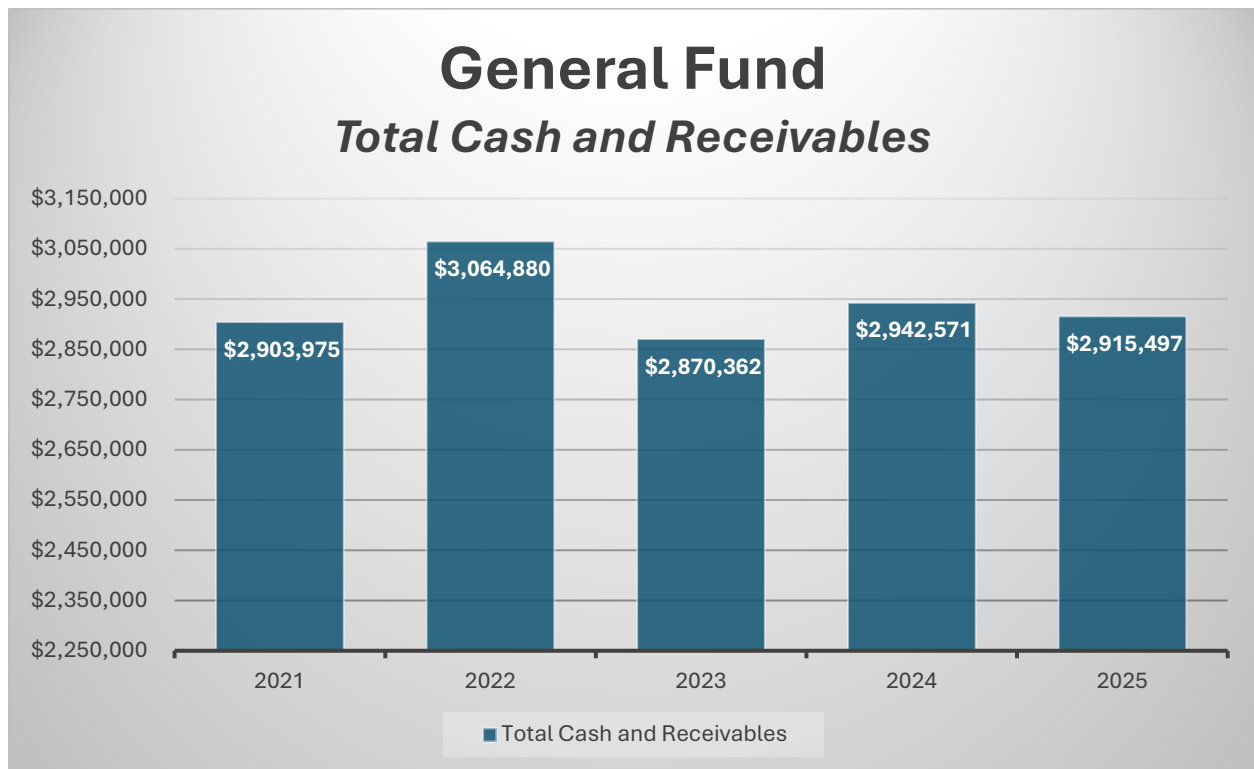
	Document Name		<i>City Manager Budget Message</i>	
	Document Number	TBD	Revision Letter	A
	Document Location	Server	Revision Date	06/02/2025
	Document Type	Form	Council Adoption Date	NA
			Resolution No.	NA

2025-2026 Fiscal Year

Final Budget Proposal Message

Introduction


Overall, the City remains in a strong financial position, demonstrating continued financial stability. Audits from previous fiscal years support this statement along with the general fund total cash and receivables yearly trends showing a net increase in general fund balance of \$11,522 from 2021-2025.



Source: City of Portola Financial Documents

The benefits to the City of a secure and healthy general fund are critical for a City of our size. Exposure to large-scale infrastructure projects (Gulling Street Bridge) can create significant financial pressure on the general fund even with funding potentially provided through other sources. For example, the local match for the Caltrans Highway Bridge Program is currently estimated at around 23% meaning that on a multimillion dollar project the City's match will be substantial.

In addition, having access to a healthy fund balance allows the City to be financially prudent. The City can avoid the cost of short-term loans by leveraging our liquidity in the general fund.

	Document Name	<i>City Manager Budget Message</i>		
	Document Number	TBD	Revision Letter	A
	Document Location	Server	Revision Date	06/02/2025
	Document Type	Form	Council Adoption Date	NA
			Resolution No.	NA

Budget Methodology

Consistent with past practice, staff budgets conservatively to ensure that potential financial exposure is fully accounted for in both revenue and expenditure estimates.

Summary and Yearly Comparison

The proposed budget includes an expected total revenue of \$4,330,408.71, total expenses of \$5,083,307.33 and a use of general fund balance total of \$269,877.62. Revenue and expense details for each fund are included in the proposed budget under the appropriate sections. Fund details include actuals from 2021-2024, currently amended 2024-2025 figures, and YTD figures to 05/29/2025.


