

CITY OF PORTOLA										
2023-2024 BUDGET WORKSHOP										
		GAS TAX	GAS TAX	RMRA	ECONOMIC DEVELOPMENT				SOLID	
	GENERAL FUND	Streets	Snow		CDBG	STIP	WATER	SEWER	WASTE	
ACCOUNT/FUND	100	207	208	211	215	216	710	720	730	TOTAL
REVENUE	1,266,906.05	58,667.00	197,500.00	53,913.00	600.00		1,002,000.00	775,995.00	298,165.00	3,653,746.05
INTERFUND TRANSFERS		104,192.41	142,127.57			10,000.00				256,319.98
PERSONNEL	228,357.41	62,369.41	160,494.74		7,005.20		364,299.15	307,127.48	47,857.35	1,177,510.74
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	24,450.00	7,000.00	15,000.00				20,000.00	25,000.00	4,000.00	95,450.00
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	46,771.70		15,122.71				21,875.30	37,811.30	4,834.80	126,415.81
PROFESSIONAL SVCS	143,500.00	1,500.00		1,000.00	6,600.00		50,000.00	80,000.00	10,000.00	291,600.00
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	431,277.00	39,000.00	31,000.00			10,000.00	344,000.00	132,000.00	115,050.00	1,102,327.00
EQUIPMENT LEASE/RENTAL	3,000.00						2,500.00	2,000.00		7,500.00
CAPITAL OUTLAY/OTHER								-		-
INTEREST							33,891.00			33,891.00
TRANSFERS OUT	256,319.98									256,319.98
TOTAL EXPENSES	1,401,586.24	162,859.41	339,627.57	121,000.00	23,505.24	10,000.00	926,273.28	692,502.78	197,912.15	3,875,266.67
REVENUE	1,266,906.05	162,859.41	339,627.57	53,913.00	600.00		1,002,000.00	775,995.00	298,165.00	3,900,066.03
EXPENDITURES	1,401,586.24	-	-	121,000.00	23,505.24	10,000.00	926,273.28	692,502.78	197,912.15	3,874,266.67
PRINCIPAL PAYMENTS							35,000.00			35,000.00
										-
										-
FACILITY FEE/SINKING FUND/LANDFILL CLOSURE FUND							45,835.00		100,000.00	145,835.00
(USE OF) OR INCREASE IN FUND BALANCE	(134,680.19)	-	-	(67,087.00)	(22,905.24)		(5,108.28)	83,492.22	252.85	(156,035.64)

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

<b>OTHER EXPENSE</b>	<b>WORKSHOP</b>
<b>GENERAL FUND (100)</b>	
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	
TAX ADMINISTRATION FEES	7,000.00
TECHNICAL SUPPORT	3,000.00
WILLIAMS HOUSE REPAIR	3,000.00
WOODSTOVE CHANGEOUT	
<b>TOTAL</b>	<b>431,277.00</b>
<b>GAS TAX SECTION 2107/2107.5 (FUND 207)</b>	
STREET LIGHTING	39,000.00
<b>TOTAL</b>	<b>39,000.00</b>
<b>SNOW REMOVAL (FUND 208)</b>	
PRIVATE CONTRACTORS	30,000.00
PROPERTY DAMAGE	1,000.00
<b>TOTAL</b>	<b>31,000.00</b>

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

<b>OTHER EXPENSE</b>	<b>WORKSHOP</b>
<b>STIP (216)</b>	
UNDERGROUND TANK	<b>10,000.00</b>
<b>WATER FUND (710)</b>	
LAKE DAVIS WTP	91,700.00
PERMIT FEES	6,000.00
REFUSE COLLECTION	3,300.00
TECH SUPPORT	5,000.00
TESTING WATER	18,000.00
WATER LINE REPAIRS	60,000.00
WATER METERS	30,000.00
WATER PURCHASE	130,000.00
	-
<b>TOTAL</b>	<b>344,000.00</b>
<b>SEWER FUND (720)</b>	
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	8,000.00
TESTING SEWER	25,000.00
SEWER CHEMICALS	40,000.00
<b>TOTAL</b>	<b>132,000.00</b>
<b>SOLID WASTE (730)</b>	
PERMIT FEES	35,000.00
POST-CLOSURE CARE COSTS	20,000.00
TESTING AND REPORTING - LANDFILL	45,050.00
SB 1383 GRANT EXPENDITURES	15,000.00
<b>TOTAL</b>	<b>115,050.00</b>

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

<b>CAPITAL OUTLAY/ OTHER</b>	<b>WORKSHOP</b>
<b>GENERAL FUND (100)</b>	
WILLIAMS HOUSE	
<b>TOTAL</b>	-
<b>SPECIAL REVENUE FUNDS</b>	
<b>TOTAL</b>	-
<b>WATER FUND</b>	
REPLACE TANK TO TOWN FLOW METER	
HYDRANTS	
UPGRADE POWER FOR JOY WAY PRV	
<b>TOTAL</b>	-
<b>SEWER FUND</b>	
PORTABLE PUMP	
CLEAN OUT SEWER PONDS	
<b>TOTAL</b>	-
<b>SOLID WASTE FUND</b>	
MACHINERY & EQUIPMENT	
<b>RESERVES</b>	
<b>GENERAL FUND</b>	
TRAFFIC IMPACT FEES	
<b>WATER FUND</b>	
FACILITY FEES RESERVE	
LD WTP MAINTENANCE RESERVE	45,835.00
<b>SEWER FUND</b>	
WASTEWATER CAPITAL RESERVE FUND	
FACILITY FEES RESERVE	

