

**CITY OF PORTOLA  
2024-2025  
ADOPTED BUDGET**

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

**REVENUE**

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 6-16-24	2024-2025 ADOPTED
<b>GENERAL REVENUE AND TAXES</b>						
401.00	Property Taxes - Secured	247,512.97	287,766.53	250,000.00	311,232.10	300,000.00
401.01	Property Taxes - Unsecured	7,229.80	7,174.23	7,500.00	9,922.89	8,000.00
401.02	Home Owners Tax Relief	2,265.78	1,974.78	1,700.00	1,167.75	1,700.00
401.03	Sales Tax	322,531.87	330,510.77	300,000.00	236,333.57	320,000.00
401.04	Transfer Tax	9,488.78	8,482.59	6,500.00	3,074.76	6,500.00
401.05	Transient Occupancy Tax	43,578.93	36,621.14	40,000.00	42,293.81	50,000.00
401.06	Fire Assessment	18,075.92	19,118.31	17,000.00	18,707.92	-
401.08	Supplemental Taxes	5,130.02	4,148.85	4,000.00	6,256.27	4,000.00
401.09	Property Tax Interest	356.59	50.52	150.00	10,278.54	2,000.00
401.10	Traffic Impact Fee	3,711.00				
401.11	Stranded Supplemental	7,181.52	3,712.17			
403.01	Interest Income/Investments	8,462.81	49,300.57	40,000.00	56,709.92	65,000.00
403.11	EPHC Interest Income	1,983.13	2,117.26	1,581.05	3,213.00	2,507.00
404.36	Coronavirus Relief Fund		-			
404.37	Coronavirus Fiscal Recovery	32,317.61	217,919.26	150,000.00	105,001.38	75,400.00
407.00	Refunds/Reimbursements					
407.04	FEMA Reimbursement					
407.05	Returned Checks	(110.00)	(2,380.69)		2,558.80	
407.10	Returned Check Fee	70.00	(70.00)		90.00	
407.16	Insurance Recovery					
408.00	Donation/Contributions					
409.00	Miscellaneous Income	5,457.24	452.33		503.48	
<b>DEPT 111 GENERAL GOVERNMENT</b>						
402.01	Business License	14,806.00	15,705.00	15,000.00	13,953.00	15,000.00
402.02	Electric Franchise	23,719.26	24,364.50	24,000.00	41,222.39	40,000.00
402.04	Business License ADA Fee	450.00	547.20		391.60	
404.01	Motor Vehicle In-Lieu Fees	175,085.88	186,049.71	180,000.00	204,357.85	200,000.00
<b>DEPT 117 PLANNING &amp; COMMUNITY DEVELOPMENT</b>						
402.08	Zoning/Subdivision Fees	735.00	-		420.00	450.00
404.16	Grant	53,054.66	118,912.29		21,726.28	
409.00	Miscellaneous	2,442.64			315.00	

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<b>DEPT 114</b>	<b>BUILDING &amp; SAFETY</b>					
402.06	Woodstove Inspection Permit	1,449.00	900.00	1,000.00	898.00	1,000.00
402.07	Building Permits	20,416.68	25,680.78	25,000.00	19,542.96	20,000.00
405.05	Plan Check Fees		42.00			
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		15,000.00	-
408.00	Donations	1,250.00	500.00		600.00	
208.01	PG&E Settlement Funds	50,000.00		15,000.00		
<b>DEPT 212</b>	<b>LAW ENFORCEMENT</b>					
404.28	COPS Funding	163,223.55	100,000.19	160,000.00	251,430.23	170,000.00
404.34	Vehicle Abatement				7,778.28	5,000.00
406.01	Fines & Forfeitures	199.52	190.36	75.00	275.52	100.00
<b>DEPT 213</b>	<b>OTHER PUBLIC SAFETY</b>					
402.05	Dog Licenses	894.00	1,936.00	1,400.00	384.00	1,400.00
404.12	Prop 172	8,615.13	10,849.13	8,000.00	7,467.02	8,000.00
<b>DEPT 414</b>	<b>PARKS &amp; RECREATION</b>					
404.5	Event/Camping Income	8,035.00	13,616.00			
409.27	Disc Golf Donations	9,683.63				
<b>DEPT 411</b>	<b>POOL</b>					
405.10	Rec. Fees - Swim Lessons	12,900.00	7,280.00	6,000.00	7,900.00	6,000.00
405.20	Fitness Pass	2,693.00	(10.00)		260.00	
405.21	Pool Rental					
405.22	Rec. Fees - Pool Admission	15,054.65	11,694.62	10,000.00	9,238.00	9,500.00
405.23	Rec. Fees - Pool Concession	3,366.26	1,664.01	3,000.00		
405.24	Rec. Fees - Rentals	(570.00)	2.50			
405.25	Rec Fees - Swim Team		300.00			
409.00	Miscellaneous Income		125.00			
<b>DEPT 412</b>	<b>RIVERWALK</b>					
404.20	Riverwalk		27,756.73			
<b>DEPT 413</b>	<b>WILLIAMS HOUSE</b>					
409.16	Williams House		8,232.25			
	<b>Total General Fund Revenues</b>	1,318,747.83	1,536,236.89	1,266,906.05	1,410,504.32	1,311,557.00