Fund year over year comparisons are listed below:

Fund	2024-2025 Amended	2025-2026 Proposed	Variance
All Funds			
Revenues	\$ 4,255,367.80	\$ 4,330,408.74	\$ 75,040.94
Expenditures	\$ 4,772,915.35	\$ 5,083,307.33	\$ 310,391.98
General			
Revenues	\$ 1,311,557.00	\$ 1,335,161.15	\$ 23,604.15
Expenditures	\$ 1,657,686.75	\$ 1,605,038.77	\$ (52,647.98)
Special Revenues			
Revenues	\$ 622,810.80	\$ 669,747.56	\$ 46,936.76
Expenditures	\$ 757,822.93	\$ 779,361.56	\$ 21,538.63
Water			
Revenues	\$ 1,197,000.00	\$ 1,192,500.00	\$ (4,500.00)
Expenditures	\$ 1,186,724.65	\$ 1,281,194.65	\$ 94,470.00
Sewer			
Revenues	\$ 825,000.00	\$ 832,000.00	\$ 7,000.00
Expenditures	\$ 974,695.87	\$ 1,191,579.45	\$ 216,883.58
Solid Waste			
Revenues	\$ 299,000.00	\$ 301,000.00	\$ 2,000.00
Expenditures	\$ 195,985.15	\$ 226,132.90	\$ 30,147.75

Source: City of Portola Financial Documents

Capital Improvements

Funds provided through the Senate Bill 1 (The Road Repair and Accountability Act of 2017) are the source of what would be described as our capital improvement program. The projected expense for this fund in the proposed budget is \$168,000. We expect that capital improvement work will be performed utilizing these funds under the “Dedicated Pavement Crew” street rehabilitation efforts in this fiscal year. Staff will be examining a five-year capital improvement plan this upcoming year.

	Document Name		<i>City Manager Budget Message</i>	
	Document Number	TBD	Revision Letter	A
	Document Location	Server	Revision Date	06/02/2025
	Document Type	Form	Council Adoption Date	NA
			Resolution No.	NA

General Fund Exposure

Areas with significant exposure to the general fund are the Gulling Street Bridge project and ongoing legal expenses. External funding sources for the bridge project have been secured, and staff remain confident this will alleviate a portion of the exposure. Legal matters involving the same or related parties remain unresolved and may result in additional financial exposure, the scope of which is not yet fully determined.

Conclusion

With a continued focus on responsible financial management, staff is confident in the City of Portola's path toward another year of stability and progress.

Ryan N. Bonk

Ryan N. Bonk

City Manager

CITY OF PORTOLA										
2025-2026 PROPOSED BUDGET										
					ECONOMIC					
		GAS TAX	GAS TAX	RMRA	DEVELOPMENT				SOLID	
	GENERAL FUND	Streets	Snow		CDBG	STIP	WATER	SEWER	WASTE	
ACCOUNT/FUND	100	207	208	211	215	216	710	720	730	TOTAL
REVENUE	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
INTERFUND TRANSFERS		236,404.72	214,063.84							450,468.56
										-
PERSONNEL	337,009.51	138,427.72	158,245.82				452,069.41	319,985.73	75,167.37	1,480,905.56
POSTAGE	6,200.00						4,500.00	4,200.00	2,800.00	17,700.00
CITY WEBPAGE	3,600.00						1,500.00	1,200.00		6,300.00
GAS & ELECTRIC	49,000.00		10,000.00				13,000.00	45,000.00		117,000.00
TELEPHONE	7,500.00						5,500.00	4,500.00		17,500.00
MATERIALS AND SUPPLIES	30,150.00	12,000.00	15,000.00				22,000.00	30,000.00	3,000.00	112,150.00
EQUIP REPAIR/MAINT	5,500.00	7,000.00	25,000.00				20,000.00	25,000.00	1,500.00	84,000.00
VEHICLE REPAIR/MAINT	500.00	1,500.00	18,000.00				7,500.00	7,500.00		35,000.00
VEHICLE FUEL	5,000.00	9,000.00	10,000.00				12,000.00	8,000.00		44,000.00
LEGAL FEES	68,077.68						12,377.76	12,377.76	10,314.80	103,148.00
INSURANCE	45,820.73		15,948.02				32,009.63	41,280.96	7,544.73	142,604.07
PROFESSIONAL SVCS	95,360.00	1,500.00					50,000.00	160,000.00	10,000.00	316,860.00
ADVERTISING/NOTICES	850.00									850.00
CODE REFERENCE UPDATE	4,400.00						1,700.00	1,500.00		7,600.00
CIVIC PROMO & MARKETING	750.00									750.00
CONFERENCE/TRAVEL	10,000.00									10,000.00
DUES/MEMBERSHIPS	4,150.00						4,000.00	2,000.00		10,150.00
BUILDING EXPENSE	7,500.00		250.00				5,000.00	9,500.00		22,250.00
STREET REPAIR		10,000.00	20,000.00	168,000.00						198,000.00
ACCOUNTING FEES	13,200.00	6,190.00	6,190.00				17,160.00	17,160.00	6,600.00	66,500.00
AUDITING FEES	11,340.00	1,680.00	1,680.00				11,760.00	11,760.00	3,780.00	42,000.00
TRAINING/EDUCATION	500.00						1,200.00	1,500.00		3,200.00
WATER AND SEWER	69,750.00						850.00	800.00		71,400.00
TECH SUPPORT - INCODE SOFTWARE	7,271.34						11,596.75	9,940.00	3,976.00	32,784.09
OTHER EXPENSE/SEE ATTACHED	359,740.95	110,000.00	30,000.00				490,646.10	293,000.00	100,050.00	1,383,437.05
EQUIPMENT LEASE/RENTAL	4,700.00						6,000.00	2,500.00		13,200.00
CAPITAL OUTLAY/OTHER	6,700.00		3,750.00				66,675.00	182,875.00	1,400.00	261,400.00
INTEREST							32,150.00			32,150.00
TRANSFERS OUT	450,468.56									450,468.56
										-
TOTAL EXPENSES	1,605,038.77	297,297.72	314,063.84	168,000.00	-	-	1,281,194.65	1,191,579.45	226,132.90	5,083,307.33
REVENUE	1,335,161.15	297,297.72	314,063.84	58,386.00	-		1,192,500.00	832,000.00	301,000.00	4,330,408.71
EXPENDITURES	1,605,038.77	297,297.72	314,063.84	168,000.00	-	-	1,281,194.65	1,191,579.45	226,132.90	5,083,307.33
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	(269,877.62)	-	-	(109,614.00)	-		(172,529.65)	(359,579.45)	(8,132.90)	(919,733.62)

