



City of Portola  
**AGENDA**

**2025-2026 Budget Workshop- Special Meeting**

**May 14, 2025 03:30 PM**

**35 Third Ave, Portola, CA 96122**

<https://www.cityofportola.com/>

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

**REASONABLE ACCOMMODATIONS**

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 on the online agenda by clicking on the "comment" section next to each agenda item listed below. Meeting facilities are accessible to persons with disabilities.

Reasonable efforts will be made to accommodate the participation of persons with disabilities in the City's public meetings. If special accommodation 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 five 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 2025-2026 Fiscal Year. Provide direction to staff for changes, additions and/or deletions.

#### 4. 2025 Pool Fee Review

☒ Discussion ☒ Possible Action  [Comment](#) [View Item](#)

Staff will present draft schedule of pool fees and swim team fee for the upcoming season. Council to provide direction to staff.

#### 5. Adjournment

<b>CITY OF PORTOLA</b>										
<b>2025-2026 BUDGET WORKSHOP</b>										
		<b>GAS TAX</b>	<b>GAS TAX</b>	<b>RMRA</b>	<b>ECONOMIC</b>				<b>SOLID</b>	
		<b>Streets</b>	<b>Snow</b>		<b>DEVELOPMENT</b>				<b>WASTE</b>	
<b>ACCOUNT/FUND</b>	<b>GENERAL FUND</b>	<b>207</b>	<b>208</b>	<b>211</b>	<b>CDBG</b>	<b>STIP</b>	<b>WATER</b>	<b>SEWER</b>	<b>730</b>	<b>TOTAL</b>
	<b>100</b>				<b>215</b>	<b>216</b>	<b>710</b>	<b>720</b>		
<b>REVENUE</b>	1,335,161.15	60,893.00	100,000.00	58,386.00			1,192,500.00	832,000.00	301,000.00	3,879,940.15
<b>INTERFUND TRANSFERS</b>		235,032.89	208,742.34							443,775.23
										-
PERSONNEL	333,237.38	137,055.89	156,674.32				447,296.02	315,092.19	73,907.29	1,463,263.09
POSTAGE	6,200.00						4,500.00	4,200.00	2,800.00	
CITY WEBPAGE	3,600.00						1,500.00	1,200.00		
GAS & ELECTRIC	49,000.00		10,000.00				13,000.00	45,000.00		
TELEPHONE	7,500.00						5,500.00	4,500.00		
MATERIALS AND SUPPLIES	30,150.00	12,000.00	15,000.00				22,000.00	30,000.00	3,000.00	
EQUIP REPAIR/MAINT	5,500.00	7,000.00	25,000.00				20,000.00	25,000.00	1,500.00	
VEHICLE REPAIR/MAINT	500.00	1,500.00	18,000.00				7,500.00	7,500.00		
VEHICLE FUEL	5,000.00	9,000.00	10,000.00				12,000.00	8,000.00		
LEGAL FEES	68,077.68						12,377.76	12,377.76	10,314.80	
INSURANCE	45,820.73		15,948.02				32,009.63	41,280.96	7,544.73	
PROFESSIONAL SVCS	95,360.00	1,500.00					50,000.00	160,000.00	10,000.00	
ADVERTISING/NOTICES	850.00									
CODE REFERENCE UPDATE	4,400.00						1,700.00	1,500.00		
CIVIC PROMO & MARKETING	750.00									
CONFERENCE/TRAVEL	10,000.00									
DUES/MEMBERSHIPS	4,150.00						4,000.00	2,000.00		
BUILDING EXPENSE	7,500.00		250.00				5,000.00	9,500.00		
STREET REPAIR		10,000.00	20,000.00	168,000.00						
ACCOUNTING FEES	13,200.00	6,190.00	6,190.00				17,160.00	17,160.00	6,600.00	
AUDITING FEES	11,340.00	1,680.00	1,680.00				11,760.00	11,760.00	3,780.00	
TRAINING/EDUCATION	500.00						1,200.00	1,500.00		
WATER AND SEWER	69,750.00						850.00	800.00		
TECH SUPPORT - INCODE SOFTWARE	7,271.34						11,596.75	9,940.00	3,976.00	
OTHER EXPENSE/SEE ATTACHED	359,740.95	110,000.00	30,000.00				471,106.94	288,000.00	100,050.00	1,358,897.89
EQUIPMENT LEASE/RENTAL	4,700.00						6,000.00	2,500.00		13,200.00
CAPITAL OUTLAY/OTHER										-
INTEREST							32,150.00			32,150.00
TRANSFERS OUT	443,775.23									443,775.23
										-
<b>TOTAL EXPENSES</b>	1,587,873.31	295,925.89	308,742.34	168,000.00	-	-	1,190,207.10	998,810.91	223,472.82	4,773,032.37
<b>REVENUE</b>	1,335,161.15	295,925.89	308,742.34	58,386.00	-		1,192,500.00	832,000.00	301,000.00	4,323,715.38
<b>EXPENDITURES</b>	1,587,873.31	-	-	168,000.00	-	-	1,190,207.10	998,810.91	223,472.82	3,311,286.21
PRINCIPAL PAYMENTS							38,000.00			38,000.00
										-
										-
FACILITY FEE/SINKING FUND/LANDFILL CLOSURE FUND							45,835.00		83,000.00	128,835.00
(USE OF) OR INCREASE IN FUND BALANCE	(252,712.16)	-	-	(109,614.00)	-		(81,542.10)	(166,810.91)	(5,472.82)	(616,151.99)

**CITY OF PORTOLA  
2025-2026  
OTHER EXPENSES**

<b>OTHER EXPENSE</b>	<b>WORKSHOP</b>
<b>GENERAL FUND (100)</b>	
ARPA PROJECTS	28,417.95
BANK CHARGES	2,200.00
BRIDGE	62,000.00
CODE ENFORCEMENT - AVA	20,000.00
ELECTION SUPPLIES	
EVENTS-MISC	
LAFCO	50,123.00
LEGAL - OTHER	31,000.00
MEDICAL AND PHYSICALS	
MUSIC IN THE PARK	10,000.00
PUBLIC RECORDS REQUESTS	10,000.00
POOL CONCESSION SUPPLIES	750.00
REFUSE COLLECTION	3,350.00
SHERIFF CONTRACT	130,000.00
SHERIFF SUB-STATION	
TAX ADMINISTRATION FEES	8,000.00
UNIFORMS	250.00
WILLIAMS HOUSE REPAIR	3,000.00
WILLIAMS HOUSE WEB PAGE	650.00
WOODSTOVE CHANGEOUT	
<b>TOTAL</b>	<b>359,740.95</b>
<b>GAS TAX SECTION 2107/2107.5 (FUND 207)</b>	
STREET LIGHTING	110,000.00
<b>TOTAL</b>	<b>110,000.00</b>
<b>SNOW REMOVAL (FUND 208)</b>	
PRIVATE CONTRACTORS	30,000.00
PROPERTY DAMAGE	
<b>TOTAL</b>	<b>30,000.00</b>

**CITY OF PORTOLA  
2025-2026  
OTHER EXPENSES**

<b>OTHER EXPENSE</b>	<b>WORKSHOP</b>
<b>STIP (216)</b>	
<b>WATER FUND (710)</b>	
CHEMICALS	20,000.00
COMMUNICATION EXPENSE	400.00
LAKE DAVIS WTP	153,706.94
PERMIT FEES	7,000.00
REFUSE COLLECTION	3,000.00
TESTING WATER	12,000.00
WATER LINE REPAIRS	95,000.00
WATER METERS	30,000.00
WATER PURCHASE	150,000.00
<b>TOTAL</b>	<b>471,106.94</b>
<b>SEWER FUND (720)</b>	
PERMIT FEES	25,000.00
REFUSE COLLECTION	3,000.00
SEWER LINE REPAIRS	20,000.00
SYSTEM MAINT/SEWER POND	125,000.00
TESTING SEWER	50,000.00
SEWER CHEMICALS	65,000.00
<b>TOTAL</b>	<b>288,000.00</b>
<b>SOLID WASTE (730)</b>	
PERMIT FEES	35,000.00
POST-CLOSURE CARE COSTS	20,000.00
TESTING AND REPORTING - LANDFILL	45,050.00
<b>TOTAL</b>	<b>100,050.00</b>

**CITY OF PORTOLA  
2025-2026  
OTHER EXPENSES**

<b>CAPITAL OUTLAY/ OTHER</b>	<b>WORKSHOP</b>
<b>GENERAL FUND (100)</b>	
<b>TOTAL</b>	-
<b>SPECIAL REVENUE FUNDS</b>	
<b>TOTAL</b>	-
<b>WATER FUND</b>	
SCADA System Upgrade	
<b>TOTAL</b>	-
<b>SEWER FUND</b>	
SCADA System Upgrade	
Sewer Bypass pump	
<b>TOTAL</b>	-
<b>SOLID WASTE FUND</b>	
<b>TOTAL</b>	
<b>RESERVES</b>	
<b>GENERAL FUND</b>	
TRAFFIC IMPACT FEES	
<b>WATER FUND</b>	
FACILITY FEES RESERVE	
LD WTP MAINTENANCE RESERVE	45,835.00
<b>SEWER FUND</b>	
WASTEWATER CAPITAL RESERVE FUND	
FACILITY FEES RESERVE	

