

CITY OF PORTOLA										
2023-2024 PROPOSED BUDGET SUMMARY										
		GAS TAX	GAS TAX	RMRA	ECONOMIC					
	GENERAL FUND	Streets	Snow		DEVELOPMENT	STIP	WATER	SEWER	SOLID	
ACCOUNT/FUND	100	207	208	211	CDBG	216	710	720	WASTE	TOTAL
					215				730	
REVENUE	1,266,906.05	58,667.00	204,125.00	53,913.00	600.00		1,002,000.00	775,995.00	303,165.00	3,665,371.05
INTERFUND TRANSFERS		106,076.01	142,337.47			10,000.00				258,413.48
										-
PERSONNEL	233,674.05	64,253.01	164,688.75		7,343.72		378,157.89	318,714.18	50,217.42	1,217,049.02
POSTAGE	5,500.00						4,200.00	4,200.00	1,700.00	15,600.00
BOOKS & SUBS										-
GAS & ELECTRIC	41,800.00		8,000.00				6,000.00	20,000.00		75,800.00
TELEPHONE	8,900.00						5,000.00	4,000.00		17,900.00
MATERIALS AND SUPPLIES	25,450.00	7,000.00	15,000.00				21,000.00	26,000.00	4,000.00	98,450.00
EQUIP REPAIR/MAINT	7,500.00	8,000.00	40,000.00				10,000.00	25,000.00	1,000.00	91,500.00
VEHICLE REPAIR/MAINT	3,000.00	1,500.00	18,000.00				5,000.00	5,000.00	-	32,500.00
VEHICLE FUEL	3,300.00	8,000.00	15,000.00				10,000.00	8,000.00		44,300.00
LEGAL FEES	75,300.00				5,000.00		13,104.00	13,104.00	5,000.00	111,508.00
INSURANCE	57,879.86		17,763.60				25,897.22	40,684.10	5,026.32	147,251.10
PROFESSIONAL SVCS	166,600.00	1,500.00		1,000.00	6,600.00		50,000.00	80,000.00	10,000.00	314,700.00
ADVERTISING/NOTICES	1,150.00									1,150.00
CODE REFERENCE UPDATE	4,200.00						1,700.00	1,500.00		7,400.00
CIVIC PROMO & MARKETING	500.00									500.00
CONFERENCE/TRAVEL	5,000.00									5,000.00
DUES/MEMBERSHIPS	3,300.00						3,500.00	1,200.00		8,000.00
BUILDING EXPENSE	17,000.00	250.00	250.00				3,000.00	1,500.00	250.00	22,250.00
STREET REPAIR		30,000.00	30,000.00	120,000.00						180,000.00
ACCOUNTING FEES	14,400.15	3,850.00	5,650.12		3,000.04		15,593.83	13,200.00	4,800.00	60,494.14
AUDITING FEES	10,260.00	1,390.00	1,110.00		1,900.00		10,260.00	10,260.00	3,420.00	38,600.00
TRAINING/EDUCATION							1,200.00	800.00		2,000.00
WATER AND SEWER	66,800.00						750.00	800.00		68,350.00
COMMUNICATION EXPENSE							400.00			400.00
OTHER EXPENSE/SEE ATTACHED	448,977.00	39,000.00	31,000.00			10,000.00	344,584.00	137,584.00	136,170.00	1,147,315.00
EQUIPMENT LEASE/RENTAL	3,000.00						2,500.00	2,000.00		7,500.00
CAPITAL OUTLAY/OTHER	2,000.00						128,000.00	90,000.00	-	220,000.00
INTEREST							33,891.00			33,891.00
TRANSFERS OUT	258,413.48									258,413.48
										-
TOTAL EXPENSES	1,463,904.54	164,743.01	346,462.47	121,000.00	23,843.76	10,000.00	1,073,737.94	803,546.28	221,583.74	4,228,821.74
REVENUE	1,266,906.05	164,743.01	346,462.47	53,913.00	600.00		1,002,000.00	775,995.00	303,165.00	3,913,784.53
EXPENDITURES	1,463,904.54	-	-	121,000.00	23,843.76	10,000.00	1,073,737.94	803,546.28	221,583.74	4,227,821.74
PRINCIPAL PAYMENTS							35,000.00			35,000.00
										-
										-
FACILITY FEE/SINKING FUND/LANDFILL CLOSURE FUND							45,835.00		95,000.00	140,835.00
(USE OF) OR INCREASE IN FUND BALANCE	(196,998.49)	-	-	(67,087.00)	(23,243.76)		(152,572.94)	(27,551.28)	(13,418.74)	(490,872.21)