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

OTHER EXPENSE	PROPOSED
GENERAL FUND (100)	
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	
TOTAL	359,740.95
GAS TAX SECTION 2107/2107.5 (FUND 207)	
STREET LIGHTING	110,000.00
TOTAL	110,000.00
SNOW REMOVAL (FUND 208)	
PRIVATE CONTRACTORS	30,000.00
PROPERTY DAMAGE	
TOTAL	30,000.00

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

OTHER EXPENSE	PROPOSED
STIP (216)	
WATER FUND (710)	
CHEMICALS	20,000.00
COMMUNICATION EXPENSE	400.00
LAKE DAVIS WTP	173,246.10
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
TOTAL	490,646.10
SEWER FUND (720)	
PERMIT FEES	25,000.00
REFUSE COLLECTION	3,000.00
SEWER LINE REPAIRS	20,000.00
SYSTEM MAINT/SEWER POND	130,000.00
TESTING SEWER	50,000.00
SEWER CHEMICALS	65,000.00
TOTAL	293,000.00
SOLID WASTE (730)	
PERMIT FEES	35,000.00
POST-CLOSURE CARE COSTS	20,000.00
TESTING AND REPORTING - LANDFILL	45,050.00
TOTAL	100,050.00

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

CAPITAL OUTLAY/ OTHER	PROPOSED
GENERAL FUND (100)	
City Hall Roof	6,700.00
TOTAL	6,700.00
SPECIAL REVENUE FUNDS	
Backhoe Blade - Snow	3,750.00
TOTAL	3,750.00
WATER FUND	
SCADA System Upgrade	54,000.00
City Hall Roof	6,000.00
Backhoe Blade	1,875.00
Clean North Side Tank	4,800.00
TOTAL	66,675.00
SEWER FUND	
SCADA System Upgrade	30,000.00
Sewer Bypass pump	20,000.00
City Hall Roof	6,000.00
Backhoe Blade	1,875.00
Auxiliary Pump for Sewer System	15,000.00
Sewer 6 Acre Bypass	110,000.00
TOTAL	182,875.00
SOLID WASTE FUND	
City Hall Roof	1,400.00
TOTAL	1,400.00
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					2025-2026 Payroll - Proposed Budget with 2.44% COLA													
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	220,470.20	111	14%	30,865.83	5%	11,023.51	5%	11,023.51		-	32%	70,550.46	30%	66,141.06	14%	30,865.83	220,470.20	100%
Deputy Clerk	72,546.05	111	28%	20,312.89	1%	725.46	1%	725.46		-	30%	21,763.81	30%	21,763.81	10%	7,254.60	72,546.05	100%
Office Clerk	62,656.59	111	11%	6,892.22	1%	626.57	1%	626.57		-	40%	25,062.64	40%	25,062.64	7%	4,385.96	62,656.59	100%
Accounting Technician	104,703.18	113	12%	12,564.38	3%	3,141.10	3%	3,141.10			42%	43,975.34	37%	38,740.18	3%	3,141.10	104,703.18	100%
Utility Technician	155,190.42	311	19%	29,486.18	12%	18,622.85	15%	23,278.56			48%	74,491.40	6%	9,311.43	0%	-	155,190.42	100%
Utility Technician	138,167.60	311	1%	1,381.68	2%	2,763.35	3%	4,145.03			53%	73,228.83	39%	53,885.36	2%	2,763.35	138,167.60	100%
Public Works Maintenance	117,062.36	311	5%	5,853.12	22%	25,753.72	18%	21,071.22			32%	37,459.95	14%	16,388.73	9%	10,535.61	117,062.36	100%
Community Engagement	62,534.21	212	90%	56,280.79			10%	6,253.42									62,534.21	100%
PW & Bldg. Svcs Manager	194,118.44	311	6%	11,647.11	10%	19,411.84	11%	21,353.03			31%	60,176.71	24%	46,588.42	6%	11,647.11	170,824.22	88%
		114	12%	23,294.21													23,294.21	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	1,200,465.03			213,181.61		87,179.52		97,459.18		-		430,074.27		299,056.27		73,514.20	1,200,465.03	
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	1,265,679.80			237,253.18	7%	87,179.52	9%	111,957.12	0%	0.00	35%	444,055.89	25%	311,719.89	6%	73,514.20	1,265,679.80	
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	1,499,342.74			337,009.51		138,427.72		158,245.82		-		470,506.57		319,985.73		75,167.37	1,499,342.74	1,499,342.74

