62,858.18	56,419.68	66,136.63
600.02	Postage	1,693.61	2,408.94	3,000.00	1,688.05	2,500.00
600.05	Telephone/Internet	1,790.67	1,566.08	2,000.00	1,321.17	2,000.00
600.06	Materials & Supplies	6,073.10	3,781.17	5,000.00	4,029.39	5,000.00
600.07	Equipment Repair/Maintenance		244.83			
600.13	Legal Fees	36,906.66	26,955.61	56,000.00	27,107.41	56,000.00
600.14	Public Records Requests		9,670.10	2,500.00		
600.15	Insurance	6,268.98	7,296.69	8,624.24	9,544.93	10,499.00
600.18	Professional Services	2,958.34	1,501.34	3,500.00	1,717.27	3,500.00
600.20	Advertising/Notices	-	151.77	250.00		250.00
600.22	Code Reference Update	2,385.78	2,324.00	3,000.00	2,924.00	3,000.00
600.30	Conference/Travel	108.90	643.26	1,000.00	216.80	1,000.00
600.31	Dues/Membership	857.66	1,704.00	1,800.00	1,726.00	1,800.00
600.45	Building Expense	835.73	2,277.97	2,000.00	2,034.70	2,000.00
600.48	Equipment Lease	1,528.96	1,534.36	1,500.00	1,146.63	2,200.00
600.94	Refuse Collection	853.18	1,119.74	950.00	764.31	950.00
601.16	Legal - Other					
	Capital Outlay					
700.05	Computer Equipment					
700.09	Software and Upgrades		3,649.94		833.33	
General Government - Total Expenses		124,026.17	121,532.47	153,982.42	111,473.67	156,835.63

CITY OF PORTOLA
2024-2025
BUDGET WORKSHEET

FUND: **General (100)**
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
	112 - ELECTED OFFICIALS					
510.01	Personnel	22,473.31	20,507.80	21,020.62	16,955.38	21,020.62
600.06	Materials & Supplies *	697.25	558.83	2,000.00	415.32	1,000.00
600.20	Advertising/Notices	150.87		200.00		200.00
600.27	Civic Promotion & Marketing	521.70	412.04	500.00	448.75	500.00
600.30	Conference/Travel		2,016.48			
600.31	Dues/Membership	239.00	4.00	250.00	239.00	250.00
600.35	Election Supplies		4,965.39			6,000.00
601.04	City Web Page	2,873.12	407.04	3,400.00	2,399.20	3,400.00
601.06	Events(moved to Parks)					
	*Includes $1,000 Council Chambers tech					
ELECTED OFFICIALS - TOTAL EXPENSE		26,955.25	28,871.58	27,370.62	20,457.65	32,370.62

CITY OF PORTOLA
2024-2025
BUDGET WORKSHEET

FUND: **General (100)**
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
	113 - FINANCE					
510.01	Personnel	18,934.99	14,646.20	12,711.08	10,529.70	11,559.36
600.02	Postage	1,881.15	2,418.68	2,500.00	1,677.25	2,500.00
600.05	Telephone	1,008.20	649.10	800.00	519.02	800.00
600.06	Materials & Supplies	1,573.63	2,037.47	2,500.00	1,576.41	2,500.00
600.07	Equipment Repair/Maintenance	462.00	760.50	1,000.00	1,591.32	1,000.00
600.10	Accounting Fees	14,400.00	14,400.00	14,400.15	12,360.00	15,840.00
600.11	Auditing Fees	8,640.00	8,640.00	10,260.00	10,260.00	10,800.00
600.15	Insurance	2,075.41	1,761.73	2,210.40	2,339.53	2,578.00
600.20	Advertising/Notices	-		200.00		200.00
600.23	Tax Administration Fees	3,501.66	10,493.06	7,000.00	700.00	7,000.00
600.24	Bank Charges	2,116.92	2,500.17	2,300.00	1,456.75	2,300.00
600.30	Conference/Travel			1,000.00		1,000.00
600.31	Dues/Membership	282.00	137.00	350.00	147.00	350.00
600.47	Technical Support - Incode	2,800.29	122.50	3,000.00	3,025.38	4,742.18
600.48	Equipment Lease	1,528.98	1,534.46	1,500.00	1,146.72	2,200.00
600.68	Cash over short	-	(0.27)		56.37	
600.99	Miscellaneous Expense					
	Capital Outlay					
700.09	Software & Upgrades		2,100.00			
Finance - Total Expense		59,205.23	62,200.60	61,731.63	47,385.45	65,369.54