**CITY OF PORTOLA
2023-2024
OTHER EXPENSES**

OTHER EXPENSE	PROPOSED
GENERAL FUND (100)	
ARPA PROJECTS	150,000.00
BANK CHARGES	2,300.00
CITY PARK IMPROVEMENTS	
CITY WEB PAGE	3,400.00
WILLIAMS HOUSE WEB PAGE	407.00
CODE ENFORCEMENT - AVA	30,000.00
ELECTRIC CHARGING STATION	
ELECTION SUPPLIES	
LAFCO	49,000.00
LESSG	20,000.00
MEDICAL AND PHYSICALS	200.00
MUSIC IN THE PARK	9,000.00
PUBLIC RECORDS REQUESTS	2,500.00
PG&E SETTLEMENT EXPENSE - FIRE	15,000.00
POOL CONCESSION SUPPLIES	2,000.00
REFUSE COLLECTION	4,470.00
SHERIFF CONTRACT	130,000.00
SHERIFF SUB-STATION	
SIERRA BUTTES GRAVEL GRINDER CITY PARTICIPATION	16,000.00
TAX ADMINISTRATION FEES	7,000.00
TECHNICAL SUPPORT	4,700.00
WILLIAMS HOUSE REPAIR	3,000.00
WOODSTOVE CHANGEOUT	
TOTAL	448,977.00
GAS TAX SECTION 2107/2107.5 (FUND 207)	
STREET LIGHTING	39,000.00
TOTAL	39,000.00
SNOW REMOVAL (FUND 208)	
PRIVATE CONTRACTORS	30,000.00
PROPERTY DAMAGE	1,000.00
TOTAL	31,000.00

**CITY OF PORTOLA
2023-2024
OTHER EXPENSES**

OTHER EXPENSE	PROPOSED
STIP (216)	
UNDERGROUND TANK	10,000.00
WATER FUND (710)	
LAKE DAVIS WTP	86,700.00
PERMIT FEES	6,000.00
REFUSE COLLECTION	3,300.00
TECH SUPPORT	10,584.00
TESTING WATER	18,000.00
WATER LINE REPAIRS	60,000.00
WATER METERS	30,000.00
WATER PURCHASE	130,000.00
	-
TOTAL	344,584.00
SEWER FUND (720)	
MEDICAL/PHYSICALS	1,000.00
PERMIT FEES	15,000.00
REFUSE COLLECTION	3,000.00
SEWER LINE REPAIRS	10,000.00
SYSTEM MAINT/SEWER POND	30,000.00
TECH SUPPORT	13,584.00
TESTING SEWER	25,000.00
SEWER CHEMICALS	40,000.00
TOTAL	137,584.00
SOLID WASTE (730)	
PERMIT FEES	35,000.00
POST-CLOSURE CARE COSTS	20,000.00
TECH SUPPORT	1,120.00
TESTING AND REPORTING - LANDFILL	45,050.00
SB 1383 GRANT EXPENDITURES	15,000.00
LANDFILL DAMAGE - SEDIMENT	20,000.00
TOTAL	136,170.00

**CITY OF PORTOLA
2023-2024
OTHER EXPENSES**

CAPITAL OUTLAY/ OTHER	PROPOSED
GENERAL FUND (100)	
PAINT CABOOSE	2,000.00
TOTAL	2,000.00
SPECIAL REVENUE FUNDS	
TOTAL	-
WATER FUND	
3 PHASE POWER - WTP	50,000.00
WILLOW SPRINGS - EXCAVATING	30,000.00
SOFT EXCAVATION TRAILER	40,000.00
LINE LOCATOR	3,000.00
TRENCHER	5,000.00
TOTAL	128,000.00
SEWER FUND	
HAUL SLUDGE - LOCKWOOD	90,000.00
TOTAL	90,000.00
SOLID WASTE FUND	
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
2023-2024
PROPOSED BUDGET**

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

REVENUE

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 6/5/2023	2023-2024 PROPOSED
GENERAL REVENUE AND TAXES						
401.00	Property Taxes - Secured	239,206.47	247,512.97	250,000.00	154,668.07	250,000.00
401.01	Property Taxes - Unsecured	6,725.40	7,229.80	7,000.00	7,174.23	7,500.00
401.02	Home Owners Tax Relief	731.44	2,265.78	1,700.00	1,117.96	1,700.00
401.03	Sales Tax	367,472.52	322,531.87	290,000.00	229,873.38	300,000.00
401.04	Transfer Tax	4,855.88	9,488.78	6,000.00	6,388.21	6,500.00
401.05	Transient Occupancy Tax	37,005.61	43,578.93	40,000.00	26,502.83	40,000.00
401.06	Fire Assessment	16,983.09	18,075.92	17,000.00	13,788.32	17,000.00
401.08	Supplemental Taxes	2,936.73	5,130.02	3,600.00	4,148.85	4,000.00
401.09	Property Tax Interest	1,199.36	356.59	500.00	50.52	150.00
401.10	Traffic Impact Fee		3,711.00			
401.11	Stranded Supplemental	217.63	7,181.52		3,712.17	
403.01	Interest Income/Investments	11,644.70	8,462.81	5,000.00	33,002.61	40,000.00
403.11	EPHC Interest Income	4,127.12	1,983.13	2,500.00	1,946.36	1,581.05
404.36	Coronavirus Relief Fund	50,000.00		-	-	
404.37	Coronavirus Fiscal Recovery		32,317.61		230,849.00	150,000.00
407.00	Refunds/Reimbursements	544.00				
407.04	FEMA Reimbursement					
407.05	Returned Checks		(110.00)		(854.15)	
407.10	Returned Check Fee		70.00		40.00	
407.16	Insurance Recovery					
408.00	Donation/Contributions					
409.00	Miscellaneous Income	2,056.71	5,457.24	-	423.33	
DEPT 111 GENERAL GOVERNMENT						
402.01	Business License	20,738.00	14,806.00	15,000.00	11,885.00	15,000.00
402.02	Electric Franchise	22,333.69	23,719.26	24,000.00	24,364.50	24,000.00
402.04	Business License ADA Fee	653.60	450.00		324.40	
404.01	Motor Vehicle In-Lieu Fees	167,969.71	175,085.88	177,000.00	94,101.17	180,000.00
DEPT 117 PLANNING & COMMUNITY DEVELOPMENT						
402.08	Zoning/Subdivision Fees	980.00	735.00	1,500.00	-	
404.16	Grant		53,054.66		118,912.29	
409.00	Miscellaneous		2,442.64			