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 & CELL	Total Benefits	Salaries & Benefits	
3,538.00		City Manager		145,000.00	145,000.00	148,538.00	33,915.00	11,542.00	42.00	11,363.16	8,936.05	434.00		5,700.00	71,932.20	220,470.20	
1,319.45		Deputy Clerk		54,075.84	54,075.84	55,395.29	4,800.00	4,304.44	42.00	4,237.74	3,332.58	434.00	-		17,150.76	72,546.05	
1,125.48		Office Clerk		46,126.08	46,126.08	47,251.56	4,800.00	3,671.64	42.00	3,614.74	2,842.65	434.00			15,405.03	62,656.59	
1,489.06		Accounting Technician		61,027.20	61,027.20	62,516.26	28,209.00	4,857.77	142.68	4,782.49	3,760.98	434.00	-		42,186.92	104,703.18	
1,865.31		Public Works Maintenance		76,447.32	76,447.32	78,312.63	28,209.00	17,812.23	374.00	5,990.92	24,057.64	434.00	-		76,877.78	155,190.42	
1,691.41		Utility Technician		69,320.16	69,320.16	71,011.57	33,915.00	5,517.88	42.00	5,432.39	21,814.75	434.00	-		67,156.02	138,167.60	
1,347.43		Public Works Maintenance		55,222.39	55,222.39	56,569.82	33,915.00	4,395.70	42.00	4,327.59	17,378.25	434.00			60,492.54	117,062.36	
1,218.05		Community Engagement		49,920.00	49,920.00	51,138.05		3,973.63		3,912.06	3,076.46	434.00			11,396.16	62,534.21	
2,773.09		PW & Bldg. Svcs Manager		113,651.20	113,651.20	116,424.29	28,209.00	26,480.73	251.88	8,906.46	13,412.08	434.00	-		77,694.15	194,118.44	
-																	
		Flat rate PERS						73,016.00							73,016.00	73,016.00	
16,367.28	\$ -																
				670,790.19	670,790.19	687,157.47	195,972.00	155,572.01	978.56	52,567.55	98,611.45	3,906.00	-	5,700.00	513,307.56	1,200,465.03	
		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	
											-						
1,265,679.80		Totals		723,712.19	723,712.19	740,079.47	195,972.00	155,572.01	978.56	56,616.08	106,855.67	3,906.00	-	5,700.00	1,989,391.99	1,265,679.80	
		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	
				912,273.33	912,273.33	928,640.61	195,972.00	165,803.01	978.56	70,386.08	123,012.47	8,850.00	-	5,700.00	1,499,342.74	1,499,342.74	-

CITY OF PORTOLA
2025-2026
PROPOSED BUDGET

FUND: General (100)
DEPARTMENT: ALL

REVENUE

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
GENERAL REVENUE AND TAXES							
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	248,759.08	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	51,406.58	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	75,758.94	80,000.00
403.11	EPHC Interest Income	1,983.13	2,117.26	3,775.53	2,507.00	2,348.03	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		512.31	
407.10	Returned Check Fee	70.00	(70.00)	110.00		160.00	
407.16	Insurance Recovery						
408.00	Donation/Contributions						
409.00	Miscellaneous Income	5,457.24	452.33	4,185.66		907.29	
DEPT 111 GENERAL GOVERNMENT							
402.01	Business License	14,806.00	15,705.00	16,204.00	15,000.00	10,839.00	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		298.80	
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
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	52,417.76			
409.00	Miscellaneous	2,442.64		367.50		420.00	

GENERAL FUND 2025-2026 PROPOSED BUDGET

CITY OF PORTOLA 2025-2026 PROPOSED BUDGET

FUND: General (100)

DEPARTMENT: ALL

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
DEPT 114	BUILDING & SAFETY						
402.06	Woodstove Inspection Permit	1,449.00	900.00	898.00	1,000.00	500.00	
402.07	Building Permits	20,416.68	25,680.78	20,005.96	20,000.00	30,909.00	35,000.00
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					
DEPT 212	LAW ENFORCEMENT						
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		
DEPT 213	OTHER PUBLIC SAFETY						
402.05	Dog Licenses	894.00	1,936.00	384.00	1,400.00	390.00	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						
DEPT 311	PUBLIC WORKS						
406.05	CRRSSA/BRIDGE					21,200.00	
DEPT 414	PARKS & RECREATION						
404.5	Event/Camping Income	8,035.00	13,616.00	12,412.50			
409.27	Disc Golf Donations	9,683.63					
DEPT 411	POOL						
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				
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	1,691,060.93	1,311,557.00	1,022,799.88	1,335,161.15

GENERAL FUND 2025-2026

PROPOSED BUDGET

CITY OF PORTOLA 2025-2026 PROPOSED BUDGET

FUND: General (100)

DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
	111 - GENERAL GOVERNMENT						
510.01	Personnel	61,764.60	54,702.67	65,442.66	68,048.67	59,469.35	72,674.14
600.02	Postage	1,693.61	2,408.94	2,312.76	2,500.00	3,404.43	3,200.00
600.05	Telephone/Internet	1,790.67	1,566.08	1,617.85	2,000.00	1,553.67	2,000.00
600.06	Materials & Supplies	6,073.10	3,781.17	5,149.63	5,000.00	3,849.25	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	53,093.00	51,574.00
600.14	Public Records Requests		9,670.10		20,000.00	13,652.90	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	5,844.00	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	761.25	3,000.00
600.30	Conference/Travel	108.90	643.26	216.80	1,000.00	2,473.30	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	7,866.17	2,500.00
600.48	Equipment Lease	1,528.96	1,534.36	1,645.01	2,200.00	1,929.05	2,500.00
600.94	Refuse Collection	853.18	1,119.74	936.97	950.00	972.85	950.00
601.16	Legal - Other				25,000.00	10,338.50	31,000.00
	Capital Outlay						
700.05	Computer Equipment						
700.09	Software and Upgrades		3,649.94				
General Government - Total Expenses		124,026.17	121,532.47	135,207.60	203,747.67	178,598.70	203,429.93

GENERAL FUND 2025-2026 PROPOSED BUDGET

CITY OF PORTOLA 2025-2026 PROPOSED BUDGET

FUND: General (100)
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
	112 - ELECTED OFFICIALS						
510.01	Personnel	22,473.31	20,507.80	19,538.98	21,020.62	19,143.46	21,020.62
600.06	Materials & Supplies	697.25	558.83	504.45	1,000.00	437.93	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	1,492.42	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	3,023.44	3,600.00
601.06	Events(moved to Parks)						
ELECTED OFFICIALS - TOTAL EXPENSE		26,955.25	28,871.58	23,416.99	32,370.62	26,340.86	29,170.62

CITY OF PORTOLA 2025-2026 PROPOSED BUDGET

FUND: General (100)

DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
	113 - FINANCE						
510.01	Personnel	18,934.99	14,646.20	12,886.67	12,323.07	12,983.22	12,979.35
600.02	Postage	1,881.15	2,418.68	2,301.96	2,500.00	3,409.43	3,000.00
600.05	Telephone	1,008.20	649.10	631.62	800.00	645.46	800.00
600.06	Materials & Supplies	1,573.63	2,037.47	2,294.98	2,500.00	1,901.71	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	15,400.00	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	5,848.14	8,000.00
600.24	Bank Charges	2,116.92	2,500.17	2,207.10	2,300.00	1,036.00	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	1,929.05	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				
Finance - Total Expense		59,205.23	62,200.60	63,978.32	66,133.25	60,591.21	65,542.70

GENERAL FUND 2025-2026 PROPOSED BUDGET

CITY OF PORTOLA 2025-2026 PROPOSED BUDGET

FUND: General (100)
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
	114 - BUILDING & SAFETY						
510.01	Personnel	29,804.85	26,380.70	32,903.81	32,423.99	29,575.92	31,855.35
600.05	Telephone	1,211.46	1,099.05	1,018.84	1,200.00	1,009.86	1,200.00
600.06	Materials & Supplies	454.62	611.38	556.98	750.00	426.40	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				
Building & Safety - Total Expense		50,452.75	56,326.11	52,126.56	42,903.15	33,711.34	38,523.04

GENERAL FUND 2025-2026 PROPOSED BUDGET

CITY OF PORTOLA 2025-2026 PROPOSED BUDGET

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 5-29-25	PROPOSED
117 - PLANNING AND COMMUNITY DEVELOPMENT							
510.01	Personnel	11.42	2,685.01	1,714.34	540.18	2,039.06	-
600.05	Telephone			172.78		415.61	
600.06	Materials & Supplies	258.80	165.73	176.77	350.00	1,204.48	250.00
600.13	Legal Fees	10,875.46	7,351.53	10,593.06	13,440.00	13,013.98	12,377.76
600.18	Professional Services *	9,460.57	10,857.50	20,207.64	49,846.14	58,106.25	75,000.00
600.20	Advertising & Notices	30.00	158.00	284.02		249.32	
600.31	Dues & Memberships Parcel Quest			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						
Planning & Comm.Develop. - Total Expense		167,815.34	99,175.03	121,971.44	115,097.32	126,021.45	138,750.76

GENERAL FUND 2025-2026	PROPOSED BUDGET
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5/29/2025

"YTD" numbers are preliminary, coding changes may apply

FUND: General (100)
DEPARTMENT: ALL

ACCT	DESCRIPTION	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026
NO.		ACTUAL	ACTUAL	ACTUAL	ADOPTED	YTD 5-29-25	PROPOSED
	211 - FIRE DEPARTMENT						
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						
Fire Department - Total Expense		160,981.51	186,957.10	159,456.80	-	5,011.74	-

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

FUND: General (100)

DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
	212 - LAW ENFORCEMENT						
510.01	Personnel Costs	-	-	-	54,994.29	44,978.05	56,280.79
600.05	Telephone	775.59	847.91	883.45	750.00	605.90	750.00
600.06	Materials & Supplies-repeater	2,031.26	299.85	1,051.76	1,000.00	1,289.89	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	1,218.39	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	30,219.45	20,000.00
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	144,667.07	220,464.29	212,267.79	234,815.96
	213-OTHER PUBLIC SAFETY						
600.16	Animal Control	-					

CITY OF PORTOLA 2025-2026 PROPOSED BUDGET

FUND: General (100)
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
	311 - PUBLIC WORKS						
510.01	Personnel	83,585.78	74,331.63	99,979.88	73,126.24	88,829.28	82,414.27
600.04	Gas & Electric	19,024.33	17,966.81	21,064.00	25,000.00	19,598.78	30,000.00
600.05	Telephone	445.35	459.51	508.87	500.00	622.67	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
600.91	Grant expenditures - Air Quality					39,275.90	
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
700.02	Building & Imp. City Hall Roof						6,700.00
700.03	Machinery & Equipment						
700.24	ADA Compliance						
700.15	Bridge			42,835.15	199,442.47	156,808.96	62,000.00
Public Works-Total Expense		112,542.79	106,919.99	178,521.77	315,562.71	324,992.54	197,234.14
	312-ARPA						
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			
ARPA Total Expense		32,317.61	217,919.26	123,651.38	75,400.00	59,391.80	28,417.95
	315 - STREETS & ROADS						
950.00	Transfer to Fund 207&208	302,615.34	380,190.11	216,189.80	377,623.80	282,459.75	450,468.56
Streets & Roads - Total Expense		302,615.34	380,190.11	216,189.80	377,623.80	282,459.75	450,468.56

GENERAL FUND 2025-2026 PROPOSED BUDGET

CITY OF PORTOLA 2025-2026 PROPOSED BUDGET

FUND: General (100)
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
411 -POOL (WAS PARKS & RECREATION until 19-20)							
510.01	Personnel	61,210.47	45,043.34	55,793.30	54,106.40	60,098.24	59,785.00
600.04	Gas & Electric	10,330.94	9,220.25	8,742.80	9,000.00	10,621.87	11,000.00
600.05	Telephone	267.39	247.55	280.88	350.00	495.56	500.00
600.06	Materials & Supplies	9,028.73	8,309.84	13,484.10	5,500.00	18,142.97	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			455.00	
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	2,068.40	1,000.00
600.94	Refuse Collection/split	2,649.86	1,817.94	2,804.87	1,500.00	1,316.84	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	5,330.28	20,000.00
601.11	Sewer/split	490.00	300.00	-	500.00	162.27	500.00
POOL - Total Expense		98,809.71	87,385.19	105,058.10	100,492.40	107,725.47	119,609.55
412 - RIVERWALK							
700.49	PLANNING AND DEVELOPMEN	100.00	27,756.76				

