

CITY OF PORTOLA									
2021-2022 ADOPTED BUDGET									
		GAS TAX	GAS TAX	RMRA	ECONOMIC DEVELOPMENT			SOLID WASTE	
ACCOUNT/FUND	GENERAL FUND	Streets	Snow		CDBG	WATER	SEWER		TOTAL
	100	207	208	211	215	710	720	730	
REVENUE	1,020,086.19	55,443.00	77,500.00	41,182.00	750.00	913,500.00	686,500.00	261,500.00	3,056,461.19
INTERFUND TRANSFERS		151,626.48	153,499.70						315,126.18
PERSONNEL	245,560.17	96,309.36	93,278.90		10,340.73	307,599.63	274,015.60	35,856.79	1,062,961.18
POSTAGE	5,500.00					4,000.00	4,000.00	1,700.00	15,200.00
BOOKS & SUBS									-
GAS & ELECTRIC	30,000.00		4,000.00			5,000.00	22,000.00		61,000.00
TELEPHONE	8,050.00					5,000.00	4,000.00		17,050.00
MATERIALS AND SUPPLIES	25,200.00	10,000.00	12,000.00			20,000.00	22,000.00	5,000.00	94,200.00
EQUIP REPAIR/MAINT	6,000.00	6,000.00	20,000.00			7,000.00	20,000.00	1,000.00	60,000.00
VEHICLE REPAIR/MAINT	2,500.00	2,500.00	15,000.00			5,000.00	5,500.00		30,500.00
VEHICLE FUEL	1,500.00	5,000.00	6,500.00			5,500.00	5,500.00		24,000.00
LEGAL FEES	65,000.00				10,000.00	11,700.00	11,700.00	1,000.00	99,400.00
INSURANCE	38,222.80		13,260.80			15,071.23	30,016.54	3,978.24	100,549.61
PROFESSIONAL SVSC	151,690.00				5,000.00	50,000.00	80,000.00	10,000.00	296,690.00
ADVERTISING/NOTICES	1,400.00								1,400.00
CODE REFERENCE UPDATE	4,700.00					1,700.00	1,700.00		8,100.00
CIVIC PROMO & MARKETING	500.00				2,000.00				2,500.00
CONFERENCE/TRAVEL	4,000.00								4,000.00
DUES/MEMBERSHIPS	3,350.00					2,800.00	1,200.00		7,350.00
BUILDING EXPENSE	8,250.00	500.00	1,000.00			3,000.00	1,500.00		14,250.00
STREET REPAIR		30,000.00	30,000.00	41,122.00					101,122.00
ACCOUNTING FEES	14,400.15	5,650.12	3,850.00		3,000.04	15,599.83	13,200.00	4,800.00	60,500.14
AUDITING FEES	8,640.00	1,110.00	1,110.00		1,600.00	8,640.00	8,640.00	2,880.00	32,620.00
TRAINING/EDUCATION						800.00	800.00		1,600.00
WATER AND SEWER	64,050.00					700.00	660.00		65,410.00
COMMUNICATION EXPENSE	300.00					400.00			700.00
OTHER EXPENSE/SEE ATTACHED	224,249.53	50,000.00	31,000.00			335,800.00	102,300.00	75,000.00	818,349.53
EQUIPMENT LEASE/RENTAL	2,700.00					2,000.00	15,000.00		19,700.00
CAPITAL OUTLAY/OTHER	5,000.00					30,000.00	40,000.00		75,000.00
INTEREST						37,150.00			37,150.00
TRANSFERS OUT	315,126.18								315,126.18
TOTAL EXPENSES	1,235,888.83	207,069.48	230,999.70	41,122.00	31,940.77	874,460.69	663,732.14	141,215.03	3,426,428.64
REVENUE	1,020,086.19	207,069.48	230,999.70	41,182.00	750.00	913,500.00	686,500.00	261,500.00	3,361,587.37
EXPENDITURES	1,235,888.83	207,069.48	230,999.70	41,122.00	31,940.77	874,460.69	663,732.14	141,215.03	3,426,428.64
PRINCIPAL PAYMENTS						32,000.00		100,000.00	132,000.00
									-
									-
FACILITY FEE/SINKING FUND/LANDFILL CLOSURE FUND						45,835.00			45,835.00
(USE OF) OR INCREASE IN FUND BALANCE	(215,802.64)	0.00	0.00	60.00	(31,190.77)	(38,795.69)	22,767.86	20,284.97	(242,676.27)