GENERAL FUND 2024-2025 ADOPTED BUDGET



**CITY OF PORTOLA  
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**FUND: General (100)  
DEPARTMENT: ALL**

**EXPENDITURES**

ACCT NO.	DESCRIPTION	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024 ADOPTED	2023-2024 AS OF 6-16-24	2024-2025 ADOPTED
	<b>112 - ELECTED OFFICIALS</b>					
510.01	Personnel	22,473.31	20,507.80	21,020.62	19,538.98	21,020.62
600.06	Materials & Supplies *	697.25	558.83	2,000.00	455.56	1,000.00
600.20	Advertising/Notices	150.87		200.00		200.00
600.27	Civic Promotion & Marketing	521.70	412.04	500.00	448.75	500.00
600.30	Conference/Travel		2,016.48			
600.31	Dues/Membership	239.00	4.00	250.00	239.00	250.00
600.35	Election Supplies		4,965.39		218.77	6,000.00
601.04	City Web Page	2,873.12	407.04	3,400.00	2,467.04	3,400.00
601.06	Events(moved to Parks)					
	*Includes \$1,000 Council Chambers tech					
<b>ELECTED OFFICIALS - TOTAL EXPENSE</b>		26,955.25	28,871.58	27,370.62	23,368.10	32,370.62













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	<b>311 - PUBLIC WORKS</b>					
510.01	Personnel	83,585.78	74,331.63	54,121.69	88,064.61	73,126.24
600.04	Gas & Electric	19,024.33	17,966.81	17,500.00	19,743.53	25,000.00
600.05	Telephone	445.35	459.51	500.00	508.87	500.00
600.06	Materials & Supplies	169.72	356.69	600.00	203.20	600.00
600.08	Vehicle Repair & Maintenance					
600.15	Insurance	8,193.69	11,544.82	11,772.42	12,122.19	13,344.00
600.29	Medical Physicals	-	120.00	200.00	120.00	200.00
600.45	Building Expense	133.81	867.41	4,000.00	211.03	2,000.00
601.10	Water	492.58	730.36	750.00	768.96	750.00
601.11	Sewer	497.53	542.76	600.00	542.76	600.00
700.03	Machinery & Equipment					
700.15	Bridge				42,835.15	
	<b>Public Works-Total Expense</b>	<b>112,542.79</b>	<b>106,919.99</b>	<b>90,044.11</b>	<b>165,120.30</b>	<b>116,120.24</b>
	<b>312-FEMA/ARPA</b>					
510.01	Personnel -- CCU	9,310.92	23,659.61	50,000.00	8,058.34	
600.06	Materials and Supplies	-				
602.11	Covid Supplies	-				
602.12	Community Clean Up	23,006.69	194,259.65	100,000.00	96,943.04	75,400.00
700.03	Machinery & Equipment					
	<b>FEMA/ARPA Total Expense</b>	<b>32,317.61</b>	<b>217,919.26</b>	<b>150,000.00</b>	<b>105,001.38</b>	<b>75,400.00</b>
	<b>315 - STREETS &amp; ROADS</b>					
950.00	Transfer to Fund 207&208	302,615.34	380,190.11	258,413.48	202,393.44	377,623.80
	<b>Streets &amp; Roads - Total Expense</b>	<b>302,615.34</b>	<b>380,190.11</b>	<b>258,413.48</b>	<b>202,393.44</b>	<b>377,623.80</b>

