CITY OF PORTOLA
2026-2027 ADOPTED BUDGET

ACCOUNT/FUND	GENERAL FUND 100	GAS TAX Streets 207	GAS TAX Snow 208	RMRA 211	STIP 216	WATER 710	SEWER 720	SOLID WASTE 730	TOTAL
REVENUE	1,436,149.00	63,062.00	97,500.00	65,232.00		1,117,000.00	833,000.00	311,000.00	3,922,943.00
INTERFUND TRANSFERS		247,396.80	258,798.62						506,195.42
									-
PERSONNEL	398,288.30	140,283.42	159,240.68			497,282.79	360,643.08	85,502.53	1,641,240.80
POSTAGE	7,200.00					4,500.00	4,200.00	3,500.00	19,400.00
CITY WEBPAGE	3,600.00					1,500.00	1,200.00		6,300.00
GAS & ELECTRIC	44,000.00		5,000.00			13,000.00	45,000.00		107,000.00
TELEPHONE	7,250.00					5,500.00	4,500.00	150.00	17,400.00
MATERIALS AND SUPPLIES	30,650.00	12,000.00	15,000.00			22,000.00	30,000.00	3,000.00	112,650.00
EQUIP REPAIR/MAINT	5,250.00	5,000.00	25,000.00			20,000.00	28,000.00	3,000.00	86,250.00
VEHICLE REPAIR/MAINT	1,000.00		15,000.00			9,500.00	7,500.00		33,000.00
VEHICLE FUEL	5,100.00	9,000.00	10,000.00			15,000.00	9,000.00		48,100.00
LEGAL FEES	68,077.68					12,377.76	12,377.76	10,314.80	103,148.00
INSURANCE	47,734.52		17,243.92			31,803.02	45,262.00	7,853.28	149,896.74
PROFESSIONAL SVCS	78,360.00	1,500.00		3,000.00		57,000.00	107,000.00	40,000.00	286,860.00
ADVERTISING/NOTICES	850.00								850.00
CODE REFERENCE UPDATE	2,500.00					1,700.00	1,500.00		5,700.00
CIVIC PROMO & MARKETING	1,500.00								1,500.00
CONFERENCE/TRAVEL	3,000.00								3,000.00
DUES/MEMBERSHIPS	4,250.00					4,000.00	2,500.00		10,750.00
BUILDING EXPENSE	10,600.00					4,600.00	11,600.00		26,800.00
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	11,745.00	1,990.00	1,990.00			12,180.00	12,180.00	3,915.00	44,000.00
TRAINING/EDUCATION	1,000.00					1,200.00	1,500.00		3,700.00
WATER AND SEWER	54,650.00					900.00	800.00		56,350.00
TECH SUPPORT - INCODE SOFTWARE	6,437.27					12,230.82	9,012.18	4,506.09	32,186.36
OTHER EXPENSE/SEE ATTACHED	380,672.56	110,000.00	30,000.00			416,458.40	389,100.00	97,300.00	1,423,530.96
EQUIPMENT LEASE/RENTAL	4,700.00					4,500.00	2,500.00		11,700.00
CAPITAL OUTLAY/OTHER	2,500.00	14,495.38	51,634.02			46,650.05	101,096.25		216,375.70
INTEREST						27,743.00			27,743.00
TRANSFERS OUT	506,195.42								506,195.42
									-
TOTAL EXPENSES	1,700,310.75	310,458.80	356,298.62	171,000.00	-	1,238,785.84	1,203,631.27	265,641.70	5,246,126.98
REVENUE	1,436,149.00	310,458.80	356,298.62	65,232.00		1,117,000.00	833,000.00	311,000.00	4,429,138.42
EXPENDITURES	1,700,310.75	-	-	171,000.00	-	1,238,785.84	1,203,631.27	265,641.70	5,246,126.98
PRINCIPAL PAYMENTS						40,000.00			40,000.00
									-
									-
FACILITY FEE/SINKING FUND/LANDFILL CLOSURE FUND						45,835.00		83,000.00	128,835.00
(USE OF) OR INCREASE IN FUND BALANCE	(264,161.75)	-	-	(105,768.00)		(207,620.84)	(370,631.27)	(37,641.70)	(985,823.56)

6/25/2026

CITY OF PORTOLA
2026-2027
OTHER EXPENSES

OTHER EXPENSE	ADOPTED
GENERAL FUND (100)	
ARPA PROJECTS	8,722.56
BANK CHARGES	2,000.00
BRIDGE	20,000.00
CODE ENFORCEMENT - AVA	13,000.00
ELECTION SUPPLIES	8,000.00
LAFCO	53,900.00
LEGAL - OTHER	35,000.00
MEDICAL AND PHYSICALS	100.00
MUSIC IN THE PARK and EVENTS	10,000.00
POOL CONCESSION SUPPLIES	1,500.00
PORTOLA COMMUNITY FOREST EXPLORATORY COST	30,000.00
RECEIVERSHIP PROGRAM	30,000.00
REFUSE COLLECTION	4,350.00
SHERIFF CONTRACT	154,500.00
SHERIFF SUB-STATION	
TAX ADMINISTRATION FEES	9,000.00
UNIFORMS	
WILLIAMS HOUSE REPAIR	
WILLIAMS HOUSE WEB PAGE	600.00
WOODSTOVE CHANGEOUT	
TOTAL	**380,672.56**
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
2026-2027
OTHER EXPENSES

OTHER EXPENSE	ADOPTED
STIP (216)	
WATER FUND (710)	
CHEMICALS	20,000.00
EQUIPMENT RENTAL	3,000.00
LAKE DAVIS WTP	183,358.40
LEGAL OTHER	10,000.00
MEDICAL PHYSICALS	100.00
PERMIT FEES	7,000.00
PROFESSIONAL SERVICES - MASTER PLAN UPDATE	50,000.00
REFUSE COLLECTION	3,000.00
TESTING WATER	20,000.00
WATER LINE REPAIRS	90,000.00
WATER METERS	30,000.00
WATER PURCHASE	-
TOTAL	**416,458.40**
SEWER FUND (720)	
EQUIPMENT RENTAL	10,000.00
LEGAL OTHER	5,000.00
MEDICAL PHYSICALS	100.00
PERMIT FEES	25,000.00
PROFESSIONAL SERVICES - MASTER PLAN UPDATE	50,000.00
REFUSE COLLECTION	4,000.00
SEWER LINE REPAIRS	20,000.00
SYSTEM MAINT/SEWER POND	75,000.00
TESTING SEWER	100,000.00
SEWER CHEMICALS	100,000.00
TOTAL	**389,100.00**
SOLID WASTE (730)	
PERMIT FEES	35,000.00
POST-CLOSURE CARE COSTS	20,000.00
TESTING AND REPORTING - LANDFILL	42,300.00
TOTAL	**97,300.00**

