

**CITY OF PORTOLA
2020-2021 ADOPTED BUDGET**

FUND: General (100)

DEPARTMENT: ALL

REVENUE

ACCT NO.	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 AMENDED	2019-2020 AS OF 5-31	2020-2021 ADOPTED
	GENERAL REVENUE AND TAXES					
401.00	Property Taxes - Secured	226,305.27	235,170.26	235,000.00	232,762.16	235,000.00
401.01	Property Taxes - Unsecured	6,010.22	6,015.41	6,000.00	6,441.94	6,000.00
401.02	Home Owners Tax Relief	1,822.41	1,702.09	1,900.00	746.76	1,700.00
401.03	Sales Tax	300,809.49	277,219.00	270,000.00	226,952.67	197,100.00
401.04	Transfer Tax	3,903.81	7,152.54	4,000.00	4,908.16	2,000.00
401.05	Transient Occupancy Tax	30,412.32	29,754.10	29,000.00	25,315.43	20,000.00
401.06	Fire Assessment	18,362.04	19,274.38	19,000.00	17,013.83	18,500.00
401.08	Supplemental Taxes	6,912.07	5,093.56	3,000.00	2,762.92	3,500.00
401.09	Property Tax Interest	601.65	713.62	500.00	750.97	750.00
401.10	Traffic Impact Fee					
401.11	Stranded Supplemental	5,710.84	291.56	5,000.00		
403.01	Interest Income/Investments	30,502.52	53,453.38	50,000.00	34,729.24	36,000.00
403.11	EPHC Interest Income	4,618.73	6,387.44	5,725.88	3,421.72	
407.00	Refunds/Reimbursements				1,259.46	
407.04	FEMA Reimbursement	94,581.81	50,872.59			
407.05	Returned Checks		-		(520.02)	
407.10	Returned Check Fee		-			
407.16	Insurance Recovery					
408.00	Donation/Contributions					
409.00	Miscellaneous Income	8,497.36	146,300.45		11,181.46	-
DEPT 111	GENERAL GOVERNMENT					
402.01	Business License	19,271.00	22,285.00	19,000.00	4,324.00	19,000.00
402.02	Electric Franchise	33,194.34	20,641.60	21,000.00	19,528.90	19,500.00
402.04	Business License ADA Fee	498.10	744.20		118.40	
404.01	Motor Vehicle In-Lieu Fees	148,024.30	154,657.92	155,000.00	163,071.00	160,000.00
DEPT 117	PLANNING & COMMUNITY DEVELOPMENT					
402.08	Zoning/Subdivision Fees	1,131.00	1,723.00	1,700.00	1,406.00	1,700.00
404.16	Grant	9,432.00				
409.00	Miscellaneous					

GENERAL FUND 2020-2021 ADOPTED BUDGET

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ACCT NO.	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 AMENDED	2019-2020 AS OF 5-31	2020-2021 ADOPTED
DEPT 114	BUILDING & SAFETY					
402.06	Woodstove Inspection Permit	900.00	1,400.00	500.00	700.00	500.00
402.07	Building Permits	39,242.83	40,241.64	30,000.00	16,469.76	15,000.00
405.05	Plan Check Fees	-				
405.06	State Strong Motion Fees					
DEPT 211	FIRE DEPARTMENT					
404.16	Grant	188,981.00	21,401.00			
408.00	Donations	205.00				
405.02	Fire Service - Forest Service					
405.03	Fire Service Contract - Gold Mtn.	30,778.76				
409.00	Miscellaneous Income	36,383.83				
DEPT 212	LAW ENFORCEMENT					
404.28	COPS Funding	139,416.40	148,746.51	145,000.00	152,902.19	138,618.65
404.34	Vehicle Abatement					
406.01	Fines & Forfeitures	735.92	520.59	500.00	297.84	200.00
DEPT 213	OTHER PUBLIC SAFETY					
402.05	Dog Licenses	2,304.00	1,948.00	2,500.00	704.00	2,000.00
404.12	Prop 172	5,623.96	6,211.62	5,000.00	5,327.67	5,000.00
DEPT 414	PARKS & RECREATION					
404.29	UP Parks Grant	6,880.00				
	Event/Camping Income			10,000.00		
DEPT 411	POOL					
405.10	Rec. Fees - Swim Lessons	5,995.00	6,910.00	5,600.00	3,870.00	3,000.00
405.20	Fitness Pass	415.00	1,190.00	1,250.00		
405.21	Pool Rental			600.00	125.00	
405.22	Rec. Fees - Pool Admission	9,883.56	11,088.93	7,000.00	8,518.22	5,276.70
405.23	Rec. Fees - Pool Concession	5,369.75	5,498.91	5,000.00	2,498.44	1,275.00
405.24	Rec. Fees - Rentals	67.10	50.45	75.00	1.70	
405.25	Rec Fees - Swim Team	750.00	150.00	600.00		
409.00	Miscellaneous Income		110.00			
408.00	Donation	1,068.85	300.00			
DEPT 416	HIGHLANDS					
	Total General Fund Revenues	1,425,852.24	1,285,219.75	1,039,450.88	947,589.82	891,620.35