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**EXPENDITURES**

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<b>411 -POOL (WAS PARKS &amp; RECREATION until 19-20)</b>						
510.01	Personnel	61,210.47	45,043.34	60,685.70	42,517.82	54,106.40
600.04	Gas & Electric	10,330.94	9,220.25	7,500.00	6,289.16	9,000.00
600.05	Telephone	267.39	247.55	350.00	259.42	350.00
600.06	Materials & Supplies	9,028.73	8,309.84	5,500.00	7,816.19	5,500.00
600.07	Equipment Repair/Maintenance	1,463.77	1,602.46	1,000.00	1,632.19	1,500.00
600.15	Insurance/split	4,445.85	5,641.53	6,317.76	6,397.86	7,036.00
600.18	Professional Services		270.00			
600.36	Pool Facility	1,014.42	520.75			
600.38	Pool Concession Supplies	1,646.87	2,228.53	2,000.00	-	
600.45	Building Expense	1,387.10	270.00	2,500.00	697.80	1,000.00
600.94	Refuse Collection/split	2,649.86	1,817.94	1,700.00	1,424.64	1,500.00
700.02	Building and Impr.				1,212.22	
700.03	Machinery and Equipment					
601.10	Water/split	4,874.31	11,913.00	15,000.00	14,458.16	20,000.00
601.11	Sewer/split	490.00	300.00	650.00	176.33	500.00
<b>POOL - Total Expense</b>		<b>98,809.71</b>	<b>87,385.19</b>	<b>103,203.46</b>	<b>82,881.79</b>	<b>100,492.40</b>
<b>412 - RIVERWALK</b>						
700.49	PLANNING AND DEVELOPMENT	100.00	27,756.76			

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<b>413-SAM &amp; ETHEL WILLIAMS HOUSE</b>						
600.04	Gas & Electric	3,004.57	3,742.26	3,800.00	3,163.42	3,600.00
600.05	Telephone/Internet	1,600.03	1,718.33	1,700.00	1,694.57	1,700.00
600.06	Materials and Supplies	2,410.75	1,733.70	1,000.00	97.44	500.00
600.15	Insurance	4,752.08	2,708.81	4,501.20	4,583.54	5,041.54
600.45	Building Expense	2,156.64	405.00	1,000.00	540.00	1,000.00
600.94	Refuse Collection	184.36	169.46	170.00	151.72	200.00
601.04	Web Page	373.23	407.16	407.00	607.12	550.00
601.10	Water	684.09	1,672.20	1,200.00	1,259.18	1,200.00
601.11	Sewer	545.34	542.76	550.00	542.76	500.00
700.02	Building and Improvements	6,524.92		3,000.00	586.72	3,000.00
<b>Williams House-Total Expense</b>						
		22,236.01	13,099.68	17,328.20	13,226.47	17,291.54
<b>414 - PARKS AND REC</b>						
510.01	Personnel	1,206.48	7,117.99		2,209.07	
600.04	Gas and Electric	4,891.87	3,700.70	4,000.00	4,708.70	5,500.00
600.06	Materials & Supplies	12,509.02	8,673.36	6,500.00	7,984.23	6,500.00
600.07	Equipment Repair/Maintenance	2,188.37	3,860.79	3,500.00	2,712.74	3,500.00
600.08	Vehicle Repair/Maintenance	267.74		500.00		500.00
600.09	Vehicle Fuel	4,749.68	4,544.34	3,000.00	2,585.97	3,000.00
600.15	Insurance	-	3,671.08	6,317.76	6,397.86	7,050.00
600.28	Emergency Management		5,905.19		2,220.00	
600.94	Refuse Collection/split			1,200.00	1,079.00	1,200.00
601.06	Events (Concerts and Lost and Found	21,754.91	24,500.00	25,000.00	25,464.39	10,000.00
601.10	Water/ split	34,733.72	47,653.30	45,000.00	29,899.74	45,000.00
601.11	Sewer/ split	671.05	335.03	650.00	405.79	650.00
700.02	Building and Improvements*	1,087.21		2,000.00	2,473.86	7,700.00
	*Includes \$6500 Wayfinding Signs					
<b>PARKS. - Total Expense</b>						
		84,060.05	109,961.78	97,667.76	88,141.35	90,600.00
<b>Total General Fund Expenses</b>						
		1,439,484.69	1,664,813.44	1,482,251.62	1,314,067.38	1,383,244.28

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