CITY OF PORTOLA											
2023-2024 BUDGET WORKSHOP SUMMARY WITH ADD-ONS											
		GAS TAX	GAS TAX	RMRA	ECONOMIC				SOLID		
	GENERAL FUND	Streets	Snow		DEVELOPMENT	STIP	WATER	SEWER	WASTE		
ACCOUNT/FUND	100	207	208	211	CDBG	215	216	710	720	730	
										TOTAL	
<b>REVENUE</b>	1,266,906.05	58,667.00	197,500.00	53,913.00	600.00			1,002,000.00	775,995.00	298,165.00	3,653,746.05
<b>INTERFUND TRANSFERS</b>		104,192.41	142,127.57				10,000.00				256,319.98
											-
PERSONNEL	228,357.41	62,369.41	160,494.74		7,005.20			364,299.15	307,127.48	47,857.35	1,177,510.74
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	24,450.00	7,000.00	15,000.00					20,000.00	25,000.00	4,000.00	95,450.00
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	46,771.70		15,122.71					21,875.30	37,811.30	4,834.80	126,415.81
PROFESSIONAL SVCS	143,500.00	1,500.00		1,000.00	6,600.00			50,000.00	80,000.00	10,000.00	291,600.00
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	431,277.00	39,000.00	31,000.00				10,000.00	344,000.00	132,000.00	115,050.00	1,102,327.00
EQUIPMENT LEASE/RENTAL	3,000.00							2,500.00	2,000.00		7,500.00
CAPITAL OUTLAY/OTHER											-
INTEREST								33,891.00			33,891.00
TRANSFERS OUT	256,319.98										256,319.98
											-
<b>TOTAL EXPENSES</b>	1,401,586.24	162,859.41	339,627.57	121,000.00	23,505.24	10,000.00		926,273.28	692,502.78	197,912.15	3,875,266.67
<b>REVENUE</b>	1,266,906.05	162,859.41	339,627.57	53,913.00	600.00			1,002,000.00	775,995.00	298,165.00	3,900,066.03
<b>EXPENDITURES</b>	1,401,586.24	-	-	121,000.00	23,505.24	10,000.00		926,273.28	692,502.78	197,912.15	3,874,266.67
PRINCIPAL PAYMENTS								35,000.00			35,000.00
											-
Add-ons	47,273.16	3,161.17	3,161.16		338.52			106,428.30	103,850.36	22,543.61	286,756.28
FACILITY FEE/SINKING FUND/LANDFILL CLOSURE FUND								45,835.00		100,000.00	145,835.00
(USE OF) OR INCREASE IN FUND BALANCE	(181,953.35)	(3,161.17)	-	(67,087.00)	(23,243.76)			(111,536.58)	(20,358.14)	(22,290.76)	(442,791.92)



			Annual Pay Rate	Health Ins	PERS @ Various%	Life Ins	FICA 7.65%	Workers Comp	SUI 6.2% (First \$7,000)		AUTO ALLOW	Total Benefits	Salaries & Benefits
		City Manager	120,000.00	4,800.00	9,216.00	37.32	9,180.00	7,219.20	434.00		4,800.00	35,686.52	155,686.52
		Deputy Clerk	46,404.84	20,967.00	3,563.89	129.72	3,549.97	2,791.72	434.00	-		31,436.30	77,841.14
		Office Clerk	39,572.31	4,800.00	3,039.15	37.32	3,027.28	2,380.67	434.00			13,718.43	53,290.74
		Accounting Technician	57,744.96	18,468.00	4,434.81	229.08	4,417.49	3,473.94	434.00	-		31,457.32	89,202.28
		Public Works Maintenance	65,588.43	18,468.00	15,196.84	229.08	5,017.51	20,148.77	434.00	-		59,494.20	125,082.63
		Utility Technician	59,490.64	22,139.00	4,568.88	37.32	4,551.03	18,275.52	434.00	-		50,005.76	109,496.40
		Public Works Maintenance	47,396.01	22,139.00	3,640.01	37.32	3,625.79	14,560.05	434.00			44,436.18	91,832.19
		PW & Bldg. Svcs Manager	97,511.00	18,468.00	22,593.30	129.72	7,459.59	29,955.38	434.00	-		79,039.99	176,550.99
		Flat rate PERS			43,753.00							43,753.00	43,753.00
	\$ -												
			<b>533,708.19</b>	<b>130,249.00</b>	<b>110,005.89</b>	<b>866.88</b>	<b>40,828.68</b>	<b>98,805.25</b>	<b>3,472.00</b>	<b>-</b>	<b>4,800.00</b>	<b>389,027.69</b>	<b>922,735.88</b>
		City Council	3,600.00				275.40	196.27				471.67	4,071.67
		City Council	3,600.00				275.40	196.27				471.67	4,071.67
		City Council	3,600.00				275.40	196.27				471.67	4,071.67
		City Council	3,600.00				275.40	196.27				471.67	4,071.67
		City Clerk	300.00		-		22.95	16.36				39.31	339.31
		City Council	3,600.00				275.40	196.27				471.67	4,071.67
		City Treasurer	300.00				22.95	-				22.95	322.95
		Planning Commission					-	-		-		-	-
		Planning Commission					-	-		-		-	-
		Planning Commission					-	-		-		-	-
		Planning Commission					-	-		-		-	-
		Planning Commission					-	-		-		-	-
		Total Part-Time	<b>18,600.00</b>		<b>-</b>		<b>1,422.90</b>	<b>997.72</b>	<b>-</b>			<b>2,420.62</b>	<b>21,020.62</b>
		Estimated O/T Pay-Office Staff:	-				-	-		-		-	-
		Estimated O/T Pay-Office Staff	1,223.00				93.56	66.68				160.24	1,383.24
			-				-	-		-		-	-
		Estimated O/T Pay-Public Works	20,380.00				1,559.07	4,420.83				5,979.90	26,359.90
								-				-	-
		On Call Pay	12,719.00				973.00	2,759.01				3,732.01	16,451.01
		Total Overtime Pay	34,322.00		-	-	2,625.63	7,246.51	-	-		9,872.15	44,194.15
987,950.65		Totals	<b>586,630.19</b>	<b>130,249.00</b>	<b>110,005.89</b>	<b>866.88</b>	<b>44,877.21</b>	<b>107,049.47</b>	<b>3,472.00</b>	<b>-</b>	<b>4,800.00</b>	<b>987,950.65</b>	<b>987,950.65</b>
		Public Works-Temp	90,000.00		6,975.00		6,885.00	21,542.40	3,472.00	-		38,874.40	128,874.40
		Summer Pool-Temps	45,000.00				3,442.50	10,771.20	1,472.00	-		15,685.70	60,685.70
								-					
			<b>721,630.19</b>	<b>130,249.00</b>	<b>116,980.89</b>	<b>866.88</b>	<b>55,204.71</b>	<b>139,363.07</b>	<b>8,416.00</b>	<b>-</b>	<b>4,800.00</b>	<b>1,177,510.75</b>	<b>1,177,510.75</b>
													<b>1,177,510.75</b>

