

City Council Meeting

COUNCIL CHAMBERS, 33 SOUTH MAIN STREET, COLFAX, CA

• Mayor Trinity Burruss • Mayor Pro Tem Marnie Mendoza Councilmembers • David Ackerman • Joe Fatula • Sean Lomen

REGULAR MEETING AGENDA January 12, 2022 Regular Session: 6:00PM

This meeting will be held at Colfax City Hall, 33 South Main Street, and attended via Teleconference. You may also join via ZOOM on a computer or mobile device by visiting https://us02web.zoom.us/j/83355574868

Dial in by calling one of the numbers listed below and enter the Webinar ID: 833 5557 4868

1 (669) 900-6833	1 (346) 248-7799	1(312) 626-6799
1 (929) 205-6099	1 (253) 215-8782	1 (301) 715-8592

Or join via Facebook Live on our City of Colfax page: City of Colfax California Councilmember Sean Lomen location at 108 Clements Ave, Starkville MS 39759

Submit public comments to the City Clerk via email at city.clerk@colfax-ca.gov, by mail to PO Box 702, Colfax CA 95713, or drop them off in the office at 33 S. Main Street, Colfax CA 95713 by 4pm on the day of the meeting. Comments received will be submitted to Council and made part of the record.

1 <u>CLOSED SESSION</u> (NO CLOSED SESSION)

2 OPEN SESSION

- 2A. Call Open Session to Order
- 2B. Pledge of Allegiance
- 2C. Roll Call
- 2D. Approval of Agenda Order

This is the time for changes to the agenda to be considered including removal, postponement, or change to the agenda sequence. **Recommended Action:** By motion, accept the agenda as presented or amended.

3 AGENCY REPORTS

- **3A.** Placer County Sheriff
- **3B.** CHP
- **3C.** CALFIRE
- 3D. Chamber of Commerce



Colfax City Council Meetings are ADA compliant. If you need disability-related modification or accommodation including auxiliary aids or services to participating in this meeting, please contact the City Clerk at (530) 346-2313 at least 72 hours prior to make arrangements for ensuring your accessibility.

4 **PRESENTATION**

4A. Fiscal Year 2020-2021 Audited Financial Statements – Richardson and Company LLC (Pages 5-84)
 Presentation By: Ingrid Sheipline, Managing Partner, Auditor
 Recommendation: Receive Audit Reports as of June 30, 2019 – Discuss and approve as appropriate.

5 <u>PUBLIC HEARING</u>

Notice to the Public: City Council, when considering a matter scheduled for hearing, will take the following actions:

- 1. Presentation by Staff
- 2. Open the Public Hearing
- 3. Presentation, when applicable, by Applicant
- 4. Accept Public Testimony
- 5. When applicable, Applicant rebuttal period
- 6. Close Public Hearing (No public comment is taken, hearing is closed)
- 7. Council comments and questions
- 8. City Council Action

<u>Public Hearings that are continued will be so noted. The continued Public Hearing will be listed on a subsequent council agenda and posting of that agenda will serve as notice.</u>

5A. CDBG Contract 20-CDBG-CV-1-00002 (Pages 85-87)

Presenter: Lori Adams, Principal of the Adams Ashby Group

Recommendation: After receiving comments and answering questions, direct staff to submit required close out documents per the requirements set forth by the State of California Dept. of Housing and Community Development.

6 <u>CONSENT CALENDAR</u>

Matters on the Consent Calendar are routine in nature and will be approved by one blanket motion with a Council vote. No discussion of these items ensues unless specific items are pulled for discussion and separate action. If you wish to have an item pulled from the Consent Agenda for discussion, please notify the Mayor.

Recommended Action: Approve Consent Calendar

- 6A. Cash Summary November 2021 (Pages 88-99) Recommendation: Accept and File
- 6B. Quarterly Sales Tax Analysis Q3 (Pages 100-102) Recommendation: Accept and File
- **6C. Minutes** (Pages 103-107)

Recommendation: By Motion, approve the Colfax City Council minutes of 12-8-21

- 6D. Minutes (Pages 108-109)
 Recommendation: By Motion, approve the Colfax City Council Special Meeting minutes of 12-17-21
- **6E.** Approval of the Local Hazard Mitigation Plan (LHMP) (Pages 110-175) Recommendation: Adopt Resolution -2022 accepting the Placer County 2021 LHMP update.



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Clerk at (530) 346-2313 at least 72 hours prior to make arrangements for ensuring your accessibility.January 12, 20222

- **6F.** Certification of the Declaration of Local Emergency (Pages 176-178) **Recommendation:** Adopt Resolution _____-2022 ratifying and rescinding the Declaration of Local Emergency issued December 27,2021.
- 6G. SCADA Reports and Programming Services WWTP (Pages 179-192)
 Recommendation: Adopt Resolution __-2022 authorizing the City Manager to enter into an agreement with Aqua Sierra Controls for Waste Water monitoring system improvements in an amount not to exceed \$14,300.

*** End of Consent Calendar ***

7 <u>PUBLIC COMMENT</u>

The purpose of these reports is to provide information to the Council and public on projects, programs, and issues discussed at committee meetings and other items of Colfax related information. No decisions will be made on these issues. If a member of the Council prefers formal action be taken on any committee reports or other information, the issue will be placed on a future Council meeting agenda.

8 <u>COUNCIL AND STAFF</u>

The purpose of these reports is to provide information to the Council and public on projects, programs, and issues discussed at committee meetings and other items of Colfax related information. No decisions will be made on these issues. If a member of the Council prefers formal action be taken on any committee reports or other information, the issue will be placed on a future Council meeting agenda.

8A. Committee Reports and Colfax Informational Items – All Councilmembers City Operations Update – City Manager

9 <u>COUNCIL BUSINESS</u>

- **9A.** Council Committee Assignments (Pages 193-197) Recommendation: By Motion, approve City Council Committee Assignments for 2022.
- 9B.Placer MLK March Proclamation
(Page 198)Recommendation: Authorize the Mayor to sign the MLK March Proclamation.

10 <u>GOOD OF THE ORDER</u>

Informal statements, observation reports and inquiries regarding the business of the City may be presented by council members under this agenda item or requests for placement of items of interest on a future agenda. No action will be taken



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I, Marguerite Bailey, City Clerk for the City of Colfax, declare that this agenda was posted in accordance with the Brown Act at Colfax City Hall and Colfax Post Office. The agenda is also available on the City website at <u>http://colfax-ca.gov/</u>

Margueite Bailey

Marguerite Bailey, City Clerk

Administrative Remedies must be exhausted prior to action being initiated in a court of law. If you challenge City Council action in court, you may be limited to raising only those issues you or someone else raised at a public hearing described in this notice/agenda, or in written correspondence delivered to the City Clerk of the City of Colfax at, or prior to, said public hearing



CITY OF COLFAX – Audit Report Presentation Fiscal Year Ended June 30, 2021

Presented by: Ingrid Sheipline, Partner Richardson & Company, LLP

The Fiscal Year ended June 30, 2021 Audit Report includes the following communications required by Generally Accepted Auditing Standards:

Reports issued:

- 1. Audited Financial Statements with auditor's opinion
- 2. Internal control and compliance reports
- 3. Governance (required communications) letter
- 4. Appropriations limit testing report

1) Audited Financial Statements with auditors opinion

Independent Auditor's Report Unmodified (clean) opinion

<u>Governmental Activities</u> (Includes General Fund, Special Revenues, Capital projects) revenues exceeded expenses by \$956,000 – allocated to fund categories as follows:

	Begin Balance			020-2021	Enc	d Balance
Investment in Fixed Assets, net of annual depreciation	\$9,	805,000	\$	381,000	\$	10,186,000
Restricted Funds - Capital Projects, Mitigation Fees, Etc	\$ 1,	443,000	\$	73,000	\$	1,516,000
Unrestricted - Designated (Operating, Capital, Pension)	\$	695,000	\$	135,000	\$	830,000
Unrestricted - Unassigned	\$ 1,	.850,000	\$	367,000	\$	2,217,000
Total	\$ 10,	023,000	\$	956,000	\$1	L4,749,000

General Fund revenues exceeded budget by \$280,000 from higher sales taxes and building permits while expenses were less than budget by \$42,000 from lower payroll expenses and capital outlay costs. This amount is reflected in Unrestricted – Unassigned Fund balance.

General fund unrestricted fund balance of \$2,205,000 was 139% of 2021 General Fund expenditures. \$830,000 was designated by Council for specific purposes.

<u>Business Activities</u> (Sewer Enterprise Fund) Revenues exceed expenses by \$671,000 – allocated to fund categories as follows:

	Begin Balance	FY 2020-2021	End Balance
Investment in Fixed Assets, net of annual depreciation	\$ 10,049,000	\$ 581,000	\$ 10,630,000
Restricted Funds - Debt Reserves, Insurance/Capital funds	\$ 1,158,000	\$ (165,000)	\$ 993,000
Unrestricted - Designated (Operating, Capital)	\$ 525,000	\$ 125,000	\$ 650,000
Unrestricted - Unassigned	\$ 1,540,000	\$ 130,000	\$ 1,670,000
Total	\$ 13,272,000	\$ 671,000	\$ 13,943,000

Sewer Enterprise Fund revenues exceeded budget due to unbudgeted connection fees, insurance refund and grant revenue for WWTP improvement planning and Pond 3 repairs while personnel and O&M costs were lower than budget.

CITY OF COLFAX – Audit Report Presentation Fiscal Year Ended June 30, 2021

Presented by: Ingrid Sheipline, Partner Richardson & Company, LLP

<u>Liabilities</u>

Debt of \$7,198,000 to fund sewer system upgrades.

Unfunded pension liability—nominal \$146,000. No retiree health benefits, so no liability recorded.

Footnotes

Note I-Contract commitments for road improvement and general plan update.