CITY OF PORTOLA
2024-2025
BUDGET WORKSHEET

FUND: **General (100)**
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
	114 - BUILDING & SAFETY					
510.01	Personnel	29,804.85	26,380.70	22,276.79	28,191.55	31,095.01
600.03	Books & Subscriptions/Parcel Quest					
600.05	Telephone	1,211.46	1,099.05	1,200.00	871.96	1,200.00
600.06	Materials & Supplies	454.62	611.38	750.00	467.85	750.00
600.08	Vehicle Maintenance	326.15	363.13	500.00		500.00
600.09	Vehicle Fuel	73.01	79.26	300.00		300.00
600.18	Professional Services	100.16	627.59	1,000.00		1,000.00
600.22	Code Reference Update			1,200.00	177.60	1,200.00
600.30	Conference/Travel			3,000.00		3,000.00
600.31	Dues/Memberships	-	145.00			
600.44	State Strong Motion Fees					
600.47	Tech Support - Incode			1,700.00	806.77	2,529.16
600.95	Code Enforcement	18,482.50	25,220.00	20,000.00	16,038.92	
601.09	Woodstove Change Out	-	-		326.18	
	Capital Outlay					
700.05	Computer Equipment					
700.09	Software		1,800.00			
Building & Safety - Total Expense		50,452.75	56,326.11	51,926.79	46,880.83	41,574.17

CITY OF PORTOLA
2024-2025
BUDGET WORKSHEET

FUND: **General (100)**
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
117 - PLANNING AND COMMUNITY DEVELOPMENT						
510.01	Personnel	11.42	2,685.01		7.34	26,886.32
600.06	Materials & Supplies	258.80	165.73	350.00	102.36	350.00
600.13	Legal Fees	10,875.46	7,351.53	13,440.00	7,669.93	13,440.00
600.18	Professional Services *	9,460.57	10,857.50	38,100.00	8,146.96	10,000.00
600.20	Advertising & Notices	30.00	158.00	500.00		
600.31	Dues & Memberships **Parcel Quest**			900.00	160.00	900.00
600.88	LAFCO	47,199.53	49,464.10	67,347.07	67,347.07	50,021.00
600.91	Grant Expenditures	99,979.56	28,493.16		20,415.76	
	*Includes					
	Safety element update					
	7th Cycle Housing Element update					
Planning & Comm.Develop. - Total Expense		167,815.34	99,175.03	120,637.07	103,849.42	101,597.32

CITY OF PORTOLA
2024-2025
BUDGET WORKSHEET

FUND: **General (100)**
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
	211 - FIRE DEPARTMENT					
600.04	Gas & Electric	9,571.09	11,114.17	9,000.00	6,329.75	Transfer
600.05	Telephone	1,589.73	1,626.11	1,600.00	1,161.76	Transfer
600.06	Materials & Supplies	121.29		500.00		
600.07	Equipment Repair/Maintenance	1,156.88		2,000.00		
600.08	Vehicle Repair/Maintenance	5,163.10		2,000.00		
600.09	Vehicle Fuel					
600.13	Legal Fees	2,376.00	5,260.60	3,360.00	3,711.80	
600.15	Insurance	10,967.12	9,961.96	16,662.48	16,638.33	
600.18	Professional Services	116,685.25	77,708.17	84,000.00	86,382.50	
600.18	Prof Services - Consultant					
600.26	Communication Expense	275.29	327.42		277.98	
600.31	Dues/Memberships	4.00	4.00		4.00	
600.34	Uniforms/Turnouts					
600.45	Building Expense *	2,367.31	249.13	7,500.00	194.82	
600.91	Grant Expenditures	8,018.01				
600.94	Refuse Collection	486.20	494.01	450.00	328.48	Transfer
601.10	Water	1,295.64	1,352.65	1,300.00	821.48	Transfer
601.11	Sewer	904.60	1,085.52	1,100.00	814.14	Transfer
604.00	LESSG		45,732.88	20,000.00	9,600.69	
700.04	PG&E Settlement Expense		32,040.48	15,000.00	-	
	Capital Outlay					
700.05	Computer Equipment					
Fire Department - Total Expense		160,981.51	186,957.10	164,472.48	126,265.73	-

CITY OF PORTOLA
2024-2025
BUDGET WORKSHEET

FUND: General (100)
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
	212 - LAW ENFORCEMENT					
510.01	Personnel Costs	-	-	-	-	54,994.29
600.05	Telephone	775.59	847.91	750.00	625.42	750.00
600.06	Materials & Supplies-repeater	2,031.26	299.85	750.00	995.48	1,000.00
600.08	Vehicle Repair & Maintenance	57.63	53.13			500.00
600.09	Vehicle Fuel	305.38				1,000.00
600.13	Legal Fees	5,692.50	327.00	2,500.00		2,500.00
600.14	Sheriff's Services	130,000.00	130,000.00	130,000.00	130,000.00	130,000.00
600.15	Insurance	1,383.61	1,105.01	1,473.60	1,559.69	1,720.00
600.18	Professional Services	56,370.96	17,400.00	40,000.00	3,709.17	
600.32	Training & Education	-	-	-		2,000.00
600.34	Uniforms	-	-	-		1,000.00
600.95	Code Enforcement/AVA	750.00	14,435.00	10,000.00	7,463.00	10,000.00
700.05	Computer Equipment		Crescent tow			
	Capital Outlay					
700.41	Sheriff's Sub-station	-	2,049.88	-	-	-
Law Enforcement - Total Expense		197,366.93	166,517.78	185,473.60	144,352.76	205,464.29
	213-OTHER PUBLIC SAFETY					
600.16	Animal Control	-				