**CITY OF PORTOLA
2021-2022
ADOPTED BUDGET**

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

REVENUE

ACCT NO.	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 YTD 5-31	2021-2022 ADOPTED
	GENERAL REVENUE AND TAXES					
401.00	Property Taxes - Secured	235,170.26	246,268.84	235,000.00	239,206.47	250,000.00
401.01	Property Taxes - Unsecured	6,015.41	6,544.47	6,000.00	6,725.40	6,500.00
401.02	Home Owners Tax Relief	1,702.09	1,688.33	1,700.00	731.44	1,700.00
401.03	Sales Tax	277,219.00	301,529.73	197,100.00	258,721.41	285,000.00
401.04	Transfer Tax	7,152.54	5,947.93	2,000.00	4,855.88	3,500.00
401.05	Transient Occupancy Tax	29,754.10	33,348.38	20,000.00	25,252.41	30,000.00
401.06	Fire Assessment	19,274.38	17,708.06	18,500.00	16,983.09	18,500.00
401.08	Supplemental Taxes	5,093.56	7,677.15	3,500.00	2,936.73	3,500.00
401.09	Property Tax Interest	713.62	1,478.64	750.00	1,199.36	750.00
401.10	Traffic Impact Fee					
401.11	Stranded Supplemental	291.56			217.63	
403.01	Interest Income/Investments	53,453.38	41,603.00	36,000.00	9,709.23	12,000.00
403.11	EPHC Interest Income	6,387.44	7,071.10	4,127.12	2,816.39	3,536.19
404.36	Coronavirus Relief Fund				50,000.00	-
407.00	Refunds/Reimbursements		1,259.46		544.00	
407.04	FEMA Reimbursement	50,872.59	14,400.00			
407.05	Returned Checks	-	-			
407.10	Returned Check Fee	-				
407.16	Insurance Recovery					
408.00	Donation/Contributions					
409.00	Miscellaneous Income	146,300.45	2,324.09	-	1,221.40	-
DEPT 111	GENERAL GOVERNMENT					
402.01	Business License	22,285.00	14,674.00	19,000.00	16,528.00	15,000.00
402.02	Electric Franchise	20,641.60	19,528.90	19,500.00	22,333.00	22,000.00
402.04	Business License ADA Fee	744.20	394.40		567.40	
404.01	Motor Vehicle In-Lieu Fees	154,657.92	163,071.00	160,000.00	167,969.71	168,000.00
DEPT 117	PLANNING & COMMUNITY DEVELOPMENT					
402.08	Zoning/Subdivision Fees	1,723.00	1,406.00	1,700.00	980.00	1,700.00
404.16	Grant					
409.00	Miscellaneous					

**CITY OF PORTOLA
2021-2022
ADOPTED BUDGET**

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

ACCT NO.	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 YTD 5-31	2021-2022 ADOPTED
DEPT 114	BUILDING & SAFETY					
402.06	Woodstove Inspection Permit	1,400.00	750.00	500.00	1,300.00	500.00
402.07	Building Permits	40,241.64	17,877.76	15,000.00	45,625.16	25,000.00
405.05	Plan Check Fees					
405.06	State Strong Motion Fees					
DEPT 211	FIRE DEPARTMENT					
404.16	Grant	21,401.00				
408.00	Donations				100.00	
DEPT 212	LAW ENFORCEMENT					
404.28	COPS Funding	148,746.51	155,947.62	138,618.65	154,787.91	155,000.00
404.34	Vehicle Abatement					
406.01	Fines & Forfeitures	520.59	408.58	200.00	282.64	200.00
DEPT 213	OTHER PUBLIC SAFETY					
402.05	Dog Licenses	1,948.00	1,044.00	2,000.00	1,349.00	1,200.00
404.12	Prop 172	6,211.62	5,717.11	5,000.00	5,158.20	5,000.00
DEPT 414	PARKS & RECREATION					
404.29	UP Parks Grant					
404.5	Event/Camping Income		10,554.00			
DEPT 411	POOL					
405.10	Rec. Fees - Swim Lessons	6,910.00	3,870.00	3,000.00		3,000.00
405.20	Fitness Pass	1,190.00				
405.21	Pool Rental		125.00			
405.22	Rec. Fees - Pool Admission	11,088.93	8,518.22	5,276.70		6,000.00
405.23	Rec. Fees - Pool Concession	5,498.91	2,498.44	1,275.00		2,500.00
405.24	Rec. Fees - Rentals	50.45	1.70			
405.25	Rec Fees - Swim Team	150.00				
409.00	Miscellaneous Income	110.00				
DEPT 412	RIVERWALK					
404.20	Riverwalk				2,922.20	
	Total General Fund Revenues	1,285,219.75	1,095,235.91	895,747.47	1,041,024.06	1,020,086.19