Note J—Subsequent event reported – fire protection service agreement

2) Internal control and compliance reports

No internal control weaknesses City complied with laws, regulations material to the financials

3) Governance (required communications) letter

Three audit adjustments - mainly to record donated infrastructure received that was not recorded

No difficulties in performing the audit and no unusual accounting practices

4) Management letter with recommendations

No material weaknesses in internal control Good controls in place Recommendation – tracking and recording donated infrastructure

5) Appropriations limit testing report

No exceptions were noted

CITY OF COLFAX, CALIFORNIA

Audited Financial Statements, Supplemental Information and Compliance Report

June 30, 2021

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CITY OF COLFAX, CALIFORNIA

Audited Financial Statements, Supplemental Information and Compliance Report

June 30, 2021

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INDEPENDENT AUDITOR'S REPORT

To the City Council Colfax, California

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Colfax, California as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison for the General Fund, the Schedule of Proportionate Share of the Net Pension Liability and Schedule of Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedule of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 20, 2021 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulation, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Richardson & Company, LLP

December 20, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Colfax (City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2021. We encourage the readers to consider the information presented here in conjunction with the accompanying basic financial statements and the additional information provided.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded liabilities and deferred inflows of resources at the close of Fiscal Year 2020-2021 by \$28,691,373 (*Net Position*) which represents an increase of 6% or \$1,626,006. These assets are allocated as follows:
 - Net Investment in capital assets \$20,815,363. Total capital additions for the fiscal year were \$1,446,500.
 - Restricted net position \$2,508,763. This amount is for both governmental and business-type activities and is restricted for capital projects, debt service and legally segregated taxes, grants and fees.
 - Unrestricted net position for combined governmental and business-type activities \$5,367,247. This is an increase of \$619,030 over the previous year. These funds may be used to meet ongoing obligations of the City. The City established reserves for operations, capital improvements, and unfunded pension liability are included in unrestricted net position.
- Total revenue from all sources was \$6,389,097 of which \$841,592 was from capital grants and contributions. Total expenses from all sources were \$4,763,091.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The government-wide Statement of Net Position on page 12 and the government-wide Statement of Activities on page 13 provide information about the activities as a whole and present a longer-term view of the City's finances. Fund financial statements start on page 14. For governmental activities, these statements explain how programs and services were financed in the short term (the most recently completed fiscal year), as well as the amounts remaining available for future spending. Fund financial statements report the City's operations in more detail than the government-wide statements by providing information about the City's most significant funds. Fund financial statements also provide financial information about activities for which the City acts solely as a trustee or agent (fiduciary) for the benefit of individuals and entities external to this governmental unit.

Reporting the City as a Whole

Our analysis of the City as a whole begins on page 12. One of the most important questions asked about the City's finances is, "Is the City as a whole better off or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities, using the accrual basis of accounting, which is similar to the accounting used by most private-sector business entities. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the City's net position and related changes. You can think of the City's net position – the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources – as one way to measure the City's financial health, or *financial position*. Over time, *increases or decreases* in the City's net position are one indicator of whether its *financial health* is improving or deteriorating. To reach a conclusion on this issue, you may need to consider other matters of a non-financial nature, such as:

- the condition of the City's infrastructure (streets and roadways, storm drainage improvements, sewer system, city hall), or
- the economic vitality of the core business districts, or
- the adequacy of emergency response times of police and fire personnel,

in order to properly assess the *overall health* of the City.

In the Statement of Net Position and the Statement of Activities, we divide the City into two (2) kinds of activities:

- 1. Governmental activities: most of the City's basic services are reported here, including the operations of the sheriff, fire, building inspection, public works and general administration. Taxes (primarily property and sales), licenses, permits, state and federal grants, and franchise payments finance most of these activities.
- 2. Business-type activities: the City charges fees to customers to cover most of the cost of certain services and programs it provides. The City's wastewater treatment operations are reported here.

Reporting the City's Most Significant Funds

Our analysis of the City's major funds begins on page 14. The fund financial statements provide detailed information about the most significant funds – not the City as a whole. Some funds are required to be established by State law (Gas Tax and Law Enforcement

Grants funds). However, the City Council establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants and other money. The City's two (2) kinds of funds – *governmental* and *proprietary* (business activities/enterprise funds) – use different accounting approaches:

- Governmental funds: Most of the City's basic services are reported in • governmental funds, which focus on how money flows into and out of those funds, and the balances left at year-end that are nonspendable, restricted, committed, or unassigned. These classifications of fund balance show the nature and extent of constraints placed on the City's fund balances by law, creditors, City council, and the City's annually adopted budget. Unassigned fund balance is available for spending for any purpose. These funds are reported using an accounting method described as *modified accrual* accounting. This accounting method (basis) measures the availability of cash and all other financial assets that can readily be converted into cash. The governmental fund statements provide a detailed short-term view of the City's general government operations, and the basic services it provides to residents and visitors of the City. Governmental fund information helps you to determine what financial resources are available to be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and the governmental *funds*, in a reconciliation (see pages 15 and 17).
- <u>Proprietary funds</u>: When the City charges customers for the full cost for the services it provides, those services are generally reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. The City's enterprise funds (Sewer Operations) are the business-type activities that we report in the government-wide statements, but provide more detail and additional information, such as cash flows.

THE CITY AS A WHOLE

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$28,691,373 at the close of the current fiscal year.

By far the largest portion of the City's net position reflects its investment in capital assets (e.g., land, street, sewer and storm drain systems, buildings and park assets, machinery and equipment), less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debts, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The City's combined net position for the years ending June 30, 2021 and June 30, 2020 are summarized (Table 1), as follows:

	Governmental Activities			ss-type vities	Total			
	2021	2020	2021	2020	2021	2020		
Assets:								
Current assets	\$ 5,109,009	\$ 4,916,267	\$ 2,775,027	\$ 2,227,696	\$ 7,884,036	\$ 7,143,963		
Non-current and capital assets	10,243,112	9,873,041	18,941,916	19,322,166	29,185,028	29,195,207		
Total Assets	15,352,121	14,789,308	21,716,943	21,549,862	37,069,064	36,339,170		
Deferred Outflows of Resource	s							
Pension plan	59,719	65,062	67,613	73,663	127,332	138,725		
Liabilities:								
Current liabilities	189,454	575,251	920,650	1,072,520	1,110,104	1,647,771		
Long-term liabilities	473,324	483,709	6,920,554	7,276,390	7,393,878	7,760,099		
Total Liabilities	662,778	1,058,960	7,841,204	8,348,910	8,503,982	9,407,870		
Deferred Inflows of Resources								
Pension plan	488	2,185	553	2,473	1,041	4,658		
Net Position:								
Net investment in capital assets	10,185,629	9,805,169	10,629,734	10,048,560	20,815,363	19,853,729		
Restricted	1,516,105	1,305,406	992,658	1,158,015	2,508,763	2,463,421		
Unrestricted	3,046,840	2,682,650	2,320,407	2,065,567	5,367,247	4,748,217		
Total Net Position	\$ 14,748,574	\$ 13,793,225	\$ 13,942,799	\$ 13,272,142	\$ 28,691,373	\$ 27,065,367		

Table 1 City of Colfax, Net Position

The amount reported for net position of governmental activities does not include the value of the City's infrastructure (roadways, bridges and storm drainage improvements) constructed prior to July 1, 2003.

Governmental Activities

Total revenues for governmental activities decreased \$2,523,164 (-40%) in fiscal year 2020-2021 as compared to the previous year. The majority of the decrease can be attributed to the receipt of capital grants and contributions primarily related to the construction of a roundabout project in the previous fiscal year. The City's governmental activities net position increased by \$955,349 (7%) for the fiscal year. Approximately \$592,000 of the net position increase is for restricted activities or invested in capital assets. Sources of revenue and expenditures are noted in Table 2 below.

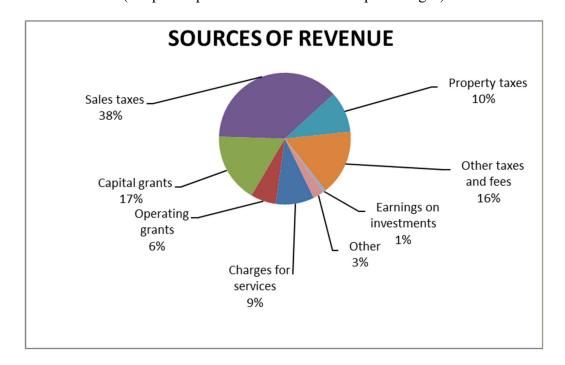
Business-Type Activities

Total revenues for Business-type activities increased \$58,504 (2%) in fiscal year 2020-2021 as compared to the previous year. Business-type activities increased the City's net position by \$670,657 for the fiscal year, an increase of \$57,141 over the previous year.