CITY OF PORTOLA
2024-2025
BUDGET WORKSHEET

FUND: **General (100)**
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
	311 - PUBLIC WORKS					
510.01	Personnel	83,585.78	74,331.63	54,121.69	57,208.60	70,494.51
600.04	Gas & Electric	19,024.33	17,966.81	17,500.00	17,188.22	25,000.00
600.05	Telephone	445.35	459.51	500.00	404.22	500.00
600.06	Materials & Supplies	169.72	356.69	600.00	203.20	600.00
600.08	Vehicle Repair & Maintenance					
600.15	Insurance	8,193.69	11,544.82	11,772.42	12,122.19	13,344.00
600.29	Medical Physicals	-	120.00	200.00		200.00
600.45	Building Expense	133.81	867.41	4,000.00		2,000.00
601.10	Water	492.58	730.36	750.00	671.68	750.00
601.11	Sewer	497.53	542.76	600.00	452.30	600.00
700.03	Machinery & Equipment					
700.15	Bridge				36,404.44	
Public Works-Total Expense		112,542.79	106,919.99	90,044.11	124,654.85	113,488.51
	312-FEMA/ARPA					
510.01	Personnel -- CCU	9,310.92	23,659.61	50,000.00	8,058.34	
600.06	Materials and Supplies	-				
602.11	Covid Supplies	-				
602.12	Community Clean Up	23,006.69	194,259.65	100,000.00	96,943.04	75,400.00
700.03	Machinery & Equipment					
FEMA/ARPA Total Expense		32,317.61	217,919.26	150,000.00	105,001.38	75,400.00
	315 - STREETS & ROADS					
950.00	Transfer to Fund 207&208	302,615.34	380,190.11	258,413.48		365,642.81
Streets & Roads - Total Expense		302,615.34	380,190.11	258,413.48	-	365,642.81

CITY OF PORTOLA
2024-2025
BUDGET WORKSHEET

FUND: **General (100)**
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
411 -POOL (WAS PARKS & RECREATION until 19-20)						
510.01	Personnel	61,210.47	45,043.34	60,685.70	37,136.73	54,106.40
600.04	Gas & Electric	10,330.94	9,220.25	7,500.00	5,900.72	9,000.00
600.05	Telephone	267.39	247.55	350.00	216.50	350.00
600.06	Materials & Supplies	9,028.73	8,309.84	5,500.00	5,110.66	5,500.00
600.07	Equipment Repair/Maintenance	1,463.77	1,602.46	1,000.00	1,380.68	1,500.00
600.15	Insurance/split	4,445.85	5,641.53	6,317.76	6,397.86	7,036.00
600.18	Professional Services		270.00			
600.36	Pool Facility	1,014.42	520.75			
600.38	Pool Concession Supplies	1,646.87	2,228.53	2,000.00	-	
600.45	Building Expense	1,387.10	270.00	2,500.00	697.80	1,000.00
600.94	Refuse Collection/split	2,649.86	1,817.94	1,700.00	1,079.63	1,500.00
700.02	Building and Impr.					
700.03	Machinery and Equipment					
601.10	Water/split	4,874.31	11,913.00	15,000.00	13,163.33	20,000.00
601.11	Sewer/split	490.00	300.00	650.00	176.33	500.00
POOL - Total Expense		98,809.71	87,385.19	103,203.46	71,260.24	100,492.40
	412 - RIVERWALK					
700.49	PLANNING AND DEVELOPMENT	100.00	27,756.76			