GENERAL FUND 2021-2022 ADOPTED BUDGET

**CITY OF PORTOLA
2021-2022
ADOPTED BUDGET**

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

EXPENDITURES

ACCT NO.	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 YTD 5-31	2021-2022 ADOPTED
	211 - FIRE DEPARTMENT					
510.01	Personnel	255.69	-	-	-	-
600.01	Medical Supplies	-	-	-	-	-
600.04	Gas & Electric	4,515.73	4,829.93	4,500.00	2,974.39	3,500.00
600.05	Telephone	2,916.02	1,125.45	500.00	1,393.15	1,500.00
600.06	Materials & Supplies	1,786.91	551.07	2,500.00	7,014.35	2,000.00
600.07	Equipment Repair/Maintenance	4,304.10	1,856.47	5,000.00	2,040.45	2,500.00
600.08	Vehicle Repair/Maintenance	1,986.48	1,191.77	2,000.00	2,411.31	2,000.00
600.09	Vehicle Fuel	-				
600.13	Legal Fees	-	4,927.00	3,500.00	5,223.21	3,000.00
600.15	Insurance	6,337.06	6,878.14	8,108.78	8,871.26	10,017.23
600.18	Professional Services	59,900.00	61,980.00	73,000.00	73,416.70	75,190.00
600.18	Prof Services - Consultant					20,000.00
600.20	Advertising/Notices	220.00	160.00	220.00		
600.26	Communication Expense	300.00	306.84	300.00	260.88	300.00
600.28	Emergency Management					
600.29	Medical Physicals/Fingerprinting					
600.31	Dues/Memberships	4.00	4.00	4.00	4.00	
600.32	Training/Education		139.22			
600.34	Uniforms/Turnouts					
600.40	Fire Fees to Firemen					
600.45	Building Expense	1,439.21	1,197.34	12,500.00	17,334.86	5,000.00
600.91	Grant Expenditures					
600.94	Refuse Collection	189.54	299.51	300.00	397.42	400.00
601.10	Water	1,211.40	1,199.20	1,300.00	1,220.62	1,300.00
601.11	Sewer	1,050.72	992.16	1,100.00	995.06	1,100.00
	Capital Outlay					
700.05	Computer Equipment				2,107.24	
	Fire Department - Total Expense	86,416.86	87,638.10	114,832.78	125,664.90	127,807.23

**CITY OF PORTOLA
2021-2022
ADOPTED BUDGET**

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

EXPENDITURES

ACCT NO.	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 YTD 5-31	2021-2022 ADOPTED
	311 - PUBLIC WORKS					
510.01	Personnel	79,921.51	58,696.38	89,191.66	79,978.03	83,541.70
600.04	Gas & Electric	11,637.86	10,316.54	11,000.00	11,112.80	12,000.00
600.05	Telephone	201.64	487.68	500.00	374.19	500.00
600.06	Materials & Supplies	1,053.86	1,065.44	750.00	340.68	750.00
600.08	Vehicle Repair & Maintenance	172.39				
600.15	Insurance	1,432.40	1,831.16	2,351.76	2,694.15	5,608.90
600.28	Emergency Management					
600.29	Medical Physicals	308.00		300.00	2,128.00	500.00
600.45	Building Expense	1,035.74	2,639.40	3,000.00	300.00	
600.91	Grant expenditures					
601.10	Water	536.22	416.86	450.00	608.38	600.00
601.11	Sewer	525.36	539.86	600.00	497.53	600.00
700.03	Machinery & Equipment					
603.00	Electric Charging Station		315.00			
700.26	Sierra Ridge					
	Public Works-Total Expense	96,824.98	76,308.32	108,143.42	98,033.76	104,100.60
	312-FEMA					
510.01	Personnel	20,883.00				
600.06	Materials and Supplies	22,086.50	14,400.00		1,118.86	
602.11	Covid Supplies		7,496.89		4,637.47	
700.03	Machinery & Equipment					
	FEMA Total Expense	42,969.50	21,896.89	-	5,756.33	-
	315 - STREETS & ROADS					
950.00	Transfer to Fund 207&208	450,854.22	490,448.58	296,470.97	107,507.97	315,126.18
	Includes budget for underground tank					
	Streets & Roads - Total Expense	450,854.22	490,448.58	296,470.97	107,507.97	315,126.18