CITY OF PORTOLA
2026-2027
OTHER EXPENSES

CAPITAL OUTLAY/ OTHER	ADOPTED
GENERAL FUND (100)	
Wayfinding Signage Updates	2,500.00
TOTAL	**2,500.00**
SPECIAL REVENUE FUNDS	
Snow Removal Equip for Sidewalks and Bridge	9,652.50
Street Sweeper Purchase	52,476.90
Street Lighting Energy Efficiency Test	4,000.00
TOTAL	**66,129.40**
WATER FUND	
Street Sweeper Purchase	11,245.05
Mini Excavator Purchase	32,405.00
Public Works Gate Repair	3,000.00
TOTAL	**46,650.05**
SEWER FUND	
Sewer Conduit and Wire Replacement	5,000.00
Street Sweeper Purchase	11,245.05
Mini Excavator Purchase	11,851.20
Public Works Gate Repair	3,000.00
Auxiliary Pump for Sewer System	15,000.00
Sewer 6 Acre Bypass	55,000.00
TOTAL	**101,096.25**
SOLID WASTE FUND	
TOTAL	**-**
RESERVES	
GENERAL FUND	
TRAFFIC IMPACT FEES	
WATER FUND	
FACILITY FEES RESERVE	
LD WTP MAINTENANCE RESERVE	45,835.00
SEWER FUND	
WASTEWATER CAPITAL RESERVE FUND	
FACILITY FEES RESERVE	

FUND: General (100)
DEPARTMENT: ALL

CITY OF PORTOLA
2026-2027
ADOPTED BUDGET

REVENUE

ACCT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-26	2026-2027 ADOPTED
GENERAL REVENUE AND TAXES							
401.00	Property Taxes - Secured	287,766.53	327,792.77	321,162.52	310,000.00	363,561.92	340,000.00
401.01	Property Taxes - Unsecured	7,174.23	10,569.96	8,395.54	9,000.00	9,594.28	9,500.00
401.02	Home Owners Tax Relief	1,974.78	2,078.42	593.45	2,500.00	2,494.53	2,000.00
401.03	Sales Tax	330,510.77	364,140.22	364,449.65	320,000.00	278,054.75	350,000.00
401.04	Transfer Tax	8,482.59	6,104.42	5,876.17	5,000.00	10,478.01	6,000.00
401.05	Transient Occupancy Tax	36,621.14	60,199.38	65,909.58	60,000.00	38,618.55	60,000.00
401.06	Fire Assessment	19,118.31	19,426.52			5,738.16	
401.08	Supplemental Taxes	4,148.85	9,628.61	2,092.00	4,000.00	6,055.29	4,500.00
401.09	Property Tax Interest	50.52	11,336.75	4,011.38	2,000.00	3,116.02	2,500.00
401.10	Traffic Impact Fee			3,711.00			
401.11	Stranded Supplemental	3,712.17					
403.01	Interest Income/Investments	49,300.57	81,634.68	99,999.32	80,000.00	78,791.05	100,000.00
403.11	EPHC Interest Income	2,117.26	3,775.53	3,377.35	1,193.20	1,463.00	149.00
404.36	Coronavirus Relief Fund	-					
404.37	Coronavirus Fiscal Recovery	217,919.26	123,651.38	59,391.80	28,417.95		
407.00	Refunds/Reimbursements			1,113.24			
407.04	FEMA Reimbursement			20,969.12		30,829.15	
407.05	Returned Checks	(2,380.69)	2,266.41	877.51		362.56	
407.10	Returned Check Fee	(70.00)	110.00	100.00			
407.16	Insurance Recovery						
408.00	Donation/Contributions						
409.00	Miscellaneous Income	452.33	4,185.66	1,193.93		1,251.75	
DEPT 111	**GENERAL GOVERNMENT**						
402.01	Business License	15,705.00	16,204.00	13,300.00	15,000.00	11,281.00	14,000.00
402.02	Electric Franchise	24,364.50	41,222.39	23,628.52	25,000.00	23,541.72	23,500.00
402.04	Business License ADA Fee	547.20	459.60	370.80		306.92	
404.01	Motor Vehicle In-Lieu Fees	186,049.71	204,357.85	244,729.74	220,000.00	260,092.95	260,000.00
DEPT 117	**PLANNING & COMMUNITY DEVELOPMENT**						
402.08	Zoning/Subdivision Fees	-	420.00				
404.16	Grant	118,912.29	52,417.76				
409.00	Miscellaneous		367.50	420.00			

CITY OF PORTOLA
2026-2027
ADOPTED BUDGET

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

ACCT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-26	2026-2027 ADOPTED
DEPT 114	**BUILDING & SAFETY**						
402.06	Woodstove Inspection Permit	900.00	898.00	650.00		500.00	450.00
402.07	Building Permits	25,680.78	20,005.96	33,953.00	35,000.00	21,390.13	30,000.00
405.05	Plan Check Fees	42.00					
405.06	State Strong Motion Fees					20.00	
DEPT 212	**LAW ENFORCEMENT**						
404.28	COPS Funding	100,000.19	251,430.23	194,663.47	175,000.00	201,536.61	190,000.00
404.34	Vehicle Abatement		12,931.66	3,200.69	12,000.00	5,643.33	6,000.00
406.01	Fines & Forfeitures	190.36	275.52			627.78	
DEPT 213	**OTHER PUBLIC SAFETY**						
402.05	Dog Licenses	1,936.00	384.00	550.00	1,400.00	580.00	750.00
404.12	Prop 172	10,849.13	8,952.00	7,201.67	8,000.00	7,865.55	7,500.00
406.02	Animal Control Fines						
DEPT 311	**PUBLIC WORKS**						
404.16	AB 2766 GRANT			39,275.90			
406.05	CRRSSA/BRIDGE			21,200.00		244,108.13	
DEPT 414	**PARKS & RECREATION**						
404.16	Prop 68 Parks Grant					142,362.00	
404.50	Event/Camping Income	13,616.00	12,412.50	358.00		350.00	
DEPT 411	**POOL**						
405.10	Rec. Fees - Swim Lessons	7,280.00	9,740.00	13,470.00	9,800.00	7,855.00	12,000.00
405.15	Rec. Fees-Seasons Pass						
405.20	Fitness Pass	(10.00)	885.00	2,435.00	600.00	490.00	2,000.00
405.21	Pool Rental			760.00			
405.22	Rec. Fees - Pool Admission	11,694.62	14,548.00	13,162.95	9,500.00	10,949.00	11,000.00
405.23	Rec. Fees - Pool Concession	1,664.01	648.25	2,739.35	1,500.00	2,972.50	3,000.00
405.24	Rec. Fees - Rentals	2.50		250.00	250.00		
405.25	Rec Fees - Swim Team	300.00				1,150.00	1,300.00
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	1,536,236.89	1,691,060.93	1,579,542.65	1,335,161.15	1,774,031.64	1,436,149.00