<b>CITY OF PORTOLA</b>									
<b>2025-2026 BUDGET WORKSHOP</b>									
		<b>GAS TAX</b>	<b>GAS TAX</b>	<b>RMRA</b>				<b>SOLID</b>	
	<b>GENERAL FUND</b>	<b>Streets</b>	<b>Snow</b>		<b>STIP</b>	<b>WATER</b>	<b>SEWER</b>	<b>WASTE</b>	
<b>ACCOUNT/FUND</b>	<b>100</b>	<b>207</b>	<b>208</b>	<b>211</b>	<b>216</b>	<b>710</b>	<b>720</b>	<b>730</b>	<b>TOTAL</b>
<b>REVENUE</b>	1,335,161.15	60,893.00	100,000.00	58,386.00		1,192,500.00	832,000.00	301,000.00	3,879,940.15
<b>INTERFUND TRANSFERS</b>		235,032.89	208,742.34						443,775.23
									4/28/2025
PERSONNEL	333,237.38	137,055.89	156,674.32			447,296.02	315,092.19	73,907.29	1,463,263.09
POSTAGE	6,200.00					4,500.00	4,200.00	2,800.00	
CITY WEBPAGE	3,600.00					1,500.00	1,200.00		
GAS & ELECTRIC	49,000.00		10,000.00			13,000.00	45,000.00		
TELEPHONE	7,500.00					5,500.00	4,500.00		
MATERIALS AND SUPPLIES	30,150.00	12,000.00	15,000.00			22,000.00	30,000.00	3,000.00	
EQUIP REPAIR/MAINT	5,500.00	7,000.00	25,000.00			20,000.00	25,000.00	1,500.00	
VEHICLE REPAIR/MAINT	500.00	1,500.00	18,000.00			7,500.00	7,500.00		
VEHICLE FUEL	5,000.00	9,000.00	10,000.00			12,000.00	8,000.00		
LEGAL FEES	68,077.68					12,377.76	12,377.76	10,314.80	
INSURANCE	45,820.73		15,948.02			32,009.63	41,280.96	7,544.73	
PROFESSIONAL SVCS	95,360.00	1,500.00				50,000.00	160,000.00	10,000.00	
ADVERTISING/NOTICES	850.00								
CODE REFERENCE UPDATE	4,400.00					1,700.00	1,500.00		
CIVIC PROMO & MARKETING	750.00								
CONFERENCE/TRAVEL	10,000.00								
DUES/MEMBERSHIPS	4,150.00					4,000.00	2,000.00		
BUILDING EXPENSE	7,500.00		250.00			5,000.00	9,500.00		
STREET REPAIR		10,000.00	20,000.00	168,000.00					
ACCOUNTING FEES	13,200.00	6,190.00	6,190.00			17,160.00	17,160.00	6,600.00	
AUDITING FEES	11,340.00	1,680.00	1,680.00			11,760.00	11,760.00	3,780.00	
TRAINING/EDUCATION	500.00					1,200.00	1,500.00		
WATER AND SEWER	69,750.00					850.00	800.00		
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OTHER EXPENSE/SEE ATTACHED	359,740.95	110,000.00	30,000.00			471,106.94	288,000.00	100,050.00	1,358,897.89
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CAPITAL OUTLAY/OTHER									-
INTEREST						32,150.00			32,150.00
TRANSFERS OUT	443,775.23								443,775.23
									-
<b>TOTAL EXPENSES</b>	1,587,873.31	295,925.89	308,742.34	168,000.00	-	1,190,207.10	998,810.91	223,472.82	4,773,032.37
<b>REVENUE</b>	1,335,161.15	295,925.89	308,742.34	58,386.00		1,192,500.00	832,000.00	301,000.00	4,323,715.38
<b>EXPENDITURES</b>	1,587,873.31	-	-	168,000.00	-	1,190,207.10	998,810.91	223,472.82	3,311,286.21
PRINCIPAL PAYMENTS						38,000.00			38,000.00
COLA ESTIMATE	3,821.17	2,987.88				7,147.07	4,977.08	1,281.91	20,215.11
ADDITIONAL PROJECTS	6,700.00	3,750.00				85,775.00	187,875.00	1,400.00	285,500.00
FACILITY FEE/SINKING FUND/LANDFILL CLOSURE FUND						45,835.00		83,000.00	128,835.00
(USE OF) OR INCREASE IN FUND BALANCE	(263,233.33)	(6,737.88)	-	(109,614.00)		(174,464.17)	(359,662.99)	(8,154.73)	(921,867.10)
CURRENT CASH BALANCE	2,274,598.28			197,914.86		1,649,336.10	1,525,274.04	574,203.98	
INFRASTRUCURE MAINT & WWCRF						225,994.65	519,731.79		

4/28/2025

CITY OF PORTOLA					2025-2026 Payroll - Budget Workshop													
2025-2026 BUDGET	Total																	
	Salaries/ Benefits	Dept No.																%
Employee Name			100	100	207	207	208	208	215	215	710	710	720	720	730	730	Total	Total
City Manager	216,448.70	111	14%	30,302.82	5%	10,822.44	5%	10,822.44		-	32%	69,263.58	30%	64,934.61	14%	30,302.82	216,448.70	100%
Deputy Clerk	71,051.34	111	28%	19,894.38	1%	710.51	1%	710.51		-	30%	21,315.40	30%	21,315.40	10%	7,105.13	71,051.34	100%
Office Clerk	61,412.72	111	11%	6,755.40	1%	614.13	1%	614.13		-	40%	24,565.09	40%	24,565.09	7%	4,298.89	61,412.72	100%
Accounting Technician	103,010.38	113	12%	12,361.25	3%	3,090.31	3%	3,090.31			42%	43,264.36	37%	38,113.84	3%	3,090.31	103,010.38	100%
Utility Technician	152,585.91	311	19%	28,991.32	12%	18,310.31	15%	22,887.89			48%	73,241.24	6%	9,155.15	0%	-	152,585.91	100%
Utility Technician	135,836.91	311	1%	1,358.37	2%	2,716.74	3%	4,075.11			53%	71,993.56	39%	52,976.39	2%	2,716.74	135,836.91	100%
Public Works Maintenance	115,230.72	311	5%	5,761.54	22%	25,350.76	18%	20,741.53			32%	36,873.83	14%	16,132.30	9%	10,370.76	115,230.72	100%
Community Engagement	61,149.70	212	90%	55,034.73			10%	6,114.97									61,149.70	100%
PW & Bldg. Svcs Manager	190,813.74	311	6%	11,448.82	10%	19,081.37	11%	20,989.51			31%	59,152.26	24%	45,795.30	6%	11,448.82	167,916.10	88%
		114	12%	22,897.65													22,897.65	12%
Flat rate PERS	73,016.00	111	20%	14,603.20	7%	5,111.12	8%	5,841.28		-	32%	23,365.12	29%	21,174.64	4%	2,920.64	73,016.00	100%
Sub-Total Permanent	1,180,556.12			209,409.47		85,807.69		95,887.67		-		423,034.44		294,162.73		72,254.12	1,180,556.12	
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	1,245,770.88			233,481.05	7%	85,807.69	9%	110,385.62	0%	0.00	35%	437,016.06	25%	306,826.35	6%	72,254.12	1,245,770.88	
Public Works-Temp	165,316.80	311	19%	31,410.19	31%	51,248.21	28%	46,288.70			16%	26,450.69	5%	8,265.84	1%	1,653.17	165,316.80	100%
Summer Pool-Temps	59,785.00	411	100%	59,785.00													59,785.00	100%
Building	8,561.14	114		8,561.14													8,561.14	
Totals by Fund w/ Temps	1,479,433.82			333,237.38		137,055.89		156,674.32		-		463,466.75		315,092.19		73,907.29	1,479,433.82	1,479,433.82