**CITY OF PORTOLA
2021-2022
ADOPTED BUDGET**

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

EXPENDITURES

ACCT NO.	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 YTD 5-31	2021-2022 ADOPTED
411 -POOL (WAS PARKS & RECREATION until 19-20)						
510.01	Personnel	40,961.89	30,382.73	14,406.20	3,916.50	47,527.10
600.04	Gas & Electric	9,942.34	8,058.57	1,500.00	782.83	8,000.00
600.05	Telephone	291.17	346.45	350.00	511.54	400.00
600.06	Materials & Supplies	8,940.22	2,149.89	6,000.00	5,142.53	6,000.00
600.07	Equipment Repair/Maintenance	25.41	259.77	500.00		
600.08	Vehicle Repair/Maintenance	200.12				
600.09	Vehicle Fuel	2,028.06	1,699.61			
600.18	Professional Services	1,106.28				
600.15	Insurance/split	2,463.87	2,579.39	1,586.24	3,377.78	2,007.00
600.20	Advertising/Notices		32.00	50.00		
600.36	Pool Facility	10,807.13	90.00		847.80	
600.38	Pool Concession Supplies	1,716.65	621.43	250.00		2,500.00
600.45	Building Expense	360.00	569.80	500.00	366.07	500.00
600.94	Refuse Collection/split	1,828.83	1,290.89	900.00	1,238.31	900.00
700.02	Building and Impr. City Park	5,667.75				
700.03	Machinery and Equipment					
601.10	Water/split	53,111.52	13,026.37	18,000.00	8,164.78	18,000.00
601.11	Sewer/split	760.16	223.23	250.00	145.53	250.00
POOL - Total Expense		140,211.40	61,330.13	44,292.44	24,493.67	86,084.10
412 - RIVERWALK						
700.49	PLANNING AND DEVELOPMENT		2,748.95		837.38	

GENERAL FUND 2021-2022 ADOPTED BUDGET

**CITY OF PORTOLA
2021-2022
ADOPTED BUDGET**

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

EXPENDITURES

ACCT NO.	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 YTD 5-31	2021-2022 ADOPTED
	413-SAM & ETHEL WILLIAMS HOUSE					
600.04	Gas & Electric	3,936.01	2,652.64	4,000.00	1,805.86	3,000.00
600.05	Telephone/Internet	1,667.71	1,864.54	1,700.00	1,543.69	1,700.00
600.06	Materials and Supplies	398.50	1,127.78	200.00		200.00
600.15	Insurance	2,638.64	2,745.77	3,372.14	3,597.93	4,282.85
600.45	Building Expense	715.57	1,081.23	750.00	679.14	750.00
600.94	Refuse Collection	139.62	145.86	150.00	124.38	150.00
601.04	Web Page	351.90	440.20	400.00	345.17	400.00
601.10	Water	1,354.64	846.64	1,200.00	1,092.42	1,200.00
601.11	Sewer	394.02	496.08	550.00	530.73	550.00
700.02	Building and Improvements	5,582.00		10,000.00	1,406.55	5,000.00
	Williams House-Total Expense	17,178.61	11,400.74	22,322.14	11,125.87	17,232.85
	414 - PARKS AND REC					
600.04	Gas and Electric		485.31		2,748.99	3,500.00
600.06	Materials & Supplies		3,205.63	2,000.00	5,644.99	4,000.00
600.07	Equipment Repair/Maintenance		3,379.24	2,500.00	876.39	2,500.00
600.08	Vehicle Repair/Maintenance		263.26	500.00		500.00
600.09	Vehicle Fuel		-	1,500.00	805.67	1,500.00
600.15	Insurance		-	1,586.24		2,007.00
600.18	Prof Services - Trail Work			10,000.00		
600.94	Refuse Collection/split		-	900.00		
700.02	Building and Impr. Parks		16,600.00			
700.03	Machinery and Equipment		9,566.00			
601.06	Events (Concerts and Lost and Found)	-	300.00	11,800.00		7,000.00
601.10	Water/ split		23,931.69	35,500.00	41,695.33	40,000.00
601.11	Sewer/ split		357.21	450.00	436.59	450.00
700.02	Building and Improvements				627.75	
	PARKS. - Total Expense	-	58,088.34	66,736.24	52,835.71	61,457.00
	Total General Fund Expenses	1,381,880.78	1,330,962.10	1,180,655.38	971,375.88	1,235,888.83

GENERAL FUND 2021-2022 ADOPTED BUDGET

**CITY OF PORTOLA
2021-2022
ADOPTED BUDGET**

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

ACCT NO.	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 YTD 5-31	2021-2022 ADOPTED
	FUND 207					
	REVENUES					
403.01	Interest Income/Investments					
404.05	Gas Tax Section 2105	11,856.59	10,732.70	11,152.00	8,882.42	12,111.00
404.06	Gas Tax Section 2106	9,202.33	8,724.55	8,491.00	7,274.95	8,745.00
404.07	Gas Tax Section 2107/2107.5	15,910.97	14,552.05	16,000.00	12,939.92	16,000.00
404.24	Gas Tax Section 2103	7,219.34	14,507.84	17,777.00	11,925.70	18,587.00
404.32	SB1 Loan Repay	2,436.97	2,365.36	-		
		-				
960.00	Interfund Transfer	200,235.78	245,253.24	168,569.31	107,507.97	151,626.48
	Total Revenues Fund 207	246,861.98	296,135.74	221,989.31	148,530.96	207,069.48
	EXPENDITURES					
510.01	Personnel Costs	127,211.40	117,423.27	98,544.69	93,982.25	96,309.36
600.06	Materials & Supplies	25,713.34	6,091.97	12,000.00	4,444.52	10,000.00
600.07	Equipment Repair/Maint	7,078.91	7,264.44	6,000.00	4,384.05	6,000.00
600.08	Vehicle Repair/Maint	1,404.85	822.25	2,500.00	1,611.31	2,500.00
600.09	Vehicle Fuel	5,955.58	2,916.34	5,000.00	4,597.57	5,000.00
600.10	Accounting Fees	5,234.64	5,234.64	5,234.62	4,853.54	5,650.12
600.11	Auditing Fees	1,168.35	1,168.43	1,110.00	1,213.47	1,110.00
600.18	Professional Services	1,896.23	2,857.12		218.40	
600.22	Code Reference Update					
600.28	Emergency Management					
600.41	Street Lighting	59,985.34	57,450.82	60,000.00	30,442.24	50,000.00
600.42	Street Repair	10,867.94	83,726.44	30,000.00	1,458.30	30,000.00
600.45	Building Expense	345.40	1,616.02	500.00	252.81	500.00
700.03	Equipment/Vehicles		9,566.00	1,100.00	1,072.50	
	Total Expenditures Fund 207	246,861.98	296,137.74	221,989.31	148,530.96	207,069.48