CITY OF PORTOLA
2026-2027
ADOPTED BUDGET

FUND: General (100)
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-26	2026-2027 ADOPTED
	111 - GENERAL GOVERNMENT						
510.01	Personnel	54,702.67	65,442.66	67,106.48	72,674.14	63,802.98	94,531.55
600.02	Postage	2,408.94	2,312.76	3,596.75	3,200.00	3,254.85	3,600.00
600.05	Telephone/Internet	1,566.08	1,617.85	1,729.53	2,000.00	1,250.62	2,000.00
600.06	Materials & Supplies	3,781.17	5,149.63	4,601.24	5,000.00	2,849.29	5,000.00
600.07	Equipment Repair/Maintenance	244.83					
600.13	Legal Fees	26,955.61	37,825.54	60,447.60	51,574.00	35,964.50	51,574.00
600.14	Public Records Requests	9,670.10		14,212.90	10,000.00		
600.15	Insurance	7,296.69	9,250.93	11,841.11	5,381.79	6,207.59	6,339.12
600.18	Professional Services*	1,501.34	3,120.98	6,309.00	4,000.00	2,540.04	12,000.00
600.20	Advertising/Notices	151.77	1,140.00	805.87	350.00		350.00
600.22	Code Reference Update	2,324.00	2,924.00	761.25	3,000.00	397.69	2,000.00
600.30	Conference/Travel	643.26	216.80	2,906.32	7,500.00	433.67	1,500.00
600.31	Dues/Membership	1,704.00	1,726.00	791.34	1,800.00	2,355.94	1,800.00
600.32	Training and Education			104.00			
600.45	Building Expense	2,277.97	1,898.47	8,169.63	2,500.00	3,940.18	4,000.00
600.48	Equipment Lease	1,534.36	1,645.01	2,191.37	2,500.00	1,555.83	2,500.00
600.94	Refuse Collection	1,119.74	936.97	1,152.79	950.00	900.02	950.00
601.16	Legal - Other			16,459.84	31,000.00	33,859.51	35,000.00
	*Includes Grant Engineering						
General Government - Total Expenses		121,532.47	135,207.60	203,187.02	203,429.93	159,312.71	223,144.67

CITY OF PORTOLA
2026-2027
ADOPTED BUDGET

FUND: General (100)
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-26	2026-2027 ADOPTED
	112 - ELECTED OFFICIALS						
510.01	Personnel	20,507.80	19,538.98	20,812.04	21,020.62	17,943.54	21,020.62
600.06	Materials & Supplies	558.83	504.45	657.09	1,000.00	534.98	1,000.00
600.20	Advertising/Notices			228.00	300.00		300.00
600.27	Civic Promotion & Marketing	412.04	448.75	1,492.42	750.00	1,500.54	1,500.00
600.30	Conference/Travel	2,016.48		1,199.30	1,500.00		1,500.00
600.31	Dues/Membership	4.00	239.00	816.31	1,000.00	496.05	1,000.00
600.35	Election Supplies	4,965.39	218.77				8,000.00
601.04	City Web Page	407.04	2,467.04	3,065.94	3,600.00	2,806.55	3,600.00
ELECTED OFFICIALS - TOTAL EXPENSE		28,871.58	23,416.99	28,271.10	29,170.62	23,281.66	37,920.62

CITY OF PORTOLA
2026-2027
ADOPTED BUDGET

FUND: General (100)
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-26	2026-2027 ADOPTED
	113 - FINANCE						
510.01	Personnel	14,646.20	12,886.67	13,973.71	12,979.35	12,348.43	14,071.24
600.02	Postage	2,418.68	2,301.96	3,601.75	3,000.00	3,254.85	3,600.00
600.05	Telephone	649.10	631.62	750.39	800.00	519.16	750.00
600.06	Materials & Supplies	2,037.47	2,294.98	2,782.39	2,500.00	3,072.11	2,500.00
600.07	Equipment Repair/Maintenance	760.50	1,916.69		1,000.00	221.67	750.00
600.10	Accounting Fees	14,400.00	15,000.00	15,180.00	13,200.00	12,100.00	13,200.00
600.11	Auditing Fees	8,640.00	10,260.00	10,800.00	11,340.00	11,340.00	11,745.00
600.15	Insurance	1,761.73	2,339.53	1,877.69	1,819.70	1,790.71	2,001.40
600.20	Advertising/Notices		452.95	80.00	200.00	120.00	200.00
600.23	Tax Administration Fees	10,493.06	8,376.28	10,086.28	8,000.00	8,425.67	9,000.00
600.24	Bank Charges	2,500.17	2,207.10	1,491.00	2,200.00	1,005.95	2,000.00
600.30	Conference/Travel				1,000.00		
600.31	Dues/Membership	137.00	147.00	314.35	350.00	418.00	450.00
600.32	Training & Education					200.00	500.00
600.47	Technical Support - Incode	122.50	3,521.07	4,742.18	4,953.65	4,953.65	6,437.27
600.48	Equipment Lease	1,534.46	1,645.10	2,191.37	2,200.00	1,555.84	2,200.00
600.68	Cash over short	(0.27)	(2.63)	(2,060.95)		575.36	
600.99	Miscellaneous Expense					1,781.68	
Finance - Total Expense		62,200.60	63,978.32	65,810.16	65,542.70	63,683.08	69,404.91

CITY OF PORTOLA
2026-2027
ADOPTED BUDGET

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

EXPENDITURES

ACCT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-26	2026-2027 ADOPTED
	114 - BUILDING & SAFETY						
510.01	Personnel	26,380.70	32,903.81	33,687.09	31,855.35	25,548.59	30,836.29
600.05	Telephone	1,099.05	1,018.84	1,172.48	1,200.00	834.69	1,000.00
600.06	Materials & Supplies	611.38	556.98	815.10	750.00	599.26	900.00
600.08	Vehicle Maintenance	363.13	(363.13)			373.95	500.00
600.09	Vehicle Fuel	79.26		173.72		302.52	600.00
600.18	Professional Services	627.59		268.34	1,000.00	58.32	500.00
600.22	Code Reference Update		177.60	170.00	1,400.00	270.77	500.00
600.30	Conference/Travel						
600.31	Dues/Memberships	145.00					
600.44	State Strong Motion Fees			0.50		51.50	
600.47	Tech Support - Incode software		1,793.54	2,529.16	2,317.69	2,317.69	
600.95	Code Enforcement	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		56,326.11	52,126.56	38,816.39	38,523.04	30,357.29	34,836.29

CITY OF PORTOLA
2026-2027
ADOPTED BUDGET

FUND: General (100)
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-26	2026-2027 ADOPTED
117 - PLANNING AND COMMUNITY DEVELOPMENT							
510.01	Personnel	2,685.01	1,714.34	3,135.02	-	3,815.12	4,000.00
600.05	Telephone		172.78	456.97			
600.06	Materials & Supplies	165.73	176.77	1,264.80	250.00	247.18	250.00
600.13	Legal Fees	7,351.53	10,593.06	15,019.78	12,377.76	9,808.50	12,377.76
600.18	Professional Services *	10,857.50	20,207.64	62,498.75	75,000.00	48,486.25	50,500.00
600.20	Advertising & Notices	158.00	284.02	249.32			
600.31	Dues & Memberships **Parcel Quest**		160.00	900.00	1,000.00	900.00	1,000.00
600.88	LAFCO	49,464.10	67,347.07	50,021.00	50,123.00	50,123.46	53,900.00
600.91	Grant Expenditures	28,493.16	21,315.76	71.75			
Planning & Comm.Develop. - Total Expense		99,175.03	121,971.44	133,617.39	138,750.76	113,380.51	122,027.76

