


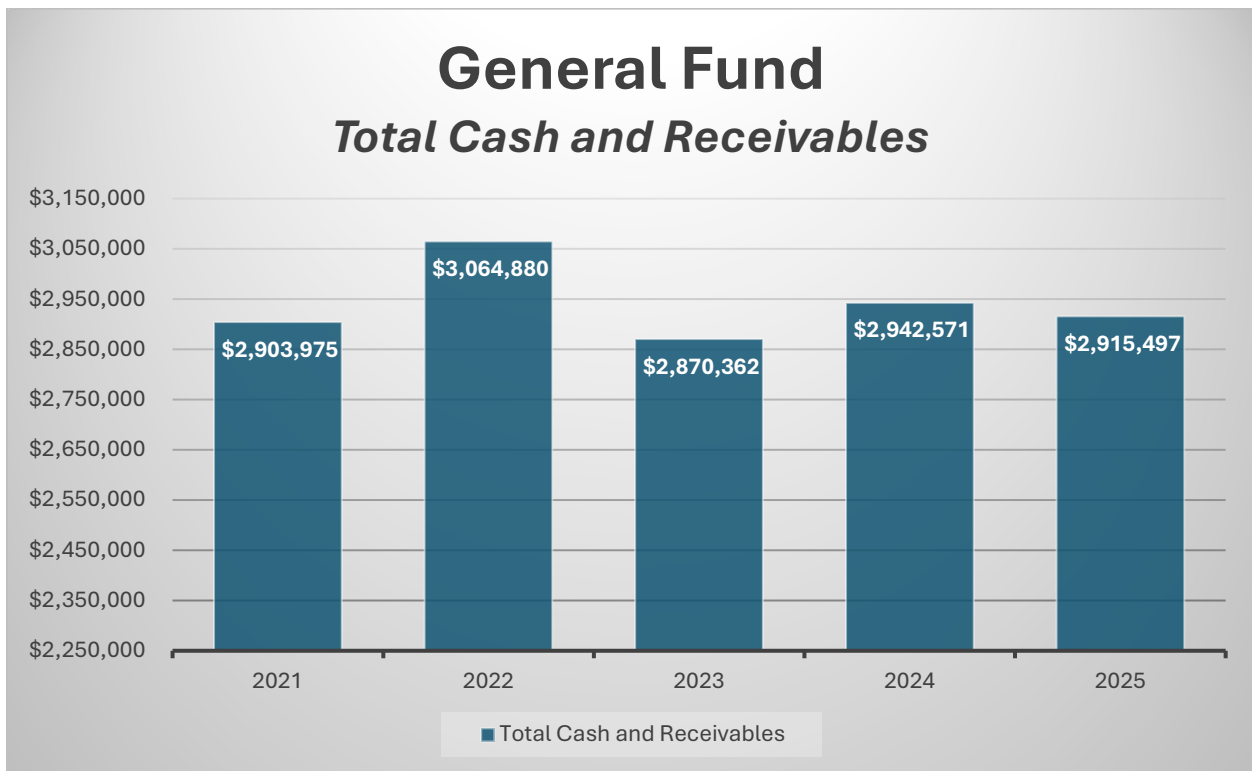
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|---|--------------------------|-----------------------------|------------------------------|------------|
|  | Document Name | City Manager Budget Message | | |
| | Document Number | TBD | Revision Letter | A |
| | Document Location | Server | Revision 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.

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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.

| | | | | |
|---|--------------------------|------------------------------------|------------------------------|------------|
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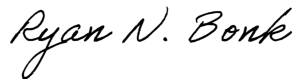
General Fund Exposure

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



City Manager

| CITY OF PORTOLA | | | | | | | | | | |
|---|--------------|------------|------------|--------------|-------------|------|--------------|--------------|------------|--------------|
| 2025-2026 ADOPTED BUDGET | | | | | | | | | | |
| | | GAS TAX | GAS TAX | RMRA | ECONOMIC | | | | SOLID | |
| | GENERAL FUND | Streets | Snow | | DEVELOPMENT | STIP | WATER | SEWER | WASTE | |
| ACCOUNT/FUND | 100 | 207 | 208 | 211 | CDBG | 216 | 710 | 720 | 730 | TOTAL |
| | | | | | 215 | | | | | |
| 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 | - | - | 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 | ADOPTED |
|---|-------------------|
| 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 | ADOPTED |
|----------------------------------|-------------------|
| | |
| 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 | ADOPTED |
|---------------------------------|-------------------|
| 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
ADOPTED 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 ADOPTED |
|--|-----------------------------|------------------|------------------|------------------|-------------------|-----------------------|-------------------|
| 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 ADOPTED BUDGET

**CITY OF PORTOLA
2025-2026
ADOPTED 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 ADOPTED |
|-----------------|------------------------------------|------------------|------------------|------------------|-------------------|-----------------------|-------------------|
| 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 ADOPTED BUDGET

**CITY OF PORTOLA
2025-2026
ADOPTED 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 ADOPTED |
|--|----------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| 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 |

**CITY OF PORTOLA
2025-2026
ADOPTED 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 ADOPTED |
|--|-----------------------------------|---------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| 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 ADOPTED BUDGET

**CITY OF PORTOLA
2025-2026
ADOPTED 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 ADOPTED |
|----------|------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| | 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 ADOPTED BUDGET

**CITY OF PORTOLA
2025-2026
ADOPTED 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 ADOPTED |
|----------|------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| | 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 ADOPTED BUDGET

**CITY OF PORTOLA
2025-2026
ADOPTED 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 ADOPTED |
|---|------------------------------------|------------------|------------------|------------------|-------------------|-----------------------|-------------------|
| 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 ADOPTED |
|---|---------------------------------|------------------|------------------|------------------|-------------------|-----------------------|-------------------|
| 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 ADOPTED BUDGET

**CITY OF PORTOLA
2025-2026
ADOPTED 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 ADOPTED |
|----------|-------------------------------|-------------------|-------------------|---------------------|-------------------|-----------------------|-------------------|
| | 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 ADOPTED BUDGET

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

**FUND: Water (710)
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 ADOPTED |
|-------------|-------------------------------------|-------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| | 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 |

WATER FUND 2025-2026 ADOPTED BUDGET

**CITY OF PORTOLA
2025-2026 ADOPTED 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 ADOPTED |
|-------------|--------------------------------|------------------|------------------|------------------|-------------------|-----------------------|-------------------|
| | 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 ADOPTED BUDGET

**CITY OF PORTOLA
2025-2026 ADOPTED 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 ADOPTED |
|-------------|---|-------------------|---------------------|---------------------|---------------------|-----------------------|---------------------|
| | 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 |

**CITY OF PORTOLA
2025-2026 ADOPTED 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 ADOPTED |
|-------------|---|------------------|------------------|------------------|-------------------|-----------------------|-------------------|
| | 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 ADOPTED BUDGET

**CITY OF PORTOLA
2025-2026
ADOPTED 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 ADOPTED |
|-------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|
| | 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 ADOPTED BUDGET

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

Note: All items below are included in the adopted 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 | | | | | |