GENERAL FUND 2023-2024 PROPOSED BUDGET

**CITY OF PORTOLA
2023-2024
PROPOSED BUDGET**

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

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 6/5/2023	2023-2024 PROPOSED
DEPT 114	BUILDING & SAFETY					
402.06	Woodstove Inspection Permit	1,450.00	1,449.00	1,000.00	800.00	1,000.00
402.07	Building Permits	47,617.87	20,416.68	25,000.00	18,993.40	25,000.00
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	
408.00	Donations	100.00	1,250.00		500.00	
208.01	PG&E Settlement Funds		50,000.00			15,000.00
DEPT 212	LAW ENFORCEMENT					
404.28	COPS Funding	154,787.91	163,223.55	155,000.00	80,638.03	160,000.00
404.34	Vehicle Abatement					
406.01	Fines & Forfeitures	282.64	199.52	200.00	27.78	75.00
DEPT 213	OTHER PUBLIC SAFETY					
402.05	Dog Licenses	1,489.00	894.00	1,200.00	1,546.00	1,400.00
404.12	Prop 172	5,158.23	8,615.13	5,700.00	8,068.37	8,000.00
DEPT 414	PARKS & RECREATION					
404.5	Event/Camping Income		8,035.00		1,411.00	
409.27	Disc Golf Donations		9,683.63			
DEPT 411	POOL					
405.10	Rec. Fees - Swim Lessons	3,960.00	12,900.00	4,000.00	4,630.00	6,000.00
405.20	Fitness Pass	669.00	2,693.00	2,000.00		
405.21	Pool Rental					
405.22	Rec. Fees - Pool Admission	7,734.50	15,054.65	7,500.00	8,952.52	10,000.00
405.23	Rec. Fees - Pool Concession	1,649.90	3,366.26	3,000.00	1,653.01	3,000.00
405.24	Rec. Fees - Rentals	25.50	(570.00)		2.50	
405.25	Rec Fees - Swim Team				50.00	
409.00	Miscellaneous Income				125.00	
DEPT 412	RIVERWALK					
404.20	Riverwalk	2,922.20			27,756.73	
DEPT 413	WILLIAMS HOUSE					
409.16	Williams House	2,000.00				
	Total General Fund Revenues	1,188,228.41	1,318,747.83	1,045,400.00	1,130,615.39	1,266,906.05

GENERAL FUND 2023-2024 PROPOSED BUDGET

**CITY OF PORTOLA
2023-2024
PROPOSED BUDGET**

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

EXPENDITURES

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 6/5/2023	2023-2024 PROPOSED
	211 - FIRE DEPARTMENT					
600.04	Gas & Electric	3,557.14	9,571.09	5,000.00	10,673.36	9,000.00
600.05	Telephone	1,648.04	1,589.73	1,500.00	1,397.02	1,600.00
600.06	Materials & Supplies	7,204.62	121.29	500.00		500.00
600.07	Equipment Repair/Maintenance	2,040.45	1,156.88	2,500.00		2,000.00
600.08	Vehicle Repair/Maintenance	2,706.61	5,163.10	2,500.00		2,000.00
600.09	Vehicle Fuel					
600.13	Legal Fees	5,853.21	2,376.00	3,360.00	4,320.60	3,360.00
600.15	Insurance	8,871.26	10,967.12	10,905.71	11,784.07	16,662.48
600.18	Professional Services	73,416.70	116,685.25	80,000.00	78,723.94	84,000.00
600.18	Prof Services - Consultant				30,968.81	
600.26	Communication Expense	313.74	275.29	300.00	299.85	
600.31	Dues/Memberships	4.00	4.00		4.00	
600.34	Uniforms/Turnouts	1,200.00				
600.45	Building Expense *	19,852.11	2,367.31	7,500.00	249.13	7,500.00
600.91	Grant Expenditures		8,018.01			
600.94	Refuse Collection	465.42	486.20	420.00	412.41	450.00
601.10	Water	1,404.05	1,295.64	1,300.00	1,236.07	1,300.00
601.11	Sewer	1,206.41	904.60	1,100.00	995.06	1,100.00
604.00	LESSG			20,000.00	8,768.63	20,000.00
700.04	PG&E Settlement Expense			35,000.00	15,458.40	15,000.00
	Capital Outlay					
700.05	Computer Equipment	2,107.24				
	* Includes Roof					
	Fire Department - Total Expense	131,851.00	160,981.51	171,885.71	165,291.35	164,472.48