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

FUND: General (100)  
DEPARTMENT: ALL

REVENUE

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
<b>GENERAL REVENUE AND TAXES</b>						
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	209,750.25	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	21,176.43	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)		(1,562.79)	
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	
<b>DEPT 111 GENERAL GOVERNMENT</b>						
402.01	Business License	20,738.00	14,806.00	15,000.00	5,600.00	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		172.40	
404.01	Motor Vehicle In-Lieu Fees	167,969.71	175,085.88	177,000.00	94,101.17	180,000.00
<b>DEPT 117 PLANNING &amp; COMMUNITY DEVELOPMENT</b>						
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			



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

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

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
<b>DEPT 114</b>	<b>BUILDING &amp; SAFETY</b>					
402.06	Woodstove Inspection Permit	1,450.00	1,449.00	1,000.00	750.00	1,000.00
402.07	Building Permits	47,617.87	20,416.68	25,000.00	14,457.65	25,000.00
405.05	Plan Check Fees					
405.06	State Strong Motion Fees					
<b>DEPT 211</b>	<b>FIRE DEPARTMENT</b>					
404.16	Grant					
404.40	Local Emergency Svcs Group		36,000.00		13,000.00	
408.00	Donations	100.00	1,250.00		500.00	
208.01	PG&E Settlement Funds		50,000.00			15,000.00
<b>DEPT 212</b>	<b>LAW ENFORCEMENT</b>					
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
<b>DEPT 213</b>	<b>OTHER PUBLIC SAFETY</b>					
402.05	Dog Licenses	1,489.00	894.00	1,200.00	1,456.00	1,400.00
404.12	Prop 172	5,158.23	8,615.13	5,700.00	8,068.37	8,000.00
<b>DEPT 414</b>	<b>PARKS &amp; RECREATION</b>					
404.5	Event/Camping Income		8,035.00		911.00	
409.27	Disc Golf Donations		9,683.63			
<b>DEPT 411</b>	<b>POOL</b>					
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	
<b>DEPT 412</b>	<b>RIVERWALK</b>					
404.20	Riverwalk	2,922.20				
<b>DEPT 413</b>	<b>WILLIAMS HOUSE</b>					
409.16	Williams House	2,000.00				
	<b>Total General Fund Revenues</b>	1,188,228.41	1,318,747.83	1,045,400.00	1,065,045.74	1,266,906.05

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

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

**EXPENDITURES**

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
	<b>111 - GENERAL GOVERNMENT</b>					
510.01	Personnel	68,537.67	61,764.60	62,386.52	46,266.84	59,909.93
600.02	Postage	2,559.69	1,693.61	3,000.00	2,093.75	3,000.00
600.05	Telephone/Internet	1,976.67	1,790.67	2,000.00	1,256.49	2,000.00
600.06	Materials & Supplies	7,019.78	6,073.10	6,000.00	2,857.39	5,000.00
600.07	Equipment Repair/Maintenance	1,200.90			244.83	
600.08	Vehicle Maintenance					
600.09	Vehicle Fuel					
600.13	Legal Fees	34,115.68	36,906.66	56,000.00	18,006.01	56,000.00
600.14	Public Records Requests				9,670.10	2,500.00
600.15	Insurance	5,509.79	6,268.98	6,499.58	8,127.37	7,283.60
600.18	Professional Services	1,697.17	2,958.34	3,500.00	1,501.34	3,500.00
600.20	Advertising/Notices	15.00	-	500.00		250.00
600.22	Code Reference Update	2,099.00	2,385.78	3,500.00	2,324.00	3,000.00
600.30	Conference/Travel	495.00	108.90	1,000.00	534.36	1,000.00
600.31	Dues/Membership	1,955.64	857.66	1,600.00	1,704.00	1,800.00
600.45	Building Expense	2,009.07	835.73	2,000.00	1,958.81	2,000.00
600.48	Equipment Lease	1,190.59	1,528.96	1,400.00	1,232.58	1,500.00
600.94	Refuse Collection	695.79	853.18	800.00	867.08	950.00
601.16	Legal - Other					
	Capital Outlay					
700.05	Computer Equipment					
700.09	Software and Upgrades	4,518.60			1,849.94	
	<b>General Government - Total Expenses</b>	135,596.04	124,026.17	150,186.10	100,494.89	149,693.53