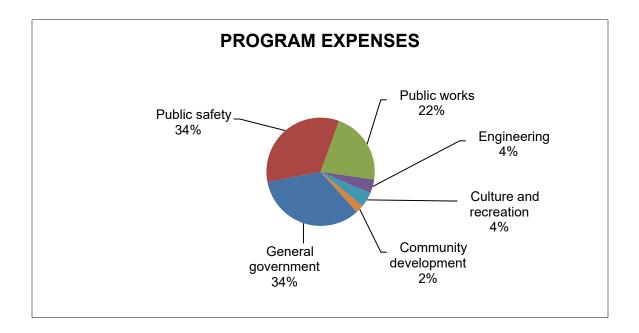
	Govern	nmental vities		ss-type vities	Total			
	2021	2020	2021	2020	2021	2020		
Revenues:								
Program revenues:								
Charges for services	\$ 356,660	\$ 389,482	\$ 2,199,943	\$ 2,213,674	\$ 2,556,603	\$ 2,603,156		
Operating grants and	\$ 220,000	\$ 500,102	¢ =,199,910	\$ 2,210,071	\$ 2,000,000	\$ 2,000,100		
contributions	235,750	235,669	-	-	235,750	235,669		
Capital grants and								
contributions	643,813	2,898,823	197,779	280,246	841,592	3,179,069		
General revenues:	,	, ,	,	,	,	, ,		
Sales taxes	1,424,798	1,524,302	-	-	1,424,798	1,524,302		
Property taxes	381,360	379,390	-	-	381,360	379,390		
Other taxes and fees	608,421	669,964	-	-	608,421	669,964		
Earnings on investments	24,022	75,904	17,333	54,363	41,355	130,267		
Other	104,486	128,940	194,732	3,000	299,218	131,940		
Total revenues	3,779,310	6,302,474	2,609,787	2,551,283	6,389,097	8,853,757		
Expenses:								
General government	949,332	775,319	-	-	949,332	775,319		
Public safety	948,634	912,698	-	-	948,634	912,698		
Public works	614,802	552,778	-	-	614,802	552,778		
Community development	68,260	68,260	-	-	68,260	68,260		
Engineering Services	117,278	96,378	-	-	117,278	96,378		
Culture and recreation	125,655	126,502	-	-	125,655	126,502		
Sewer	-	-	1,865,935	1,860,950	1,865,935	1,860,950		
Interest on long-term debt			73,195	76,817	73,195	76,817		
Total expenses	2,823,961	2,531,935	1,939,130	1,937,767	4,763,091	4,469,702		
Change in net position	955,349	3,770,539	670,657	613,516	1,626,006	4,384,055		
Net position, July 1	13,793,225	10,022,686	13,272,142	12,658,626	27,065,367	22,681,312		
Net position, June 30	\$14,748,574	\$13,793,225	\$13,942,799	\$13,272,142	\$28,691,373	\$27,065,367		

Table 2 City of Colfax, Change in Net Position

Fiscal Year 2020-2021 Governmental Activities – Sources of Revenue (Graphic representation of Table 2 in percentages)



Fiscal Year 2020-2021 Governmental Activities – Program Expenses (Graphic representation of Table 2 in percentages)



CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The capital assets of the City are those assets that are used in performance of City functions including infrastructure assets. Capital assets include police, fire and public works equipment, vehicles, buildings, roads, wastewater treatment facilities and sewer lines. At June 30, 2021, net capital assets of the governmental activities totaled \$10,185,629 and the net capital assets of the business-type activities totaled \$17,932,774. Depreciation on capital assets is recognized in the Government-Wide financial statements. (See table 3 and Note D to the financial statements.)

	Govern Activ		Busine	21	Total			
	2021	2020	2021	2020	2021	2020		
Land	\$ 1,379,087	\$ 1,354,891	\$ 134,700	\$ 134,700	\$ 1,513,787	\$ 1,489,591		
Easements	68,310	-	-	-	68,310	-		
Construction in progress	107,813	164,083	100,486	362,494	208,299	526,577		
Building and improvements	10,467,101	9,815,973	25,829,796	24,870,158	36,296,897	34,686,131		
Vehicles	662,762	662,760	44,053	44,053	706,815	706,813		
Machinery and equipment	470,511	461,439	723,471	683,471	1,193,982	1,144,910		
Furniture and fixtures	15,926	15,926	-	-	15,926	15,926		
Accumulated depreciation	(2,985,881)	(2,669,903)	(8,899,732)	(8,247,762)	(11,885,613)	(10,917,665)		
Total Capital Assets, Net	\$10,185,629	\$ 9,805,169	\$17,932,774	\$17,847,114	\$28,118,403	\$27,652,283		

Table 3City of Colfax, Capital Assets

The City invested \$1,446,500 in capital asset improvements and additions during the current fiscal year including the following:

- Street repairs and improvements
- Planning grant for sewer collection system and wastewater treatment plant Improvements
- New easement for City Trails
- Wastewater treatment plan fissure repair (insurance reimbursement)

Long-Term Debt

At the end of fiscal year 2019-2020, the City had total long-term debts outstanding of \$7,883,143, as compared to a total of \$8,386,013 last year (See Table 4 and Note E to the financial statements).

	Governmental Activities				Business-type Activities				Total			
	2021 2020		2020		2021		2020		2021		2020	
Postclosure landfill costs	\$	398,873	\$	418,777	\$	-	\$	-	\$	398,873	\$	418,777
State loan - restructured		-		-		7,198,411		7,561,765		7,198,411		7,561,765
Note payable		-		-		104,629		236,789		104,629		236,789
Compensated absences		12,012		19,986		23,280		31,554		35,292		51,540
Net pension liability		68,445		54,939		77,493		62,203		145,938		117,142
Total Long-term Debt	\$	479,330	\$	493,702	\$	7,403,813	\$	7,892,311	\$	7,883,143	\$	8,386,013

Table 4 City of Colfax, Outstanding Debt

The City's long-term debt includes: compensated absences due employees for accrued vacation and sick leave pay, Post Closure expenses related to the City's closed landfill site, notes payable for the construction of the sewer plant and improvements projects, note payable to developer for sewer infrastructure, and the net pension liability.

Major activity in outstanding debt for the fiscal year ended was:

• Annual payment on the restructured State loan associated with the Wastewater Treatment Plant facility implementation (2009) and Pond 3 liner, I&I mitigation and SCADA project which completed in early fiscal year 2013-2014.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET

In considering the City Budget for fiscal year 2021-2022, the City Council and management were cautiously optimistic as to the growth of revenues and expenditures. Conservative estimates were utilized particularly due to the Covid-19 pandemic.

The budget is balanced, with expenditure amounts in the General Fund and Sewer Enterprise Fund within projected revenues and available funds, while providing for contributions toward prudent fund balance reserves and capital asset additions. Staffing projections remain consistent with previous year's projections and no additional staffing is anticipated.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the City's finances, and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the Director of Finance, City of Colfax, 33 S. Main Street, Colfax, California 95713.

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BASIC FINANCIAL STATEMENTS

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GOVERNMENT-WIDE STATEMENT OF NET POSITION

June 30, 2021

	Governmental Activities	Business-type Activities	Total
ASSETS:			
Current assets:			
Cash and investments	\$ 4,538,937	\$ 2,408,264	\$ 6,947,201
Accounts receivable, net	88,310	187,697	276,007
Due from other governmental agencies	475,232	159,243	634,475
Interest receivable	3,530	2,563	6,093
Prepaid expenses	3,000	17,260	20,260
Total current assets	5,109,009	2,775,027	7,884,036
Noncurrent assets:			
Restricted cash and investments		992,658	992,658
Notes receivable	57,483	16,484	73,967
Capital assets, net			
Non-depreciable	1,555,210	235,186	1,790,396
Depreciable, net	8,630,419	17,697,588	26,328,007
Total capital assets, net	10,185,629	17,932,774	28,118,403
Total assets	15,352,121	21,716,943	37,069,064
DEFERRED OUTFLOWS OF RESOURCES:			
Pension plan	59,719	67,613	127,332
LIABILITIES:			
Current liabilities:			
Accounts payable	134,633	83,821	218,454
Accrued expenses	11,901	61,830	73,731
Unearned revenue	22,480	291,740	314,220
Refundable deposits	14,434	,	14,434
Current portion of long-term liabilities	6,006	483,259	489,265
Total current liabilities	189,454	920,650	1,110,104
Long-term liabilities:			
Loan payable		6,831,421	6,831,421
Postclosure landfill costs	398,873	0,001,121	398,873
Compensated absences	6,006	11,640	17,646
Net pension liability	68,445	77,493	145,938
Total long-term liabilities	473,324	6,920,554	7,393,878
Total liabilities	662,778	7,841,204	8,503,982
DEFERRED INFLOWS OF RESOURCES:			
Pension plan	488	553	1,041
NET POSITION:			
Net investment in capital assets	10,185,629	10,629,734	20,815,363
Restricted	1,516,105	992,658	2,508,763
Unrestricted	3,046,840	2,320,407	5,367,247
Total net position	\$ 14,748,574	\$ 13,942,799	\$ 28,691,373

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2021

		Program Revenues					
			Operating	Capital	~ .		
	Г	Charges for	Grants and	Grants and	Governmental	Business-type	T (1
GOVERNMENTAL ACTIVITIES:	Expenses	Services	Contributions	Contributions	Activities	Activities	Total
General government	\$ 949,332	\$ 255,874			\$ (693,458)		\$ (693,458)
Public safety	948,634	97,306	\$ 185,460	\$ 4,046	(661,822)		(661,822)
Public works	614,802		48,212	639,767	73,177		73,177
Community development	68,260		2,078	,	(66,182)		(66,182)
Engineering services	117,278				(117,278)		(117,278)
Culture and recreation	125,655	3,480			(122,175)		(122,175)
Total governmental activities	2,823,961	356,660	235,750	643,813	(1,587,738)		(1,587,738)
BUSINESS-TYPE ACTIVITIES:							
Sewer	1,865,935	2,199,943		197,779		\$ 531,787	531,787
Interest on long-term debt	73,195					(73,195)	(73,195)
Total business-type activities	1,939,130	2,199,943		197,779		458,592	458,592
Total government	\$ 4,763,091	\$ 2,556,603	\$ 235,750	\$ 841,592	(1,587,738)	458,592	(1,129,146)
		GENERAL RI	EVENUES:				
		Taxes:					
		Sales and u			1,424,798		1,424,798
		Property ta			381,360		381,360
			occupancy tax		13,561		13,561
		Franchises Gas taxes			82,891 52,830		82,891 52,830
			fee assessments		67,690		67,690
		Mitigation fe		,	215,750		215,750
		Motor vehic			175,699		175,699
		Investment i	ncome		24,022	17,333	41,355
		Rental incon	ne		85,124	3,000	88,124
		Transfers			(286)	286	-
		Miscellaneo			19,648	191,446	211,094
		Total general r	evenues		2,543,087	212,065	2,755,152
		Changes in net	position		955,349	670,657	1,626,006
		Net position, b	eginning of year		13,793,225	13,272,142	27,065,367
		Net position, e	nd of year		\$ 14,748,574	\$ 13,942,799	\$ 28,691,373