SPECIAL REVENUE 2021-2022 ADOPTED BUDGET

**CITY OF PORTOLA
2021-2022
ADOPTED BUDGET**

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

ACCT NO.	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 YTD 5-31	2021-2022 ADOPTED
	FUND 208 - Snow Removal					
	REVENUES					
404.07	Gas Tax Section 2107/2107.5	91,120.00	168,370.00	148,828.00	204,283.00	77,500.00
405.08	Street Sweeping Revenue					
960.00	Interfund Transfer	250,618.44	245,195.34	107,901.66		153,499.70
	Total Revenues Fund 208	341,738.44	413,565.34	256,729.66	204,283.00	230,999.70
	EXPENDITURES					
510.01	Personnel Costs	165,493.02	114,812.04	104,671.12	100,423.09	93,278.90
600.04	Gas & Electric	6,198.61	2,868.39	4,000.00	3,278.51	4,000.00
600.06	Materials & Supplies	13,294.52	6,933.53	12,000.00	6,746.19	12,000.00
600.07	Equipment Repair/Maint	41,790.33	18,274.50	20,000.00	15,329.87	20,000.00
600.08	Vehicle Repair/Maint	20,302.79	24,198.32	20,000.00	4,355.13	15,000.00
600.09	Vehicle Fuel	18,300.19	6,305.72	10,000.00	3,125.47	6,500.00
600.10	Accounting Fees	3,489.72	3,489.72	3,489.74	3,235.67	3,850.00
600.11	Auditing Fees	863.35	863.42	1,110.00	893.48	1,110.00
600.15	Insurance	7,162.00	9,553.15	11,758.80	11,762.47	13,260.80
600.28	Emergency Management					
600.42	Street Repair	16,149.40	15,865.75	30,000.00	1,995.98	30,000.00
600.45	Building Expense	434.77	2,439.34	1,000.00	361.93	1,000.00
600.52	Private Contractors-Snow Remov	40,072.50	31,062.50	30,000.00	9,275.00	30,000.00
600.93	Property Damage	2,676.24	600.00	1,000.00		1,000.00
	Capital Outlay					
700.03	Equipment/Vehicles	5,511.00	19,527.70	7,700.00	7,507.50	
700.30	Vehicles		156,771.26			
	Total Expenditures Fund 208	341,738.44	413,565.34	256,729.66	168,290.29	230,999.70

SPECIAL REVENUE 2021-2022 ADOPTED BUDGET

**CITY OF PORTOLA
2021-2022
ADOPTED BUDGET**

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

ACCT NO.	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 YTD 5-31	2021-2022 ADOPTED
FUND 211 - Road Maintenance and Rehabilitation						
REVENUES						
403.01	Interest Income/Investments	441.24	4.40		74.25	60.00
404.05	RMRA (SB1)	39,628.85	36,440.99	36,161.00	28,876.00	41,122.00
	Total Revenues Fund 211	40,070.09	36,445.39	36,161.00	28,950.25	41,182.00
EXPENDITURES						
510.01	Personnel Costs	3,143.00				
600.06	Materials & Supplies				164.45	
600.42	Street Repair	7,138.41	67,200.00	36,161.00	-	41,122.00
600.18	Professional Services		1645.89		664.13	
	Total Expenditures Fund 211	10,281.41	68,845.89	36,161.00	828.58	41,122.00