COLA	STEPS			Annual Pay	With Steps	With Cola	Health Ins	PERS	Life	FICA	Workers	SUI		AUTO &	Total	Salaries &	
				Rate				@ Various%	Ins	7.65%	Comp	6.2% (First \$7,000)		CELL	Benefits	Benefits	
		City Manager		145,000.00	145,000.00	145,000.00	33,915.00	11,542.00	42.00	11,092.50	8,723.20	434.00		5,700.00	71,448.70	216,448.70	
		Deputy Clerk		54,080.00	54,080.00	54,080.00	4,800.00	4,304.77	42.00	4,137.12	3,253.45	434.00	-		16,971.34	71,051.34	
		Office Clerk		46,155.20	46,155.20	46,155.20	4,800.00	3,673.95	42.00	3,530.87	2,776.70	434.00			15,257.52	61,412.72	
		Accounting Technician		61,027.00	61,027.00	61,027.00	28,209.00	4,857.75	142.68	4,668.57	3,671.38	434.00	-		41,983.38	103,010.38	
		Public Works Maintenance		76,432.80	76,432.80	76,432.80	28,209.00	17,808.84	374.00	5,847.11	23,480.16	434.00	-		76,153.11	152,585.91	
		Utility Technician		69,326.80	69,326.80	69,326.80	33,915.00	5,518.41	42.00	5,303.50	21,297.19	434.00	-		66,510.11	135,836.91	
		Public Works Maintenance		55,244.80	55,244.80	55,244.80	33,915.00	4,397.49	42.00	4,226.23	16,971.20	434.00			59,985.92	115,230.72	
		Community Engagement		49,920.00	49,920.00	49,920.00		3,973.63		3,818.88	3,003.19	434.00			11,229.70	61,149.70	
		PW & Bldg. Svcs Manager		113,651.20	113,651.20	113,651.20	28,209.00	26,480.73	251.88	8,694.32	13,092.62	434.00	-		77,162.54	190,813.74	
-																	
		Flat rate PERS						73,016.00							73,016.00	73,016.00	
-	\$	-															
				670,837.80	670,837.80	670,837.80	195,972.00	155,573.57	978.56	51,319.09	96,269.09	3,906.00	-	5,700.00	509,718.32	1,180,556.12	
		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	
											-						
1,245,770.88		Totals		723,759.80	723,759.80	723,759.80	195,972.00	155,573.57	978.56	55,367.62	104,513.32	3,906.00	-	5,700.00	1,969,530.68	1,245,770.88	
		Public Works-Temp		130,000.00	130,000.00	130,000.00		10,231.00		9,945.00	11,668.80	3,472.00	-		35,316.80	165,316.80	
		Summer Pool-Temps		50,000.00	50,000.00	50,000.00				3,825.00	4,488.00	1,472.00	-		9,785.00	59,785.00	
				8,561.14	8,561.14	8,561.14					-				8,561.14	8,561.14	
				912,320.94	912,320.94	912,320.94	195,972.00	165,804.57	978.56	69,137.62	120,670.12	8,850.00	-	5,700.00	1,479,433.82	1,479,433.82	-

**CITY OF PORTOLA**  
**2025-2026**  
**BUDGET WORKSHEETS**

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

**REVENUE**

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
<b>GENERAL REVENUE AND TAXES</b>							
401.00	Property Taxes - Secured	247,512.97	287,766.53	327,792.77	300,000.00	167,888.08	310,000.00
401.01	Property Taxes - Unsecured	7,229.80	7,174.23	10,569.96	8,000.00	8,395.54	9,000.00
401.02	Home Owners Tax Relief	2,265.78	1,974.78	2,078.42	1,700.00	3,965.79	2,500.00
401.03	Sales Tax	322,531.87	330,510.77	364,140.22	320,000.00	191,659.86	320,000.00
401.04	Transfer Tax	9,488.78	8,482.59	6,104.42	6,500.00	2,693.61	5,000.00
401.05	Transient Occupancy Tax	43,578.93	36,621.14	60,199.38	50,000.00	51,287.58	60,000.00
401.06	Fire Assessment	18,075.92	19,118.31	19,426.52	-		
401.08	Supplemental Taxes	5,130.02	4,148.85	9,628.61	4,000.00		4,000.00
401.09	Property Tax Interest	356.59	50.52	11,336.75	2,000.00	1,090.67	2,000.00
401.10	Traffic Impact Fee	3,711.00				3,711.00	
401.11	Stranded Supplemental	7,181.52	3,712.17				
403.01	Interest Income/Investments	8,462.81	49,300.57	81,634.68	65,000.00	77,691.26	80,000.00
403.11	EPHC Interest Income	1,983.13	2,117.26	3,775.53	2,507.00	2,011.75	1,193.20
404.36	Coronavirus Relief Fund		-				
404.37	Coronavirus Fiscal Recovery	32,317.61	217,919.26	123,651.38	75,400.00	59,391.80	28,417.95
407.00	Refunds/Reimbursements						
407.04	FEMA Reimbursement					13,737.59	
407.05	Returned Checks	(110.00)	(2,380.69)	2,266.41		442.36	
407.10	Returned Check Fee	70.00	(70.00)	110.00		100.00	
407.16	Insurance Recovery						
408.00	Donation/Contributions						
409.00	Miscellaneous Income	5,457.24	452.33	4,185.66		858.54	
<b>DEPT 111 GENERAL GOVERNMENT</b>							
402.01	Business License	14,806.00	15,705.00	16,204.00	15,000.00	3,837.00	15,000.00
402.02	Electric Franchise	23,719.26	24,364.50	41,222.39	40,000.00	23,628.52	25,000.00
402.04	Business License ADA Fee	450.00	547.20	459.60		98.80	
404.01	Motor Vehicle In-Lieu Fees	175,085.88	186,049.71	204,357.85	200,000.00	124,029.40	220,000.00
<b>DEPT 117 PLANNING &amp; COMMUNITY DEVELOPMENT</b>							
402.08	Zoning/Subdivision Fees	735.00	-	420.00	450.00		
404.16	Grant	53,054.66	118,912.29	52,417.76			
409.00	Miscellaneous	2,442.64		367.50		420.00	

**CITY OF PORTOLA  
2025-2026  
BUDGET WORKSHEETS**

**FUND: General (100)**

**DEPARTMENT: ALL**

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
<b>DEPT 114</b>	<b>BUILDING &amp; SAFETY</b>						
402.06	Woodstove Inspection Permit	1,449.00	900.00	898.00	1,000.00	250.00	
402.07	Building Permits	20,416.68	25,680.78	20,005.96	20,000.00	29,725.14	35,000.00
405.05	Plan Check Fees		42.00				
405.06	State Strong Motion Fees						
<b>DEPT 211</b>	<b>FIRE DEPARTMENT</b>						
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					
<b>DEPT 212</b>	<b>LAW ENFORCEMENT</b>						
404.28	COPS Funding	163,223.55	100,000.19	251,430.23	170,000.00	147,031.50	175,000.00
404.34	Vehicle Abatement			12,931.66	5,000.00	6,279.19	12,000.00
406.01	Fines & Forfeitures	199.52	190.36	275.52	100.00		
<b>DEPT 213</b>	<b>OTHER PUBLIC SAFETY</b>						
402.05	Dog Licenses	894.00	1,936.00	384.00	1,400.00	280.00	1,400.00
404.12	Prop 172	8,615.13	10,849.13	8,952.00	8,000.00	4,380.16	8,000.00
406.02	Animal Control Fines						
<b>DEPT 311</b>	<b>PUBLIC WORKS</b>						
406.05	CRRSSA/BRIDGE					21,200.00	
<b>DEPT 414</b>	<b>PARKS &amp; RECREATION</b>						
404.5	Event/Camping Income	8,035.00	13,616.00	12,412.50			
409.27	Disc Golf Donations	9,683.63					
<b>DEPT 411</b>	<b>POOL</b>						
405.10	Rec. Fees - Swim Lessons	12,900.00	7,280.00	9,740.00	6,000.00	3,120.00	9,800.00
405.20	Fitness Pass	2,693.00	(10.00)	885.00		650.00	600.00
405.21	Pool Rental						
405.22	Rec. Fees - Pool Admission	15,054.65	11,694.62	14,548.00	9,500.00	6,901.95	9,500.00
405.23	Rec. Fees - Pool Concession	3,366.26	1,664.01	648.25		1,246.05	1,500.00
405.24	Rec. Fees - Rentals	(570.00)	2.50			250.00	250.00
405.25	Rec Fees - Swim Team		300.00				
409.00	Miscellaneous Income		125.00				
<b>DEPT 412</b>	<b>RIVERWALK</b>						
404.20	Riverwalk		27,756.73				
<b>DEPT 413</b>	<b>WILLIAMS HOUSE</b>						
409.16	Williams House		8,232.25				
	<b>Total General Fund Revenues</b>	1,318,747.83	1,536,236.89	1,691,060.93	1,311,557.00	958,253.14	1,335,161.15

GENERAL FUND 2025-2026 BUDGET WORKSHEETS

# CITY OF PORTOLA 2025-2026 BUDGET WORKSHEETS

**FUND: General (100)**

**DEPARTMENT: ALL**

## EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
	<b>111 - GENERAL GOVERNMENT</b>						
510.01	Personnel	61,764.60	54,702.67	65,442.66	68,048.67	55,177.19	71,555.80
600.02	Postage	1,693.61	2,408.94	2,312.76	2,500.00	2,794.84	3,200.00
600.05	Telephone/Internet	1,790.67	1,566.08	1,617.85	2,000.00	1,387.12	2,000.00
600.06	Materials & Supplies	6,073.10	3,781.17	5,149.63	5,000.00	3,303.27	5,000.00
600.07	Equipment Repair/Maintenance		244.83				
600.13	Legal Fees	36,906.66	26,955.61	37,825.54	56,000.00	49,581.25	51,574.00
600.14	Public Records Requests		9,670.10		20,000.00	12,952.90	10,000.00
600.15	Insurance	6,268.98	7,296.69	9,250.93	10,499.00	11,841.11	5,381.79
600.18	Professional Services	2,958.34	1,501.34	3,120.98	3,500.00	3,976.34	4,000.00
600.20	Advertising/Notices	-	151.77	1,140.00	250.00	805.87	350.00
600.22	Code Reference Update	2,385.78	2,324.00	2,924.00	3,000.00	525.00	3,000.00
600.30	Conference/Travel	108.90	643.26	216.80	1,000.00	2,735.63	7,500.00
600.31	Dues/Membership	857.66	1,704.00	1,726.00	1,800.00	640.00	1,800.00
600.32	Training and Education					104.00	
600.45	Building Expense	835.73	2,277.97	1,898.47	2,000.00	7,732.84	2,500.00
600.48	Equipment Lease	1,528.96	1,534.36	1,645.01	2,200.00	1,531.33	2,500.00
600.94	Refuse Collection	853.18	1,119.74	936.97	950.00	882.88	950.00
601.16	Legal - Other				25,000.00	9,000.00	31,000.00
	Capital Outlay						
700.05	Computer Equipment						
700.09	Software and Upgrades		3,649.94				
<b>General Government - Total Expenses</b>		<b>124,026.17</b>	<b>121,532.47</b>	<b>135,207.60</b>	<b>203,747.67</b>	<b>164,971.57</b>	<b>202,311.59</b>