**CITY OF PORTOLA
2023-2024
PROPOSED BUDGET**

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

EXPENDITURES

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 6/5/2023	2023-2024 PROPOSED
	311 - PUBLIC WORKS					
510.01	Personnel	87,850.98	83,585.78	67,718.86	72,319.92	54,121.69
600.04	Gas & Electric	12,689.58	19,024.33	16,000.00	16,484.03	17,500.00
600.05	Telephone	497.28	445.35	500.00	378.13	500.00
600.06	Materials & Supplies	843.91	169.72	750.00	276.24	600.00
600.08	Vehicle Repair & Maintenance					
600.15	Insurance	2,352.49	8,193.69	6,974.88	12,593.97	11,772.42
600.29	Medical Physicals	370.00	-		120.00	200.00
600.45	Building Expense	97.43	133.81	250.00	867.41	4,000.00
601.10	Water	740.40	492.58	600.00	681.72	750.00
601.11	Sewer	587.99	497.53	600.00	497.53	600.00
700.03	Machinery & Equipment					
603.00	Electric Charging Station			500.00		
	Public Works-Total Expense	106,030.06	112,542.79	93,893.74	104,218.95	90,044.11
	312-FEMA/ARPA					
510.01	Personnel -- CCU		9,310.92		23,272.24	50,000.00
600.06	Materials and Supplies	1,118.86	-			
602.11	Covid Supplies	4,658.32	-			
602.12	Community Clean Up		23,006.69		99,089.14	100,000.00
700.03	Machinery & Equipment					
	FEMA/ARPA Total Expense	5,777.18	32,317.61	-	122,361.38	150,000.00
	315 - STREETS & ROADS					
950.00	Transfer to Fund 207&208	126,158.83	302,615.34	241,850.25		258,413.48
	Includes budget for underground tank					
	Streets & Roads - Total Expense	126,158.83	302,615.34	241,850.25	-	258,413.48

**CITY OF PORTOLA
2023-2024
PROPOSED BUDGET**

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

EXPENDITURES

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 6/5/2023	2023-2024 PROPOSED
413-SAM & ETHEL WILLIAMS HOUSE						
600.04	Gas & Electric	2,231.31	3,004.57	3,000.00	3,589.87	3,800.00
600.05	Telephone/Internet	1,714.55	1,600.03	1,700.00	1,547.37	1,700.00
600.06	Materials and Supplies	110.68	2,410.75	500.00	541.38	1,000.00
600.15	Insurance	3,597.93	4,752.08	2,984.68	3,205.58	4,501.20
600.45	Building Expense	984.38	2,156.64	1,500.00	405.00	1,000.00
600.94	Refuse Collection	154.84	184.36	160.00	139.20	170.00
601.04	Web Page	413.03	373.23	400.00	373.23	407.00
601.10	Water	1,267.35	684.09	900.00	1,577.24	1,200.00
601.11	Sewer	732.68	545.34	550.00	497.53	550.00
700.02	Building and Improvements	5,942.72	6,524.92	2,500.00		3,000.00
Williams House-Total Expense		17,149.47	22,236.01	14,194.68	11,876.40	17,328.20
414 - PARKS AND REC						
510.01	Personnel		1,206.48			
600.04	Gas and Electric	3,416.53	4,891.87	4,000.00	2,641.60	4,000.00
600.06	Materials & Supplies	6,599.28	12,509.02	6,000.00	5,886.27	6,500.00
600.07	Equipment Repair/Maintenance	920.82	2,188.37	2,500.00	3,715.90	3,500.00
600.08	Vehicle Repair/Maintenance		267.74	500.00		500.00
600.09	Vehicle Fuel	1,509.35	4,749.68	3,000.00	3,241.26	3,000.00
600.15	Insurance		-	3,903.34	4,334.68	6,317.76
600.18	Prof Services - Trail Work	10,000.00				
600.94	Refuse Collection/split			1,200.00		1,200.00
700.02	Building and Impr. Parks *					2,000.00
700.03	Machinery and Equipment			1,000.00		
601.06	Events (Concerts and Lost and Found)		21,754.91	29,000.00	8,500.00	25,000.00
601.10	Water/ split	53,066.90	34,733.72	40,000.00	57,028.13	45,000.00
601.11	Sewer/ split	492.88	671.05	650.00	582.11	650.00
700.02	Building and Improvements	1,910.93	1,087.21			
	*Paint caboose					
PARKS. - Total Expense		77,916.69	84,060.05	91,753.34	85,929.95	97,667.76
Total General Fund Expenses		1,107,158.11	1,439,484.69	1,258,195.29	1,127,108.29	1,463,904.55