CITY OF PORTOLA
2024-2025
BUDGET WORKSHEET

FUND: General (100)
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
	413-SAM & ETHEL WILLIAMS HOUSE					
600.04	Gas & Electric	3,004.57	3,742.26	3,800.00	2,894.25	3,600.00
600.05	Telephone/Internet	1,600.03	1,718.33	1,700.00	1,407.39	1,700.00
600.06	Materials and Supplies	2,410.75	1,733.70	1,000.00	97.44	500.00
600.15	Insurance	4,752.08	2,708.81	4,501.20	4,583.54	5,041.54
600.45	Building Expense	2,156.64	405.00	1,000.00	540.00	1,000.00
600.94	Refuse Collection	184.36	169.46	170.00	136.32	200.00
601.04	Web Page	373.23	407.16	407.00	539.30	550.00
601.10	Water	684.09	1,672.20	1,200.00	1,146.46	1,200.00
601.11	Sewer	545.34	542.76	550.00	452.30	500.00
700.02	Building and Improvements	6,524.92		3,000.00	459.97	3,000.00
Williams House-Total Expense		22,236.01	13,099.68	17,328.20	12,256.97	17,291.54
	414 - PARKS AND REC					
510.01	Personnel	1,206.48	7,117.99		2,122.71	
600.04	Gas and Electric	4,891.87	3,700.70	4,000.00	4,304.53	5,500.00
600.06	Materials & Supplies	12,509.02	8,673.36	6,500.00	4,033.07	6,500.00
600.07	Equipment Repair/Maintenance	2,188.37	3,860.79	3,500.00	2,712.74	3,500.00
600.08	Vehicle Repair/Maintenance	267.74		500.00		500.00
600.09	Vehicle Fuel	4,749.68	4,544.34	3,000.00	1,921.43	3,000.00
600.15	Insurance	-	3,671.08	6,317.76	6,397.86	7,050.00
600.28	Emergency Management		5,905.19		2,220.00	
600.94	Refuse Collection/split			1,200.00	1,079.00	1,200.00
700.02	Building and Impr. Parks *			2,000.00	764.72	
601.06	Events (Concerts and Lost and Found	21,754.91	24,500.00	25,000.00	6,864.39	10,000.00
601.10	Water/ split	34,733.72	47,653.30	45,000.00	26,329.00	45,000.00
601.11	Sewer/ split	671.05	335.03	650.00	529.20	650.00
700.02	Building and Improvements	1,087.21				
	*Paint caboose					
PARKS. - Total Expense		84,060.05	109,961.78	97,667.76	59,278.65	82,900.00
Total General Fund Expenses		1,439,484.69	1,664,813.44	1,482,251.62	973,117.60	1,358,426.83

CITY OF PORTOLA
2024-2025
BUDGET WORKSHEET

FUND: **Special Revenues (200)**
DEPARTMENT: ALL

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
	FUND 207					
	REVENUES					
403.01	Interest Income/Investments					
404.05	Gas Tax Section 2105	11,670.95	11,954.06	13,780.00	13,358.62	13,037.00
404.06	Gas Tax Section 2106	9,089.10	9,097.53	9,077.00	6,313.62	8,919.00
404.07	Gas Tax Section 2107/2107.5	14,953.61	17,291.40	15,000.00	12,337.80	15,000.00
404.24	Gas Tax Section 2103	16,628.83	17,115.24	20,810.00	13,358.62	18,648.00
404.32	SB1 Loan Repay					
960.00	Interfund Transfer	122,099.22	102,364.06	106,076.01	126,079.46	185,629.51
	Total Revenues Fund 207	**174,441.71**	**157,822.29**	**164,743.01**	**171,448.12**	**241,233.51**
	EXPENDITURES					
510.01	Personnel Costs	96,162.64	84,971.70	64,253.01	112,836.91	134,093.51
600.06	Materials & Supplies	6,659.23	4,073.08	7,000.00	9,818.43	12,000.00
600.07	Equipment Repair/Maint	7,795.25	7,971.58	8,000.00	2,748.24	7,000.00
600.08	Vehicle Repair/Maint	418.14		1,500.00		1,500.00
600.09	Vehicle Fuel	9,000.04	8,403.81	8,000.00	5,632.28	8,000.00
600.10	Accounting Fees	5,400.00	5,400.00	3,850.00	4,785.00	5,940.00
600.11	Auditing Fees	1,210.00	1,210.00	1,390.00	1,140.00	1,200.00
600.18	Professional Services	1,530.38	257.75	1,500.00		1,500.00
600.28	Emergency Management					
600.41	Street Lighting	38,321.50	38,706.72	39,000.00	29,962.68	60,000.00
600.42	Street Repair	7,944.53	6,827.65	30,000.00	4,524.58	10,000.00
600.45	Building Expense	-		250.00		
600.99	Miscellaneous					
700.03	Equipment/Vehicles	-				
	Total Expenditures Fund 207	**174,441.71**	**157,822.29**	**164,743.01**	**171,448.12**	**241,233.51**