CITY OF PORTOLA
2026-2027
ADOPTED BUDGET

FUND: General (100)
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-26	2026-2027 ADOPTED
	212 - LAW ENFORCEMENT						
510.01	Personnel Costs	-	-	51,479.63	56,280.79	51,336.10	80,381.91
600.05	Telephone	847.91	883.45	737.01	750.00	631.63	750.00
600.06	Materials & Supplies	299.85	1,051.76	1,343.20	1,000.00	45.65	400.00
600.08	Vehicle Repair & Maintenance	53.13			500.00	59.55	500.00
600.09	Vehicle Fuel			1,297.04	1,500.00	690.93	1,000.00
600.13	Legal Fees	327.00		287.84	4,125.92		4,125.92
600.14	Sheriff's Services	130,000.00	130,000.00	130,000.00	130,000.00	150,000.00	154,500.00
600.15	Insurance	1,105.01	1,559.69	1,355.66	4,549.25	4,476.78	5,003.50
600.18	Professional Services	17,400.00	3,709.17		15,360.00	10,620.00	15,360.00
600.19	Receivership Program						30,000.00
600.32	Training & Education	-		3,636.60	500.00	422.38	500.00
600.34	Uniforms	-		276.01	250.00		
600.95	Code Enforcement/AVA*	14,435.00	7,463.00	33,654.45	20,000.00	9,495.37	13,000.00
700.05	Computer Equipment	Crescent tow					
	*Includes 10K AVA, 2K property clean up and 1K for 2 Community Clean up days						
	Capital Outlay						
700.41	Sheriff's Sub-station	2,049.88	-	-	-	-	-
Law Enforcement - Total Expense		166,517.78	144,667.07	224,067.44	234,815.96	227,778.39	305,521.33

CITY OF PORTOLA
2026-2027
ADOPTED BUDGET

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

EXPENDITURES

ACCT	DESCRIPTION	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027
NO.		ACTUAL	ACTUAL	ACTUAL	ADOPTED	YTD 5-29-26	ADOPTED
	311 - PUBLIC WORKS						
510.01	Personnel	74,331.63	99,979.88	106,363.91	82,414.27	67,206.88	65,892.39
600.04	Gas & Electric	17,966.81	21,064.00	23,454.07	30,000.00	13,568.95	25,000.00
600.05	Telephone	459.51	508.87	1,482.77	550.00	352.55	550.00
600.06	Materials & Supplies	356.69	368.93	11.22	600.00		600.00
600.15	Insurance	11,544.82	12,122.19	15,825.73	11,169.87	11,526.92	10,982.98
600.28	Emergency Management			2,203.94			
600.29	Medical Physicals	120.00	120.00			120.00	100.00
600.45	Building Expense	867.41	211.03	296.04	2,000.00		3,600.00
600.91	Grant expenditures - Air Quality			39,275.90			
601.10	Water	730.36	768.96	1,167.55	1,200.00	1,025.26	1,200.00
601.11	Sewer	542.76	542.76	704.79	600.00	497.53	600.00
700.02	Building & Imp. City Hall Roof				6,700.00	5,518.34	
700.15	Bridge		42,835.15	169,892.01	62,000.00	60,757.80	20,000.00
Public Works-Total Expense		106,919.99	178,521.77	360,677.93	197,234.14	160,574.23	128,525.37
	312-ARPA						
510.01	Personnel -- CCU-ARPA	23,659.61	8,058.34				
600.06	Materials and Supplies						
602.12	Community Clean Up - ARPA	194,259.65	96,943.04				
700.03	Machinery & Equipment-ARPA			59,391.80	28,417.95	19,973.13	8,722.56
700.26	Tax Lien Properties -ARPA		18,650.00				
ARPA Total Expense		217,919.26	123,651.38	59,391.80	28,417.95	19,973.13	8,722.56
	315 - STREETS & ROADS						
950.00	Transfer to Fund 207&208	380,190.11	216,189.80	300,414.19	450,468.56	241,306.17	506,195.42
Streets & Roads - Total Expense		380,190.11	216,189.80	300,414.19	450,468.56	241,306.17	506,195.42

CITY OF PORTOLA
2026-2027
ADOPTED BUDGET

FUND: General (100)
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-26	2026-2027 ADOPTED
411 -POOL (WAS PARKS & RECREATION until 19-20)							
510.01	Personnel	45,043.34	55,793.30	81,829.20	59,785.00	47,643.79	67,554.30
600.04	Gas & Electric	9,220.25	8,742.80	15,013.56	11,000.00	8,985.10	11,000.00
600.05	Telephone	247.55	280.88	617.96	500.00	394.03	500.00
600.06	Materials & Supplies	8,309.84	13,484.10	30,614.91	11,000.00	10,354.78	12,000.00
600.07	Equipment Repair/Maintenance	1,602.46	2,808.89	839.71	1,500.00		1,500.00
600.15	Insurance	5,641.53	6,397.86	8,028.75	12,574.55	12,534.39	13,088.80
600.18	Professional Services	270.00		455.00			
600.36	Pool Facility (use Materials)	520.75	476.06				
600.38	Pool Concession Supplies	2,228.53	705.57	2,352.02	750.00	1,776.73	1,500.00
600.45	Building Expense	270.00	1,262.07	3,105.05	1,000.00	600.74	1,000.00
600.94	Refuse Collection/split	1,817.94	2,804.87	2,074.04	1,000.00	1,609.91	2,000.00
700.02	Building and Impr.		1,212.22				
700.03	Machinery and Equipment						
601.10	Water/split	11,913.00	11,089.48	6,781.80	20,000.00	9,383.76	15,000.00
601.11	Sewer/split	300.00	-	168.89	500.00	178.64	500.00
POOL - Total Expense		87,385.19	105,058.10	151,880.89	119,609.55	93,461.87	125,643.10

CITY OF PORTOLA
2026-2027
ADOPTED BUDGET

FUND: General (100)
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-26	2026-2027 ADOPTED
	413-SAM & ETHEL WILLIAMS HOUSE						
600.04	Gas & Electric	3,742.26	3,276.91	1,383.49	2,500.00	1,205.97	2,500.00
600.05	Telephone/Internet	1,718.33	1,694.57	1,885.80	1,700.00	1,504.48	1,700.00
600.06	Materials and Supplies	1,733.70	97.44	965.83	550.00	168.31	500.00
600.15	Insurance	2,708.81	4,583.54	4,378.59	5,295.75	5,371.55	5,083.20
600.45	Building Expense	405.00	645.00	2,783.60	2,000.00	2,227.52	2,000.00
600.94	Refuse Collection	169.46	182.52	188.64	200.00	163.12	200.00
601.04	Web Page	407.16	607.12	711.61	650.00	339.16	600.00
601.10	Water	1,672.20	1,259.18	902.19	1,100.00	1,252.90	1,300.00
601.11	Sewer	542.76	542.76	580.91	550.00	497.43	550.00
700.02	Building and Improvements		586.72	1,744.86	3,000.00		
Williams House-Total Expense		13,099.68	13,475.76	15,525.52	17,545.75	12,730.44	14,433.20
	414 - PARKS AND REC						
510.01	Personnel	7,117.99	2,209.07	114.26		19,118.42	20,000.00
600.04	Gas and Electric	3,700.70	5,031.27	5,163.92	5,500.00	4,005.49	5,500.00
600.06	Materials & Supplies	8,673.36	10,578.34	6,899.83	7,500.00	4,229.17	7,500.00
600.07	Equipment Repair/Maintenance	3,860.79	2,712.74	1,406.02	3,000.00	2,574.43	3,000.00
600.08	Vehicle Repair/Maintenance						
600.09	Vehicle Fuel	4,544.34	3,874.13	3,037.98	3,500.00	2,781.38	3,500.00
600.15	Insurance	3,671.08	6,397.86	8,028.75	5,029.82	5,013.76	5,235.52
600.91	Grant Expenditures - FEMA			150,221.65		672.00	
600.94	Refuse Collection/split			623.14	1,200.00		1,200.00
601.06	Events (Concerts and Lost and Fo	24,500.00	25,464.39	9,323.25	10,000.00	5,050.00	10,000.00
601.10	Water/ split	47,653.30	33,268.42	32,478.42	45,000.00	23,140.46	35,000.00
601.11	Sewer/ split	335.03	635.04	821.30	800.00	193.37	500.00
602.00	Portola Community Forest **						30,000.00
700.02	Building and Improvements*		2,473.86	270.00		240.75	2,500.00
PARKS. - Total Expense		109,961.78	94,865.12	218,388.52	81,529.82	67,019.23	123,935.52
	*Includes Wayfinding Signs						
	** Exploratory costs						
Total General Fund Expenses		1,664,813.44	1,432,586.71	1,801,714.66	1,605,038.78	1,212,858.71	1,700,310.75