**CITY OF PORTOLA
2023-2024
PROPOSED BUDGET**

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

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 6/5/2023	2023-2024 PROPOSED
	FUND 207					
	REVENUES					
403.01	Interest Income/Investments					
404.05	Gas Tax Section 2105	10,719.16	11,670.95	13,102.00	9,090.87	13,780.00
404.06	Gas Tax Section 2106	8,738.32	9,089.10	9,039.00	6,869.96	9,077.00
404.07	Gas Tax Section 2107/2107.5	15,504.82	14,953.61	14,000.00	13,310.67	15,000.00
404.24	Gas Tax Section 2103	14,037.33	16,628.83	18,912.00	13,207.48	20,810.00
404.32	SB1 Loan Repay					
960.00	Interfund Transfer	126,158.83	122,099.22	121,266.68		106,076.01
	Total Revenues Fund 207	175,158.46	174,441.71	176,319.68	42,478.98	164,743.01
	EXPENDITURES					
510.01	Personnel Costs	104,762.11	96,162.64	76,109.68	78,139.26	64,253.01
600.06	Materials & Supplies	7,047.90	6,659.23	8,000.00	3,152.62	7,000.00
600.07	Equipment Repair/Maint	4,534.58	7,795.25	7,000.00	7,565.41	8,000.00
600.08	Vehicle Repair/Maint	2,085.55	418.14	1,500.00		1,500.00
600.09	Vehicle Fuel	8,422.35	9,000.04	8,000.00	6,504.43	8,000.00
600.10	Accounting Fees	5,303.54	5,400.00	3,850.00	4,950.00	3,850.00
600.11	Auditing Fees	1,213.47	1,210.00	1,110.00	1,210.00	1,390.00
600.18	Professional Services	812.70	1,530.38	1,500.00	257.75	1,500.00
600.28	Emergency Management					
600.41	Street Lighting	36,768.38	38,321.50	39,000.00	32,194.68	39,000.00
600.42	Street Repair	2,155.96	7,944.53	30,000.00	6,178.77	30,000.00
600.45	Building Expense	252.81	-	250.00		250.00
600.99	Miscellaneous	533.85				
700.03	Equipment/Vehicles	1,265.26	-			
	Total Expenditures Fund 207	175,158.46	174,441.71	176,319.68	140,152.92	164,743.01

SPECIAL REVENUE 2023-2024 PROPOSED BUDGET

**CITY OF PORTOLA
2023-2024
PROPOSED BUDGET**

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

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 6/5/2023	2023-2024 PROPOSED
	FUND 208 - Snow Removal					
	REVENUES					
404.07	Gas Tax Section 2107/2107.5	204,283.00	93,053.00	120,000.00	136,331.00	204,125.00
405.08	Street Sweeping Revenue					
960.00	Interfund Transfer		171,431.12	110,583.57		142,337.47
	Total Revenues Fund 208	204,283.00	264,484.12	230,583.57	136,331.00	346,462.47
	EXPENDITURES					
510.01	Personnel Costs	110,903.55	139,801.45	86,006.55	198,299.36	164,688.75
600.04	Gas & Electric	3,278.51	3,041.20	3,500.00	7,973.37	8,000.00
600.06	Materials & Supplies	8,889.08	13,120.92	12,000.00	21,124.17	15,000.00
600.07	Equipment Repair/Maint	18,320.99	29,987.68	20,000.00	48,103.52	40,000.00
600.08	Vehicle Repair/Maint	8,662.16	14,622.63	15,000.00	17,785.47	18,000.00
600.09	Vehicle Fuel	3,125.47	13,336.67	10,000.00	22,643.43	15,000.00
600.10	Accounting Fees	3,535.67	3,600.00	5,650.12	3,300.00	5,650.12
600.11	Auditing Fees	893.48	890.00	1,110.00	890.00	1,110.00
600.15	Insurance	12,274.97	15,367.21	16,066.90	17,737.88	17,763.60
600.28	Emergency Management				4,934.79	
600.42	Street Repair	2,317.25	15,158.05	30,000.00	15,525.47	30,000.00
600.45	Building Expense	361.93	65.56	250.00	201.49	250.00
600.52	Private Contractors-Snow Remov	9,275.00	27,870.00	30,000.00	54,731.25	30,000.00
600.93	Property Damage		800.00	1,000.00		1,000.00
600.99	Miscellaneous	410.88				
	Capital Outlay					
700.03	Equipment/Vehicles	8,856.81	-			
700.30	Vehicles					
	Total Expenditures Fund 208	191,105.75	277,661.37	230,583.57	413,250.20	346,462.47

SPECIAL REVENUE 2023-2024 PROPOSED BUDGET

**CITY OF PORTOLA
2023-2024
PROPOSED BUDGET**

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

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 6/5/2023	2023-2024 PROPOSED
FUND 211 - Road Maintenance and Rehabilitation						
REVENUES						
403.01	Interest Income/Investments	102.17	223.56	50.00	1,472.96	2,000.00
404.05	RMRA (SB1)	39,005.07	42,358.68	47,960.00	34,895.89	51,913.00
	Total Revenues Fund 211	39,107.24	42,582.24	48,010.00	36,368.85	53,913.00
EXPENDITURES						
510.01	Personnel Costs					
600.06	Materials & Supplies	164.45	-			
600.42	Street Repair	-	57.75	84,000.00		120,000.00
600.18	Professional Services	1414.88	1010.63		866.25	1,000.00
	Total Expenditures Fund 211	1,579.33	1,068.38	84,000.00	866.25	121,000.00