GENERAL FUND 2020-2021 ADOPTED BUDGET

CITY OF PORTOLA 2020-2021 ADOPTED BUDGET

FUND: General (100)
DEPARTMENT: ALL

EXPENDITURES

ACCT NO.	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 AMENDED	2019-2020 AS OF 5-31	2020-2021 ADOPTED
	111 - GENERAL GOVERNMENT					
510.01	Personnel	50,523.30	81,044.07	69,319.25	61,871.61	62,084.14
600.02	Postage	1,527.11	1,794.45	1,700.00	1,429.97	1,700.00
600.03	Books & Subscriptions					
600.05	Telephone/Internet	3,702.89	3,167.48	2,000.00	1,264.22	1,500.00
600.06	Materials & Supplies	4,077.85	3,852.62	5,000.00	5,242.00	5,000.00
600.07	Equipment Repair/Maintenance	610.00	-	800.00		
600.08	Vehicle Maintenance					
600.09	Vehicle Fuel		393.93			
600.13	Legal Fees	42,548.34	47,855.45	48,000.00	37,391.76	50,000.00
600.15	Insurance	2,350.38	3,813.34	4,203.00	3,851.31	4,258.44
600.17	Planning/Engineering/Survey					
600.18	Professional Services	9,919.54	6,100.73	3,500.00	1,869.18	3,500.00
600.19	Economic Development	6,510.00				
600.20	Advertising/Notices	295.00	492.75	1,500.00	510.40	500.00
600.22	Code Reference Update *	2,486.34	2,080.25	3,826.00	3,632.76	3,500.00
600.28	Emergency Management					
600.30	Conference/Travel	2,068.97	-	1,000.00	915.30	2,000.00
600.31	Dues/Membership	1,549.00	1,566.00	2,500.00	813.50	1,500.00
600.32	Training and Education					
600.45	Building Expense	3,995.70	1,833.84	4,000.00	1,084.20	2,000.00
600.48	Equipment Lease	1,398.20	1,382.30	1,300.00	978.04	1,300.00
600.94	Refuse Collection	659.97	644.88	650.00	566.06	700.00
601.16	Legal - Other	1,470.00				
	Capital Outlay					
700.05	Computer Equipment			1,199.54	1,199.54	
	General Government - Total Expenses	135,692.59	156,022.09	150,497.79	122,619.85	139,542.58

**CITY OF PORTOLA
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EXPENDITURES

ACCT NO.	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 AMENDED	2019-2020 AS OF 5-31	2020-2021 ADOPTED
117 - PLANNING AND COMMUNITY DEVELOPMENT						
510.01	Personnel	1,743.59	546.96	-	-	-
600.06	Materials & Supplies	545.43	463.44	750.00	275.82	500.00
600.13	Legal Fees	10,469.03	14,113.76	12,000.00	7,160.26	12,000.00
600.18	Professional Services	22,245.72	29,689.50	10,000.00	12,341.50	20,000.00
600.19	Economic Development					
600.20	Advertising & Notices	677.70	778.20	1,000.00	130.00	500.00
600.31	Dues & Memberships Parcel Quest	-		900.00		900.00
600.88	LAFCO	50,467.00	50,805.50	70,443.00	70,443.00	48,044.50
600.91	Grant Expenditures				6,605.00	
700.08	Office Furniture					
700.05	Computer Equipment	292.65				
950.00	Transfer to Water					
Planning & Comm.Develop. - Total Expense		86,441.12	96,397.36	95,093.00	96,955.58	81,944.50
416-Highlands						
600.13	Legal					
700.02	Building and Improvements					
700.49	Planning and Development					
Highlands-Total Expense		-	-	-	-	-
418-PORTOLA 192						
600.13	Legal Fees		1,023.75			
700.49	Planning and Development	1,398.80	1,547.37			
Portola 192 - Total Expense		1,398.80	2,571.12	-	-	-

GENERAL FUND 2020-2021 ADOPTED BUDGET

CITY OF PORTOLA 2020-2021 ADOPTED BUDGET

FUND: General (100)
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EXPENDITURES