BALANCE SHEET GOVERNMENTAL FUNDS

June 30, 2021

	Major Funds							
		General Fund		Capital Projects Fund		Vonmajor vernmental Funds		Total
ASSETS:	¢		¢		<i>•</i>	01-5-10-0	.	
Cash and investments	\$	3,472,537	\$	150,970	\$	915,430	\$	4,538,937
Accounts receivable, net		88,310						88,310
Due from other governmental agencies		290,869		177,093		7,270		475,232
Interest receivable		2,725		116		689		3,530
Notes receivable		36,809				20,674		57,483
Prepaid items		3,000						3,000
Due from other funds		174,590						174,590
Total assets	\$	4,068,840	\$	328,179	\$	944,063	\$	5,341,082
LIABILITIES, DEFERRED INFLOWS OF RESE AND FUND BALANCES: LIABILITIES: Accounts payable Accrued expenses Unearned revenue Due to other funds Refundable deposits Total liabilities	\$ 	129,573 9,733 22,480 <u>14,434</u> <u>176,220</u>	\$	2,503 174,590 177,093	\$	2,557 2,168 4,725	\$	134,633 11,901 22,480 174,590 14,434 358,038
DEFERRED INFLOWS OF RESOURCES: Unavailable revenue		4,250		150 175				1(2,425
				158,175				162,425
Total deferred inflows of resources		4,250		158,175				162,425
FUND BALANCES:								
Nonspendable		39,809				20,674		60,483
Restricted		813,215				918,664		1,731,879
Committed		830,000						830,000
Unassigned		2,205,346		(7,089)				2,198,257
Total fund balances		3,888,370		(7,089)		939,338		4,820,619
Total liabilities, deferred inflows of resources and fund balances	\$	4,068,840	\$	328,179	\$	944,063	\$	5,341,082

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO GOVERNMENT-WIDE STATEMENT OF NET POSITION

June 30, 2021

Total Governmental Fund Balances	\$ 4,820,619
Amounts reported for governmental activities in the statement of net position are different because:	
Pension contributions subsequent to the valuation measurement date and other items will reduce the pension liability in the future and are reported as deferred outflows of resources on the statement of net position.	59,719
Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheet.	10,185,629
Certain receivables are not available to pay current period expenditures and, therefore, are reported as deferred inflows of resources in the governmental funds.	162,425
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds balance sheet.	
Compensated absences	(12,012)
Postclosure landfill liability	(398,873)
Net pension liability	(68,445)
Employee pension differences to be recognized in the future as pension expense are	
reported as deferred inflows of resources on the statement of net position.	 (488)
Net Position of Governmental Activities	\$ 14,748,574

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Year Ended June 30, 2021

	Major Funds				
	General Fund	Capital Projects Fund	Nonmajor Governmental Funds	Total Governmental Funds	
REVENUES:					
Taxes	\$ 1,902,610		\$ 52,830	\$ 1,955,440	
Licenses, fees and permits	195,202	\$ 67,690	215,840	478,732	
Intergovernmental revenues	256,385	108,073	302,235	666,693	
Charges for services	158,542			158,542	
Fines, forfeitures and penalties	1,580			1,580	
Use of money and property	103,186	582	5,378	109,146	
Other revenue	21,636			21,636	
Total revenues	2,639,141	176,345	576,283	3,391,769	
EXPENDITURES:					
Current:					
General government	941,822			941,822	
Public safety	765,877		157,752	923,629	
Public works	168,473	67,064	180,583	416,120	
Engineering services	117,278			117,278	
Cultural and recreation	107,427			107,427	
Capital outlay	20,381	270,528	54,365	345,274	
Total expenditures	2,121,258	337,592	392,700	2,851,550	
Excess (deficiency) of revenues					
over (under) expenditures	517,883	(161,247)	183,583	540,219	
OTHER FINANCING SOURCES (USES):					
Transfers in	8,945	218,615	101,687	329,247	
Transfers out	(75,270)		(254,263)	(329,533)	
Total other financing sources (uses)	(66,325)	218,615	(152,576)	(286)	
Net change in fund balances	451,558	57,368	31,007	539,933	
Fund balances, beginning of year	3,436,812	(64,457)	908,331	4,280,686	
Fund balances, end of year	\$ 3,888,370	\$ (7,089)	\$ 939,338	\$ 4,820,619	

For the Year Ended June 30, 2021

Net Change in Fund Balances - Total Governmental Funds	\$ 539,933
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures. However, in the government-wide statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.	
Capital outlay	345,274
Depreciation expense	(328,410)
Contributed capital assets	363,596
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Government-wide Statement of Net Position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which repayments exceed proceeds. Postclosure landfill costs	19,904
Some receivables are deferred in the governmental funds because the amounts do not represent current financial resources that are recognized under the	
accrual basis in the statement of activities.	
Difference between unavilable revenue recognized in the current year and prior year	24,231
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not expenditures in the governmental funds.	
Change in compensated absences	7,974
Change in deferred outflow/inflows of resources and net pension liability	 (17,153)
Change in Net Position of Governmental Activities	\$ 955,349

STATEMENT OF NET POSITION PROPRIETARY FUND - SEWER FUND

June 30, 2021

ASSETS:	
Current assets:	
Cash and cash equivalents	\$ 2,408,264
Accounts receivable, net	187,697
Due from other governmental agencies	159,243
Interest receivable	2,563
Prepaid expenses	17,260
Total current assets	2,775,027
Noncurrent assets:	
Restricted cash and cash equivalents	992,658
Notes receivable	16,484
Capital assets, net:	10,101
Nondepreciable	235,186
Depreciable, net	17,697,588
Total capital assets, net	17,932,774
Total capital assets, net	1/,752,774
Total assets	21,716,943
DEFERRED OUTFLOWS OF RESOURCES:	
Pension plan	67,613
A	
LIABILITIES:	
Current liabilities:	
Accounts payable	83,821
Accrued expenses	61,830
Unearned revenue	291,740
Current portion of long-term liabilities	483,259
Total current liabilities	920,650
Total current natimites	920,030
Long-term liabilities:	
Loan payable	6,831,421
Compensated absences	11,640
Net pension liability	77,493
Total long-term liabilities	6,920,554
Total liabilities	7,841,204
DEFERRED INFLOWS OF RESOURCES:	
Pension plan	553
r ension plan	
NET POSITION:	
Net investment in capital assets	10,629,734
Restricted	992,658
Unrestricted	2,320,407
Total not position	¢ 12.042.700
Total net position	\$ 13,942,799

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION PROPRIETARY FUND - SEWER FUND

For the Year Ended June 30, 2021

OPERATING REVENUES:	
Service charges	\$ 2,162,840
Miscellaneous	 37,103
Total operating revenues	2,199,943
OPERATING EXPENSES:	520.000
Personnel services	528,960
Operation and maintenance	685,005
Depreciation	 651,970
Total operating expenses	 1,865,935
Net income from operations	 334,008
NONOPERATING REVENUES (EXPENSES)	
Insurance reimbursements	191,446
Intergovernmental grants	35,737
Interest income	17,333
Rental income	3,000
Interest expense	(73,195)
Total nonoperating revenues (expenses)	 174,321
CAPITAL CONTRIBUTIONS:	
State grant revenue	162,042
Income before transfers	670,371
OTHER FINANCING SOURCES (USES):	
Transfers in	 286
Change in net position	670,657
Net position, beginning of year	 13,272,142
Net position, end of year	\$ 13,942,799

STATEMENT OF CASH FLOWS PROPRIETARY FUND - SEWER FUND

For the Year Ended June 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES:	
Cash received from customers	\$ 2,041,076
Cash paid to suppliers	(689,182)
Cash paid to employees and related benefits	(520,592)
Net cash provided by operating activities	831,302
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:	
Insurance proceeds received	191,446
Grant revenue received	35,737
Cash provided by noncapital financing activities	227,183
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:	
Purchase of capital assets	(702,156)
Capital contributions received	116,452
Debt principal paid	(363,354)
Debt interest paid	(75,618)
Net cash used for capital and related financing activities	(1,024,676)
-	
CASH FLOWS FROM INVESTING ACTIVITIES: Amonts received from other funds	286
Investment income received	26,287
Payments on notes receivable received	553
Net cash provided by investing activities	27,126
Net increase in cash and cash equivalents	60,935
Cash and cash equivalents, beginning of year	3,339,987
Cash and cash equivalents, end of year	\$ 3,400,922
RECONCILIATION OF CASH AND CASH EQUIVALENTS	
TO THE STATEMENT OF NET POSITION:	
Cash and cash equivalents	\$ 2,408,264
Restricted cash and cash equivalents	992,658
-	· · · · ·
Cash and cash equivalents, end of year	\$ 3,400,922
RECONCILIATON OF NET INCOME FROM OPERATIONS TO NET CASH	
PROVIDED BY OPERATING ACTIVITIES:	
Net income from operations	\$ 334,008
Adjustments to reconcile net income from operations to cash	
provided by operating activities:	
Depreciation	651,970
Sewer connection fee credits	(132,160)
(Increase) decrease in assets:	(20,707)
Accounts receivable, net Prepaid expenses	(29,707) 1,570
(Decrease) increase in liabilities:	1,570
Accounts payable	(5,747)
Accrued expenses	(2,778)
Compensated absences	(8,274)
Net pension liability	15,290
Deferred inflows (outflows) related to pension plan	4,130
Net cash provided by operating activities	\$ 828,302
NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:	
Sewer connection fee credits applied against notes payable	\$ (132,160)
Contributed assets	\$ (152,100) \$ (35,474)
	. (20,)
The accompanying notes are an integral part of these financial statements	

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NOTES TO THE BASIC FINANCIAL STATEMENTS

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NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Colfax was incorporated in 1910, under the laws and regulations of the State of California. The City operates under a Council-Manager form of government and provides the following services: public safety, highways and streets, sewer, culture-recreation, public improvements, planning and zoning, and general administrative services. The voters of the City of Colfax, California, give authority and responsibility for operations to the City Council. The City Council has the authority to employ administrative and support personnel to carry out its directives. The primary method used to monitor the performance of the City's management is the financial budget, which is adopted annually by the City Council.