CITY OF PORTOLA
2026-2027
ADPOPTED BUDGET

FUND: Special Revenues (200)
DEPARTMENT: ALL

ACCT	DESCRIPTION	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027
NO.		ACTUAL	ACTUAL	ACTUAL	ADOPTED	YTD 5-29-2026	ADOPTED
	FUND 207						
	REVENUES						
403.01	Interest Income/Investments						
404.05	Gas Tax Section 2105	11,954.06	12,739.56	13,128.38	13,438.00	10,574.26	13,658.00
404.06	Gas Tax Section 2106	9,097.53	9,543.12	9,885.67	9,244.00	8,131.37	9,254.00
404.07	Gas Tax Section 2107/2107.5	17,291.40	18,244.09	18,145.69	19,000.00	14,934.50	19,254.00
404.24	Gas Tax Section 2103	17,115.24	19,102.92	20,187.97	19,211.00	16,314.91	20,896.00
404.32	SB1 Loan Repay						
960.00	Interfund Transfer	102,364.06	174,058.17	212,287.71	236,404.72	152,226.61	247,396.80
	Total Revenues Fund 207	**157,822.29**	**233,687.86**	**273,635.42**	**297,297.72**	**202,181.65**	**310,458.80**
	EXPENDITURES						
510.01	Personnel Costs	84,971.70	132,780.63	155,290.23	138,427.72	109,776.17	140,283.42
600.06	Materials & Supplies	4,073.08	11,461.03	7,150.84	12,000.00	3,689.43	12,000.00
600.07	Equipment Repair/Maint	7,971.58	3,897.72	4,069.62	7,000.00	1,916.06	5,000.00
600.08	Vehicle Repair/Maint				1,500.00		
600.09	Vehicle Fuel	8,403.81	7,890.62	9,931.98	9,000.00	6,123.69	9,000.00
600.10	Accounting Fees	5,400.00	5,775.00	6,140.00	6,190.00	5,695.00	6,190.00
600.11	Auditing Fees	1,210.00	1,140.00	1,199.99	1,680.00	1,470.00	1,990.00
600.18	Professional Services	257.75		620.00	1,500.00	460.00	1,500.00
600.28	Emergency Management						
600.41	Street Lighting	38,706.72	65,264.66	82,530.63	110,000.00	68,988.90	110,000.00
600.42	Street Repair	6,827.65	5,478.20	6,921.03	10,000.00	3,975.86	10,000.00
600.45	Building Expense					86.54	
600.99	Miscellaneous						
700.03	Equipment/Vehicles *						10,495.38
700.36	Improvements**						4,000.00
	*Street sweeper						
	**Street lighting energy efficiency test						
	Total Expenditures Fund 207	**157,822.29**	**233,687.86**	**273,854.32**	**297,297.72**	**202,181.65**	**310,458.80**

CITY OF PORTOLA
2026-2027
ADPOPTED BUDGET

FUND: Special Revenues (200)
DEPARTMENT: ALL

ACCT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-2026	2026-2027 ADOPTED
	FUND 208 - Snow Removal						
	REVENUES						
404.07	Gas Tax Section 2107/2107.5	136,331.00	203,841.00	120,487.00	100,000.00	101,807.00	97,500.00
960.00	Interfund Transfer	276,350.42	36,496.45	82,471.13	214,063.84	89,079.56	258,798.62
	Total Revenues Fund 208	**412,681.42**	**240,337.45**	**202,958.13**	**314,063.84**	**190,886.56**	**356,298.62**
	EXPENDITURES						
510.01	Personnel Costs	202,812.36	114,783.26	99,818.84	158,245.82	113,388.69	159,240.68
600.04	Gas & Electric	7,973.37	5,237.97	2,879.64	10,000.00	2,694.70	5,000.00
600.06	Materials & Supplies	13,249.77	14,215.32	7,343.81	15,000.00	4,532.58	15,000.00
600.07	Equipment Repair/Maint	39,551.48	18,058.11	22,903.68	25,000.00	10,144.06	25,000.00
600.08	Vehicle Repair/Maint	18,705.16	15,784.41	16,080.03	18,000.00	8,564.26	15,000.00
600.09	Vehicle Fuel	22,643.43	8,248.41	4,057.08	10,000.00	4,581.90	10,000.00
600.10	Accounting Fees	3,600.00	4,100.00	4,490.00	6,190.00	5,695.00	6,190.00
600.11	Auditing Fees	890.00	760.00	800.00	1,680.00	1,260.00	1,990.00
600.15	Insurance	15,272.63	18,620.73	16,478.35	15,948.02	15,758.02	17,243.92
600.25	Equipment Rental	9,004.70					
600.28	Emergency Management	6,134.79	87.00				
600.42	Street Repair	17,910.99	9,450.58	8,494.24	20,000.00	8,748.71	20,000.00
600.45	Building Expense	201.49	64.34		250.00		
600.52	Private Contractors-Snow Remo	54,731.25	36,562.50		30,000.00	10,140.00	30,000.00
600.93	Property Damage			2,935.62			
600.99	Miscellaneous						
	Capital Outlay						
700.03	Equipment/Vehicles *			16,676.84	3,750.00	5,378.64	51,634.02
700.30	Vehicles						
	Street sweeper & Snow removal machine						
	Total Expenditures Fund 208	**412,681.42**	**245,972.63**	**202,958.13**	**314,063.84**	**190,886.56**	**356,298.62**