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

FUND: General (100)  
DEPARTMENT: ALL

**EXPENDITURES**

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
	<b>112 - ELECTED OFFICIALS</b>					
510.01	Personnel	23,356.75	22,473.31	21,020.61	17,278.30	21,020.62
600.06	Materials & Supplies	789.75	697.25	1,000.00	518.94	1,000.00
600.20	Advertising/Notices		150.87	200.00		200.00
600.27	Civic Promotion & Marketing	368.76	521.70	500.00	412.04	500.00
600.30	Conference/Travel				2,016.48	
600.31	Dues/Membership	454.00	239.00	300.00	4.00	250.00
600.35	Election Supplies			8,000.00	4,965.39	
601.04	City Web Page	3,401.17	2,873.12	3,400.00	339.20	3,400.00
601.06	Events(moved to Parks)					
<b>ELECTED OFFICIALS - TOTAL EXPENSE</b>		<b>28,370.43</b>	<b>26,955.25</b>	<b>34,420.61</b>	<b>25,534.35</b>	<b>26,370.62</b>

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

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

**EXPENDITURES**

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
<b>113 - FINANCE</b>						
510.01	Personnel	13,087.55	18,934.99	12,651.25	12,467.39	12,903.29
600.02	Postage	2,230.38	1,881.15	2,500.00	2,093.77	2,500.00
600.05	Telephone	622.08	1,008.20	950.00	493.97	800.00
600.06	Materials & Supplies	2,533.42	1,573.63	2,500.00	1,666.17	2,500.00
600.07	Equipment Repair/Maintenance	634.56	462.00	1,000.00	760.50	1,000.00
600.10	Accounting Fees	14,142.75	14,400.00	14,400.15	12,000.00	14,400.15
600.11	Auditing Fees	8,640.00	8,640.00	8,640.00	8,640.00	10,260.00
600.15	Insurance	1,764.38	2,075.41	2,180.37	2,089.81	2,210.40
600.20	Advertising/Notices	282.00	-	200.00		200.00
600.23	Tax Administration Fees	6,640.94	3,501.66	7,000.00	3,501.66	7,000.00
600.24	Bank Charges	2,171.70	2,116.92	2,000.00	1,956.19	2,300.00
600.30	Conference/Travel			1,000.00		1,000.00
600.31	Dues/Membership	282.00	282.00	300.00	12.00	350.00
600.47	Technical Support	2,145.65	2,800.29	3,000.00	122.50	3,000.00
600.48	Equipment Lease	1,190.65	1,528.98	1,400.00	1,232.66	1,500.00
600.68	Cash over short	30.00	-			
600.99	Miscellaneous Expense	185.14				
Capital Outlay						
700.05	Computer Equipment					
<b>Finance - Total Expense</b>		<b>56,583.20</b>	<b>59,205.23</b>	<b>59,721.77</b>	<b>47,036.62</b>	<b>61,923.84</b>





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

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

**EXPENDITURES**

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
	<b>211 - FIRE DEPARTMENT</b>					
600.04	Gas & Electric	3,557.14	9,571.09	5,000.00	8,555.46	9,000.00
600.05	Telephone	1,648.04	1,589.73	1,500.00	1,279.75	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	13,023.60
600.18	Professional Services	73,416.70	116,685.25	80,000.00	65,704.19	84,000.00
600.18	Prof Services - Consultant					
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	371.61	450.00
601.10	Water	1,404.05	1,295.64	1,300.00	1,119.49	1,300.00
601.11	Sewer	1,206.41	904.60	1,100.00	904.60	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					
	<b>Fire Department - Total Expense</b>	<b>131,851.00</b>	<b>160,981.51</b>	<b>171,885.71</b>	<b>118,819.78</b>	<b>160,833.60</b>





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

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

**EXPENDITURES**

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
	<b>311 - PUBLIC WORKS</b>					
510.01	Personnel	87,850.98	83,585.78	67,718.86	56,557.87	52,651.75
600.04	Gas & Electric	12,689.58	19,024.33	16,000.00	15,432.14	17,500.00
600.05	Telephone	497.28	445.35	500.00	326.18	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	9,665.70
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	644.66	750.00
601.11	Sewer	587.99	497.53	600.00	452.30	600.00
700.03	Machinery & Equipment					
603.00	Electric Charging Station			500.00		
	<b>Public Works-Total Expense</b>	<b>106,030.06</b>	<b>112,542.79</b>	<b>93,893.74</b>	<b>87,270.77</b>	<b>86,467.45</b>
	<b>312-FEMA/ARPA</b>					
510.01	Personnel -- CCU		9,310.92		21,875.60	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		81,371.05	100,000.00
700.03	Machinery & Equipment					
	<b>FEMA/ARPA Total Expense</b>	<b>5,777.18</b>	<b>32,317.61</b>	<b>-</b>	<b>103,246.65</b>	<b>150,000.00</b>
	<b>315 - STREETS &amp; ROADS</b>					
950.00	Transfer to Fund 207&208	126,158.83	302,615.34	241,850.25		256,319.98
	Includes budget for underground tank					
	<b>Streets &amp; Roads - Total Expense</b>	<b>126,158.83</b>	<b>302,615.34</b>	<b>241,850.25</b>	<b>-</b>	<b>256,319.98</b>