CITY OF PORTOLA 2025-2026 PROPOSED BUDGET

FUND: General (100)

DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
	413-SAM & ETHEL WILLIAMS HOUSE						
600.04	Gas & Electric	3,004.57	3,742.26	3,276.91	3,600.00	1,217.22	2,500.00
600.05	Telephone/Internet	1,600.03	1,718.33	1,694.57	1,700.00	1,679.25	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	156.56	200.00
601.04	Web Page	373.23	407.16	607.12	550.00	669.11	650.00
601.10	Water	684.09	1,672.20	1,259.18	1,200.00	838.11	1,100.00
601.11	Sewer	545.34	542.76	542.76	500.00	535.68	550.00
700.02	Building and Improvements	6,524.92		586.72	3,000.00	4,524.07	3,000.00
Williams House-Total Expense		22,236.01	13,099.68	13,475.76	17,291.54	16,991.01	17,545.75
	414 - PARKS AND REC						
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	4,503.88	5,500.00
600.06	Materials & Supplies	12,509.02	8,673.36	10,578.34	6,500.00	5,777.30	7,500.00
600.07	Equipment Repair/Maintenance	2,188.37	3,860.79	2,712.74	3,500.00	1,204.02	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	2,609.89	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	30,933.87	45,000.00
601.11	Sewer/ split	671.05	335.03	635.04	650.00	775.00	800.00
700.02	Building and Improvements*	1,087.21		2,473.86	7,700.00		
	*Includes \$6500 Wayfinding Signs in 2024-2025						
PARKS. - Total Expense		84,060.05	109,961.78	94,865.12	90,600.00	62,165.56	81,529.82
Total General Fund Expenses		1,439,484.69	1,664,813.44	1,432,586.71	1,657,686.75	1,496,269.22	1,605,038.78

GENERAL FUND 2025-2026

PROPOSED BUDGET

CITY OF PORTOLA 2025-2026 PROPOSED BUDGET

FUND: Special Revenues (200)
DEPARTMENT: ALL

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
	FUND 207						
	REVENUES						
403.01	Interest Income/Investments						
404.05	Gas Tax Section 2105	11,670.95	11,954.06	12,739.56	13,256.00	10,817.99	13,438.00
404.06	Gas Tax Section 2106	9,089.10	9,097.53	9,543.12	9,231.00	8,174.68	9,244.00
404.07	Gas Tax Section 2107/2107.5	14,953.61	17,291.40	18,244.09	15,000.00	15,187.81	19,000.00
404.24	Gas Tax Section 2103	16,628.83	17,115.24	19,102.92	19,811.00	16,501.69	19,211.00
404.32	SB1 Loan Repay						
960.00	Interfund Transfer	122,099.22	102,364.06	174,058.17	193,251.04	199,988.62	236,404.72
	Total Revenues Fund 207	174,441.71	157,822.29	233,687.86	250,549.04	250,670.79	297,297.72
	EXPENDITURES						
510.01	Personnel Costs	96,162.64	84,971.70	132,780.63	138,409.04	145,523.62	138,427.72
600.06	Materials & Supplies	6,659.23	4,073.08	11,461.03	12,000.00	5,874.59	12,000.00
600.07	Equipment Repair/Maint	7,795.25	7,971.58	3,897.72	7,000.00	3,445.97	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	9,827.54	9,000.00
600.10	Accounting Fees	5,400.00	5,400.00	5,775.00	5,940.00	6,140.00	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	73,096.13	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						
		-					
	Total Expenditures Fund 207	174,441.71	157,822.29	233,687.86	250,549.04	250,670.79	297,297.72

SPECIAL REVENUE 2025-2026 PROPOSED BUDGET

CITY OF PORTOLA 2025-2026 PROPOSED BUDGET

FUND: Special Revenues (200)
DEPARTMENT: ALL

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
	FUND 208 - Snow Removal						
	REVENUES						
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	82,471.13	214,063.84
	Total Revenues Fund 208	264,484.12	412,681.42	240,337.45	314,372.76	202,958.13	314,063.84
	EXPENDITURES						
510.01	Personnel Costs	139,801.45	202,812.36	114,783.26	155,014.76	99,818.84	158,245.82
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	7,343.81	15,000.00
600.07	Equipment Repair/Maint	29,987.68	39,551.48	18,058.11	25,000.00	22,903.68	25,000.00
600.08	Vehicle Repair/Maint	14,622.63	18,705.16	15,784.41	18,000.00	16,080.03	18,000.00
600.09	Vehicle Fuel	13,336.67	22,643.43	8,248.41	15,000.00	4,057.08	10,000.00
600.10	Accounting Fees	3,600.00	3,600.00	4,100.00	4,460.00	4,490.00	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	8,494.24	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	3,750.00
700.30	Vehicles						
	* Backhoe Blade						
	Total Expenditures Fund 208	277,661.37	412,681.42	245,972.63	331,049.60	202,958.13	314,063.84

SPECIAL REVENUE 2025-2026 PROPOSED BUDGET

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

FUND: Special Revenues (200)
DEPARTMENT: ALL

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
FUND 211 - Road Maintenance and Rehabilitation							
	REVENUES						
403.01	Interest Income/Investments	223.56	2,367.47	5,939.17	3,000.00	6,147.77	3,000.00
404.05	RMRA (SB1)	42,358.68	46,866.78	54,192.70	54,389.00	38,042.21	55,386.00
	Total Revenues Fund 211	42,582.24	49,234.25	60,131.87	57,389.00	44,189.98	58,386.00
	EXPENDITURES						
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
	Total Expenditures Fund 211	1,068.38	1,579.75	22,759.62	167,000.00	4,085.81	168,000.00