The financial statements of the City have been prepared in accordance with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and financial reporting principles. The more significant of these accounting policies are described below and, where appropriate, subsequent pronouncements will be referenced.

<u>Reporting Entity</u>: The City operates as a self-governing local government unit within the state of California. It has limited authority to levy taxes and has the authority to determine user fees for the services that it provides. Voters elect a city council that passes laws and determines broad policies. The council also oversees the operations of the City and approves all budgets, fund transfers and fund balance reserves. The City's main funding sources include property taxes, sales taxes, other inter-governmental revenue from state and federal sources, user fees, and federal and state financial assistance.

The City participates in a Joint Exercise of Powers Agreement with the County of Placer establishing the Sierra Valley Energy Authority (the Authority). This agreement was amended in February 2017 to include the unincorporated areas of Placer County and five cities in Placer County. The name was changed to Pioneer Community Energy (Pioneer) on July 17, 2017. Pioneer was established to provide assistance with the development, financing and implementation of public and private sector energy and resource development and conservation programs. The City has not had any financial activity related to the Authority during the year ended June 30, 2021.

The City is a member of the Placer County Transportation Planning Agency (the Agency), a joint powers authority. The City is not directly responsible for the liabilities of the Agency and only has a residual equity interest in the Agency that would result in the City's proportional share of residual assets being distributed to the City, if any of the members vote to terminate the Agency. The Agency issues separate financial statements, which are available on its website.

<u>Government-wide and Fund Financial Statements</u>: The government-wide financial statements (i.e., the statement of net position and statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Certain indirect costs are included in the program expenses of most business-type activities. Program revenues include 1) charges to customers or applicants who purchase,

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

use, or directly benefit from goods, services and privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The accounts of the City are organized on the basis of funds. A fund is a separate self-balancing set of accounts. Each fund was established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions or limitations. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, if any, even though the last is excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

<u>Measurement Focus</u>, <u>Basis of Accounting and Basis of Presentation</u>: The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements are met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 90 days of the end of the current fiscal period, with the exception of property taxes. Property taxes are considered to be available if they are collected within 60 days of the current fiscal period. Amounts received after the availability period are reported as unavailable revenues. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments are recorded only when payment is due.

Major revenues that are determined to be susceptible to accrual include property taxes and assessments, sales taxes, franchise taxes, charges for services, intergovernmental revenues, and earnings on investments. Sales taxes collected and held by the state at year end on behalf of the government are also recognized as revenue. Other receipts and taxes become measurable and available when cash is received by the government and are recognized as revenue at that time. Entitlements and shared revenues (government mandated nonexchange transactions) are recognized when the City has satisfied all applicable eligibility requirements and if the amounts are measurable. If the grant funds are received before the revenue recognition criteria are satisfied, the unearned amounts are reported as unearned revenue.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

The City reports the following major governmental funds:

<u>General Fund</u> – The General Fund is the primary operating fund of the City. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

<u>Capital Projects Fund</u> – The Capital Projects Fund is used to account for financial resources used for the acquisition or construction of major capital facilities.

The City reports the following major enterprise fund:

<u>Sewer Fund</u> – The Sewer Fund is used to account for the operations of the City's sewer services.

Additionally, the City reports the following fund types:

GOVERNMENTAL FUNDS

<u>Special Revenue Funds</u> – Special Revenue Funds are used to account for the proceeds of specific revenue sources (not including private purpose trusts or major capital projects) that are legally restricted to expenditures for specified purposes.

<u>Capital Projects Funds</u> – The Capital Projects Funds are used to account for financial resources that are restricted, committed or assigned to expenditure for capital outlays, including the acquisition or construction of major capital facilities and other capital assets other than those financed by proprietary funds.

PROPRIETARY FUNDS

<u>Enterprise Funds</u> – Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise fund are charges to customers or other funds for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

<u>Cash and Cash Equivalents</u>: The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition, including the City's investment in California Local Agency Investment Fund (LAIF).

<u>Receivables and Payables</u>: Sales, use, and utility user taxes related to the current fiscal year are accrued as revenue and accounts receivable and considered available if received within 90 days of year end. Property taxes related to the current fiscal year are accrued as revenue and accounts receivable and considered available if received within 60 days of year-end. Federal and state grants are considered receivable and accrued as revenue when reimbursable costs are incurred under the accrual basis of accounting in the government-wide statement of net position. The amount recognized as revenue under the modified accrual basis of accounting is limited to the amount that is deemed measurable and

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

collectible. Unbilled utility revenue earned is recognized as revenue and accounts receivable in the enterprise funds. An allowance for doubtful accounts of \$20,000 has been provided in the Sewer Fund for accounts that are deemed uncollectible.

Transactions between funds that represent lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." Eliminations have not been made between or within the fund types.

<u>Property Taxes</u>: The County of Placer (the County) is responsible for the collection and allocation of property taxes. Under California law, property taxes are assessed and collected by the County up to 1% of the full cash value of taxable property, plus other increases approved by the voters and distributed in accordance with statutory formulas. The City recognizes property taxes when the individual installments are due, provided they are collected within 60 days after year end. Secured property taxes are levied on or before January 1 of each year. They become a lien on real property on January 1. These taxes are paid in two equal installments; the first is due November 1 and delinquent with penalties after December 10; the second is due February 1 and delinquent with penalties after April 10. Secured property taxes, which are delinquent and unpaid as of June 30, are declared to be tax defaulted and are subject to redemption penalties, costs and interest when paid. These taxes are secured by liens on the property being taxed.

The term "unsecured" refers to taxes on personal property other than land and buildings. Property tax revenues are recognized in the fiscal year for which they are levied, provided they are due and collected within sixty days after fiscal year-end. The County apportions secured property tax revenue in accordance with the alternate methods of distribution, the "Teeter Plan," as prescribed by Section 4717 of the California Revenue and Taxation code. Therefore, the City receives 100% of the secured property tax levies to which it is entitled, whether or not collected. Unsecured delinquent taxes are considered fully collectible.

These taxes are recognized as intergovernmental revenues only if they are received from the County within 60 days after year end for the governmental funds and are recognized when earned for government-wide presentation regardless of the timing of the related cash flows.

<u>Capital Assets</u>: Capital assets for governmental fund types of the City are not capitalized in the funds used to acquire or construct them. Capital acquisitions are reflected as expenditures in the governmental fund, and the related assets are reported in the government-wide financial statements at historical cost or estimated historical cost if purchased or constructed. Contributed capital assets are recorded at their acquisition value, which is the price that would be paid to acquire and asset with equivalent service potential in an orderly market transaction at the acquisition date. Public domain (infrastructure) capital assets consisting of certain improvements other than buildings, but including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems have been capitalized prospectively beginning July 1, 2003.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not included in the current year's additions to governmental or business-type capital assets. Capital assets are depreciated using the straight-line method over the following useful lives:

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Buildings and improvements	10 to 50 years
Sewer facility improvements and design costs	20 to 40 years
Safety equipment	5 to 10 years
Vehicles and heavy equipment	5 to 15 years
Furniture and other equipment	5 to 7 years

It is the policy of the City to capitalize all land at any value, building and facility improvements above \$25,000, equipment above \$5,000, and eventually infrastructure assets above \$100,000. Costs of assets sold or retired and the resulting gain or loss is included in the operating statement of the related proprietary fund. In governmental funds, the sale of general capital assets is included in the statement of revenues, expenditures and changes in fund balances as proceeds from sale. The proceeds reported in the governmental fund are eliminated and the gain or loss on sale is reported in the government-wide presentation.

<u>Compensated Absences</u>: It is the City's policy to permit employees to accumulate earned but unused vacation. Vacation credits must be used during the next succeeding year. Vacation is accrued when earned in the government-wide presentation and in the proprietary funds and reported as a fund liability. Amounts that are expected to be liquidated with expendable available financial resources, for example, as a result of employee resignations or retirements that are currently payable, are reported as expenditures and a fund liability of the governmental fund that will pay it. Amounts not expected to be liquidated with expendable available financial resources to be liquidated with expendable available financial resources represent a reconciling item between the fund and government-wide presentation. No expenditure is reported in the governmental fund financial statements for these amounts.

Unused vacation is paid to employees upon termination. The maximum vacation accrual for represented employees is one times the employees' annual vacation leave credits and the maximum vacation accrual for unrepresented employees is two times the employees' annual vacation leave credits. There is no limit as to the accrual of sick leave. Sick leave is not accrued as compensated absences because it is not payable upon termination. However, sick leave may be converted to service credits under the City's defined benefit pension plan.

<u>Long-term Obligations</u>: Long-term liabilities of governmental funds are reported at face value in the government-wide financial statements and represent a reconciling item between the fund and government-wide presentation. Certain other governmental fund obligations not expected to be financed with current available financial resources are also reported in the government-wide financial statements and represent a reconciling item between the fund and government-wide financial statements and represent a reconciling item between the fund and government-wide presentation. Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate funds.

For governmental fund types, proceeds from borrowing are reported as another financing source net of the applicable premium or discount. Issuance costs, even if withheld from the actual net proceeds received, are reported as debt service expenditures.