CITY OF PORTOLA
2024-2025
BUDGET WORKSHEET

FUND: **Special Revenues (200)**
DEPARTMENT: ALL

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
	FUND 208 - Snow Removal					
	REVENUES					
404.07	Gas Tax Section 2107/2107.5	93,053.00	136,331.00	204,125.00	203,841.00	130,000.00
405.08	Street Sweeping Revenue					
960.00	Interfund Transfer	171,431.12	276,350.42	142,337.47	27,152.10	180,013.30
	Total Revenues Fund 208	**264,484.12**	**412,681.42**	**346,462.47**	**230,993.10**	**310,013.30**
	EXPENDITURES					
510.01	Personnel Costs	139,801.45	202,812.36	164,688.75	108,132.23	150,655.30
600.04	Gas & Electric	3,041.20	7,973.37	8,000.00	5,237.97	10,000.00
600.06	Materials & Supplies	13,120.92	13,249.77	15,000.00	12,318.19	15,000.00
600.07	Equipment Repair/Maint	29,987.68	39,551.48	40,000.00	17,359.88	25,000.00
600.08	Vehicle Repair/Maint	14,622.63	18,705.16	18,000.00	13,794.13	18,000.00
600.09	Vehicle Fuel	13,336.67	22,643.43	15,000.00	8,248.41	15,000.00
600.10	Accounting Fees	3,600.00	3,600.00	5,650.12	3,440.00	4,460.00
600.11	Auditing Fees	890.00	890.00	1,110.00	760.00	1,168.00
600.15	Insurance	15,367.21	15,272.63	17,763.60	18,620.73	20,480.00
600.25	Equipment Rental		9,004.70			
600.28	Emergency Management		6,134.79		87.00	
600.42	Street Repair	15,158.05	17,910.99	30,000.00	6,367.72	20,000.00
600.45	Building Expense	65.56	201.49	250.00	64.34	250.00
600.52	Private Contractors-Snow Remov	27,870.00	54,731.25	30,000.00	36,562.50	30,000.00
600.93	Property Damage	800.00		1,000.00		
600.99	Miscellaneous					
	Capital Outlay					
700.03	Equipment/Vehicles	-				
700.30	Vehicles					
	Total Expenditures Fund 208	**277,661.37**	**412,681.42**	**346,462.47**	**230,993.10**	**310,013.30**

CITY OF PORTOLA
2024-2025
BUDGET WORKSHEET

FUND: **Special Revenues (200)**
DEPARTMENT: ALL

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
FUND 211 - Road Maintenance and Rehabilitation						
	REVENUES					
403.01	Interest Income/Investments	223.56	2,367.47	2,000.00	4,091.91	3,000.00
404.05	RMRA (SB1)	42,358.68	46,866.78	51,913.00	30,805.21	53,744.00
	Total Revenues Fund 211	**42,582.24**	**49,234.25**	**53,913.00**	**34,897.12**	**56,744.00**
	EXPENDITURES					
510.01	Personnel Costs					
600.06	Materials & Supplies	-				
600.42	RMRA Projects	57.75		120,000.00		165,000.00
600.18	Professional Services	1010.63	1579.75	1,000.00	1,588.75	2,000.00
	Total Expenditures Fund 211	**1,068.38**	**1,579.75**	**121,000.00**	**1,588.75**	**167,000.00**

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
FUND 215-ECONOMIC DEVELOPMENT & CDBG						
403.01	Interest Income/Investments	159.75	629.72	600.00	449.72	500.00
403.06	Interest Income Note Receivable					
	Total Revenues	**159.75**	**629.72**	**600.00**	**449.72**	**500.00**
	EXPENDITURES					
510.01	Personnel Costs	11,183.98	10,663.17	7,343.72	7,158.63	3,787.51
600.10	Accounting Fees	3,000.00	3,000.00	3,000.04	2,575.00	3,342.00
600.11	Auditing Fees	1,600.00	1,600.00	1,900.00	1,900.00	2,000.00
600.13	Legal Fees *	3,573.00		5,000.00		
600.18	Professional Services *	3,621.50	15.00	6,600.00	320.00	
600.27	Civic Promotion & Marketing	14,600.80	1,045.00			
	*General Plan Update					
	Total Expenditures	**37,579.28**	**16,323.17**	**23,843.76**	**11,953.63**	**9,129.51**

Balance in this fund is 14,189.71 as of 4-19-24

CITY OF PORTOLA
2024-2025
BUDGET WORKSHEET

FUND: **Special Revenues (200)**
DEPARTMENT: ALL

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
	FUND 216-STIP PROJECTS					
407.15	A-15 STIP					
407.13	NORTH LOOP	157,744.64	332,309.58		1,746,223.09	-
409.00	Miscellaneous Income					
960.00	Transfer in		1,475.63	10,000.00		
	Total Revenues	**157,744.64**	**333,785.21**	**10,000.00**	**1,746,223.09**	**-**
700.23	UNDERGROUND TANK	1,617.00	1,475.63	10,000.00		
700.43	A15 STIP					
700.42	NORTH LOOP	157,743.99	332,310.00		2,038,122.04	-
700.50	SOUTHSIDE STIP					
	Total Expenditures	**159,360.99**	**333,785.63**	**10,000.00**	**2,038,122.04**	**-**

CITY OF PORTOLA
2024-2025 BUDGET WORKSHEET

FUND: Water (710)
DEPARTMENT: ALL

REVENUE

ACCOUNT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
	Use of Money & Property					
403.01	Interest Income/Investments	8,690.99	60,750.59	50,000.00	77,856.49	90,000.00
	Fines & Forfeitures					
406.09	10% Late Payment Penalty		30,947.78	30,000.00	49,684.22	55,000.00
407.16	Insurance Recovery					
408.00	Donation					
409.00	Miscellaneous Income					
	Refunds & Reimbursements					
	Charges for Services					
410.00	Water Sales	956,145.32	990,948.66	920,000.00	701,080.36	1,050,000.00
410.01	Water Service Charge Fees	2,819.32	2,733.48	2,000.00	1,390.28	2,000.00
410.02	Water Meter Fees	375.00	375.00			
410.04	Water Facility Fees	4,015.00	4,015.00			
950.00	Transfer from General Fund					
	Total Water Fund Revenues	**972,045.63**	**1,089,770.51**	**1,002,000.00**	**830,011.35**	**1,197,000.00**