ACCT NO.	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 YTD 5-31	2020-2021 ADOPTED
FUND 215-ECONOMIC DEVELOPMENT & CDBG						
403.01	Interest Income/Investments	2,408.48	2,292.02	1,200.00	452.02	750.00
403.06	Interest Income Note Receivable	2,966.50				
	Total Revenues	5,374.98	2,292.02	1,200.00	452.02	750.00
EXPENDITURES						
510.01	Personnel Costs	7,321.64	11,418.37	9,708.66	9,982.63	10,340.73
600.10	Accounting Fees	2,908.08	2,908.12	2,908.12	2,696.38	3,000.04
600.11	Auditing Fees	1,525.00	1,525.00	1,600.00	1,600.00	1,600.00
600.13	Legal Fees *			10,000.00	607.50	10,000.00
600.18	Professional Services *	3,700.00	17,668.75		2,145.00	5,000.00
600.27	Civic Promotion & Marketing **	775.00	551.20	16,000.00	166.59	2,000.00
600.30	Conference/Travel					
700.24	ADA Compliance					
	*General Plan Update					
	** Dumpster					
	**Not to exceed \$15,000 Disc golf					
	Total Expenditures	16,229.72	34,071.44	40,216.78	17,198.10	31,940.77

SPECIAL REVENUE 2021-2022 ADOPTED BUDGET

**CITY OF PORTOLA
2021-2022
ADOPTED BUDGET**

FUND: Special Revenues (200)
DEPARTMENT: ALL

ACCT NO.	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 YTD 5-31	2021-2022 ADOPTED
	FUND 216-STIP PROJECTS					
407.15	A-15 STIP	274,033.89	195,728.17			
407.13	NORTH LOOP					
409.00	Miscellaneous Income					
960.00	Transfer in					10,000.00
	Total Revenues	274,033.89	195,728.17	-	-	10,000.00
700.23	UNDERGROUND TANK	879.38	4,076.49	20,000.00		10,000.00
700.43	A15 STIP	90,186.80				
700.42	NORTH LOOP	116,591.70	117,024.88		120,379.92	
700.50	SOUTHSIDE STIP		1,931.15			
	Total Expenditures	207,657.88	123,032.52	20,000.00	120,379.92	10,000.00

SPECIAL REVENUE 2021-2022 ADOPTED BUDGET

**CITY OF PORTOLA
2021-2022
ADOPTED BUDGET**

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

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 YTD 5-31	2021-2022 ADOPTED
	311 - Public Works					
600.02	Postage	3,144.44	2,581.61	3,000.00	3,391.87	4,000.00
600.04	Gas & Electric	4,489.02	3,208.62	5,000.00	2,572.00	5,000.00
600.05	Telephone	5,813.01	5,347.75	5,000.00	3,691.18	5,000.00
600.06	Materials & Supplies	22,886.66	16,312.42	20,000.00	16,678.45	20,000.00
600.07	Equipment Repair/Maint.	10,026.14	9,498.35	8,000.00	4,850.21	7,000.00
600.08	Vehicle Repair/Maint.	4,192.56	6,411.09	5,000.00	3,034.85	5,000.00
600.09	Vehicle Fuel	5,272.52	6,338.34	5,500.00	3,759.50	5,500.00
600.10	Accounting Fees	15,122.16	15,122.16	15,122.00	14,021.26	15,599.83
600.11	Auditing Fees	8,235.00	8,235.00	8,640.00	8,640.00	8,640.00
600.13	Legal	13,211.02	9,979.57	11,700.00	7,208.74	11,700.00
600.15	Insurance	9,817.98	10,762.14	12,345.14	14,285.53	15,071.23
600.18	Professional Services	4,263.55	17,267.61	50,000.00	8,603.38	50,000.00
600.18	Prof Svc Master Plan update					
600.22	Code Reference Update	281.25	1,683.76	1,700.00	705.32	1,700.00
600.26	Communication Expense	300.00	306.84	300.00	260.82	400.00
600.30	Conference/Travel					
600.31	Dues/Memberships	2,773.28	1,512.50	2,800.00	1,648.24	2,800.00
600.32	Training & Education	2,475.93	731.89	800.00		800.00
600.45	Building Expense	1,019.25	2,228.01	3,000.00	143.99	3,000.00
600.47	Tech Support	3,436.65	3,486.00	3,800.00	4,437.65	5,000.00
600.48	Equipment Rental	12,356.46	798.00	2,000.00	601.45	2,000.00
600.51	Testing - Water	6,171.05	6,736.04	18,000.00	6,759.03	18,000.00
600.69	Permit Fees	2,349.59	2,755.42	6,000.00	2,872.43	6,000.00
600.70	Water Meters	9,803.38	26,230.32	30,000.00	6,079.65	30,000.00
600.71	Water Supply Purchase	98,220.33	124,872.38	157,500.00	142,492.29	150,000.00
600.76	Water Line Repairs	26,366.27	18,684.39	30,000.00	20,283.05	30,000.00
600.92	Bad Debt Expense			17,686.52	17,686.52	
600.94	Refuse Collection *	1,119.00	2,276.73	2,300.00	1,242.98	3,300.00
601.10	Water	365.87	334.54	350.00	391.04	400.00
601.11	Sewer	266.51	270.69	260.00	248.76	300.00
700.09	Software & Upgrades			3,270.00	3,428.61	
	* Includes Dumpster, \$1,000					
510.01	Personnel Costs	231,926.41	286,790.86	317,915.29	294,593.25	307,599.63