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 6/5/2023	2023-2024 PROPOSED
FUND 215-ECONOMIC DEVELOPMENT & CDBG						
403.01	Interest Income/Investments	511.56	159.75	80.00	447.86	600.00
403.06	Interest Income Note Receivable					
	Total Revenues	511.56	159.75	80.00	447.86	600.00
EXPENDITURES						
510.01	Personnel Costs	11,039.90	11,183.98	10,366.08	9,794.49	7,343.72
600.10	Accounting Fees	2,946.38	3,000.00	3,000.04	2,750.00	3,000.04
600.11	Auditing Fees	1,600.00	1,600.00	1,600.00	1,600.00	1,900.00
600.13	Legal Fees *	607.50	3,573.00	5,600.00		5,000.00
600.18	Professional Services *	2,145.00	3,621.50	5,000.00	15.00	6,600.00
600.27	Civic Promotion & Marketing	11,519.45	14,600.80		1,045.00	
	*General Plan Update					
	Total Expenditures	29,858.23	37,579.28	25,566.12	15,204.49	23,843.76

SPECIAL REVENUE 2023-2024 PROPOSED BUDGET

**CITY OF PORTOLA
2023-2024
PROPOSED BUDGET**

FUND: Special Revenues (200)
DEPARTMENT: ALL

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 6/5/2023	2023-2024 PROPOSED
	FUND 216-STIP PROJECTS					
407.15	A-15 STIP					
407.13	NORTH LOOP	79,897.17	157,744.64			
409.00	Miscellaneous Income					
960.00	Transfer in			10,000.00		10,000.00
	Total Revenues	79,897.17	157,744.64	10,000.00	-	10,000.00
700.23	UNDERGROUND TANK	2,512.13	1,617.00	10,000.00	1,010.63	10,000.00
700.43	A15 STIP					
700.42	NORTH LOOP	79,897.17	157,743.99		89,134.20	
700.50	SOUTHSIDE STIP					
	Total Expenditures	82,409.30	159,360.99	10,000.00	90,144.83	10,000.00

SPECIAL REVENUE 2023-2024 PROPOSED BUDGET

**CITY OF PORTOLA
2023-2024 PROPOSED
BUDGET**

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

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 6/5/2023	2023-2024 PROPOSED
	311 - Public Works					
600.02	Postage	3,504.40	4,093.65	4,000.00	3,781.29	4,200.00
600.04	Gas & Electric	3,005.14	6,867.38	6,000.00	2,971.19	6,000.00
600.05	Telephone	4,583.24	4,484.38	5,000.00	3,934.37	5,000.00
600.06	Materials & Supplies *	21,482.02	25,804.74	20,000.00	14,577.65	21,000.00
600.07	Equipment Repair/Maint.	8,416.11	16,017.02	10,000.00	5,634.09	10,000.00
600.08	Vehicle Repair/Maint.	3,701.88	1,663.74	5,000.00	1,065.19	5,000.00
600.09	Vehicle Fuel	5,426.33	10,023.82	9,000.00	9,631.11	10,000.00
600.10	Accounting Fees	15,321.26	15,600.00	15,593.83	14,300.00	15,593.83
600.11	Auditing Fees	8,640.00	8,640.00	8,640.00	8,614.64	10,260.00
600.13	Legal	8,709.94	10,065.44	13,104.00	7,165.08	13,104.00
600.15	Insurance	14,200.11	18,547.86	18,027.07	31,815.26	25,897.22
600.18	Professional Services	3,793.38	6,301.36	50,000.00	3,808.65	50,000.00
600.18	Prof Svc Master Plan update					
600.22	Code Reference Update	705.32	586.79	1,700.00	300.00	1,700.00
600.26	Communication Expense	313.68	329.46	400.00	299.85	400.00
600.28	Emergency Management					
600.31	Dues/Memberships	1,648.24	4,757.23	3,500.00	3,376.36	3,500.00
600.32	Training & Education			1,200.00	346.50	1,200.00
600.45	Building Expense	143.99	2,973.85	3,000.00	1,530.83	3,000.00
600.47	Tech Support	4,437.65	4,783.81	5,000.00		10,584.00
600.48	Equipment Rental	802.66	2,091.84	2,500.00	4,300.26	2,500.00
600.51	Testing - Water	7,315.03	9,102.77	18,000.00	6,152.75	18,000.00
600.69	Permit Fees	2,636.37	3,857.01	6,000.00	4,320.09	6,000.00
600.70	Water Meters	8,533.10	-	30,000.00	5,299.44	30,000.00
600.71	Water Supply Purchase	142,492.29	127,301.04	140,000.00	120,505.05	130,000.00
600.76	Water Line Repairs	29,255.09	28,257.81	30,000.00	37,626.86	60,000.00
600.92	Bad Debt Expense	17,686.52	-			
600.94	Refuse Collection	1,365.49	2,088.97	3,300.00	714.25	3,300.00
600.99	Miscellaneous	415.42				
601.10	Water	475.57	285.66	450.00	414.20	450.00
601.11	Sewer	271.37	180.88	300.00	248.71	300.00
700.09	Software & Upgrades	3,428.61	-		284.96	
	*Includes \$1,000 Council chambers tech					
510.01	Personnel Costs	378,259.79	273,956.55	388,595.50	305,846.05	378,157.89