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

FUND: General (100)  
DEPARTMENT: ALL

**EXPENDITURES**

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
<b>411 -POOL (WAS PARKS &amp; RECREATION until 19-20)</b>						
510.01	Personnel	24,398.63	61,210.47	54,106.40	40,212.62	60,685.70
600.04	Gas & Electric	5,938.14	10,330.94	9,000.00	5,730.84	7,500.00
600.05	Telephone	552.26	267.39	350.00	183.47	350.00
600.06	Materials & Supplies	7,403.50	9,028.73	6,000.00	2,373.72	5,500.00
600.07	Equipment Repair/Maintenance		1,463.77	1,500.00		1,000.00
600.15	Insurance/split	3,377.78	4,445.85	3,903.34	6,305.13	4,785.60
600.18	Professional Services				270.00	
600.36	Pool Facility	797.07	1,014.42			
600.38	Pool Concession Supplies	1,990.78	1,646.87	2,500.00	2,228.53	2,000.00
600.45	Building Expense	410.32	1,387.10	1,200.00	270.00	2,500.00
600.94	Refuse Collection/split	1,364.01	2,649.86	1,200.00	1,659.60	1,700.00
700.02	Building and Impr.					
700.03	Machinery and Equipment					
601.10	Water/split	9,229.07	4,874.31	10,000.00		15,000.00
601.11	Sewer/split	289.32	490.00	650.00		650.00
<b>POOL - Total Expense</b>		<b>55,750.88</b>	<b>98,809.71</b>	<b>90,409.74</b>	<b>59,233.91</b>	<b>101,671.30</b>
<b>412 - RIVERWALK</b>						
700.49	PLANNING AND DEVELOPMENT	1,988.81	100.00		27,756.76	

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

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

**EXPENDITURES**

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
<b>413-SAM &amp; ETHEL WILLIAMS HOUSE</b>						
600.04	Gas & Electric	2,231.31	3,004.57	3,000.00	3,514.68	3,800.00
600.05	Telephone/Internet	1,714.55	1,600.03	1,700.00	1,404.12	1,700.00
600.06	Materials and Supplies	110.68	2,410.75	500.00	188.36	1,000.00
600.15	Insurance	3,597.93	4,752.08	2,984.68	3,205.58	3,543.60
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	124.40	170.00
601.04	Web Page	413.03	373.23	400.00	339.30	407.00
601.10	Water	1,267.35	684.09	900.00	1,544.04	1,200.00
601.11	Sewer	732.68	545.34	550.00	452.30	550.00
700.02	Building and Improvements	5,942.72	6,524.92	2,500.00		3,000.00
<b>Williams House-Total Expense</b>		<b>17,149.47</b>	<b>22,236.01</b>	<b>14,194.68</b>	<b>11,177.78</b>	<b>16,370.60</b>
<b>414 - PARKS AND REC</b>						
510.01	Personnel		1,206.48			
600.04	Gas and Electric	3,416.53	4,891.87	4,000.00	2,374.10	4,000.00
600.06	Materials & Supplies	6,599.28	12,509.02	6,000.00	5,604.66	6,500.00
600.07	Equipment Repair/Maintenance	920.82	2,188.37	2,500.00	3,000.33	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	2,388.76	3,000.00
600.15	Insurance		-	3,903.34	4,334.68	4,785.60
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					
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	9,000.00
601.10	Water/ split	53,066.90	34,733.72	40,000.00	55,393.20	45,000.00
601.11	Sewer/ split	492.88	671.05	650.00	529.19	650.00
700.02	Building and Improvements	1,910.93	1,087.21			
	* Clocks for clock park					
<b>PARKS. - Total Expense</b>		<b>77,916.69</b>	<b>84,060.05</b>	<b>91,753.34</b>	<b>82,124.92</b>	<b>78,135.60</b>
<b>Total General Fund Expenses</b>		<b>1,107,158.11</b>	<b>1,439,484.69</b>	<b>1,258,195.29</b>	<b>1,017,357.60</b>	<b>1,401,586.24</b>

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

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

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
	<b>FUND 207</b>					
	<b>REVENUES</b>					
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		104,192.41
	<b>Total Revenues Fund 207</b>	<b>175,158.46</b>	<b>174,441.71</b>	<b>176,319.68</b>	<b>42,478.98</b>	<b>162,859.41</b>
	<b>EXPENDITURES</b>					
510.01	Personnel Costs	104,762.11	96,162.64	76,109.68	72,274.76	62,369.41
600.06	Materials & Supplies	7,047.90	6,659.23	8,000.00	3,088.50	7,000.00
600.07	Equipment Repair/Maint	4,534.58	7,795.25	7,000.00	7,045.62	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	5,639.52	8,000.00
600.10	Accounting Fees	5,303.54	5,400.00	3,850.00	4,500.00	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	57.75	1,500.00
600.28	Emergency Management					
600.41	Street Lighting	36,768.38	38,321.50	39,000.00	28,942.88	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	-			
	<b>Total Expenditures Fund 207</b>	<b>175,158.46</b>	<b>174,441.71</b>	<b>176,319.68</b>	<b>128,937.80</b>	<b>162,859.41</b>