# CITY OF PORTOLA 2025-2026 BUDGET WORKSHEETS

**FUND: General (100)**

**DEPARTMENT: ALL**

**EXPENDITURES**

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
	<b>112 - ELECTED OFFICIALS</b>						
510.01	Personnel	22,473.31	20,507.80	19,538.98	21,020.62	17,474.88	21,020.62
600.06	Materials & Supplies	697.25	558.83	504.45	1,000.00	373.40	1,000.00
600.20	Advertising/Notices	150.87			200.00	228.00	300.00
600.27	Civic Promotion & Marketing	521.70	412.04	448.75	500.00	447.42	750.00
600.30	Conference/Travel		2,016.48			1,199.30	1,500.00
600.31	Dues/Membership	239.00	4.00	239.00	250.00	816.31	1,000.00
600.35	Election Supplies		4,965.39	218.77	6,000.00		
601.04	City Web Page	2,873.12	407.04	2,467.04	3,400.00	2,980.94	3,600.00
601.06	Events(moved to Parks)						
<b>ELECTED OFFICIALS - TOTAL EXPENSE</b>		<b>26,955.25</b>	<b>28,871.58</b>	<b>23,416.99</b>	<b>32,370.62</b>	<b>23,520.25</b>	<b>29,170.62</b>

# CITY OF PORTOLA 2025-2026 BUDGET WORKSHEETS

**FUND: General (100)**

**DEPARTMENT: ALL**

**EXPENDITURES**

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
	<b>113 - FINANCE</b>						
510.01	Personnel	18,934.99	14,646.20	12,886.67	12,323.07	11,603.04	12,776.22
600.02	Postage	1,881.15	2,418.68	2,301.96	2,500.00	2,794.84	3,000.00
600.05	Telephone	1,008.20	649.10	631.62	800.00	585.35	800.00
600.06	Materials & Supplies	1,573.63	2,037.47	2,294.98	2,500.00	1,491.84	2,500.00
600.07	Equipment Repair/Maintenance	462.00	760.50	1,916.69	1,000.00		1,000.00
600.10	Accounting Fees	14,400.00	14,400.00	15,000.00	15,840.00	14,300.00	13,200.00
600.11	Auditing Fees	8,640.00	8,640.00	10,260.00	10,800.00	10,800.00	11,340.00
600.15	Insurance	2,075.41	1,761.73	2,339.53	2,578.00	1,877.69	1,819.70
600.20	Advertising/Notices	-		452.95	200.00	80.00	200.00
600.23	Tax Administration Fees	3,501.66	10,493.06	8,376.28	7,000.00	1,210.00	8,000.00
600.24	Bank Charges	2,116.92	2,500.17	2,207.10	2,300.00	604.05	2,200.00
600.30	Conference/Travel				1,000.00		1,000.00
600.31	Dues/Membership	282.00	137.00	147.00	350.00	164.35	350.00
600.47	Technical Support - Incode	2,800.29	122.50	3,521.07	4,742.18	4,742.18	4,953.65
600.48	Equipment Lease	1,528.98	1,534.46	1,645.10	2,200.00	1,631.32	2,200.00
600.68	Cash over short	-	(0.27)	(2.63)		(226.02)	
600.99	Miscellaneous Expense						
	Capital Outlay						
700.09	Software & Upgrades		2,100.00				
<b>Finance - Total Expense</b>		59,205.23	62,200.60	63,978.32	66,133.25	51,658.64	65,339.57

# CITY OF PORTOLA 2025-2026 BUDGET WORKSHEETS

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

## EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
	<b>114 - BUILDING &amp; SAFETY</b>						
510.01	Personnel	29,804.85	26,380.70	32,903.81	32,423.99	26,947.94	31,458.79
600.05	Telephone	1,211.46	1,099.05	1,018.84	1,200.00	944.29	1,200.00
600.06	Materials & Supplies	454.62	611.38	556.98	750.00	361.87	750.00
600.08	Vehicle Maintenance	326.15	363.13	(363.13)	500.00		
600.09	Vehicle Fuel	73.01	79.26		300.00		
600.18	Professional Services	100.16	627.59		1,000.00		1,000.00
600.22	Code Reference Update			177.60	1,200.00	170.00	1,400.00
600.30	Conference/Travel				3,000.00		
600.31	Dues/Memberships	-	145.00				
600.44	State Strong Motion Fees						
600.47	Tech Support - Incode software			1,793.54	2,529.16	2,529.16	2,317.69
600.95	Code Enforcement	18,482.50	25,220.00	16,038.92			
601.09	Woodstove Change Out	-	-	-			
	Capital Outlay						
700.05	Computer Equipment						
700.09	Software		1,800.00				
<b>Building &amp; Safety - Total Expense</b>		<b>50,452.75</b>	<b>56,326.11</b>	<b>52,126.56</b>	<b>42,903.15</b>	<b>30,953.26</b>	<b>38,126.48</b>

**CITY OF PORTOLA  
2025-2026  
BUDGET WORKSHEETS**

**FUND: General (100)**

**DEPARTMENT: ALL**

## EXPENDITURES

ACCT	DESCRIPTION	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026
NO.		ACTUAL	ACTUAL	ACTUAL	ADOPTED	YTD 4-24-25	WORKSHOP
<b>117 - PLANNING AND COMMUNITY DEVELOPMENT</b>							
510.01	Personnel	11.42	2,685.01	1,714.34	540.18	1,468.06	-
600.05	Telephone			172.78		374.04	
600.06	Materials & Supplies	258.80	165.73	176.77	350.00	1,150.21	250.00
600.13	Legal Fees	10,875.46	7,351.53	10,593.06	13,440.00	11,524.23	12,377.76
600.18	Professional Services *	9,460.57	10,857.50	20,207.64	49,846.14	50,111.25	75,000.00
600.20	Advertising & Notices	30.00	158.00	284.02		249.32	
600.31	Dues & Memberships <b>Parcel Quest</b>			160.00	900.00	900.00	1,000.00
600.88	LAFCO	47,199.53	49,464.10	67,347.07	50,021.00	50,021.00	50,123.00
600.91	Grant Expenditures	99,979.56	28,493.16	21,315.76		71.75	
	*Includes						
	Safety element update						
	Municipal Code Amendments						
<b>Planning &amp; Comm.Develop. - Total Expense</b>		167,815.34	99,175.03	121,971.44	115,097.32	115,869.86	138,750.76



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

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
	<b>211 - FIRE DEPARTMENT</b>						
600.04	Gas & Electric	9,571.09	11,114.17	8,656.01	Transfer		
600.05	Telephone	1,589.73	1,626.11	1,517.45	Transfer		
600.06	Materials & Supplies	121.29					
600.07	Equipment Repair/Maintenance	1,156.88		2,497.46			
600.08	Vehicle Repair/Maintenance	5,163.10					
600.09	Vehicle Fuel						
600.13	Legal Fees	2,376.00	5,260.60	3,711.80			
600.15	Insurance	10,967.12	9,961.96	16,949.55			
600.18	Professional Services	116,685.25	77,708.17	86,382.50			
600.18	Prof Services - Consultant						
600.26	Communication Expense	275.29	327.42	334.26			
600.31	Dues/Memberships	4.00	4.00	4.00			
600.34	Uniforms/Turnouts						
600.45	Building Expense *	2,367.31	249.13	194.82			
600.91	Grant Expenditures	8,018.01					
600.94	Refuse Collection	486.20	494.01	495.84	Transfer		
601.10	Water	1,295.64	1,352.65	1,039.98	Transfer		
601.11	Sewer	904.60	1,085.52	1,085.52	Transfer		
604.00	LESSG		45,732.88	18,628.09			
700.04	PG&E Settlement Expense		32,040.48	17,959.52			
	Capital Outlay						
700.05	Computer Equipment						
	<b>Fire Department - Total Expense</b>	<b>160,981.51</b>	<b>186,957.10</b>	<b>159,456.80</b>	<b>-</b>	<b>5,000.34</b>	<b>-</b>