WATER FUND 2023-2024 PROPOSED BUDGET

**CITY OF PORTOLA
2023-2024 PROPOSED
BUDGET**

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

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 6/5/2023	2023-2024 PROPOSED
	Capital Outlay					
700.03	Machinery & Equip.	1,265.26	-		1,005.96	48,000.00
	Soft excavation trailer, line locator, trencher					
700.05	Computer Equipment					
700.30	Vehicles					
700.36	System Improvements *	22,165.72	6,867.00	16,400.00	10,457.59	30,000.00
700.80	Depreciation Expense	160,329.99	153,496.74			
700.10	Public Works Yard					
700.99	Fixed Asset Offset Account	(23,430.98)	(6,867.06)			
	*Willow Springs					
	325 - Lake Davis WTP					
600.04	Gas and Electric	21,977.87	22,660.21	20,000.00	22,702.33	23,000.00
600.05	Telephone	3,948.48	3,234.74	3,000.00	2,655.26	3,000.00
600.06	Materials and Supplies	7,343.36	186.26	10,000.00	379.13	10,000.00
600.07	Equipment Repair / Maintenance	8,628.03	4,425.12	9,000.00	14,568.75	15,000.00
600.15	Insurance			5,000.00		
600.18	Professional Services/Pall	7,230.11	5,630.84	10,000.00	9,583.76	10,000.00
600.45	Building Maintenance		975.00	5,000.00	585.00	2,000.00
600.51	Lab Testing Fees	394.00	582.00	4,000.00	1,087.00	1,500.00
600.69	CDPH Fees	143.64	150.34	200.00	315.35	200.00
601.12	Chemicals	8,907.03	19,596.63	15,000.00	15,869.90	17,000.00
601.13	Residual Solids Disposal			1,000.00		1,000.00
601.14	Cleaning Chemicals Disposal	1,470.00	2,275.00	4,000.00	1,050.00	4,000.00
700.32	System Improvements - 3 phase					50,000.00
800.21	Lake Davis Maintenance Fund					
	520 -1996/97 Water Projects					
	Debt Service ends 2037					
800.01	Principal Expense	30,000.00	32,000.00	33,000.00	33,000.00	35,000.00
800.02	Interest Expense	38,641.40	37,141.40	35,500.00	35,541.40	33,891.00
800.99	Principal Offset Account	(30,000.00)	(32,000.00)			
	Total Water Fund Expenditures	959,983.91	839,017.28	969,410.40	747,666.11	1,108,737.94

WATER FUND 2023-2024 PROPOSED BUDGET

**CITY OF PORTOLA
2023-2024 PROPOSED BUDGET**

FUND: Sewer (720)

DEPARTMENT: ALL

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 6/5/2023	2023-2024 PROPOSED
	311 - Public Works					
600.02	Postage	3,504.41	3,906.15	4,000.00	3,781.33	4,200.00
600.04	Gas & Electric	21,334.41	20,660.96	20,000.00	13,058.40	20,000.00
600.05	Telephone	3,597.86	3,646.08	4,000.00	3,313.96	4,000.00
600.06	Materials & Supplies *	23,593.97	44,468.05	25,000.00	14,805.73	26,000.00
600.07	Equipment Repair/Maint.	22,301.32	18,167.69	20,000.00	20,280.24	25,000.00
600.08	Vehicle Repair/Maint.	3,175.50	1,547.17	5,000.00	1,233.96	5,000.00
600.09	Vehicle Fuel	3,697.37	7,229.40	7,000.00	6,815.88	8,000.00
600.10	Accounting Fees	12,964.17	13,200.00	13,200.00	12,100.00	13,200.00
600.11	Auditing Fees	8,640.00	8,640.00	8,640.00	8,640.00	10,260.00
600.13	Legal	9,132.40	10,065.44	13,104.00	5,669.28	13,104.00
600.15	Insurance	27,657.77	35,389.26	34,359.50	43,382.05	40,684.10
600.18	Professional Services	38,963.13	21,498.35	80,000.00	14,282.15	80,000.00
600.18	Prof. Svcs. Master Plan update					
600.22	Code Reference Update	705.32	586.79	1,500.00	300.00	1,500.00
600.28	Emergency Mgmt/Flood				18,880.00	
600.29	Medical Physicals				837.00	1,000.00
600.30	Conference/Travel					
600.31	Dues/Membership	731.34	649.10	1,200.00	162.00	1,200.00
600.32	Training/Education			800.00		800.00
600.45	Building Expense	143.99	1,938.04	1,500.00	1,530.93	1,500.00
600.47	Tech support	3,593.25	4,083.74	5,000.00	2,290.13	13,584.00
600.48	Equipment Rental	802.64	1,019.28	15,000.00	11,016.53	2,000.00
600.51	Testing - Sewer	15,224.31	17,379.24	25,000.00	27,710.12	25,000.00
600.69	Permit Fees	8,405.00	11,254.00	15,000.00	9,885.00	15,000.00
600.76	Sewer Line Repairs	5,632.15	14,415.26	10,000.00	5,500.52	10,000.00
600.90	System Maintenance	10,912.28	9,721.56	50,000.00	4,362.39	30,000.00
600.92	Bad Debt Expense	15,662.58	-			
600.94	Refuse Collection	1,365.35	1,705.83	3,000.00	714.26	3,000.00
600.99	Miscellaneous	506.06				
601.10	Water	468.31	334.30	400.00	414.20	450.00
601.11	Sewer	271.39	316.64	350.00	248.82	350.00
601.12	Sewer Chemicals				58,717.12	40,000.00
	*Includes \$1,000 Council chambers tech					
510.01	Personnel Costs	345,257.12	251,869.98	302,201.73	241,173.76	318,714.18