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211 - FIRE DEPARTMENT						
510.01	Personnel	39,818.47	255.69	-	-	-
600.01	Medical Supplies	3,226.01	-	-	-	-
600.04	Gas & Electric	7,034.47	4,515.73	5,500.00	4,192.97	4,500.00
600.05	Telephone	3,244.26	2,916.02	2,500.00	1,042.89	500.00
600.06	Materials & Supplies	3,064.72	1,786.91	1,000.00	528.38	2,500.00
600.07	Equipment Repair/Maintenance	11,338.03	4,304.10	4,000.00	1,489.97	5,000.00
600.08	Vehicle Repair/Maintenance	5,764.52	1,986.48	2,000.00	812.52	2,000.00
600.09	Vehicle Fuel	2,319.61	-			
600.13	Legal Fees	9,895.60	-	3,500.00	1,800.00	3,500.00
600.15	Insurance	5,150.10	6,337.06	7,553.00	7,017.21	8,108.78
600.18	Professional Services	23,503.00	59,900.00	61,980.00	61,980.00	73,000.00
600.20	Advertising/Notices	303.90	220.00	300.00	160.00	220.00
600.26	Communication Expense	293.16	300.00	300.00	280.98	300.00
600.28	Emergency Management					
600.29	Medical Physicals/Fingerprinting	558.00				
600.31	Dues/Memberships	25.00	4.00		4.00	4.00
600.32	Training/Education	1,642.00				
600.34	Uniforms/Turnouts*	8,911.67				
600.40	Fire Fees to Firemen	28,487.16				
600.45	Building Expense	2,384.82	1,439.21	2,500.00	1,197.34	2,500.00
600.91	Grant Expenditures	13.30				
600.94	Refuse Collection	386.63	189.54	200.00	265.85	300.00
601.10	Water	1,250.62	1,211.40	1,300.00	1,094.20	1,300.00
601.11	Sewer	1,038.78	1,050.72	1,050.00	901.70	1,100.00
Capital Outlay						
700.19	Radios/Pagers		-	-	-	-
700.02	Building and Improvements					
700.03	Machinery and Equipment	199,081.92				
800.02	Interest					
800.12	Fire Truck Payments					
Fire Department - Total Expense		358,735.75	86,416.86	93,683.00	82,768.01	104,832.78

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	212 - LAW ENFORCEMENT					
510.01	Personnel Costs		16,162.23	47,833.69	42,701.14	55,450.93
600.05	Telephone		490.24	850.00	802.61	950.00
600.06	Materials & Supplies -repeater	338.63	1,542.38	1,500.00	618.87	1,500.00
600.08	Vehicle Repair & Maintenance	126.90	2,182.19	500.00	1,987.42	750.00
600.09	Vehicle Fuel		712.20	1,600.00	2,245.96	3,000.00
600.13	Legal Fees		1,485.00	4,000.00		4,000.00
600.14	Sheriff's Services **	139,416.40	100,000.00	100,000.00	100,000.00	100,000.00
600.15	Insurance	3,099.16	4,386.31	5,122.00	4,449.30	5,368.74
600.18	Professional Services		1,207.50		1,009.12	500.00
600.29	Medical Physicals		-		181.00	
600.30	Conference/Travel					
600.31	Dues/Memberships					200.00
600.32	Training & Education		3,463.02	2,000.00	1,506.40	2,000.00
600.34	Uniforms		852.74	500.00	131.92	500.00
600.95	Code Enforcement /AVA	14.83			200.00	200.00
700.05	Computer Equipment			1,199.55	1,199.55	
600.99	Vehicle Abatement Repay	4,653.61				
			-			
	Capital Outlay					
700.41	Sheriff's Sub-station		48.17		2,581.21	1,000.00
	Law Enforcement - Total Expense	147,649.53	132,531.98	165,105.24	159,614.50	175,419.67
	213-OTHER PUBLIC SAFETY					
600.16	Animal Control	1,880.00	3,660.00	4,000.00	3,745.00	6,000.00

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EXPENDITURES

ACCT NO.	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 AMENDED	2019-2020 AS OF 5-31	2020-2021 ADOPTED
	311 - PUBLIC WORKS					
510.01	Personnel	52,114.30	79,921.51	76,928.77	56,972.00	89,191.66
600.04	Gas & Electric	11,070.86	11,637.86	12,000.00	9,404.56	11,000.00
600.05	Telephone		201.64	250.00	447.30	500.00
600.06	Materials & Supplies	1,242.10	1,053.86	500.00	1,043.29	750.00
600.08	Vehicle Repair & Maintenance		172.39			
600.15	Insurance	1,429.71	1,432.40	2,099.80	1,910.63	2,351.76
600.28	Emergency Management					
600.29	Medical Physicals	54.00	308.00	300.00		300.00
600.45	Building Expense	668.78	1,035.74	3,000.00	2,639.40	3,000.00
600.91	Grant expenditures					
601.10	Water	537.45	536.22	1,000.00	375.94	450.00
601.11	Sewer	519.39	525.36	510.00	494.63	600.00
700.03	Machinery & Equipment					
603.00	Electric Charging Station				315.00	
700.26	Sierra Ridge				858.00	
	Public Works-Total Expense	67,636.59	96,824.98	96,588.57	74,460.75	108,143.42
	312-FEMA					
510.01	Personnel	21,654.00	20,883.00			
600.06	Materials and Supplies	3,658.07	22,086.50		20,299.88	
700.03	Machinery & Equipment					
	FEMA Total Expense	25,312.07	42,969.50	-	20,299.88	-
	315 - STREETS & ROADS					
950.00	Transfer to Fund 207&208	246,452.26	450,854.22	454,000.81	374,713.26	296,470.97
	Streets & Roads - Total Expense	246,452.26	450,854.22	454,000.81	374,713.26	296,470.97