CITY OF PORTOLA
2024-2025 BUDGET WORKSHEET

FUND: Water (710)
DEPARTMENT: ALL

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
	311 - Public Works					
600.02	Postage	4,093.65	4,433.98	4,200.00	2,622.11	4,200.00
600.04	Gas & Electric	6,867.38	3,334.52	6,000.00	2,961.37	6,000.00
600.05	Telephone	4,484.38	4,786.15	5,000.00	4,461.32	5,500.00
600.06	Materials & Supplies *	25,804.74	18,515.67	21,000.00	17,362.93	22,000.00
600.07	Equipment Repair/Maint.	16,017.02	19,785.23	10,000.00	13,012.79	15,000.00
600.08	Vehicle Repair/Maint.	1,663.74	1,065.19	5,000.00	10,982.06	5,000.00
600.09	Vehicle Fuel	10,023.82	11,946.51	10,000.00	10,745.43	12,000.00
600.10	Accounting Fees	15,600.00	15,600.00	15,593.83	13,390.00	17,160.00
600.11	Auditing Fees	8,640.00	8,614.64	10,260.00	10,260.00	10,800.00
600.13	Legal	10,065.44	8,847.33	13,104.00	7,060.53	13,104.00
600.15	Insurance	18,547.86	29,221.80	25,897.22	27,088.15	29,797.15
600.18	Professional Services	6,301.36	11,734.05	50,000.00	18,838.96	50,000.00
600.22	Code Reference Update	586.79	300.00	1,700.00	423.44	1,700.00
600.25	Equipment Rental		6,586.74		452.90	1,000.00
600.26	Communication Expense	329.46	327.42	400.00	277.98	400.00
600.28	Emergency Management		12,515.74		13,438.45	
600.31	Dues/Memberships	4,757.23	4,636.36	3,500.00	1,220.16	4,000.00
600.32	Training & Education		666.79	1,200.00		800.00
600.45	Building Expense	2,973.85	1,797.49	3,000.00	2,034.20	3,000.00
600.47	Tech Support - Incode	4,783.81		10,584.00	2,554.53	11,065.05
600.48	Equipment Rental	2,091.84	4,672.45	2,500.00	764.52	3,000.00
600.51	Testing - Water	9,102.77	9,449.11	18,000.00	7,440.85	12,000.00
600.69	Permit Fees	3,857.01	4,320.09	6,000.00	5,363.81	6,000.00
600.70	Water Meters	-	5,299.44	30,000.00	4,367.27	30,000.00
600.71	Water Supply Purchase	127,301.04	120,505.05	130,000.00	127,990.51	130,000.00
600.76	Water Line Repairs	28,257.81	56,352.82	60,000.00	61,121.17	65,000.00
600.92	Bad Debt Expense	-				
600.94	Refuse Collection	2,088.97	1,799.83	3,300.00	1,432.44	3,000.00
600.99	Miscellaneous					
601.04	City Web page				1,000.00	1,000.00
601.10	Water	285.66	452.03	450.00	312.68	450.00
601.11	Sewer	180.88	271.32	300.00	226.10	300.00
601.12	Chemicals				16,785.67	20,000.00
700.09	Software & Upgrades	-	5,284.50			
	*Includes $1,000 Council chambers tech					
510.01	Personnel Costs	273,956.55	443,812.56	378,157.89	357,948.76	424,893.46

CITY OF PORTOLA
2024-2025 BUDGET WORKSHEET

FUND: Water (710)
DEPARTMENT: ALL

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHOP
	Capital Outlay					
700.03	Machinery & Equip.	-	-	48,000.00	45,875.00	
	Soft excavation trailer, line locator, trencher					
700.05	Computer Equipment					
700.30	Vehicles					
700.36	System Improvements *	6,867.00	8,580.00	30,000.00	46,078.63	
700.80	Depreciation Expense	153,496.74	139,711.69			
700.10	Public Works Yard					
700.99	Fixed Asset Offset Account	(6,867.06)	(8,580.00)			
	*Willow Springs					
	325 - Lake Davis WTP					
600.04	Gas and Electric	22,660.21	25,754.00	23,000.00	20,077.40	25,000.00
600.05	Telephone	3,234.74	3,036.13	3,000.00	2,329.92	3,000.00
600.06	Materials and Supplies	186.26	1,066.65	10,000.00	1,710.52	2,000.00
600.07	Equipment Repair / Maintenance	4,425.12	15,238.70	15,000.00	12,025.29	15,000.00
600.15	Insurance					
600.18	Professional Services/Pall	5,630.84	17,864.69	10,000.00	7,414.11	10,000.00
600.45	Building Maintenance	975.00	585.00	2,000.00	780.00	2,000.00
600.51	Lab Testing Fees	582.00	1,087.00	1,500.00		1,000.00
600.69	CDPH Fees	150.34	315.35	200.00		300.00
601.12	Chemicals	19,596.63	17,690.55	17,000.00	8,218.96	17,000.00
601.13	Residual Solids Disposal			1,000.00		
601.14	Cleaning Chemicals Disposal	2,275.00	1,050.00	4,000.00	1,672.94	4,000.00
700.32	System Improvements - 3 phase			50,000.00		
	520 -1996/97 Water Projects					
	Debt Service ends 2037					
800.01	Principal Expense	32,000.00	33,000.00	35,000.00		37,000.00
800.02	Interest Expense	37,141.40	35,541.40	33,891.00	16,945.71	31,615.00
800.99	Principal Offset Account	(32,000.00)	(33,000.00)			
	Total Water Fund Expenditures	**839,017.28**	**1,075,875.97**	**1,108,737.94**	**907,069.57**	**1,056,084.66**