Sewer Fund 2023-2024 PROPOSED BUDGET

**CITY OF PORTOLA
2023-2024
PROPOSED BUDGET**

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

REVENUE

ACCOUNT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 6/5/2023	2023-2024 PROPOSED
	Use of Money & Property					
403.01	Interest Income/Investments	1,406.18	1,593.15	900.00	9,165.89	13,165.00
	Fines & Forfeitures					
406.09	10% Late Penalty			-	3,403.17	10,000.00
407.04	FEMA/OES Reimbursement					
409.00	Miscellaneous Income					
	Charges for Services					
430.00	Solid Waste Franchise Fee	49,583.13	49,643.44	40,000.00	55,917.51	50,000.00
430.01	Landfill Gate Fees	9.38	8.83			
430.03	Landfill Closure Fees	121,662.08	111,923.37	115,000.00	87,531.12	95,000.00
430.08	Solid Waste Fee	143,631.21	136,374.46	138,058.00	109,270.13	120,000.00
	Recycling					
440.11	Recycling Grant	5,000.00				
	322-SB 1383 Grant					
440.12	SB 1383 grant				20,000.00	15,000.00
	Total Solid Waste Revenues	321,291.98	299,543.25	293,958.00	285,287.82	303,165.00

SOLID WASTE FUND 2023-2024 PROPOSED BUDGET

**CITY OF PORTOLA
2023-2024
PROPOSED BUDGET**

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

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 6/5/2023	2023-2024 PROPOSED
	311 - Public Works					
600.02	Postage	1,383.50	992.01	1,700.00	1,038.43	1,700.00
600.06	Materials & Supplies	1,660.17	2,911.78	5,000.00	1,373.75	4,000.00
600.07	Equipment Repair/Maintenar	277.92	574.06	1,000.00	678.03	1,000.00
600.08	Vehicle Repair/ Maintenance		191.12	200.00		
600.10	Accounting Fees	4,714.25	4,800.00	4,800.00	4,400.00	4,800.00
600.11	Auditing Fees	2,880.00	2,880.00	2,880.00	2,880.00	3,420.00
600.13	Legal	990.00	375.00	1,120.00	9,346.00	5,000.00
600.15	Insurance	3,528.74	4,150.83	4,666.96	4,949.34	5,026.32
600.18	Professional Services	6,422.20	12,110.00	10,000.00	4,860.00	10,000.00
600.28	Emergency Management**					20,000.00
600.45	Building Expense		33.99	250.00		250.00
600.47	Tech Support - Incode					1,120.00
600.51	Testing and Reporting *	-	-	25,000.00	15,697.09	45,050.00
600.69	Permit Fees	-	-	30,000.00	28,290.00	35,000.00
600.80	Post-closure Care Costs	-	-	20,000.00	6,461.00	20,000.00
600.83	Recycling Grant Expenditure	4,964.53	-			
600.75	Landfill Closure Cost	66,928.00	115,318.94			
600.91	Grant SB 1383-see below					
600.92	Bad Debt Expense	931.72				
600.99	Miscellaneous	6.70				
700.03	Machinery and Equipment					
700.32	System Improvement					
700.80	Depreciation Expense	5,388.64	3,145.44			
700.99	Fixed Asset Offset Account					
	*This will be Mcginley					
	**Landfill damage - sediment					
510.01	Personnel Costs	46,070.94	33,850.84	33,127.41	28,075.43	50,217.42
	322 - SB 1383					
600.06	Personnel/Administration			12,000.00	2,983.88	15,000.00
	Total Solid Waste Expenditures	146,147.31	181,334.01	151,744.37	111,032.95	221,583.74

SOLID WASTE FUND 2023-2024 PROPOSED BUDGET