<u>Deferred Outflows and Inflows of Resources</u>: In addition to assets and liabilities, the statement of financial position reports a separate section for deferred outflows and deferred inflows of resources. *Deferred outflows of resources* represent a consumption of net position or fund balance by the government that is applicable to a future reporting period. *Deferred inflows of resources* represent an acquisition of net position or fund balance that is applicable to a future reporting period. These amounts

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

will not be recognized as an outflow of resources (expenditure/expense) or an inflow of resources (revenue) until the earnings process is complete. The governmental funds report unavailable revenues for grants and other revenues when the amounts meet the asset recognition criteria under GASB 33 and were accrued as receivables, but the amounts were not received in the availability period. Deferred outflows and inflows of resources include amounts deferred related to the City's pension plan under GASB Statement No. 68 as described in Note G.

<u>Pension Plan</u>: For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to the pension plan, and pension expense, information about the fiduciary net position of the City's California Public Employee's Retirement System (CalPERS) plan (Plan) and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

<u>Fund Equity</u>: In the fund financial statements, governmental funds report nonspendable, restricted, committed, assigned and unassigned balances.

<u>Nonspendable Funds</u> – Fund balance should be reported as nonspendable when the amounts cannot be spent because they are either not in spendable form, or are legally or contractually required to be maintained intact. Nonspendable balances are not expected to be converted to cash within the next operating cycle, which comprise prepaid items and long-term receivables.

<u>Restricted Funds</u> – Fund balance should be reported as restricted when constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments, or imposed by law through constitutional provisions or enabling legislation.

<u>Committed Funds</u> – Fund balance should be reported as committed when the amounts can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority, the City Council. These amounts cannot be used for any other purpose unless the City Council modifies, or removes the fund balance commitment.

<u>Assigned Funds</u> – Fund balance should be reported as assigned when the amounts are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed.

<u>Unassigned Funds</u> – Unassigned fund balance is the residual classification of the City's funds and includes all spendable amounts that have not been restricted, committed, or assigned to specific purposes.

<u>Net Position</u>: The government-wide financial statements present net position. Net position is categorized as the net investment in capital assets, restricted and unrestricted.

<u>Net Investment in Capital Assets</u> – This category groups all capital assets into one component of net position. Accumulated depreciation and the outstanding balances of debt that is attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.

<u>Restricted Net Position</u> – This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

<u>Unrestricted Net Position</u> – This category represents net position of the City not restricted for any project or other purpose.

The City Council establishes, modifies or rescinds fund balance commitments and assignments by passage of a resolution. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted, committed, assigned and unassigned resources as they are needed. The City's committed, assigned, or unassigned amounts are considered to have been spent when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

<u>Use of Estimates</u>: The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

<u>Budgetary Information</u>: The City Council annually adopts the budget resolution for all operating funds of the City. Budgetary control is legally maintained at the fund level. Department heads submit budget requests to the City Manager. The City Manager prepares an estimate of revenues and prepares recommendations for the next year's budget. The preliminary budget may or may not be amended by the City Council and is adopted by resolution by the City Council on or before June 30.

All budget amounts presented in the accompanying financial statements have been adjusted for legally authorized revisions of the annual budgets during the year. Appropriations, except open project appropriations, and unexpended grant appropriations, lapse at the end of each fiscal year. Amounts shown in the financial statements represent the original budgeted amounts and all supplemental appropriations. The supplemental appropriations were immaterial. The budgetary data is prepared on the modified accrual basis consistent with the related "actual" amounts. The City does not use encumbrance accounting.

<u>New Pronouncements</u>: In June 2017, the GASB issued Statement No. 87, *Leases*. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this Statement, a lesse is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the lease guidance, unless specifically excluded in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred before the End* of a Construction Period. This Statement enhances disclosures about capital assets and the cost of borrowing for a reporting period and simplifies the accounting for interest cost incurred before the end of a construction period. Interest cost incurred before the end of a construction period will be recognized as an expense rather than being recorded as part of the cost of capital assets in a business-type activity or enterprise fund and interest cost incurred by a fund using the current financial resources measurement

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

focus before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. The requirements of this Statement are effective for the reporting periods beginning after December 15, 2020.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. This Statement addresses a number if practice issues identified during the implementation of certain GASB Statements, including 1) the applicability of Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Post-employment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits; 2) the applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements; 3) measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition; 4) reporting by public entity and reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature. This Statement is applicable for item 4 above upon its issuance and is effective for the other items above for reporting periods beginning after June 15, 2021.

NOTE B – CASH AND INVESTMENTS

The City follows the practice of pooling cash and investments of all funds. Cash represents cash on hand, demand deposits in the bank and amounts invested in the State of California Local Agency Investment Fund (LAIF). Cash and investments at June 30, 2021 are classified in the accompanying financial statements as follows:

	Governmental Activities	Business-Type Activities	Total			
Cash and investments Restricted cash and investments	\$ 4,538,937	\$ 2,408,264 992,658	\$ 6,947,201 992,658			
	\$ 4,538,937	\$ 3,400,922	\$ 7,939,859			

As of June 30, 2021, the City's cash and investments consisted of the following:

Cash on hand		\$ 300
Deposits in financial institutions		207,159
Investments		
California Local Agency Investment Fund		 7,732,400
	Total cash and investments	\$ 7,939,859

<u>Investment policy</u>: California statutes authorize cities to invest idle or surplus funds in a variety of credit instruments as provided for in the California Government Code, Section 53600, Chapter 4 - Financial Affairs. The table below identifies the investment types that are authorized for the City by the California Government Code (or the City's investment policy, where more restrictive) that address interest rate risk, credit risk, and concentration of credit risk.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE B – CASH AND INVESTMENTS (Continued)

	Maximum Maturity	Maximum Percentage Of Portfolio	Maximum Investment In One Issuer
U.S. Treasury obligations	5 years	None	None
U.S. Agency securities	5 years	None	None
Local agency bonds	5 years	None	10%
Mortgage-back securities	5 years	20%	None
Bankers acceptances	180 days	40%	30%
High grade commercial paper	270 days	25%	None
Negotiable certificates of deposit	5 years	30%	None
LAIF	N/A	None	None
Medium-term corporate notes	5 years	30%	None
Repurchase Agreements	365 days	None	None
Money market mutual funds	None	20%	None

The City complied with the provisions of California Government Code pertaining to the types of investments held, institutions in which deposits were made and security requirements. The City will continue to monitor compliance with applicable statutes pertaining to public deposits and investments.

<u>Interest Rate Risk</u>: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City's investment in LAIF has an average maturity of 291 days.

<u>Credit Risk</u>: Generally, credit risk is the risk that an issue of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City's only investment is in LAIF, which is not rated.

<u>Custodial Credit Risk</u>: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Governmental Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposits by pledging first trust deed mortgage notes having a value of 150% of the secure public deposits. At June 30, 2021, the carrying amount of the City's deposits was \$207,159 and the balance in financial institutions was \$240,003. Of the balance in financial institutions, \$250,000 was covered by federal depository insurance and if it had exceeded the FDIC insurance during the year that portion was covered by the pledging financial institution with assets held in a common pool for the City and other governmental agencies.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE B – CASH AND INVESTMENTS (Continued)

<u>Investment in LAIF</u>: LAIF is stated at amortized cost, which approximates fair value. The LAIF is a special fund of the California State Treasury through which local governments may pool investments. The total fair value amount invested by all public agencies in LAIF is \$193,321,015,759, which is managed by the State Treasurer. Of that amount, 2.31% is invested in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

NOTE C - INTERFUND TRANSACTIONS

Interfund balances at June 30, 2021 were as follows:

	Due from
	Other Funds
	General
Due to Other Funds	Fund
Capital Projects Fund	\$ 174,590

The due to/from balance was to provide resources to the Capital Projects Fund to pay project expenditures until receivables are collected.

Transfers during the year ended June 30, 2021 were as follows:

	Transfers In								
					1	Nonmajor			
					Go	vernmental	Ent	erprise	
Transfers out	G	eneral		Capital Projects		nsportation nd Road	S	ewer	 Total
Major Governmental Funds:									
General			\$	11,018	\$	63,966	\$	286	\$ 75,270
Nonmajor Governmental Funds:									
CDBG	\$	3,612							3,612
Gas Tax						37,721			37,721
Road Maintenance				204,707					204,707
Mitigation Funds		5,333		2,890					 8,223
	\$	8,945	\$	218,615	\$	101,687	\$	286	\$ 329,533

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE D – CAPITAL ASSETS

Governmental capital assets activity for the year ended June 30, 2021 was as follows:

	Balance at June 30, 2020	Add	itions	Ret	tirements	-	Transfers		Balance at ne 30, 2021
Capital assets, not being depreciated:									<u>, </u>
Land	\$ 1,354,891	\$	24,196					\$	1,379,087
Easements			68,310						68,310
Construction in progress	164,083		71,813			\$	(328,083)		107,813
Total capital assets,					<u> </u>				
not being depreciated	1,518,974	3	64,319				(328,083)		1,555,210
Capital assets, being depreciated:									
Buildings and improvements	9,815,973	3	23,045				328,083		10,467,101
Vehicles	662,760		2						662,762
Machinery and equipment	461,439		21,504	\$	(12,432)				470,511
Furniture and fixtures	15,926								15,926
Total capital assets,									
being depreciated	10,956,098	3	44,551		(12,432)		328,083		11,616,300
Less accumulated depreciation for:									
Buildings and improvements	(1,771,617)	(2	70,457)						(2,042,074)
Vehicles	(488,170)	· ·	29,456)						(517,626)
Machinery and equipment	(400,456)		26,708)		12,432				(414,732)
Furniture and fixtures	(9,660)	,	(1,789)						(11,449)
Total accumulated depreciation	(2,669,903)	(3	28,410)		12,432				(2,985,881)
Capital assets being		`	<u> </u>						<u> </u>
depreciated, net	8,286,195		16,141				328,083		8,630,419
GOVERNMENTAL ACTIVITIES							<u> </u>		<u> </u>
CAPITAL ASSETS, NET	\$ 9,805,169	\$ 3	80,460	\$	-	\$	-	\$	10,185,629