**CITY OF PORTOLA  
2025-2026  
BUDGET WORKSHEETS**

**FUND: General (100)**

**DEPARTMENT: ALL**

**EXPENDITURES**

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
	<b>212 - LAW ENFORCEMENT</b>						
510.01	Personnel Costs	-	-	-	54,994.29	40,985.67	55,034.73
600.05	Telephone	775.59	847.91	883.45	750.00	577.64	750.00
600.06	Materials & Supplies-repeater	2,031.26	299.85	1,051.76	1,000.00	848.30	1,000.00
600.08	Vehicle Repair & Maintenance	57.63	53.13		500.00		500.00
600.09	Vehicle Fuel	305.38			1,000.00	1,122.86	1,500.00
600.13	Legal Fees	5,692.50	327.00		2,500.00	287.84	4,125.92
600.14	Sheriff's Services	130,000.00	130,000.00	130,000.00	130,000.00	130,000.00	130,000.00
600.15	Insurance	1,383.61	1,105.01	1,559.69	1,720.00	1,355.66	4,549.25
600.18	Professional Services	56,370.96	17,400.00	3,709.17			15,360.00
600.32	Training & Education	-	-		2,000.00	2,036.60	500.00
600.34	Uniforms	-	-		1,000.00	276.01	250.00
600.95	Code Enforcement/AVA	750.00	14,435.00	7,463.00	25,000.00	28,939.45	20,000.00
700.05	Computer Equipment		Crescent tow				
	Capital Outlay						
700.41	Sheriff's Sub-station	-	2,049.88	-	-	-	-
<b>Law Enforcement - Total Expense</b>		197,366.93	166,517.78	144,667.07	220,464.29	206,430.03	233,569.90
	<b>213-OTHER PUBLIC SAFETY</b>						
600.16	Animal Control	-					

# CITY OF PORTOLA 2025-2026 BUDGET WORKSHEETS

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

## EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
	<b>311 - PUBLIC WORKS</b>						
510.01	Personnel	83,585.78	74,331.63	99,979.88	73,126.24	77,171.58	81,606.23
600.04	Gas & Electric	19,024.33	17,966.81	21,064.00	25,000.00	15,414.18	30,000.00
600.05	Telephone	445.35	459.51	508.87	500.00	585.36	550.00
600.06	Materials & Supplies	169.72	356.69	368.93	600.00	11.22	600.00
600.08	Vehicle Repair & Maintenance						
600.15	Insurance	8,193.69	11,544.82	12,122.19	13,344.00	15,825.73	11,169.87
600.28	Emergency Management					2,203.94	
600.29	Medical Physicals	-	120.00	120.00	200.00		
600.45	Building Expense	133.81	867.41	211.03	2,000.00	296.04	2,000.00
601.10	Water	492.58	730.36	768.96	750.00	996.15	1,200.00
601.11	Sewer	497.53	542.76	542.76	600.00	523.87	600.00
700.03	Machinery & Equipment						
700.15	Bridge			42,835.15	199,442.47	146,250.23	62,000.00
<b>Public Works-Total Expense</b>		<b>112,542.79</b>	<b>106,919.99</b>	<b>178,521.77</b>	<b>315,562.71</b>	<b>259,278.30</b>	<b>189,726.10</b>
	<b>312-ARPA</b>						
510.01	Personnel -- CCU-ARPA	9,310.92	23,659.61	8,058.34			
600.06	Materials and Supplies	-					
602.12	Community Clean Up - ARPA	23,006.69	194,259.65	96,943.04	75,400.00		
700.03	Machinery & Equipment-ARPA					59,391.80	28,417.95
700.26	Tax Lien Properties -ARPA			18,650.00			
<b>ARPA Total Expense</b>		<b>32,317.61</b>	<b>217,919.26</b>	<b>123,651.38</b>	<b>75,400.00</b>	<b>59,391.80</b>	<b>28,417.95</b>
	<b>315 - STREETS &amp; ROADS</b>						
950.00	Transfer to Fund 207&208	302,615.34	380,190.11	216,189.80	377,623.80	254,398.16	443,775.23
<b>Streets &amp; Roads - Total Expense</b>		<b>302,615.34</b>	<b>380,190.11</b>	<b>216,189.80</b>	<b>377,623.80</b>	<b>254,398.16</b>	<b>443,775.23</b>

# CITY OF PORTOLA 2025-2026 BUDGET WORKSHEETS

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

## EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
<b>411 -POOL (WAS PARKS &amp; RECREATION until 19-20)</b>							
510.01	Personnel	61,210.47	45,043.34	55,793.30	54,106.40	54,260.67	59,785.00
600.04	Gas & Electric	10,330.94	9,220.25	8,742.80	9,000.00	9,132.37	11,000.00
600.05	Telephone	267.39	247.55	280.88	350.00	453.90	500.00
600.06	Materials & Supplies	9,028.73	8,309.84	13,484.10	5,500.00	13,871.72	11,000.00
600.07	Equipment Repair/Maintenance	1,463.77	1,602.46	2,808.89	1,500.00	569.89	1,500.00
600.15	Insurance	4,445.85	5,641.53	6,397.86	7,036.00	8,028.75	12,574.55
600.18	Professional Services		270.00				
600.36	Pool Facility	1,014.42	520.75	476.06			
600.38	Pool Concession Supplies	1,646.87	2,228.53	705.57		435.40	750.00
600.45	Building Expense	1,387.10	270.00	1,262.07	1,000.00	636.19	1,000.00
600.94	Refuse Collection/split	2,649.86	1,817.94	2,804.87	1,500.00	652.07	1,000.00
700.02	Building and Impr.			1,212.22			
700.03	Machinery and Equipment						
601.10	Water/split	4,874.31	11,913.00	11,089.48	20,000.00	4,596.69	20,000.00
601.11	Sewer/split	490.00	300.00	-	500.00	162.27	500.00
<b>POOL - Total Expense</b>		<b>98,809.71</b>	<b>87,385.19</b>	<b>105,058.10</b>	<b>100,492.40</b>	<b>92,799.92</b>	<b>119,609.55</b>
<b>412 - RIVERWALK</b>							
700.49	PLANNING AND DEVELOPMEN	100.00	27,756.76				

**CITY OF PORTOLA  
2025-2026  
BUDGET WORKSHEETS**

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

**EXPENDITURES**

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
	<b>413-SAM &amp; ETHEL WILLIAMS HOUSE</b>						
600.04	Gas & Electric	3,004.57	3,742.26	3,276.91	3,600.00	1,061.96	2,500.00
600.05	Telephone/Internet	1,600.03	1,718.33	1,694.57	1,700.00	1,409.31	1,700.00
600.06	Materials and Supplies	2,410.75	1,733.70	97.44	500.00	469.19	550.00
600.15	Insurance	4,752.08	2,708.81	4,583.54	5,041.54	4,378.59	5,295.75
600.45	Building Expense	2,156.64	405.00	645.00	1,000.00	2,523.23	2,000.00
600.94	Refuse Collection	184.36	169.46	182.52	200.00	140.52	200.00
601.04	Web Page	373.23	407.16	607.12	550.00	626.61	650.00
601.10	Water	684.09	1,672.20	1,259.18	1,200.00	801.05	1,100.00
601.11	Sewer	545.34	542.76	542.76	500.00	490.45	550.00
700.02	Building and Improvements	6,524.92		586.72	3,000.00	1,744.86	3,000.00
<b>Williams House-Total Expense</b>		<b>22,236.01</b>	<b>13,099.68</b>	<b>13,475.76</b>	<b>17,291.54</b>	<b>13,645.77</b>	<b>17,545.75</b>
	<b>414 - PARKS AND REC</b>						
510.01	Personnel	1,206.48	7,117.99	2,209.07		114.26	
600.04	Gas and Electric	4,891.87	3,700.70	5,031.27	5,500.00	4,049.59	5,500.00
600.06	Materials & Supplies	12,509.02	8,673.36	10,578.34	6,500.00	4,980.90	7,500.00
600.07	Equipment Repair/Maintenance	2,188.37	3,860.79	2,712.74	3,500.00	1,240.02	3,000.00
600.08	Vehicle Repair/Maintenance	267.74			500.00		
600.09	Vehicle Fuel	4,749.68	4,544.34	3,874.13	3,000.00	2,344.79	3,500.00
600.15	Insurance	-	3,671.08	6,397.86	7,050.00	8,028.75	5,029.82
600.28	Emergency Management		5,905.19	2,220.00			
600.91	Grant Expenditures - FEMA					772.20	
600.91	Prop 68 - Ogals Grant						
600.94	Refuse Collection/split				1,200.00	623.14	1,200.00
601.06	Events (Concerts and Lost and Fou	21,754.91	24,500.00	25,464.39	10,000.00	6,823.25	10,000.00
601.10	Water/ split	34,733.72	47,653.30	33,268.42	45,000.00	29,628.44	45,000.00
601.11	Sewer/ split	671.05	335.03	635.04	650.00	688.88	800.00
700.02	Building and Improvements*	1,087.21		2,473.86	7,700.00		
	*Includes \$6500 Wayfinding Signs in 2024-2025						
<b>PARKS. - Total Expense</b>		<b>84,060.05</b>	<b>109,961.78</b>	<b>94,865.12</b>	<b>90,600.00</b>	<b>59,294.22</b>	<b>81,529.82</b>
<b>Total General Fund Expenses</b>		<b>1,439,484.69</b>	<b>1,664,813.44</b>	<b>1,432,586.71</b>	<b>1,657,686.75</b>	<b>1,337,212.12</b>	<b>1,587,873.32</b>