CITY OF PORTOLA
2024-2025 BUDGET WORKSHEET

FUND: Sewer (720)
DEPARTMENT: ALL

REVENUE

ACCOUNT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-2024	2024-2025 WORKSHEET
	Use of Money & Property					
403.01	Interest Income/Investments	6,720.37	48,315.08	45,800.00	62,763.52	75,000.00
	Fines & Forfeitures					
406.09	10% Late Payment Penalty		21,132.53	20,000.00	35,031.92	40,000.00
407.00	Refunds/Reimbursements					
	Miscellaneous Revenues					
408.00	Donation					
409.00	Miscellaneous Income					
	Charges for Services					
420.00	Sewer Fees	708,340.17	706,236.36	710,195.00	531,293.04	710,000.00
420.01	Sewer Connection Fees	1,000.00	1,000.00			
420.02	Sewer Dumping Fees					
420.03	Sewer Inspection Fees	100.00				
420.04	Sewer Facility Fees	5,324.00	5,424.00			
	Total Sewer Fund Revenues	**721,484.54**	**782,107.97**	**775,995.00**	**629,088.48**	**825,000.00**

CITY OF PORTOLA
2024-2025 BUDGET WORKSHEET

FUND: Sewer (720)
DEPARTMENT: ALL

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-2024	2024-2025 WORKSHEET
	311 - Public Works					
600.02	Postage	3,906.15	4,434.02	4,200.00	2,745.56	4,200.00
600.04	Gas & Electric	20,660.96	16,367.12	20,000.00	27,689.73	40,000.00
600.05	Telephone	3,646.08	4,107.19	4,000.00	3,995.98	4,500.00
600.06	Materials & Supplies *	44,468.05	28,255.40	26,000.00	20,133.36	30,000.00
600.07	Equipment Repair/Maint.	18,167.69	30,950.79	25,000.00	18,037.27	25,000.00
600.08	Vehicle Repair/Maint.	1,547.17	1,394.39	5,000.00	9,911.53	5,000.00
600.09	Vehicle Fuel	7,229.40	8,837.44	8,000.00	6,022.05	8,000.00
600.10	Accounting Fees	13,200.00	13,200.00	13,200.00	11,330.00	14,520.00
600.11	Auditing Fees	8,640.00	8,640.00	10,260.00	10,260.00	10,800.00
600.13	Legal	10,065.44	7,351.53	13,104.00	7,060.53	13,104.00
600.15	Insurance	35,389.26	38,388.24	40,684.10	42,955.63	47,250.00
600.18	Professional Services	21,498.35	36,897.28	80,000.00	44,210.81	70,000.00
600.22	Code Reference Update	586.79	300.00	1,500.00	300.00	1,500.00
600.25	Equipment Rental		13,303.01			
600.28	Emergency Mgmt/Flood		22,685.06		14,086.72	
600.29	Medical Physicals		837.00	1,000.00		750.00
600.30	Conference/Travel					
600.31	Dues/Membership	649.10	2,143.89	1,200.00	111.20	1,000.00
600.32	Training/Education			800.00		800.00
600.45	Building Expense	1,938.04	1,797.61	1,500.00	2,034.25	4,500.00
600.47	Tech support - Incode	4,083.74	-	13,584.00	2,554.54	9,484.00
600.48	Equipment Lease	1,019.28	1,023.05	2,000.00	764.55	2,500.00
600.51	Testing - Sewer	17,379.24	29,486.78	25,000.00	19,553.82	25,000.00
600.69	Permit Fees	11,254.00	9,885.00	15,000.00	11,092.48	15,000.00
600.76	Sewer Line Repairs	14,415.26	7,160.88	10,000.00	9,943.08	20,000.00
600.90	System Maintenance	9,721.56	51,438.06	120,000.00	13,460.05	120,000.00
600.92	Bad Debt Expense	-				
600.94	Refuse Collection	1,705.83	1,799.84	3,000.00	1,432.45	3,000.00
600.99	Miscellaneous					
601.04	City Web page				1,000.00	1,000.00
601.10	Water	334.30	452.03	450.00	312.68	450.00
601.11	Sewer	316.64	271.44	350.00	226.20	350.00
601.12	Sewer Chemicals		58,718.22	40,000.00	50,163.85	65,000.00
	*Includes $1,000 Council chambers tech					
510.01	Personnel Costs	251,869.98	344,831.76	318,714.18	238,259.89	277,150.14