Depreciation expense for governmental capital assets was charged to functions as follows:

General governmental	\$ 18,235
Public safety	25,005
Public works	198,682
Culture and recreation	18,228
Community development	 68,260
Total governmental activities depreciation expense	\$ 328,410

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE D – CAPITAL ASSETS (Continued)

Business-type capital assets activities for the year ended June 30, 2021 was as follows:

	Balance at June 30, 2020	Additions	Retirements	Transfers	Balance at June 30, 2021
Capital assets,					
not being depreciated:					
Land	\$ 134,700				\$ 134,700
Construction in progress	362,494	\$ 662,156		\$ (924,164)	100,486
Total capital assets,					
not being depreciated	497,194	662,156		(924,164)	235,186
Capital assets, being depreciated:					
Buildings and improvements	24,870,158	35,474		924,164	25,829,796
Vehicles	44,053				44,053
Machinery and equipment	683,471	40,000			723,471
Total capital assets,					
being depreciated	25,597,682	75,474		924,164	26,597,320
Less accumulated depreciation for:					
Buildings and improvements	(7,662,247)	(609,570)			(8,271,817)
Vehicles	(15,090)	(8,810)			(23,900)
Machinery and equipment	(570,425)	(33,590)			(604,015)
Total accumulated depreciation	(8,247,762)	(651,970)			(8,899,732)
Capital assets being					
depreciated, net	17,349,920	(576,496)		924,164	17,697,588
BUSINESS-TYPE ACTIVITIES	·)- ·) *	(,)			. , ,
CAPITAL ASSETS, NET	\$ 17,847,114	\$ 85,660	\$ -	\$ -	\$ 17,932,774

Depreciation expense for business-type capital assets was charged to functions as follows:

Sewer	\$ 651,970
Total business-type activities depreciation expense	\$ 651,970

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE E - LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2021 was as follows:

	Ju	Balance ne 30, 2020	А	dditions	R	eductions	Ju	Balance ne 30, 2021	ue Within One Year
Governmental Activities:									
Postclosure landfill costs	\$	418,777			\$	(19,904)	\$	398,873	
Compensated absences		19,986	\$	9,923		(17,897)		12,012	\$ 6,006
Net pension liability		54,939		13,506				68,445	
Governmental activities									
long-term liabilities	\$	493,702	\$	23,429	\$	(37,801)	\$	479,330	\$ 6,006
Business-Type Activities: State loan - restructured Note Payable	\$	7,561,765 236,789			\$	(363,354) (132,160)	\$	7,198,411 104,629	\$ 366,990 104,629
Total bonds, loans,						<u> </u>		· · · ·	
settlements payable		7,798,554				(495,514)		7,303,040	471,619
Compensated absences		31,554	\$	26,421		(34,695)		23,280	11,640
Net pension liability		62,203		15,290				77,493	
Business-type activities long-term liabilities	\$	7,892,311	\$	41,711	\$	(530,209)	\$	7,403,813	\$ 483,259

Long-term debt of the City's governmental activities consisted of the following as of June 30, 2021:

<u>Postclosure Landfill Costs</u>: State and Federal laws and regulations require the City to perform certain maintenance and monitoring functions on its landfill for 30 years after closure. The City has recorded a liability for landfill closure in the General Fund in accordance with GASB 18, *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Costs*. The City hired a private consultant to perform an analysis to determine estimated total cost of the landfill closure, postclosure care costs, total capacity and remaining life. The City's landfill closure liability, based on landfill capacity used to date, is recorded based on the information provided by the consultant's analysis. The consultant's analysis is an estimate only and is subject to yearly changes due to inflation or deflation, technology, or applicable laws and regulations. The City is currently estimating that 100% of the landfill is used and there is no remaining life. As of June 30, 2021, the remaining closure and postclosure maintenance costs to be recognized over the next 17 years is \$398,873.

Long-term debt of the City's business-type activities consisted of the following as of June 30, 2021:

<u>State Loan – Restructured – Private Placement</u>: On September 19, 2011, the City entered into a loan agreement with the State Water Resource Control Board for \$12,825,600 at an interest rate of 1%. The City received total proceeds of \$9,506,600 under the agreement from October 2011 to April 2014, which included the \$36,000 to refund the City's 1978 USDA Sewer Revenue Bonds. The State forgave \$3,319,000 of the loan principal during 2013. Annual principal and interest payments of \$438,974 are due on October 31 each year through October 31, 2038. The loan is secured by a lien on and pledge of net revenues of the Sewer Fund. The agreement requires net revenues, as defined in the agreement, to be at least 1.1 times the total annual debt service payments.

Should the City violate the terms of the loan agreement, the City will be required to pay all principal, accrued interest and penalties at the termination date. Interest will be accrued at the highest legal rate of interest from date of termination to the repayment date.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE E – LONG-TERM LIABILITIES (Continued)

<u>Notes Payable – Private Placement</u>: On August 9, 2017, the City entered into an agreement with Sierra Oaks Estates, LLC to design and construct sewer improvements, whereby the City would reimburse Sierra Oaks actual costs. The note does not bear interest. In lieu of actual principal and interest payments, sewer impact fees for each unit in the development will be credited against the amount owed to Sierra Oaks Estate, LLC until the note is paid in full.

Principal and interest payments on debt are due as follows:

	State Loan -	Restructured	
June 30	Principal	Interest	Total
2022	\$ 366,990	\$ 71,984	\$ 438,974
2023	370,660	68,314	438,974
2024	374,366	64,608	438,974
2025	378,110	60,864	438,974
2026	381,891	57,083	438,974
2027-2031	1,967,508	227,361	2,194,869
2032-2036	2,067,871	126,998	2,194,869
2037-2039	1,291,015	25,906	1,316,921
Totals	\$ 7,198,411	\$ 703,118	\$ 7,901,529

<u>Pledged Revenues</u>: The City has pledged future Sewer Fund revenues, net of specified operating expenses, to repay its state loan from the SWRCB issued in June 2012 with total proceeds of \$9,506,600. Proceeds from the loan were used to refinance a previous SWRCB loan used to make improvements on the City's wastewater treatment plant. The loan is payable solely from sewer customer net revenues and is payable through October 2038. Total principal and interest remaining to be paid on the loan was \$7,901,529 at June 30, 2021. Total cash basis principal and interest payments on the loan during the year ended June 30, 2021 were \$438,974 and net revenues were \$1,006,311, respectively.

NOTE F - NET POSITION/FUND BALANCE

The following are the purposes for which net positions are restricted:

	Governmental Activities	Business-Type Activities	
Mitigation projects	\$ 664,437		
Landfill	414,342		
Street projects	138,230		
Fire Department	93,157		
Recycling	22,840		
Economic development	20,674		
CDBG	4,250		
Debt service reserve		\$ 438,974	
Capital improvements	158,175	351,119	
Replacement of short-lived assets		 202,565	
	\$ 1,516,105	\$ 992,658	

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE F – NET POSITION/FUND BALANCE (Continued)

In addition to these restricted amounts, the City Council had designated \$350,000 from the operating reserve and \$300,000 for capital projects in business-type activities at June 30, 2021.

The following are the components of the Governmental Funds fund balances:

		Consider	Nonmajor	Total
	General	Capital Projects	Governmental Funds	Governmental Funds
Fund balances:				
Nonspendable:				
Long-term receivables	\$ 36,809		\$ 20,674	\$ 57,483
Prepaid expenses	3,000			3,000
Total Nonspendable	39,809		20,674	60,483
Restricted for:				
Landfill closure	813,215			813,215
Street projects			138,230	138,230
Mitigation projects			664,437	664,437
Recycling			22,840	22,840
Fire Department			93,157	93,157
Total Restricted	813,215		918,664	1,731,879
Committed for:				
Operating Reserve	485,000			485,000
Pension Reserve	95,000			95,000
Capital Reserve	250,000			250,000
Total committed	830,000			830,000
Unassigned	2,205,346	\$ (7,089)		2,198,257
Total Unassigned	2,205,346	(7,089)		2,198,257
TOTAL FUND BALANCES	\$ 3,888,370	\$ (7,089)	\$ 939,338	\$ 4,820,619

The City Council has designated \$485,000 of General Fund committed fund balance as an operating reserve to protect against revenue shortfalls and unpredicted one-time expenditures.

NOTE G – PENSION PLAN

<u>Plan Description</u>: All qualified permanent and probationary employees are eligible to participate in the City's cost-sharing multiple-employer defined benefit pension plan (the Plan) administered by the California Public Employees' Retirement System (CalPERS). The City participates in the Miscellaneous Risk Pool and the following cost-sharing rate plans:

- Miscellaneous Rate Plan
- PEPRA Miscellaneous Rate Plan

Benefit provisions under the Plan are established by State statute and Council resolution. CalPERS issues publicly available reports that include a full description of the Plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website at <u>www.calpers.ca.gov</u>.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE G – PENSION PLAN (Continued)

<u>Benefits Provided</u>: CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 (52 for PEPRA Miscellaneous Rate Plan) with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is the Optional Settlement 2W Death Benefit. The cost-of-living adjustments for the Plan are applied as specified by the Public Employees' Retirement Law.

The Plan's provisions and benefits in effect at June 30, 2021, are summarized as follows:

Hire date	Miscellaneous Rate Plan (Prior to January 1, 2013)	PEPRA Miscellaneous Rate Plan (On or after January 1, 2013)
Benefit formula (at full retirement)	2.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.092% to 2.418%	1.0% to 2.5%
Required employee contribution rates	7.000%	6.750%
Required employer contribution rates	9.281%	7.732%

In addition to the contribution rates above, the City was also required to make payments of \$10,404 toward its unfunded actuarial liability during the year ended June 30, 2021. The Miscellaneous Rate Plan is closed to new members that are not already CalPERS eligible participants.