# CITY OF PORTOLA 2025-2026 BUDGET WORKSHEETS

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

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
	<b>FUND 207</b>						
	<b>REVENUES</b>						
403.01	Interest Income/Investments						
404.05	Gas Tax Section 2105	11,670.95	11,954.06	12,739.56	13,256.00	10,083.05	13,438.00
404.06	Gas Tax Section 2106	9,089.10	9,097.53	9,543.12	9,231.00	7,490.27	9,244.00
404.07	Gas Tax Section 2107/2107.5	14,953.61	17,291.40	18,244.09	15,000.00	14,147.57	19,000.00
404.24	Gas Tax Section 2103	16,628.83	17,115.24	19,102.92	19,811.00	15,978.76	19,211.00
404.32	SB1 Loan Repay						
960.00	Interfund Transfer	122,099.22	102,364.06	174,058.17	193,251.04	182,192.07	235,032.89
	<b>Total Revenues Fund 207</b>	<b>174,441.71</b>	<b>157,822.29</b>	<b>233,687.86</b>	<b>250,549.04</b>	<b>229,891.72</b>	<b>295,925.89</b>
	<b>EXPENDITURES</b>						
510.01	Personnel Costs	96,162.64	84,971.70	132,780.63	138,409.04	136,040.85	137,055.89
600.06	Materials & Supplies	6,659.23	4,073.08	11,461.03	12,000.00	4,500.34	12,000.00
600.07	Equipment Repair/Maint	7,795.25	7,971.58	3,897.72	7,000.00	1,875.26	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	7,890.62	8,000.00	8,801.38	9,000.00
600.10	Accounting Fees	5,400.00	5,400.00	5,775.00	5,940.00	5,645.00	6,190.00
600.11	Auditing Fees	1,210.00	1,210.00	1,140.00	1,200.00	1,199.99	1,680.00
600.18	Professional Services	1,530.38	257.75		1,500.00	348.75	1,500.00
600.28	Emergency Management						
600.41	Street Lighting	38,321.50	38,706.72	65,264.66	65,000.00	66,265.95	110,000.00
600.42	Street Repair	7,944.53	6,827.65	5,478.20	10,000.00	5,214.20	10,000.00
600.45	Building Expense	-					
600.99	Miscellaneous						
700.03	Equipment/Vehicles	-					
	<b>Total Expenditures Fund 207</b>	<b>174,441.71</b>	<b>157,822.29</b>	<b>233,687.86</b>	<b>250,549.04</b>	<b>229,891.72</b>	<b>295,925.89</b>

SPECIAL REVENUE 2025-2026 BUDGET WORKSHEETS

# CITY OF PORTOLA 2025-2026 BUDGET WORKSHEETS

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

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
	<b>FUND 208 - Snow Removal</b>						
	<b>REVENUES</b>						
404.07	Gas Tax Section 2107/2107.5	93,053.00	136,331.00	203,841.00	130,000.00	120,487.00	100,000.00
960.00	Interfund Transfer	171,431.12	276,350.42	36,496.45	184,372.76	72,206.09	208,742.34
	<b>Total Revenues Fund 208</b>	<b>264,484.12</b>	<b>412,681.42</b>	<b>240,337.45</b>	<b>314,372.76</b>	<b>192,693.09</b>	<b>308,742.34</b>
	<b>EXPENDITURES</b>						
510.01	Personnel Costs	139,801.45	202,812.36	114,783.26	155,014.76	93,755.44	156,674.32
600.04	Gas & Electric	3,041.20	7,973.37	5,237.97	10,000.00	2,879.64	10,000.00
600.06	Materials & Supplies	13,120.92	13,249.77	14,215.32	15,000.00	7,148.39	15,000.00
600.07	Equipment Repair/Maint	29,987.68	39,551.48	18,058.11	25,000.00	21,254.43	25,000.00
600.08	Vehicle Repair/Maint	14,622.63	18,705.16	15,784.41	18,000.00	14,694.02	18,000.00
600.09	Vehicle Fuel	13,336.67	22,643.43	8,248.41	15,000.00	3,923.91	10,000.00
600.10	Accounting Fees	3,600.00	3,600.00	4,100.00	4,460.00	3,995.00	6,190.00
600.11	Auditing Fees	890.00	890.00	760.00	1,168.00	800.00	1,680.00
600.15	Insurance	15,367.21	15,272.63	18,620.73	20,480.00	16,478.35	15,948.02
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	9,450.58	20,000.00	8,151.45	20,000.00
600.45	Building Expense	65.56	201.49	64.34	250.00		250.00
600.52	Private Contractors-Snow Removal	27,870.00	54,731.25	36,562.50	30,000.00		30,000.00
600.93	Property Damage	800.00				2,935.62	
600.99	Miscellaneous						
	Capital Outlay						
700.03	Equipment/Vehicles	-			16,676.84	16,676.84	
700.30	Vehicles						
	<b>Total Expenditures Fund 208</b>	<b>277,661.37</b>	<b>412,681.42</b>	<b>245,972.63</b>	<b>331,049.60</b>	<b>192,693.09</b>	<b>308,742.34</b>

SPECIAL REVENUE 2025-2026 BUDGET WORKSHEETS

**CITY OF PORTOLA  
2025-2026  
BUDGET WORKSHEETS**

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

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
<b>FUND 211 - Road Maintenance and Rehabilitation</b>							
	<b>REVENUES</b>						
403.01	Interest Income/Investments	223.56	2,367.47	5,939.17	3,000.00	6,273.00	3,000.00
404.05	RMRA (SB1)	42,358.68	46,866.78	54,192.70	54,389.00	33,923.00	55,386.00
	<b>Total Revenues Fund 211</b>	<b>42,582.24</b>	<b>49,234.25</b>	<b>60,131.87</b>	<b>57,389.00</b>	<b>40,196.00</b>	<b>58,386.00</b>
	<b>EXPENDITURES</b>						
510.01	Personnel Costs						
600.06	Materials & Supplies	-				2,125.81	
600.42	RMRA Projects	57.75		21,790.87	165,000.00		165,000.00
600.18	Professional Services	1010.63	1579.75	968.75	2,000.00	1,960.00	3,000.00
	<b>Total Expenditures Fund 211</b>	<b>1,068.38</b>	<b>1,579.75</b>	<b>22,759.62</b>	<b>167,000.00</b>	<b>4,085.81</b>	<b>168,000.00</b>

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
<b>FUND 215-ECONOMIC DEVELOPMENT &amp; CDBG</b>							
403.01	Interest Income/Investments	159.75	629.72	546.64	500.00	95.41	
403.06	Interest Income Note Receivable						
	<b>Total Revenues</b>	<b>159.75</b>	<b>629.72</b>	<b>546.64</b>	<b>500.00</b>	<b>95.41</b>	<b>-</b>
	<b>EXPENDITURES</b>						
510.01	Personnel Costs	11,183.98	10,663.17	7,755.40	3,882.29	3,390.26	
600.10	Accounting Fees	3,000.00	3,000.00	3,125.00	3,342.00	2,750.00	
600.11	Auditing Fees	1,600.00	1,600.00	1,900.00	2,000.00	2,000.01	
600.13	Legal Fees *	3,573.00					
600.18	Professional Services *	3,621.50	15.00	3,830.00			
600.27	Civic Promotion & Marketing	14,600.80	1,045.00	1,045.00			
	*General Plan Update						
	<b>Total Expenditures</b>	<b>37,579.28</b>	<b>16,323.17</b>	<b>17,655.40</b>	<b>9,224.29</b>	<b>8,140.27</b>	<b>-</b>

SPECIAL REVENUE 2025-2026 BUDGET WORKSHEETS



# CITY OF PORTOLA 2025-2026 BUDGET WORKSHEETS

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

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
	<b>FUND 216-STIP PROJECTS</b>						
407.15	A-15 STIP						
407.13	NORTH LOOP	157,744.64	332,309.58	1,746,223.09	-	306,397.54	-
409.00	Miscellaneous Income						
960.00	Transfer in		1,475.63				
	<b>Total Revenues</b>	<b>157,744.64</b>	<b>333,785.21</b>	<b>1,746,223.09</b>	<b>-</b>	<b>306,397.54</b>	<b>-</b>
700.23	UNDERGROUND TANK	1,617.00	1,475.63				
700.42	NORTH LOOP	157,743.99	332,310.00	2,041,805.02	-	575.21	-
700.50	SOUTHSIDE STIP						
700.51	RIO GRANDE STIP					3,138.75	
	<b>Total Expenditures</b>	<b>159,360.99</b>	<b>333,785.63</b>	<b>2,041,805.02</b>	<b>-</b>	<b>3,713.96</b>	<b>-</b>

SPECIAL REVENUE 2025-2026 BUDGET WORKSHEETS

**CITY OF PORTOLA**  
**2025-2026 BUDGET WORKSHEETS**

**FUND: Water (710)**

DEPARTMENT: ALL

## REVENUE

ACCOUNT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
	Use of Money & Property						
403.01	Interest Income/Investments	8,690.99	60,750.59	107,059.00	90,000.00	87,454.07	95,000.00
	Fines & Forfeitures						
406.09	10% Late Payment Penalty		30,947.78	60,564.47	55,000.00	51,061.17	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	943,761.82	1,050,000.00	760,767.45	1,040,500.00
410.01	Water Service Charge Fees	2,819.32	2,733.48	2,812.25	2,000.00	1,677.50	2,000.00
410.02	Water Meter Fees	375.00	375.00				
410.04	Water Facility Fees	4,015.00	4,015.00	4,015.00		5,390.00	
950.00	Transfer from General Fund						
	Total Water Fund Revenues	972,045.63	1,089,770.51	1,118,212.54	1,197,000.00	906,350.19	1,192,500.00