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

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

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
	<b>FUND 208 - Snow Removal</b>					
	<b>REVENUES</b>					
404.07	Gas Tax Section 2107/2107.5	204,283.00	93,053.00	120,000.00	136,331.00	197,500.00
405.08	Street Sweeping Revenue					
960.00	Interfund Transfer		171,431.12	110,583.57		142,127.57
	<b>Total Revenues Fund 208</b>	<b>204,283.00</b>	<b>264,484.12</b>	<b>230,583.57</b>	<b>136,331.00</b>	<b>339,627.57</b>
	<b>EXPENDITURES</b>					
510.01	Personnel Costs	110,903.55	139,801.45	86,006.55	194,948.75	160,494.74
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	12,937.39	15,000.00
600.07	Equipment Repair/Maint	18,320.99	29,987.68	20,000.00	46,009.37	40,000.00
600.08	Vehicle Repair/Maint	8,662.16	14,622.63	15,000.00	17,239.39	18,000.00
600.09	Vehicle Fuel	3,125.47	13,336.67	10,000.00	22,199.65	15,000.00
600.10	Accounting Fees	3,535.67	3,600.00	5,650.12	3,000.00	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	15,122.71
600.28	Emergency Management					
600.42	Street Repair	2,317.25	15,158.05	30,000.00	12,911.57	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	52,031.25	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					
	<b>Total Expenditures Fund 208</b>	<b>191,105.75</b>	<b>277,661.37</b>	<b>230,583.57</b>	<b>388,080.11</b>	<b>339,627.57</b>

SPECIAL REVENUE 2023-2024 BUDGET WORKSHEETS

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

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

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
<b>FUND 211 - Road Maintenance and Rehabilitation</b>						
<b>REVENUES</b>						
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
	<b>Total Revenues Fund 211</b>	<b>39,107.24</b>	<b>42,582.24</b>	<b>48,010.00</b>	<b>36,368.85</b>	<b>53,913.00</b>
<b>EXPENDITURES</b>						
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
	<b>Total Expenditures Fund 211</b>	<b>1,579.33</b>	<b>1,068.38</b>	<b>84,000.00</b>	<b>866.25</b>	<b>121,000.00</b>

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
<b>FUND 215-ECONOMIC DEVELOPMENT &amp; CDBG</b>						
403.01	Interest Income/Investments	511.56	159.75	80.00	447.86	600.00
403.06	Interest Income Note Receivable					
	<b>Total Revenues</b>	<b>511.56</b>	<b>159.75</b>	<b>80.00</b>	<b>447.86</b>	<b>600.00</b>
<b>EXPENDITURES</b>						
510.01	Personnel Costs	11,039.90	11,183.98	10,366.08	9,018.42	7,005.20
600.10	Accounting Fees	2,946.38	3,000.00	3,000.04	2,500.00	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			
	*General Plan Update					
	<b>Total Expenditures</b>	<b>29,858.23</b>	<b>37,579.28</b>	<b>25,566.12</b>	<b>13,133.42</b>	<b>23,505.24</b>

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

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

ACCT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
	<b>FUND 216-STIP PROJECTS</b>					
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
	<b>Total Revenues</b>	<b>79,897.17</b>	<b>157,744.64</b>	<b>10,000.00</b>	<b>-</b>	<b>10,000.00</b>
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		74,278.50	
700.50	SOUTHSIDE STIP					
	<b>Total Expenditures</b>	<b>82,409.30</b>	<b>159,360.99</b>	<b>10,000.00</b>	<b>75,289.13</b>	<b>10,000.00</b>

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

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

**REVENUE**

ACCOUNT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
	<b>Use of Money &amp; Property</b>					
403.01	Interest Income/Investments	12,302.60	8,690.99	6,000.00	40,078.20	50,000.00
	<b>Fines &amp; Forfeitures</b>					
406.09	10% Late Payment Penalty				10,064.77	30,000.00
407.16	Insurance Recovery					
408.00	Donation	250.00				
409.00	Miscellaneous Income					
	<b>Refunds &amp; Reimbursements</b>					
	<b>Charges for Services</b>					
410.00	Water Sales	1,055,870.96	956,145.32	900,000.00	751,318.86	920,000.00
410.01	Water Service Charge Fees	2,102.23	2,819.32	2,000.00	2,355.91	2,000.00
410.02	Water Meter Fees		375.00		375.00	
410.04	Water Facility Fees		4,015.00		4,015.00	
950.00	Transfer from General Fund					
	<b>Total Water Fund Revenues</b>	<b>1,070,525.79</b>	<b>972,045.63</b>	<b>908,000.00</b>	<b>808,207.74</b>	<b>1,002,000.00</b>