WATER FUND 2021-2022 ADOPTED BUDGET

**CITY OF PORTOLA
2021-2022
ADOPTED BUDGET**

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

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 YTD 5-31	2021-2022 ADOPTED
	Capital Outlay					
700.03	Machinery & Equip.		2,900.00	1,100.00	1,072.50	
700.05	Computer Equipment		1,199.56			
700.36	System Improvements *	-	14,972.57	40,000.00		30,000.00
700.80	Depreciation Expense	188,698.74	145,173.11			
700.10	Public Works Yard					
700.99	Fixed Asset Offset Account	(19,801.95)	(93,534.45)			
	Update Scada, Hydrants					
	325 - Lake Davis WTP					
600.04	Gas and Electric	25,424.98	20,387.30	20,000.00	18,593.91	20,000.00
600.05	Telephone	872.18	1,016.58	1,200.00	3,365.57	3,000.00
600.06	Materials and Supplies	14,500.30	2,659.03	10,000.00	6,201.33	10,000.00
600.07	Equipment Repair / Maintenance	4,265.72	3,306.74	5,500.00	8,628.03	7,500.00
600.15	Insurance	-		5,000.00		5,000.00
600.18	Professional Services/Pall	7,134.80	15,376.74	15,000.00	4,580.11	10,000.00
600.45	Building Maintenance					10,000.00
600.51	Lab Testing Fees	5,216.00	1,989.00	4,000.00	200.00	4,000.00
600.69	CDPH Fees	138.28		14,000.00	143.64	14,000.00
601.12	Chemicals	-	5,574.91	5,000.00		5,000.00
601.13	Residual Solids Disposal	-		1,000.00		1,000.00
601.14	Cleaning Chemicals Disposal	525.00		4,000.00		4,000.00
700.32	System Improvements	19,801.95				
800.21	Lake Davis Maintenance Fund	-		45,835.00		45,835.00
	520 -1996/97 Water Projects					
	Debt Service ends 2037					
800.01	Principal Expense	27,000.00	29,000.00	30,000.00	30,000.00	32,000.00
800.02	Interest Expense	41,441.40	40,091.40	38,650.00	38,641.40	37,150.00
800.99	Principal Offset Account	(27,000.00)	(29,000.00)			
	Total Water Fund Expenditures	793,922.69	827,537.40	987,273.95	706,038.54	952,295.69

WATER FUND 2021-2022 ADOPTED BUDGET

**CITY OF PORTOLA
2021-2022
ADOPTED BUDGET**

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

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 YTD 5-31	2021-2022 ADOPTED
	311 - Public Works					
600.02	Postage	3,144.43	1,531.62	3,000.00	3,391.87	4,000.00
600.04	Gas & Electric	7,248.44	11,868.39	15,000.00	19,662.19	22,000.00
600.05	Telephone	3,947.30	4,331.35	4,000.00	2,830.40	4,000.00
600.06	Materials & Supplies	27,090.36	17,437.98	24,000.00	18,483.64	22,000.00
600.07	Equipment Repair/Maint.	11,459.80	14,694.71	13,000.00	21,070.94	20,000.00
600.08	Vehicle Repair/Maint.	4,317.89	6,693.43	5,500.00	2,573.28	5,500.00
600.09	Vehicle Fuel	4,976.65	5,673.34	5,500.00	2,674.19	5,500.00
600.10	Accounting Fees	12,795.72	12,795.72	12,795.71	11,864.17	13,200.00
600.11	Auditing Fees	8,235.00	8,235.00	8,640.00	8,640.00	8,640.00
600.13	Legal	13,841.02	9,529.57	11,700.00	7,631.21	11,700.00
600.15	Insurance	17,639.24	21,292.31	26,023.26	27,743.19	30,016.54
600.18	Professional Services	13,483.91	21,502.83	80,000.00	30,800.63	80,000.00
600.18	Prof. Svcs. Master Plan update					
600.22	Code Reference Update	281.25	1,683.75	1,700.00	705.32	1,700.00
600.28	Emergency Mgmt/Flood	5,600.00				
600.30	Conference/Travel					
600.31	Dues/Membership	402.00	1,177.71	1,200.00	731.34	1,200.00
600.32	Training/Education	213.56	291.98	800.00		800.00
600.45	Building Expense	1,019.25	2,227.98	1,500.00	143.99	1,500.00
600.47	Tech support	3,750.09	2,680.43	5,000.00	3,593.25	5,000.00
600.48	Equipment Rental	12,356.43	797.98	15,000.00	601.45	15,000.00
600.51	Testing - Sewer	35,361.78	31,901.27	25,000.00	13,060.81	25,000.00
600.69	Permit Fees	7,776.00	7,471.00	8,500.00	8,405.00	9,000.00
600.76	Sewer Line Repairs	6,323.61	11,227.57	10,000.00	4,025.48	10,000.00
600.90	System Maintenance	11,471.55	13,213.71	50,000.00	6,938.73	50,000.00
600.92	Bad Debt Expense			15,662.58	15,662.58	
600.94	Refuse Collection *	1,119.06	2,276.69	2,350.00	1,242.84	3,300.00
601.10	Water	310.66	308.29	400.00	391.04	400.00
601.11	Sewer	218.90	225.39	260.00	248.77	260.00
601.16	Legal-Other	3,542.00				
800.02	Interest					
	*Includes Dumpster, \$1,000					
510.01	Personnel Costs	207,641.24	216,036.86	274,200.60	267,351.72	274,015.60