# CITY OF PORTOLA

## 2025-2026 BUDGET WORKSHEETS

**FUND: Water (710)**  
**DEPARTMENT: ALL**

### EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
	<b>311 - Public Works</b>						
600.02	Postage	4,093.65	4,433.98	3,246.65	4,200.00	2,794.86	4,500.00
600.04	Gas & Electric	6,867.38	3,334.52	3,630.47	6,000.00	11,052.03	13,000.00
600.05	Telephone	4,484.38	4,786.15	5,832.86	5,500.00	3,970.14	5,500.00
600.06	Materials & Supplies	25,804.74	18,515.67	35,786.08	22,000.00	15,828.52	22,000.00
600.07	Equipment Repair/Maint.	16,017.02	19,785.23	16,549.97	15,000.00	19,080.17	20,000.00
600.08	Vehicle Repair/Maint.	1,663.74	1,065.19	13,373.06	5,000.00	7,244.25	7,500.00
600.09	Vehicle Fuel	10,023.82	11,946.51	13,369.26	12,000.00	7,662.16	12,000.00
600.10	Accounting Fees	15,600.00	15,600.00	16,250.00	17,160.00	15,866.20	17,160.00
600.11	Auditing Fees	8,640.00	8,614.64	10,260.00	10,800.00	10,800.00	11,760.00
600.13	Legal	10,065.44	8,847.33	9,983.65	13,104.00	11,485.55	12,377.76
600.15	Insurance	18,547.86	29,221.80	26,794.15	29,797.15	34,464.24	32,009.63
600.18	Professional Services	6,301.36	11,734.05	67,521.44	50,000.00	11,312.54	50,000.00
600.18	Prof Svc Master Plan update						
600.20	Advertising & Notices					693.33	
600.22	Code Reference Update	586.79	300.00	423.44	1,700.00	300.00	1,700.00
600.25	Equipment Rental		6,586.74	452.90	1,000.00	17,475.24	3,000.00
600.26	Communication Expense	329.46	327.42	334.26	400.00	117.26	400.00
600.28	Emergency Management		12,515.74	13,438.45			
600.31	Dues/Memberships	4,757.23	4,636.36	1,220.16	4,000.00	2,446.50	4,000.00
600.32	Training & Education		666.79		800.00	237.50	1,200.00
600.45	Building Expense	2,973.85	1,797.49	2,360.52	3,000.00	1,690.07	5,000.00
600.47	Tech Support - Incode Software	4,783.81		9,613.77	11,065.05	11,065.05	11,596.75
600.48	Equipment Rental	2,091.84	4,672.45	1,096.78	3,000.00	1,020.89	3,000.00
600.51	Testing - Water	9,102.77	9,449.11	8,470.85	12,000.00	11,404.02	12,000.00
600.69	Permit Fees	3,857.01	4,320.09	5,363.81	6,000.00	6,075.17	7,000.00
600.70	Water Meters	-	5,299.44	38,270.18	30,000.00	5,007.29	30,000.00
600.71	Water Supply Purchase	127,301.04	120,505.05	127,990.51	130,000.00	142,570.43	150,000.00
600.76	Water Line Repairs	28,257.81	56,352.82	54,008.87	65,000.00	67,833.88	95,000.00
600.92	Bad Debt Expense	-					
600.94	Refuse Collection	2,088.97	1,799.83	1,862.40	3,000.00	1,490.81	3,000.00
600.99	Miscellaneous						
601.04	City Web page			1,000.00	1,000.00	1,308.00	1,500.00
601.10	Water	285.66	452.03	359.39	450.00	288.75	450.00
601.11	Sewer	180.88	271.32	271.32	300.00	339.22	400.00
601.12	Chemicals			4,123.20	20,000.00	1,496.29	20,000.00
700.09	Software & Upgrades	-	5,284.50				
510.01	Personnel Costs	273,956.55	443,812.56	458,350.65	444,987.63	359,784.77	447,296.02

# CITY OF PORTOLA

## 2025-2026 BUDGET WORKSHEETS

**FUND: Water (710)**  
**DEPARTMENT: ALL**

### EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
	Capital Outlay						
700.03	Machinery & Equip.	-	-	49,137.50	85,545.82	80,649.30	
700.05	Computer Equipment						
700.30	Vehicles						
700.36	System Improvements **	6,867.00	8,580.00	59,723.27	25,000.00		
700.80	Depreciation Expense	153,496.74	139,711.69	139,599.49			
700.10	Public Works Yard						
700.99	Fixed Asset Offset Account	(6,867.06)	(8,580.00)	(107,985.77)			
	**Scada upgrade						
	<b>325 - Lake Davis WTP</b>						
510.01	Personnel Costs					174.50	17,998.00
600.04	Gas and Electric	22,660.21	25,754.00	23,932.74	25,000.00	17,284.61	25,000.00
600.05	Telephone	3,234.74	3,036.13	3,020.81	3,000.00	1,900.94	3,000.00
600.06	Materials and Supplies	186.26	1,066.65	2,923.69	2,000.00	2,639.28	3,000.00
600.07	Equipment Repair / Maintenance	4,425.12	15,238.70	23,118.49	15,000.00	5,430.24	20,000.00
600.15	Insurance						32,408.94
600.18	Professional Services/Pall	5,630.84	17,864.69	8,184.11	10,000.00	16,749.74	20,000.00
600.45	Building Maintenance	975.00	585.00	780.00	2,000.00	880.59	2,000.00
600.51	Lab Testing Fees	582.00	1,087.00		1,000.00	192.00	1,000.00
600.69	CDPH Fees	150.34	315.35	218.76	300.00		300.00
601.12	Chemicals	19,596.63	17,690.55	8,218.96	17,000.00	16,903.83	25,000.00
601.13	Residual Solids Disposal						
601.14	Cleaning Chemicals Disposal	2,275.00	1,050.00	1,672.94	4,000.00		4,000.00
700.32	System Improvements - 3 phase						
	<b>520 -1996/97 Water Projects</b>						
	Debt Service ends 2037						
800.01	Principal Expense	32,000.00	33,000.00	35,000.00	37,000.00		38,000.00
800.02	Interest Expense	37,141.40	35,541.40	33,891.41	31,615.00	16,070.71	32,150.00
800.99	Principal Offset Account	(32,000.00)	(33,000.00)	(35,000.00)			
	<b>Total Water Fund Expenditures</b>	<b>839,017.28</b>	<b>1,075,875.97</b>	<b>1,198,045.45</b>	<b>1,186,724.65</b>	<b>943,080.87</b>	<b>1,228,207.10</b>

**CITY OF PORTOLA**  
**2025-2026 BUDGET WORKSHEETS**

**FUND: Sewer (720)**  
**DEPARTMENT: ALL**

## REVENUE

[illegible]

Sewer Fund 2025-2026 BUDGET WORKSHEETS

**CITY OF PORTOLA  
2025-2026 BUDGET WORKSHEETS**

**FUND: Sewer (720)  
DEPARTMENT: ALL**

**EXPENDITURES**

ACCOUNT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
	<b>311 - Public Works</b>						
600.02	Postage	3,906.15	4,434.02	3,370.27	4,200.00	2,794.81	4,200.00
600.04	Gas & Electric	20,660.96	16,367.12	55,466.62	40,000.00	31,987.27	45,000.00
600.05	Telephone	3,646.08	4,107.19	5,264.12	4,500.00	3,741.03	4,500.00
600.06	Materials & Supplies	44,468.05	28,255.40	27,178.73	30,000.00	14,525.26	30,000.00
600.07	Equipment Repair/Maint.	18,167.69	30,950.79	27,717.23	25,000.00	19,587.12	25,000.00
600.08	Vehicle Repair/Maint.	1,547.17	1,394.39	12,468.90	5,000.00	7,258.25	7,500.00
600.09	Vehicle Fuel	7,229.40	8,837.44	7,740.07	8,000.00	4,412.71	8,000.00
600.10	Accounting Fees	13,200.00	13,200.00	13,750.00	14,520.00	13,666.20	17,160.00
600.11	Auditing Fees	8,640.00	8,640.00	10,260.00	10,800.00	10,800.00	11,760.00
600.13	Legal	10,065.44	7,351.53	9,983.65	13,104.00	11,485.56	12,377.76
600.15	Insurance	35,389.26	38,388.24	42,662.63	47,250.00	41,873.83	41,280.96
600.18	Professional Services	21,498.35	36,897.28	76,632.80	70,000.00	89,951.58	160,000.00
600.18	Prof. Svcs. Master Plan update						
600.20	Advertising & Notices					693.33	
600.22	Code Reference Update	586.79	300.00	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	14,056.72			
600.29	Medical Physicals		837.00		750.00		
600.30	Conference/Travel						
600.31	Dues/Membership	649.10	2,143.89	111.20	1,000.00	1,576.50	2,000.00
600.32	Training/Education				800.00	1,220.15	1,500.00
600.45	Building Expense	1,938.04	1,797.61	2,782.87	4,500.00	1,417.34	9,500.00
600.47	Tech support-Incode software	4,083.74	-	8,605.31	9,484.00	9,484.00	9,940.00
600.48	Equipment Lease	1,019.28	1,023.05	1,096.83	2,500.00	955.64	2,500.00
600.51	Testing - Sewer	17,379.24	29,486.78	26,110.84	25,000.00	36,138.26	50,000.00
600.69	Permit Fees	11,254.00	9,885.00	11,092.48	15,000.00	11,056.00	25,000.00
600.76	Sewer Line Repairs	14,415.26	7,160.88	22,569.96	20,000.00	17,969.44	20,000.00
600.90	System Maintenance*	9,721.56	51,438.06	23,350.39	125,000.00	33,063.35	125,000.00
600.92	Bad Debt Expense	-					
600.94	Refuse Collection	1,705.83	1,799.84	1,862.41	3,000.00	2,870.07	3,000.00
600.99	Miscellaneous						
601.04	City Web page			1,000.00	1,000.00	1,046.40	1,200.00
601.10	Water	334.30	452.03	359.39	450.00	285.35	450.00
601.11	Sewer	316.64	271.44	271.44	350.00	67.86	350.00
601.12	Sewer Chemicals		58,718.22	60,184.94	65,000.00	33,179.07	65,000.00
	*includes sludge removal and sewer pond electrical conduit and wire replacement						
510.01	Personnel Costs	251,869.98	344,831.76	331,033.14	289,442.05	259,713.76	315,092.19