CITY OF PORTOLA
2026-2027
ADPOPTED BUDGET

FUND: Special Revenues (200)
DEPARTMENT: ALL

ACCT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-2026	2026-2027 ADOPTED
FUND 211 - Road Maintenance and Rehabilitation							
	REVENUES						
403.01	Interest Income/Investments	2,367.47	5,939.17	6,147.77	3,000.00	4,586.63	6,000.00
404.05	RMRA (SB1)	46,866.78	54,192.70	38,042.21	55,386.00	43,475.83	59,396.00
	Total Revenues Fund 211	**49,234.25**	**60,131.87**	**44,189.98**	**58,386.00**	**48,062.46**	**65,396.00**
	EXPENDITURES						
510.01	Personnel Costs						
600.06	Materials & Supplies			2,125.81			
600.42	RMRA Projects		21,790.87		165,000.00	89,394.73	168,000.00
600.18	Professional Services	1579.75	968.75	1,960.00	3,000.00	2,325.00	3,000.00
	Total Expenditures Fund 211	**1,579.75**	**22,759.62**	**4,085.81**	**168,000.00**	**91,719.73**	**171,000.00**

FUND: Special Revenues (200)
DEPARTMENT: ALL

ACCT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-2026	2026-2027 ADOPTED
	FUND 216-STIP PROJECTS						
407.13	NORTH LOOP	332,309.58	1,746,223.09	306,397.54	-	-	-
409.00	Miscellaneous Income						
960.00	Transfer in	1,475.63					
	Total Revenues	**333,785.21**	**1,746,223.09**	**306,397.54**	**-**	**-**	**-**
700.42	NORTH LOOP	332,310.00	2,041,805.02	575.21	-	-	-
700.50	SOUTHSIDE STIP						
700.51	RIO GRANDE STIP			4,843.75		18,348.29	
	Total Expenditures	**333,785.63**	**2,041,805.02**	**5,418.96**	**-**	**18,348.29**	**-**

CITY OF PORTOLA
2026-2027 ADOPTED BUDGET

FUND: Water (710)
DEPARTMENT: ALL

REVENUE

ACCOUNT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-26	2026-2027 ADOPTED
	Use of Money & Property						
403.01	Interest Income/Investments	60,750.59	107,059.00	115,599.67	95,000.00	79,890.12	100,000.00
	Fines & Forfeitures						
406.09	10% Late Payment Penalty	30,947.78	60,564.47	61,983.28	55,000.00	68,251.45	65,000.00
407.16	Insurance Recovery						
408.00	Donation						
409.00	Miscellaneous Income			20.00			
	Refunds & Reimbursements						
	Charges for Services						
410.00	Water Sales	990,948.66	943,761.82	1,007,960.96	1,040,500.00	773,418.70	950,000.00
410.01	Water Service Charge Fees	2,733.48	2,812.25	3,555.53	2,000.00	704.95	2,000.00
410.02	Water Meter Fees	375.00					
410.04	Water Facility Fees	4,015.00	4,015.00	4,390.00			
950.00	Transfer from General Fund						
	Total Water Fund Revenues	**1,089,770.51**	**1,118,212.54**	**1,193,509.44**	**1,192,500.00**	**922,265.22**	**1,117,000.00**

CITY OF PORTOLA
2026-2027 ADOPTED BUDGET

FUND: Water (710)
DEPARTMENT: ALL

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-26	2026-2027 ADOPTED
	311 - Public Works						
600.02	Postage	4,433.98	3,246.65	3,596.78	4,500.00	3,254.86	4,500.00
600.04	Gas & Electric	3,334.52	3,630.47	12,988.36	13,000.00	10,188.37	13,000.00
600.05	Telephone	4,786.15	5,832.86	5,038.16	5,500.00	3,828.54	5,500.00
600.06	Materials & Supplies	18,515.67	35,786.08	22,993.39	22,000.00	18,400.11	22,000.00
600.07	Equipment Repair/Maint.	19,785.23	16,549.97	26,203.98	20,000.00	11,928.99	20,000.00
600.08	Vehicle Repair/Maint.	1,065.19	13,373.06	7,368.52	7,500.00	6,675.61	9,500.00
600.09	Vehicle Fuel	11,946.51	13,369.26	10,339.82	12,000.00	8,809.82	15,000.00
600.10	Accounting Fees	15,600.00	16,250.00	17,296.20	17,160.00	15,730.00	17,160.00
600.11	Auditing Fees	8,614.64	10,260.00	10,800.00	11,760.00	11,970.00	12,180.00
600.13	Legal	8,847.33	9,983.65	14,449.10	12,377.76	9,808.50	12,377.76
600.15	Insurance	29,221.80	26,794.15	34,464.24	32,009.63	32,996.27	31,803.02
600.18	Professional Services*	11,734.05	67,521.44	13,881.78	50,000.00	32,745.12	57,000.00
600.18	Prof Srvc Master Plan update						50,000.00
600.20	Advertising & Notices			693.33			
600.22	Code Reference Update	300.00	423.44	300.00	1,700.00	397.69	1,700.00
600.25	Equipment Rental	6,586.74	452.90	17,475.24	3,000.00	8,113.38	4,500.00
600.26	Communication Expense	327.42	334.26	117.26	400.00		
600.28	Emergency Management	12,515.74	13,438.45				
600.29	Medical Physicals						100.00
600.31	Dues/Memberships	4,636.36	1,220.16	2,574.50	4,000.00	3,193.34	4,000.00
600.32	Training & Education	666.79		237.50	1,200.00	790.96	1,200.00
600.45	Building Expense	1,797.49	2,360.52	2,090.06	5,000.00	3,395.47	4,600.00
600.47	Tech Support - Incode Software		9,613.77	11,065.05	11,596.75	13,222.24	12,230.82
600.48	Equipment Rental	4,672.45	1,096.78	1,460.91	3,000.00	1,037.18	3,000.00
600.51	Testing - Water	9,449.11	8,470.85	14,113.80	12,000.00	17,351.02	20,000.00
600.69	Permit Fees	4,320.09	5,363.81	6,075.17	7,000.00	5,925.17	7,000.00
600.70	Water Meters	5,299.44	38,270.18	5,007.29	30,000.00	31,978.01	30,000.00
600.71	Water Supply Purchase	120,505.05	127,990.51	142,570.43	150,000.00	59,348.69	-
600.76	Water Line Repairs	56,352.82	54,008.87	204,086.84	95,000.00	38,208.54	90,000.00
600.92	Bad Debt Expense					2,410.51	
600.94	Refuse Collection	1,799.83	1,862.40	1,967.26	3,000.00	1,814.66	3,000.00
601.04	City Web page		1,000.00	1,308.00	1,500.00	1,370.78	1,500.00
601.10	Water	452.03	359.39	371.94	450.00	236.64	450.00
601.11	Sewer	271.32	271.32	384.45	400.00	407.09	450.00
601.12	Chemicals		4,123.20	5,355.42	20,000.00	789.00	20,000.00
601.16	Legal - Other			4,805.33		10,816.69	10,000.00
700.09	Software & Upgrades	5,284.50					
	*Includes Grant engineering						
510.01	Personnel Costs	443,812.56	458,350.65	449,844.47	452,069.41	421,026.26	497,282.79