Sewer Fund 2021-2022 ADOPTED BUDGET

**CITY OF PORTOLA
2021-2022
ADOPTED BUDGET**

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

REVENUE

ACCOUNT NO.	DESCRIPTION	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021 AMENDED	2020-2021 YTD 5-31	2021-2022 ADOPTED
	Use of Money & Property					
403.01	Interest Income/Investments	(3,178.96)	1,381.90	1,600.00	1,144.28	1,500.00
405.00	Sale of Property					
	Fines & Forfeitures					
406.09	10% Late Penalty	6,460.18	4,152.20	4,500.00		-
407.04	FEMA/OES Reimbursement	498.78				
409.00	Miscellaneous Income					
	Charges for Services					
430.00	Solid Waste Franchise Fee	35,553.06	40,069.50	30,000.00	24,678.12	30,000.00
430.01	Landfill Gate Fees		9.38		9.38	
430.03	Landfill Closure Fees	121,150.47	120,972.22	115,000.00	101,081.73	100,000.00
430.08	Solid Waste Fee	172,998.87	161,659.98	149,500.00	120,127.97	130,000.00
	Recycling					
440.11	Recycling Grant	5,000.00				
	Total Solid Waste Revenues	338,493.92	328,245.18	300,600.00	247,041.48	261,500.00

SOLID WASTE FUND 2021-2022 ADOPTED BUDGET

**CITY OF PORTOLA
2021-2022
ADOPTED BUDGET**

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

EXPENDITURES

ACCOUNT NO.	DESCRIPTION	2018-2019 ACTUAL	2019-2020 AS OF 5-31	2020-2021 ADOPTED	2020-2021 YTD 5-31	2020-2021 ADOPTED
	311 - Public Works					
600.02	Postage	970.49	1,426.15	1,500.00	1,270.96	1,700.00
600.06	Materials & Supplies	3,803.87	804.66	7,500.00	1,523.68	5,000.00
600.07	Equipment Repair/Maintenar	3,054.85	598.35	2,500.00	277.92	1,000.00
600.08	Vehicle Repair/ Maintenance	574.87	78.37			
600.10	Accounting Fees	4,653.00	4,653.00	4,652.99	4,314.25	4,800.00
600.11	Auditing Fees	2,745.00	2,745.00	2,880.00	2,880.00	2,880.00
600.13	Legal	-		2,000.00	990.00	1,000.00
600.15	Insurance	2,148.60	2,746.75	3,527.64	3,528.74	3,978.24
600.18	Professional Services	1,242.95	4,328.50	10,000.00	5,950.70	10,000.00
600.28	Emergency Management	-				
600.31	Dues/Membership					
600.32	Training/Education					
600.45	Building Expense	32.55				
600.51	Testing - Landfill	-	-	25,000.00	15,831.54	25,000.00
600.69	Permit Fees	-	-	30,000.00	25,976.00	30,000.00
600.80	Post-closure Care Costs	-	-	20,000.00	6,245.03	20,000.00
600.83	Recycling Grant Expenditure	4,933.50			66.50	
600.75	Landfill Closure Cost	105,862.23	74,961.17			
600.92	Bad Debt Expense			931.72	931.72	
700.03	Machinery and Equipment					
700.32	System Improvement					
700.80	Depreciation Expense	5,388.64	5,388.64			
700.99	Fixed Asset Offset Account					
510.01	Personnel Costs	29,999.44	36,838.88	34,973.94	35,785.74	35,856.79
	Debt Service Expenditures					
	Loan Repayment - GF Landfill			2,922.14		
	Start Landfill Closure set aside			100,000.00		100,000.00
	Total Solid Waste Expenditures	165,409.99	134,569.47	248,388.43	105,572.78	241,215.03

SOLID WASTE FUND 2021-2022 ADOPTED BUDGET