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
FUND 215-ECONOMIC DEVELOPMENT & CDBG							
403.01	Interest Income/Investments	159.75	629.72	546.64	500.00	95.20	
403.06	Interest Income Note Receivable						
	Total Revenues	159.75	629.72	546.64	500.00	95.20	-
	EXPENDITURES						
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						
	Total Expenditures	37,579.28	16,323.17	17,655.40	9,224.29	8,140.27	-

SPECIAL REVENUE 2025-2026 PROPOSED BUDGET

CITY OF PORTOLA 2025-2026 PROPOSED BUDGET

FUND: Special Revenues (200)
DEPARTMENT: ALL

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
	FUND 216-STIP PROJECTS						
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				
	Total Revenues	157,744.64	333,785.21	1,746,223.09	-	306,397.54	-
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					4,843.75	
	Total Expenditures	159,360.99	333,785.63	2,041,805.02	-	5,418.96	-

SPECIAL REVENUE 2025-2026 PROPOSED BUDGET

FUND: Water (710)
DEPARTMENT: ALL

ACCOUNT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
	Use of Money & Property						
403.01	Interest Income/Investments	8,690.99	60,750.59	107,059.00	90,000.00	89,237.50	95,000.00
	Fines & Forfeitures						
406.09	10% Late Payment Penalty		30,947.78	60,564.47	55,000.00	57,155.55	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	827,782.68	1,040,500.00
410.01	Water Service Charge Fees	2,819.32	2,733.48	2,812.25	2,000.00	2,016.03	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	981,581.76	1,192,500.00

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CITY OF PORTOLA

2025-2026 PROPOSED BUDGET

FUND: Water (710)

DEPARTMENT: ALL

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
	311 - Public Works						
600.02	Postage	4,093.65	4,433.98	3,246.65	4,200.00	3,404.45	4,500.00
600.04	Gas & Electric	6,867.38	3,334.52	3,630.47	6,000.00	12,183.50	13,000.00
600.05	Telephone	4,484.38	4,786.15	5,832.86	5,500.00	4,456.45	5,500.00
600.06	Materials & Supplies	25,804.74	18,515.67	35,786.08	22,000.00	18,635.89	22,000.00
600.07	Equipment Repair/Maint.	16,017.02	19,785.23	16,549.97	15,000.00	20,495.32	20,000.00
600.08	Vehicle Repair/Maint.	1,663.74	1,065.19	13,373.06	5,000.00	6,889.40	7,500.00
600.09	Vehicle Fuel	10,023.82	11,946.51	13,369.26	12,000.00	8,296.96	12,000.00
600.10	Accounting Fees	15,600.00	15,600.00	16,250.00	17,160.00	17,296.20	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	12,443.30	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	11,852.54	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	1,823.40	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	1,286.04	3,000.00
600.51	Testing - Water	9,102.77	9,449.11	8,470.85	12,000.00	12,274.75	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	63,595.89	95,000.00
600.92	Bad Debt Expense	-					
600.94	Refuse Collection	2,088.97	1,799.83	1,862.40	3,000.00	1,589.60	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	361.71	450.00
601.11	Sewer	180.88	271.32	271.32	300.00	363.54	400.00
601.12	Chemicals			4,123.20	20,000.00	1,496.29	20,000.00
601.16	Legal - Other					672.00	
700.09	Software & Upgrades	-	5,284.50				
510.01	Personnel Costs	273,956.55	443,812.56	458,350.65	444,987.63	394,316.94	452,069.41

WATER FUND 2025-2026

PROPOSED BUDGET

CITY OF PORTOLA

2025-2026 PROPOSED BUDGET

FUND: Water (710)
DEPARTMENT: ALL

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
	Capital Outlay						
700.02	Building and Improvements						6,000.00
700.03	Machinery & Equip.	-	-	49,137.50	85,545.82	80,649.30	1,875.00
700.05	Computer Equipment						
700.30	Vehicles						
700.36	System Improvements **	6,867.00	8,580.00	59,723.27	25,000.00		58,800.00
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 & Clean North Side Tank						
	325 - Lake Davis WTP						
510.01	Personnel Costs					1,007.02	18,437.16
600.04	Gas and Electric	22,660.21	25,754.00	23,932.74	25,000.00	19,691.53	25,000.00
600.05	Telephone	3,234.74	3,036.13	3,020.81	3,000.00	2,202.95	3,000.00
600.06	Materials and Supplies	186.26	1,066.65	2,923.69	2,000.00	4,677.35	3,000.00
600.07	Equipment Repair / Maintenance	4,425.12	15,238.70	23,118.49	15,000.00	6,382.27	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	19,430.57	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	175.01	300.00
601.12	Chemicals	19,596.63	17,690.55	8,218.96	17,000.00	20,526.15	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
700.36	System Improvements **						19,100.00
	**Scada Upgrade						
	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	37,000.00	38,000.00
800.02	Interest Expense	37,141.40	35,541.40	33,891.41	31,615.00	32,141.41	32,150.00
800.99	Principal Offset Account	(32,000.00)	(33,000.00)	(35,000.00)			
	Total Water Fund Expenditures	839,017.28	1,075,875.97	1,198,045.45	1,186,724.65	1,051,250.33	1,319,194.65