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

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

**EXPENDITURES**

ACCOUNT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
	<b>311 - Public Works</b>					
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	2,556.52	6,000.00
600.05	Telephone	4,583.24	4,484.38	5,000.00	3,559.67	5,000.00
600.06	Materials & Supplies	21,482.02	25,804.74	20,000.00	13,865.25	20,000.00
600.07	Equipment Repair/Maint.	8,416.11	16,017.02	10,000.00	4,865.69	10,000.00
600.08	Vehicle Repair/Maint.	3,701.88	1,663.74	5,000.00	908.21	5,000.00
600.09	Vehicle Fuel	5,426.33	10,023.82	9,000.00	9,007.38	10,000.00
600.10	Accounting Fees	15,321.26	15,600.00	15,593.83	13,000.00	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	6,406.53	13,104.00
600.15	Insurance	14,200.11	18,547.86	18,027.07	31,815.26	21,875.30
600.18	Professional Services	3,793.38	6,301.36	50,000.00	3,658.65	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		1,200.00
600.45	Building Expense	143.99	2,973.85	3,000.00	1,361.46	3,000.00
600.47	Tech Support	4,437.65	4,783.81	5,000.00		5,000.00
600.48	Equipment Rental	802.66	2,091.84	2,500.00	821.82	2,500.00
600.51	Testing - Water	7,315.03	9,102.77	18,000.00	5,754.04	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	36,965.86	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	368.65	450.00
601.11	Sewer	271.37	180.88	300.00	226.10	300.00
700.09	Software & Upgrades	3,428.61	-		284.96	
	* Includes Dumpster, \$1,000					
510.01	Personnel Costs	378,259.79	273,956.55	388,595.50	276,405.37	364,299.15

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

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

**EXPENDITURES**

ACCOUNT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
	Capital Outlay					
700.03	Machinery & Equip.	1,265.26	-			
700.05	Computer Equipment					
700.30	Vehicles					
700.36	System Improvements *	22,165.72	6,867.00	16,400.00	3,093.07	
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)			
	<b>325 - Lake Davis WTP</b>					
600.04	Gas and Electric	21,977.87	22,660.21	20,000.00	20,642.19	23,000.00
600.05	Telephone	3,948.48	3,234.74	3,000.00	2,392.85	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		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	154.41	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					
800.21	Lake Davis Maintenance Fund					
	<b>520 -1996/97 Water Projects</b>					
	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)			
	<b>Total Water Fund Expenditures</b>	<b>959,983.91</b>	<b>839,017.28</b>	<b>969,410.40</b>	<b>696,989.85</b>	<b>961,273.28</b>

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

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

**REVENUE**

ACCOUNT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
	<b>Use of Money &amp; Property</b>					
403.01	Interest Income/Investments	10,154.13	6,720.37	4,200.00	31,816.33	45,800.00
	<b>Fines &amp; Forfeitures</b>					
406.09	10% Late Payment Penalty				7,113.72	20,000.00
407.00	Refunds/Reimbursements					
	<b>Miscellaneous Revenues</b>					
408.00	Donation	250.00				
409.00	Miscellaneous Income					
	<b>Charges for Services</b>					
420.00	Sewer Fees	707,673.52	708,340.17	703,000.00	532,646.11	710,195.00
420.01	Sewer Connection Fees		1,000.00		1,000.00	
420.02	Sewer Dumping Fees					
420.03	Sewer Inspection Fees		100.00		100.00	
420.04	Sewer Facility Fees		5,324.00			
	<b>Total Sewer Fund Revenues</b>	<b>718,077.65</b>	<b>721,484.54</b>	<b>707,200.00</b>	<b>572,676.16</b>	<b>775,995.00</b>

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

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

**EXPENDITURES**

ACCOUNT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
	<b>311 - Public Works</b>					
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	11,018.76	20,000.00
600.05	Telephone	3,597.86	3,646.08	4,000.00	3,015.83	4,000.00
600.06	Materials & Supplies	23,593.97	44,468.05	25,000.00	12,904.18	25,000.00
600.07	Equipment Repair/Maint.	22,301.32	18,167.69	20,000.00	19,136.61	25,000.00
600.08	Vehicle Repair/Maint.	3,175.50	1,547.17	5,000.00	1,166.85	5,000.00
600.09	Vehicle Fuel	3,697.37	7,229.40	7,000.00	6,481.31	8,000.00
600.10	Accounting Fees	12,964.17	13,200.00	13,200.00	11,000.00	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	4,910.73	13,104.00
600.15	Insurance	27,657.77	35,389.26	34,359.50	43,382.05	37,811.30
600.18	Professional Services	38,963.13	21,498.35	80,000.00	33,162.15	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	1,361.56	1,500.00
600.47	Tech support	3,593.25	4,083.74	5,000.00	2,290.13	8,000.00
600.48	Equipment Rental	802.64	1,019.28	15,000.00	821.83	2,000.00
600.51	Testing - Sewer	15,224.31	17,379.24	25,000.00	22,311.14	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	4,839.52	10,000.00
600.90	System Maintenance	10,912.28	9,721.56	50,000.00	2,145.61	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	368.65	450.00
601.11	Sewer	271.39	316.64	350.00	226.20	350.00
601.12	Sewer Chemicals				47,439.97	40,000.00
	*Includes Dumpster, \$1,000					
510.01	Personnel Costs	345,257.12	251,869.98	302,201.73	224,334.35	307,127.48

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

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

**EXPENDITURES**

ACCOUNT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
	Capital Outlay					
700.03	Machinery & Equip	1,265.26	9,498.84		673.24	
700.05	Computer Equipment					
700.30	Vehicles					
700.32	System Improvement	9,223.11	836.00	34,500.00	47,075.67	
700.09	Software	3,428.61	-		914.97	
700.80	Depreciation Expense	124,857.21	127,006.04			
700.99	Fixed Asset Offset Account	(4,480.30)	(10,334.84)			
910.00	Loss on Equipment	646.95				
	<b>Total Sewer Fund Expenditures</b>	<b>723,184.24</b>	<b>630,698.35</b>	<b>699,755.23</b>	<b>544,180.90</b>	<b>692,502.78</b>