CITY OF PORTOLA
2026-2027 ADOPTED BUDGET

FUND: Water (710)
DEPARTMENT: ALL

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-26	2026-2027 ADOPTED
	Capital Outlay						
700.02	Building and Improvements				6,000.00	4,808.69	3,000.00
700.03	Machinery & Equip.	-	49,137.50	78,145.30	1,875.00	2,689.32	43,650.05
700.05	Computer Equipment						
700.30	Vehicles						
700.36	System Improvements	8,580.00	59,723.27		58,800.00	39,588.70	
700.80	Depreciation Expense	139,711.69	139,599.49	240,435.90			
700.10	Public Works Yard						
700.99	Fixed Asset Offset Account	(8,580.00)	(107,985.77)	(78,145.30)			
	325 - Lake Davis WTP						
510.01	Personnel Costs			2,610.30	18,437.16	7,931.98	18,437.16
600.04	Gas and Electric	25,754.00	23,932.74	26,659.26	25,000.00	17,218.42	25,000.00
600.05	Telephone	3,036.13	3,020.81	2,621.43	3,000.00	3,171.42	3,500.00
600.06	Materials and Supplies	1,066.65	2,923.69	5,008.92	3,000.00	2,523.17	3,000.00
600.07	Equipment Repair / Maintenance	15,238.70	23,118.49	7,045.57	20,000.00	18,642.34	20,000.00
600.15	Insurance				32,408.94	33,302.05	29,121.24
600.18	Professional Services/Pall	17,864.69	8,184.11	19,430.57	20,000.00	6,796.17	20,000.00
600.45	Building Maintenance	585.00	780.00	880.59	2,000.00	780.00	2,000.00
600.51	Lab Testing Fees	1,087.00		192.00	1,000.00	342.57	8,000.00
600.69	CDPH Fees	315.35	218.76	175.01	300.00		300.00
601.12	Chemicals	17,690.55	8,218.96	24,411.09	25,000.00	12,059.32	25,000.00
601.13	Residual Solids Disposal						10,000.00
601.14	Cleaning Chemicals Disposal	1,050.00	1,672.94		4,000.00		4,000.00
700.02	Machinery & Equipment						15,000.00
700.36	System Improvements				19,100.00	10,792.88	
	520 -1996/97 Water Projects						
	Debt Service ends 2037						
800.01	Principal Expense	33,000.00	35,000.00	37,000.00	38,000.00	37,829.01	40,000.00
800.02	Interest Expense	35,541.40	33,891.41	32,141.41	32,150.00	30,291.46	27,743.00
800.99	Principal Offset Account	(33,000.00)	(35,000.00)	(37,000.00)	(38,000.00)	(37,829.01)	(40,000.00)
	Total Water Fund Expenditures	**1,075,875.97**	**1,198,045.45**	**1,412,936.63**	**1,281,194.65**	**979,108.00**	**1,238,785.84**
910.00	Loss on disposition			379.58			
920.00	Gain on transfer			2,452,094.00			

CITY OF PORTOLA
2026-2027 ADOPTED BUDGET

FUND: Sewer (720)
DEPARTMENT: ALL

REVENUE

ACCOUNT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-26	2026-2027 ADOPTED
	Use of Money & Property						
403.01	Interest Income/Investments	48,315.08	87,104.36	100,863.98	82,000.00	64,687.98	82,000.00
	Fines & Forfeitures						
406.09	10% Late Payment Penalty	21,132.53	43,136.25	44,065.11	40,000.00	47,675.83	45,000.00
407.00	Refunds/Reimbursements						
	Miscellaneous Revenues						
407.04	FEMA/OES Reimb.			53,931.59			
408.00	Donation						
409.00	Miscellaneous Income						
	Charges for Services						
420.00	Sewer Fees	706,236.36	708,598.22	707,821.04	710,000.00	588,178.17	706,000.00
420.01	Sewer Connection Fees	1,000.00					
420.02	Sewer Dumping Fees						
420.03	Sewer Inspection Fees						
420.04	Sewer Facility Fees	5,424.00		6,424.00			
	Total Sewer Fund Revenues	**782,107.97**	**838,838.83**	**913,105.72**	**832,000.00**	**700,541.98**	**833,000.00**

CITY OF PORTOLA
2026-2027 ADOPTED BUDGET

FUND: Sewer (720)
DEPARTMENT: ALL

EXPENDITURES

ACCOUNT	DESCRIPTION	2022-2023	2023-2024	2024-2025	2025-2026	2025-2026	2026-2027
NO.		ACTUAL	ACTUAL	ACTUAL	ADOPTED	YTD 5-29-26	ADOPTED
	311 - Public Works						
600.02	Postage	4,434.02	3,370.27	3,596.74	4,200.00	3,254.83	4,200.00
600.04	Gas & Electric	16,367.12	55,466.62	42,524.57	45,000.00	19,530.14	45,000.00
600.05	Telephone	4,107.19	5,264.12	4,804.60	4,500.00	3,556.71	4,500.00
600.06	Materials & Supplies	28,255.40	27,178.73	22,126.59	30,000.00	18,515.76	30,000.00
600.07	Equipment Repair/Maint.	30,950.79	27,717.23	29,707.43	25,000.00	22,829.47	28,000.00
600.08	Vehicle Repair/Maint.	1,394.39	12,468.90	7,222.09	7,500.00	5,480.68	7,500.00
600.09	Vehicle Fuel	8,837.44	7,740.07	5,670.41	8,000.00	5,895.37	9,000.00
600.10	Accounting Fees	13,200.00	13,750.00	15,316.20	17,160.00	15,730.00	17,160.00
600.11	Auditing Fees	8,640.00	10,260.00	10,800.00	11,760.00	11,970.00	12,180.00
600.13	Legal	7,351.53	9,983.65	14,449.11	12,377.76	9,808.50	12,377.76
600.15	Insurance	38,388.24	42,662.63	41,873.83	41,280.96	41,415.21	45,262.00
600.18	Professional Services*	36,897.28	76,632.80	106,539.58	160,000.00	25,454.40	107,000.00
600.18	Prof. Svcs. Master Plan update						50,000.00
600.20	Advertising & Notices			693.33			
600.22	Code Reference Update	300.00	300.00	300.00	1,500.00	397.68	1,500.00
600.25	Equipment Rental	13,303.01				6,744.67	10,000.00
600.28	Emergency Mgmt/Flood	22,685.06	14,056.72				
600.29	Medical Physicals	837.00					100.00
600.31	Dues/Membership	2,143.89	111.20	1,576.50	2,000.00	2,320.35	2,500.00
600.32	Training/Education			1,220.15	1,500.00		1,500.00
600.45	Building Expense	1,797.61	2,782.87	1,817.36	9,500.00	2,973.03	11,600.00
600.47	Tech support-Incode software	-	8,605.31	9,484.00	9,940.00	9,940.00	9,012.18
600.48	Equipment Lease	1,023.05	1,096.83	1,395.68	2,500.00	1,037.18	2,500.00
600.51	Testing - Sewer	29,486.78	26,110.84	53,932.33	50,000.00	78,263.27	100,000.00
600.69	Permit Fees	9,885.00	11,092.48	11,056.00	25,000.00	11,066.00	25,000.00
600.76	Sewer Line Repairs	7,160.88	22,569.96	21,941.01	20,000.00	8,510.45	20,000.00
600.90	System Maintenance	51,438.06	23,350.39	34,345.79	130,000.00	154,039.02	75,000.00
600.92	Bad Debt Expense						
600.94	Refuse Collection	1,799.84	1,862.41	4,247.49	3,000.00	3,966.35	4,000.00
601.04	City Web page		1,000.00	1,046.40	1,200.00	1,096.61	1,200.00
601.10	Water	452.03	359.39	340.81	450.00	236.64	450.00
601.11	Sewer	271.44	271.44	67.86	350.00	90.43	350.00
601.12	Sewer Chemicals	58,718.22	60,184.94	38,486.89	65,000.00	85,920.37	100,000.00
601.16	Legal - Other			4021.33		5,776.66	5,000.00
510.01	Personnel Costs	344,831.76	331,033.14	338,731.47	319,985.73	303,270.24	360,643.08
	*Includes Grant engineering						