WATER FUND 2025-2026 PROPOSED BUDGET

CITY OF PORTOLA
2025-2026 PROPOSED BUDGET

FUND: Sewer (720)
DEPARTMENT: ALL

REVENUE

ACCOUNT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
	Use of Money & Property						
403.01	Interest Income/Investments	6,720.37	48,315.08	87,104.36	75,000.00	76,436.44	82,000.00
	Fines & Forfeitures						
406.09	10% Late Payment Penalty		21,132.53	43,136.25	40,000.00	39,953.88	40,000.00
407.00	Refunds/Reimbursements						
	Miscellaneous Revenues						
407.04	FEMA/OES Reimb.					38,257.50	
408.00	Donation						
409.00	Miscellaneous Income						
	Charges for Services						
420.00	Sewer Fees	708,340.17	706,236.36	708,598.22	710,000.00	590,486.14	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			6,424.00	
	Total Sewer Fund Revenues	721,484.54	782,107.97	838,838.83	825,000.00	751,557.96	832,000.00

Sewer Fund 2025-2026 PROPOSED BUDGET

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

FUND: Sewer (720)

DEPARTMENT: ALL

EXPENDITURES

ACCOUNT	DESCRIPTION	2021-2022	2022-2023	2023-2024	2024-2025	2024-2025	2025-2026
NO.		ACTUAL	ACTUAL	ACTUAL	ADOPTED	YTD 5-29-25	PROPOSED
	311 - Public Works						
600.02	Postage	3,906.15	4,434.02	3,370.27	4,200.00	3,404.41	4,200.00
600.04	Gas & Electric	20,660.96	16,367.12	55,466.62	40,000.00	39,410.89	45,000.00
600.05	Telephone	3,646.08	4,107.19	5,264.12	4,500.00	4,165.73	4,500.00
600.06	Materials & Supplies	44,468.05	28,255.40	27,178.73	30,000.00	16,524.65	30,000.00
600.07	Equipment Repair/Maint.	18,167.69	30,950.79	27,717.23	25,000.00	24,639.01	25,000.00
600.08	Vehicle Repair/Maint.	1,547.17	1,394.39	12,468.90	5,000.00	6,850.00	7,500.00
600.09	Vehicle Fuel	7,229.40	8,837.44	7,740.07	8,000.00	4,666.54	8,000.00
600.10	Accounting Fees	13,200.00	13,200.00	13,750.00	14,520.00	15,096.20	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	12,443.31	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	98,833.11	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	1,550.68	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	1,220.80	2,500.00
600.51	Testing - Sewer	17,379.24	29,486.78	26,110.84	25,000.00	44,189.73	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	21,742.61	20,000.00
600.90	System Maintenance*	9,721.56	51,438.06	23,350.39	125,000.00	34,345.79	130,000.00
600.92	Bad Debt Expense	-					
600.94	Refuse Collection	1,705.83	1,799.84	1,862.41	3,000.00	3,187.54	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	330.58	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	36,638.39	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	286,668.03	319,985.73

Sewer Fund 2025-2026 PROPOSED BUDGET

CITY OF PORTOLA
2025-2026 PROPOSED BUDGET

FUND: Sewer (720)
DEPARTMENT: ALL

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ADOPTED	2024-2025 YTD 5-29-25	2025-2026 PROPOSED
	Capital Outlay						
700.02	Building Improvement						6,000.00
700.03	Machinery & Equip	9,498.84	10,358.16		112,545.82	80,649.82	1,875.00
700.05	Computer Equipment						
700.30	Vehicles						
700.32	System Improvement	836.00	-		25,000.00		175,000.00
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	814,675.89	1,191,579.45

Sewer Fund 2025-2026 PROPOSED BUDGET

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

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 5-29-25	2025-2026 PROPOSED
	Use of Money & Property						
403.01	Interest Income/Investments	1,593.15	14,500.23	31,772.29	25,000.00	31,636.65	30,000.00
	Fines & Forfeitures						
406.09	10% Late Penalty		5,025.99	7,143.70	10,000.00	6,204.56	8,000.00
407.04	FEMA/OES Reimbursement						
409.00	Miscellaneous Income						
	Charges for Services						
430.00	Solid Waste Franchise Fee	49,643.44	55,917.51	67,504.53	60,000.00	55,053.44	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	69,167.05	83,000.00
430.08	Solid Waste Fee	136,374.46	118,320.82	120,179.85	120,000.00	99,942.56	120,000.00
	Recycling						
440.11	Recycling Grant						
	322-SB 1383 Grant						
440.12	SB 1383 grant		20,000.00				
	Total Solid Waste Revenues	299,543.25	309,391.53	309,744.33	299,000.00	262,004.26	301,000.00

SOLID WASTE FUND 2025-2026 PROPOSED BUDGET

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

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 5-29-25	PROPOSED
	311 - Public Works						
600.02	Postage	992.01	1,217.66	1,864.22	1,700.00	3,097.94	2,800.00
600.06	Materials & Supplies	2,911.78	1,405.75	1,257.95	3,000.00	2,335.46	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	5,500.00	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	4,365.00	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	6,579.10	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						
700.02	Building and Impr						1,400.00
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 is McGinley						
	**Landfill damage - sediment						
510.01	Personnel Costs	33,850.84	41,533.62	51,376.99	53,491.41	56,724.08	75,167.37
	322 - SB 1383						
600.06	Personnel/Administration		3,478.88	765.00	3,000.00	13,878.93	-
	Total Solid Waste Expenditures	181,334.01	130,897.49	131,742.89	195,985.15	154,530.98	226,132.90

SOLID WASTE FUND 2025-2026 PROPOSED BUDGET

CITY OF PORTOLA
2025-2026 ADDITIONAL INFORMATION

Note: All items below are included in the proposed budget

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
Total by Fund	6,700.00	3,750.00		66,675.00	19,100.00	187,875.00	1,400.00	285,500.00
Steps- every two years								-
New COLA % for 25-26 budget								
2.44% COLA	3,772.13	2,943.33		7,039.83		4,893.54	1,260.08	19,908.91
Projects from Council Goal Setting								
Community Clean-up								
Dedicated Pavement Rehabilitation			165,000.00					