CITY OF PORTOLA
2024-2025 BUDGET WORKSHEET

FUND: Sewer (720)
DEPARTMENT: ALL

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-2024	2024-2025 WORKSHEET
	Capital Outlay					
700.03	Machinery & Equip	9,498.84	10,358.16		1,181.97	
700.05	Computer Equipment					
700.30	Vehicles					
700.32	System Improvement *	836.00	-			
700.09	Software	-	5,284.50			
700.80	Depreciation Expense	127,006.04	112,257.13			
700.99	Fixed Asset Offset Account	(10,334.84)	(10,358.16)			
910.00	Loss on Equipment					
	*Sludge removal					
	Total Sewer Fund Expenditures	**630,698.35**	**862,498.66**	**803,546.28**	**570,830.18**	**819,858.14**

CITY OF PORTOLA
2024-2025
BUDGET WORKSHEET

FUND: Solid Waste (730)
DEPARTMENT: ALL

REVENUE

ACCOUNT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHEET
	Use of Money & Property					
403.01	Interest Income/Investments	1,593.15	14,500.23	13,165.00	22,363.52	25,000.00
	Fines & Forfeitures					
406.09	10% Late Penalty		5,025.99	10,000.00	5,898.10	10,000.00
407.04	FEMA/OES Reimbursement					
409.00	Miscellaneous Income					
	Charges for Services					
430.00	Solid Waste Franchise Fee	49,643.44	55,917.51	50,000.00	41,681.81	60,000.00
430.01	Landfill Gate Fees	8.83				
430.03	Landfill Closure Fees	111,923.37	95,626.98	95,000.00	62,321.24	84,000.00
430.08	Solid Waste Fee	136,374.46	118,320.82	120,000.00	90,055.54	120,000.00
	Recycling					
440.11	Recycling Grant					
	322-SB 1383 Grant					
440.12	SB 1383 grant		20,000.00	15,000.00		
	Total Solid Waste Revenues	**299,543.25**	**309,391.53**	**303,165.00**	**222,320.21**	**299,000.00**

CITY OF PORTOLA
2024-2025
BUDGET WORKSHEET

FUND: Solid Waste (730)
DEPARTMENT: ALL

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 4-26-24	2024-2025 WORKSHEET
	311 - Public Works					
600.02	Postage	992.01	1,217.66	1,700.00	1,335.71	1,700.00
600.06	Materials & Supplies	2,911.78	1,405.75	4,000.00	1,168.76	3,000.00
600.07	Equipment Repair/Maintenar	574.06	3,181.43	1,000.00		1,000.00
600.08	Vehicle Repair/ Maintenance	191.12				
600.10	Accounting Fees	4,800.00	4,800.00	4,800.00	4,120.00	5,280.00
600.11	Auditing Fees	2,880.00	2,880.00	3,420.00	3,420.00	3,600.00
600.13	Legal	375.00	9,346.00	5,000.00	1,218.80	5,000.00
600.15	Insurance	4,150.83	4,237.57	5,026.32	5,283.83	5,820.00
600.18	Professional Services	12,110.00	4,860.00	10,000.00	3,102.00	10,000.00
600.28	Emergency Management**			20,000.00	886.14	
600.45	Building Expense	33.99		250.00		250.00
600.47	Tech Support - Incode			1,120.00	860.54	3,793.74
600.51	Testing and Reporting *	-	-	45,050.00	24,269.97	45,050.00
600.69	Permit Fees	-	-	35,000.00	28,203.00	35,000.00
600.80	Post-closure Care Costs	-	-	20,000.00	225.00	20,000.00
600.83	Recycling Grant Expenditure	-	101.97			
600.75	Landfill Closure Cost	115,318.94	48,224.94			
600.91	Grant SB 1383-see below					
600.92	Bad Debt Expense					
600.99	Miscellaneous					
700.03	Machinery and Equipment					
700.09	Software		2,523.00			
700.32	System Improvement					
700.80	Depreciation Expense	3,145.44	3,106.67			
700.99	Fixed Asset Offset Account					
	*This will be Mcginley					
	**Landfill damage - sediment					
510.01	Personnel Costs	33,850.84	41,533.62	50,217.42	33,822.74	51,890.72
	322 - SB 1383					
600.06	Personnel/Administration		3,478.88	15,000.00	270.00	3,000.00
	Total Solid Waste Expenditures	**181,334.01**	**130,897.49**	**221,583.74**	**108,186.49**	**194,384.46**