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EXPENDITURES

ACCT NO.	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 AMENDED	2019-2020 AS OF 5-31	2020-2021 ADOPTED
411 -POOL (WAS PARKS & RECREATION until 19-20)						
510.01	Personnel	44,326.50	40,961.89	38,639.91	30,382.73	14,406.20
600.04	Gas & Electric	9,881.92	9,942.34	9,000.00	7,905.25	1,500.00
600.05	Telephone	485.85	291.17	300.00	325.18	350.00
600.06	Materials & Supplies	4,591.36	8,940.22	12,000.00	2,203.79	6,000.00
600.07	Equipment Repair/Maintenance	464.16	25.41	500.00	259.77	500.00
600.08	Vehicle Repair/Maintenance	280.01	200.12	-		
600.09	Vehicle Fuel	1,386.89	2,028.06	-	-	
600.18	Professional Services		1,106.28			
600.15	Insurance/split	1,850.24	2,463.87	1,494.00	2,619.12	1,586.24
600.20	Advertising/Notices			200.00	32.00	50.00
600.36	Pool Facility	12,577.46	10,807.13		45.48	
600.38	Pool Concession Supplies	2,753.65	1,716.65	3,000.00	621.43	250.00
600.45	Building Expense	300.00	360.00	500.00	479.80	500.00
600.94	Refuse Collection/split	2,172.71	1,828.83	900.00	532.49	900.00
700.02	Building and Impr. City Park	2,264.35	5,667.75			
700.03	Machinery and Equipment					
601.10	Water/split	42,510.40	53,111.52	20,250.00	12,547.48	18,000.00
601.11	Sewer/split	995.43	760.16	520.00	210.00	250.00
700.34	UP Grant/Disc Golf	9,586.12				
POOL - Total Expense		136,427.05	140,211.40	87,303.91	58,164.52	44,292.44

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ACCT NO.	DESCRIPTION	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 AMENDED	2019-2020 AS OF 5-31	2020-2021 ADOPTED
413-SAM & ETHEL WILLIAMS HOUSE						
600.04	Gas & Electric	3,017.26	3,936.01	4,000.00	2,557.62	4,000.00
600.05	Telephone/Internet	1,691.61	1,667.71	1,700.00	1,625.08	1,700.00
600.06	Materials and Supplies	47.18	398.50	200.00	894.87	200.00
600.15	Insurance	1,963.78	2,638.64	3,182.91	2,785.50	3,372.14
600.45	Building Expense	570.52	715.57	750.00	946.23	750.00
600.94	Refuse Collection	135.80	139.62	150.00	121.08	150.00
601.04	Web Page	382.30	351.90	400.00	369.40	400.00
601.10	Water	1,350.52	1,354.64	1,200.00	747.82	1,200.00
601.11	Sewer	519.39	394.02	550.00	450.85	550.00
700.02	Building and Improvements	-	5,582.00			10,000.00
Williams House-Total Expense		9,678.36	17,178.61	12,132.91	10,498.45	22,322.14
414 - PARKS AND REC						
600.06	Materials & Supplies			5,000.00	2,196.37	2,000.00
600.07	Equipment Repair/Maintenance			500.00	2,049.30	2,500.00
600.08	Vehicle Repair/Maintenance			500.00	155.00	500.00
600.09	Vehicle Fuel			1,100.00	1,487.48	1,500.00
600.15	Insurance			1,495.00	1,309.56	1,586.24
600.94	Refuse Collection/split			900.00	532.00	900.00
700.02	Building and Impr. Parks *			15,000.00		
700.03	Machinery and Equipment			9,672.40		
601.06	Events (Concerts and Lost and Found)		-	16,000.00	300.00	22,800.00
601.10	Water/ split			20,250.00	21,856.97	35,500.00
601.11	Sewer/ split			520.00	317.52	450.00
	*Resurface Tennis Courts, nets etc					
PARKS. - Total Expense		-	-	70,937.40	30,204.20	67,736.24
Total General Fund Expenses		1,349,897.76	1,381,880.78	1,341,241.94	1,132,761.79	1,167,295.38

Budgeted use of Fund Balance
GENERAL FUND 2020-2021 ADOPTED BUDGET

(275,675.03)