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

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

**REVENUE**

ACCOUNT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
	<b>Use of Money &amp; Property</b>					
403.01	Interest Income/Investments	1,406.18	1,593.15	900.00	9,165.89	13,165.00
	<b>Fines &amp; Forfeitures</b>					
406.09	10% Late Penalty			-	1,676.79	10,000.00
407.04	FEMA/OES Reimbursement					
409.00	Miscellaneous Income					
	<b>Charges for Services</b>					
430.00	Solid Waste Franchise Fee	49,583.13	49,643.44	40,000.00	22,485.31	40,000.00
430.01	Landfill Gate Fees	9.38	8.83			
430.03	Landfill Closure Fees	121,662.08	111,923.37	115,000.00	71,445.25	100,000.00
430.08	Solid Waste Fee	143,631.21	136,374.46	138,058.00	89,193.72	120,000.00
	<b>Recycling</b>					
440.11	Recycling Grant	5,000.00				
	<b>322-SB 1383 Grant</b>					
440.12	SB 1383 grant				20,000.00	15,000.00
	<b>Total Solid Waste Revenues</b>	<b>321,291.98</b>	<b>299,543.25</b>	<b>293,958.00</b>	<b>213,966.96</b>	<b>298,165.00</b>

SOLID WASTE FUND 2023-2024 BUDGET WORKSHOP

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

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

**EXPENDITURES**

ACCOUNT NO.	DESCRIPTION	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 AMENDED	2022-2023 YTD 4/26/2023	2023-2024 WORKSHOP
	<b>311 - Public Works</b>					
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	1,345.59	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	4,000.00	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	8,238.00	5,000.00
600.15	Insurance	3,528.74	4,150.83	4,666.96	4,949.34	4,834.80
600.18	Professional Services	6,422.20	12,110.00	10,000.00	4,862.09	10,000.00
600.28	Emergency Management					
600.45	Building Expense		33.99	250.00		250.00
600.51	Testing and Reporting *	-	-	25,000.00	15,695.00	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					
510.01	Personnel Costs	46,070.94	33,850.84	33,127.41	25,737.04	47,857.35
	<b>322 - SB 1383</b>					
600.06	Personnel/Administration			12,000.00	2,983.88	15,000.00
	<b>Total Solid Waste Expenditures</b>	<b>146,147.31</b>	<b>181,334.01</b>	<b>151,744.37</b>	<b>107,158.40</b>	<b>197,912.15</b>

SOLID WASTE FUND 2023-2024 BUDGET WORKSHOP

**CITY OF PORTOLA  
2023-2024 ADD-ONS**

Project or Purchase	General Fund	Special Rev.	Economic Develop	Water Fund	Sewer Fund	Solid Waste	Cost
							-
Concerts in the Park - Summer of 2024							-
Sierra Butte's Gravel Grinder City Participation	16,000.00						16,000.00
Caboose Paint	2,000.00						2,000.00
7th Cycle Housing Element Update	13,200.00						
Safety Element Update	9,900.00						
Water Treatment Plant - 3 Phase Power				50,000.00			50,000.00
Soft Excavation Trailer				40,000.00			40,000.00
Haul sludge to Lockwood					90,000.00		90,000.00
Landfill damage - sediment						20,000.00	20,000.00
Upgrade power for Joy Way PRV- waiting for quote							-
<b>Approvals for 23-24</b>							
Concerts in the Park - Summer of 2023 in budget \$9,000							
<b>Total by Fund</b>	41,100.00	-	-	90,000.00	90,000.00	20,000.00	218,000.00
New COLA % for 23-24 budget							
<b>7.125 % COLA</b>	6,173.16	6,322.33	338.52	16,428.30	13,850.36	2,543.61	45,656.28
<b>Total by Fund with COLA</b>	47,273.16	6,322.33	338.52	106,428.30	103,850.36	22,543.61	263,656.28
							-
Denotes projects to go out to bid							



**CITY OF PORTOLA**  
**2022-2023 ADD-ONS TO REVIEW FOR STATUS**

Project or Purchase	General Fund	Special Rev.	Economic Develop	Water Fund	Sewer Fund	Solid Waste	Cost
							-
Concerts in the Park - Summer of 2022	9,000.00						9,000.00
Fire House Roof	5,000.00						5,000.00
Sierra Butte's Gravel Grinder City Participation	20,000.00						20,000.00
New Clocks for Clock Park	1,000.00						1,000.00
Portable Pump					4,500.00		4,500.00
Replace Tank to Town flow meter				4,500.00			4,500.00
Clean out sewer ponds					30,000.00		30,000.00
Hydrants				7,900.00			7,900.00
Upgrade power for Joy Way PRV				4,000.00			4,000.00
<b>Approvals for 23-24</b>							
Concerts in the Park - Summer of 2023							
<b>Total by Fund</b>	35,000.00	-	-	16,400.00	34,500.00	-	85,900.00
							-
<b>Total by Fund with COLA and New Steps</b>	35,000.00	-	-	16,400.00	34,500.00	-	85,900.00
							-
Denotes projects to go out to bid							