CITY OF PORTOLA
2026-2027 ADOPTED BUDGET

FUND: Sewer (720)
DEPARTMENT: ALL

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-26	2026-2027 ADOPTED
	Capital Outlay						
700.02	Building Improvement				6,000.00	4,811.71	3,000.00
700.03	Machinery & Equip	10,358.16		78,145.82	1,875.00	2,689.32	23,096.25
700.05	Computer Equipment						
700.30	Vehicles						
700.32	System Improvement	-			175,000.00	92,077.56	75,000.00
700.09	Software	5,284.50					
700.80	Depreciation Expense	112,257.13	107,114.61	119,116.05			
700.99	Fixed Asset Offset Account	(10,358.16)		(78,145.82)			
910.00	Loss on Equipment			379.58			
	Total Sewer Fund Expenditures	**862,498.66**	**904,397.55**	**948,831.18**	**1,191,579.45**	**958,668.61**	**1,203,631.27**

CITY OF PORTOLA
2026-2027
ADOPTED BUDGET

FUND: Solid Waste (730)
DEPARTMENT: ALL

REVENUE

ACCOUNT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-2026	2026-2027 ADOPTED
	Use of Money & Property						
403.01	Interest Income/Investments	14,500.23	31,772.29	42,373.13	30,000.00	31,925.41	40,000.00
	Fines & Forfeitures						
406.09	10% Late Penalty	5,025.99	7,143.70	6,754.45	8,000.00	6,755.30	8,000.00
407.04	FEMA/OES Reimbursement						
409.00	Miscellaneous Income						
	Charges for Services						
430.00	Solid Waste Franchise Fee	55,917.51	67,504.53	53,315.35	60,000.00	60,639.21	60,000.00
430.03	Landfill Closure Fees	95,626.98	83,143.96	83,078.22	83,000.00	68,824.17	83,000.00
430.08	Solid Waste Fee	118,320.82	120,179.85	120,031.03	120,000.00	99,448.12	120,000.00
	322-SB 1383 Grant						
440.12	SB 1383 grant	20,000.00					
	Total Solid Waste Revenues	**309,391.53**	**309,744.33**	**305,552.18**	**301,000.00**	**267,592.21**	**311,000.00**

CITY OF PORTOLA
2026-2027
ADOPTED BUDGET

FUND: Solid Waste (730)
DEPARTMENT: ALL

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2022-2023 ACTUAL	2023-2024 ACTUAL	2024-2025 ACTUAL	2025-2026 ADOPTED	2025-2026 YTD 5-29-2026	2026-2027 ADOPTED
	311 - Public Works						
600.02	Postage	1,217.66	1,864.22	3,265.26	2,800.00	3,127.36	3,500.00
600.05	Telephone					21.80	150.00
600.06	Materials & Supplies	1,405.75	1,257.95	3,089.52	3,000.00	1,814.72	3,000.00
600.07	Equipment Repair/Maintenan	3,181.43		1,167.35	1,500.00	-	3,000.00
600.10	Accounting Fees	4,800.00	5,000.00	5,610.00	6,600.00	6,050.00	6,600.00
600.11	Auditing Fees	2,880.00	3,420.00	3,600.00	3,780.00	3,990.00	3,915.00
600.13	Legal	9,346.00	2,882.30	575.67	10,314.80	980.00	10,314.80
600.15	Insurance	4,237.57	5,283.83	5,005.83	7,544.73	7,520.63	7,853.28
600.18	Professional Services	4,860.00	6,081.62	7,268.75	10,000.00	7,695.00	40,000.00
600.28	Emergency Management		886.14				
600.47	Tech Support-Incode software		3,280.85	3,793.74	3,976.00	3,976.00	4,506.09
600.51	Testing and Reporting *	-	37,793.57	26,737.38	45,050.00	18,493.25	42,300.00
	Testing and Reporting *		(37,793.57)	(26,737.38)			
600.69	Permit Fees	-	28,203.00	28,864.00	35,000.00	28,864.00	35,000.00
	Permit Fees		(28,203.00)	(28,864.00)			
600.80	Post-closure Care Costs		16,012.50	6,579.10	20,000.00	3,555.00	20,000.00
	Post-closure Care Costs		(16,012.50)	(6,579.10)			
600.83	Recycling Grant Expenditures	101.97					
600.75	Landfill Closure Cost	48,224.94					
600.92	Bad Debt Expense						
700.02	Building and Impr				1,400.00	980.91	
700.09	Software	2,523.00					
700.80	Depreciation Expense	3,106.67	254.00	254.76			
	*This is Mcginley/UES						
510.01	Personnel Costs	41,533.62	51,376.99	64,174.91	75,167.37	52,790.12	85,502.53
600.80	Landfill Liability Adjustment	-	49,389.99	258,175.07			
	322 - SB 1383						
600.06	Personnel/Administration	3,478.88	765.00	13,878.93	-	-	-
	Total Solid Waste Expenditures	**130,897.49**	**131,742.89**	**369,859.79**	**226,132.90**	**139,858.79**	**265,641.70**

CITY OF PORTOLA
2026-2027 ADDITIONAL EXPENDITURES

2026-2027 Additional Expenditures	General Fund	Special Rev.	Water Fund	Lake Davis	Sewer Fund	Solid Waste	Cost
These expenditures have all been moved to the budget							
Sewer Pond electrical conduit & wire replacement					5,000.00		5,000.00
Auxiliary pump for Sewer System					15,000.00		15,000.00
Sewer 6 acre Bypass					55,000.00		55,000.00
Receivership Program	30,000.00						30,000.00
On Call Engineering services for Grants	7,000.00		7,000.00		7,000.00		21,000.00
Snow Removal Machine for Sidewalks and Bridge		9,652.50					9,652.50
Public Works Gate Repair			3,000.00		3,000.00		6,000.00
City Hall Exterior Concrete Patching & Paint	1,600.00		1,600.00		1,600.00		4,800.00
Wayfinding Signage Updates	2,500.00						2,500.00
Street Lighting Energy Efficiency Test		4,000.00					4,000.00
Street Sweeper Purchase		52,476.90	11,245.05		11,245.05		74,967.00
Mini Excavator Purchase			32,405.00	15,000.00	11,851.20		59,256.00
Portola Community Forest Initial Exploratory cost	30,000.00						30,000.00
3.08% COLA Estimated included in budget	4,969.88	3,643.06	9,339.68		6,636.33	1,727.17	26,316.12
Full time Public Engagement Officer	18,086.96	2,009.67					20,096.63
Total by Fund	94,156.84	71,782.13	64,589.73	15,000.00	116,332.58	1,727.17	363,588.25
Steps- every two years for 3 employees are included in the budget							-

6/25/2026