Sewer Fund 2025-2026 BUDGET WORKSHEETS

## CITY OF PORTOLA

### 2025-2026 BUDGET WORKSHEETS

**FUND: Sewer (720)**  
**DEPARTMENT: ALL**

## EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
	Capital Outlay						
700.03	Machinery & Equip	9,498.84	10,358.16		112,545.82	80,649.82	
700.05	Computer Equipment						
700.30	Vehicles						
700.32	System Improvement	836.00	-		25,000.00		
700.09	Software	-	5,284.50				
700.80	Depreciation Expense	127,006.04	112,257.13	107,114.61			
700.99	Fixed Asset Offset Account	(10,334.84)	(10,358.16)				
910.00	Loss on Equipment						
	Total Sewer Fund Expenditures	630,698.35	862,498.66	904,397.55	974,695.87	743,769.96	998,810.91

**CITY OF PORTOLA  
2025-2026  
BUDGET WORKSHEETS**

**FUND: Solid Waste (730)**  
**DEPARTMENT: ALL**

**REVENUE**

ACCOUNT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 4-24-25	2025-2026 WORKSHOP
	<b>Use of Money &amp; Property</b>						
403.01	Interest Income/Investments	1,593.15	14,500.23	31,772.29	25,000.00	32,466.83	30,000.00
	<b>Fines &amp; Forfeitures</b>						
406.09	10% Late Penalty		5,025.99	7,143.70	10,000.00	5,556.81	8,000.00
407.04	FEMA/OES Reimbursement						
409.00	Miscellaneous Income						
	<b>Charges for Services</b>						
430.00	Solid Waste Franchise Fee	49,643.44	55,917.51	67,504.53	60,000.00	26,991.03	60,000.00
430.01	Landfill Gate Fees	8.83					
430.03	Landfill Closure Fees	111,923.37	95,626.98	83,143.96	84,000.00	62,305.27	83,000.00
430.08	Solid Waste Fee	136,374.46	118,320.82	120,179.85	120,000.00	90,034.02	120,000.00
	<b>Recycling</b>						
440.11	Recycling Grant						
	<b>322-SB 1383 Grant</b>						
440.12	SB 1383 grant		20,000.00				
	<b>Total Solid Waste Revenues</b>	<b>299,543.25</b>	<b>309,391.53</b>	<b>309,744.33</b>	<b>299,000.00</b>	<b>217,353.96</b>	<b>301,000.00</b>

SOLID WASTE FUND 2025-2026 BUDGET WORKSHEETS



**CITY OF PORTOLA  
2025-2026  
BUDGET WORKSHEETS**

**FUND: Solid Waste (730)**  
**DEPARTMENT: ALL**

## EXPENDITURES

ACCOUNT	DESCRIPTION	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026
NO.		ACTUAL	ACTUAL	ACTUAL	ADOPTED	YTD 4-24-25	WORKSHOP
	<b>311 - Public Works</b>						
600.02	Postage	992.01	1,217.66	1,864.22	1,700.00	2,600.18	2,800.00
600.06	Materials & Supplies	2,911.78	1,405.75	1,257.95	3,000.00	2,030.10	3,000.00
600.07	Equipment Repair/Maintenance	574.06	3,181.43		1,000.00	1,167.35	1,500.00
600.08	Vehicle Repair/ Maintenance	191.12					
600.10	Accounting Fees	4,800.00	4,800.00	5,000.00	5,280.00	4,950.00	6,600.00
600.11	Auditing Fees	2,880.00	2,880.00	3,420.00	3,600.00	3,600.00	3,780.00
600.13	Legal	375.00	9,346.00	2,882.30	5,000.00	575.67	10,314.80
600.15	Insurance	4,150.83	4,237.57	5,283.83	5,820.00	5,005.83	7,544.73
600.18	Professional Services	12,110.00	4,860.00	6,081.62	10,000.00	4,005.00	10,000.00
600.28	Emergency Management			886.14			
600.45	Building Expense	33.99			250.00		
600.47	Tech Support-Incode software			3,280.85	3,793.74	3,793.74	3,976.00
600.51	Testing and Reporting *	-	-		45,050.00	19,043.88	45,050.00
600.69	Permit Fees	-	-		35,000.00	28,864.00	35,000.00
600.80	Post-closure Care Costs	-	-	49,389.99	20,000.00	4,824.10	20,000.00
600.83	Recycling Grant Expenditures	-	101.97				
600.75	Landfill Closure Cost	115,318.94	48,224.94				
600.92	Bad Debt Expense						
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	254.00			
700.99	Fixed Asset Offset Account						
	*This will be Mcginley						
	**Landfill damage - sediment						
510.01	Personnel Costs	33,850.84	41,533.62	51,376.99	53,491.41	52,244.95	73,907.29
	<b>322 - SB 1383</b>						
600.06	Personnel/Administration		3,478.88	765.00	3,000.00	13,878.93	-
	<b>Total Solid Waste Expenditures</b>	<b>181,334.01</b>	<b>130,897.49</b>	<b>131,742.89</b>	<b>195,985.15</b>	<b>146,583.73</b>	<b>223,472.82</b>

SOLID WASTE FUND 2025-2026 BUDGET WORKSHEETS

**CITY OF PORTOLA**  
**2025-2026 ADDITIONAL INFORMATION**

Additional Information	General Fund	Special Rev.	RMRA	Water Fund	Lake Davis	Sewer Fund	Solid Waste	Cost
								-
City Hall Roof	6,700.00			6,000.00		6,000.00	1,400.00	20,100.00
Backhoe blade		3,750.00		1,875.00		1,875.00		7,500.00
Clean North Side tank				4,800.00				4,800.00
Sewer Pond electrical conduit & wire replacement						5,000.00		5,000.00
SCADA upgrade				54,000.00	19,100.00	30,000.00		103,100.00
Sewer bypass pump						20,000.00		20,000.00
Auxiliary pump for Sewer System						15,000.00		15,000.00
Sewer 6 acre Bypass						110,000.00		110,000.00
<b>Total by Fund</b>	6,700.00	3,750.00		66,675.00	19,100.00	187,875.00	1,400.00	285,500.00
<b>Steps- every two years</b>								-
New COLA % for 25-26 budget								
<b>2.47% COLA Estimated</b>	3,821.17	2,987.88		7,147.07		4,977.08	1,281.91	20,215.11
<b>Projects from Council Goal Setting</b>								
Community Clean-up								
Dedicated Pavement Rehabilitation			165,000.00					

Category	Current Rate	Proposed Rate
<b>Public Swim (Daily Rates)</b>		
1-5 Years	\$ 2.00	<b>Not Applicable</b>
6-17 Years	\$ 4.00	<b>Not Applicable</b>
Infants	Not Applicable	<b>FREE</b>
Youth Ages (2-17)	Not Applicable	\$ 5.00
Adults Ages (18-59)	\$ 5.00	\$ 7.00
Seniors (60+)	\$ 3.00	\$ 5.00
<b>Public Swim (Season Pass)</b>		
Individual	\$ 60.00	\$ 80.00
Family (up to 6 people)	\$ 125.00	\$ 180.00
Senior (60+)	\$ 50.00	\$ 60.00
<b>Lap Swim/ Water Aerobics (Daily Rates)</b>		
Adults Ages (18-59)	\$ 5.00	\$ 7.00
Seniors (60+)	\$ 3.00	\$ 5.00
<b>Lap Swim/ Water Aerobics (Season Pass)</b>		
Adults Ages (18-59)	Not Applicable	\$ 125.00
Seniors (60+)	Not Applicable	\$ 80.00
<b>Swim Lessons</b>		
Group (2 weeks, 1/2 hour lessons)	\$ 50.00	\$ 70.00
Private (1 week, 45 min lessons)	\$ 70.00	\$ 90.00
<b>Swim Party</b>		
2 Hour private swim party	\$ 125.00	\$ 175.00