<u>Contributions</u>: Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plan are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2021, the employer contribution made to the Plan was \$59,733 for the year ended June 30, 2021.

<u>Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources</u>: As of June 30, 2021, the City reported a net pension liability for its proportionate share of the net pension liability of \$145,938.

The City's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures. The City's proportion of the net pension

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE G – PENSION PLAN (Continued)

liability was based on a projection of the City's long-term share of contributions to the Plan relative to the projected contributions of all participating employers, actuarially determined. The City's proportionate share of the net pension liability for the Plan as of June 30, 2021 and 2020 was as follows:

	Miscellaneous Plan
Proportion - June 30, 2020	0.00293%
Proportion - June 30, 2021	0.00346%
Change - Increase (Decrease)	0.00053%

For the year ended June 30, 2021, the City recognized a pension expense of \$96,306. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to the Plan combined from the following sources:

	Deferred Outflows of Resources		Deferred Inflows of Resources	
Pension contributions subsequent to measurement date	\$	59,733		
Changes in assumptions			\$	(1,041)
Net differences between projected and actual earnings				
on plan investments		4,335		
Difference between actual and allocated contributions		29,621		
Difference between expected and actual experience		7,521		
Adjustment due to differences in proportions		26,122		
Total	\$	127,332	\$	(1,041)

The amount reported as deferred outflows of resources related to contributions subsequent to the measurement date above will be recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as net deferred inflows of resources related to the Plan will be recognized as pension expense as follows:

Fiscal Year Ended June 30	_	
2022		\$ 30,499
2023		22,297
2024		11,682
2025		2,080
	-	
	:	\$ 66,558

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NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE G – PENSION PLAN (Continued)

<u>Actuarial Assumptions</u>: The total pension liabilities in the actuarial valuations for the Plan was determined using the following actuarial assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15% (a)
Inflation	2.50%
Payroll Growth	2.75%
Projected Salary Increase	Varies depending on entry age and service
Mortality (1)	Derived using CalPERS Membership Data

(a) Net of pension plan investment expenses, including inflation

(1) The underlying mortality assumptions were developed based on CalPERS-specific data. The table includes 15 years of mortality improvements usign Society of Actuaries Scale 90% of scale MP 2016. Further details can be found in the December 2017 experience study report based on demographic data from 1997 to 2015 on the CalPERS website.

<u>Discount Rate</u>: The discount rate used to measure the total pension liability was 7.15%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE G – PENSION PLAN (Continued)

The table below reflects the long-term expected real rate of return by asset class for the Plan. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class (c)	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%		(0.92)%
Total	100.0%		

(a) An expected inflation of 2.0% used for this period.

(b) An expected inflation of 2.92% used for this period.

<u>Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate</u>: The following presents the City's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

1% Decrease	6.15%
Net Pension Liability	\$ 292,728
Current Discount Rate Net Pension Liability	\$ 7.15% 145,938
1% Increase	8.15%
Net Pension Liability	\$ 24,649

<u>Fiduciary Net Position</u>: Detailed information about the Plan's fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE H – INSURANCE

The City is a member of the Small Cities Organized Risk Effort (SCORE) with other northern California cities. SCORE is a joint powers authority organized in accordance with Article 1, Chapter 5, Division 7, Title I of the California Government Fund Programs. The purpose is to create a common pool of funds to be used to meet obligations of the parties to provide workers' compensation benefits for their employees and to provide liability insurance. SCORE provides claims processing administrative services, risk management services and actuarial studies. A member from each city governs SCORE. The City of

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE H – INSURANCE (Continued)

Colfax council members do not have significant oversight responsibility, since they evenly share all factors of responsibility with the other cities. The City does not retain the risk of loss. However, ultimate liability for payment of claims and insurance premiums resides with member cities. SCORE is empowered to make supplemental assessments as needed to eliminate deficit positions of member cities. If SCORE becomes insolvent, the City is responsible only to the extent of any deficiency in its equity balance. SCORE establishes claims liabilities based on estimates of the ultimate cost of claims (including future claims settlement expenses) that have been reported but not settled, plus estimates of claims that have been incurred but not reported. Because actual claims costs depend on various factors, the claims liabilities are recomputed periodically using a variety of actuarial and statistical techniques to produce current estimates that reflect recent settlements, claim frequency, and other economic and social factors. A provision for inflation is implicit in the calculation of estimated future claims costs. Adjustments to claims liabilities are charged or credited to expense in the periods in which they are made.

Coverage		SCORE	Excess	ting Layer/ eductible
Liability	\$	500,000	\$ 39,500,000	\$ 25,000
Employers liability		1,000,000		
Property	5	00,000,000		5,000
Boiler and machinery	1	00,000,000		10,000
Mobile equipment		7,000,000		10,000
Workers Compensation liability		250,000	4,750,000	50,000

The City's insurance coverage and the respective coverage providers are as follows:

The City also carries commercial insurance for additional liability and property insurance coverage. There have been no significant reductions in insurance coverage from coverage in the prior fiscal year. Also, settlements have not exceeded the insurance coverage for the past three fiscal years. The audited financial statements of SCORE are available from SCORE at www.scorejpa.org.

NOTE I – COMMITMENTS AND CONTINGENCIES

Contract Commitments: The City had the following contract commitments at June 30, 2021:

	(emaining Contract Amount
Road improvement costs General plan and housing element update	\$	104,000 132,553
	\$	236,553

<u>Grant Contingency</u>: The City participates in various federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors. No audits by the grantors have occurred in the current fiscal year. The amount, if any, which may be disallowed by the granting agencies cannot be determined at this time although the City expects such amounts, if any, to be immaterial.

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2021

NOTE I – COMMITMENTS AND CONTINGENCIES (Continued)

<u>Legal Contingency</u>: The City is party to various claims, legal actions and complaints that arise in the normal operation of business. Management and the City's legal counsel believe that there are no material loss contingencies that would have a material adverse impact on the financial position of the City.

<u>Other Contingency</u>: On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) a pandemic. The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. The extent of the impact of COVID-19 on the City's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, impact on the taxpayers, employees and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the financial condition and operations is uncertain. The possible effects include a reduction in the City's sales taxes, property taxes and special assessments, which are some of the City's largest revenue sources.

In October 2020, the City entered into an agreement with a hotel developer requiring the City to reimburse road improvement costs. The City paid \$126,307 to the developer in December 2021.

In December 2020, the City entered into a design/build agreement for a solar power collection system at the City's wastewater treatment plant in an amount not to exceed \$1,944,870. The project is dependent upon the City obtaining a Clean Water State Revolving Fund (CWSRF) grant through the State Water Resources Control Board.

NOTE J – SUBSEQUENT EVENTS

In June of 2021 the City entered into an agreement with a California Department of Forestry and Fire Protection (CalFIRE) for fire protection services totaling \$231,817. The cooperative agreement will require the City to pay an annual service charge of \$75,000 for the first year, increasing by 3% to \$77,250 for the second year and an additional 3% to \$79,567.50 for the third year. In addition, the City will transfer all of its fire apparatus to the County who will assume responsibility for maintaining and replacing it. The City will retain responsibility to maintain and repair its fire station buildings and the grounds surrounding them.

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REQUIRED SUPPLEMENTARY INFORMATION

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STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE -BUDGET AND ACTUAL (BUDGETARY BASIS) - GENERAL FUND

For the Year Ended June 30, 2021

			Actual Amounts (Budgetary	
	Budgeted	Amounts	Basis)	Variance with
	Original	Final	(See Note A)	Final Budget
DEVENILIES.				
REVENUES:	¢ 1.502.000	¢ 1 727 000	¢ 1.002.010	¢ 175 (10
Taxes	\$ 1,592,000	\$ 1,727,000	\$ 1,902,610	\$ 175,610 50,502
Licenses, fees and permits	118,500	144,700	195,202	50,502
Intergovernmental revenues	162,000	225,000	256,385	31,385
Charges for services Fines, forfeitures and penalties	148,550	145,550 500	158,542	12,992
-	2,500	101,000	1,580	1,080
Use of money and property Other revenue	115,560	,	103,186	2,186
Total revenues	1,000 2,140,110	15,800	21,636	5,836
1 otal revenues	2,140,110	2,339,330	2,639,141	279,591
EXPENDITURES				
Current:				
General government	818,993	970,897	941,822	29,075
Public safety	844,915	783,844	765,877	17,967
Public works	177,003	154,058	168,473	(14,415)
Engineering services	49,400	111,000	117,278	(6,278)
Culture and recreation	138,822	133,719	107,427	26,292
Capital outlay	80,000	80,000	20,381	59,619
Total expenditures	2,109,133	2,233,518	2,121,258	112,260
Excess (deficiency) of revenues	30,977	126 022	517 992	201 951
over expenditures	50,977	126,032	517,883	391,851
OTHER FINANCING SOURCES (USES):				
Transfers in			8,945	8,945
Transfers out	(171,565)	(171,565)	(75,270)	96,295
Total other financing sources (uses)	(171,565)	(171,565)	(66,325)	105,240
	`		<u>`</u>	
Net change in fund balance	(140,588)	(45,533)	451,558	497,091
Fund balance, beginning of year	3,436,812	3,436,812	3,436,812	
Fund balance, end of year	\$ 3,296,224	\$ 3,391,279	\$ 3,888,370	\$ 497,091

The accompanying notes are an integral part of these financial statements.

CITY OF COLFAX

REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2021

SCHEDULE OF THE PROPORTIONATE SHARE OF THE NET PENSION LIABILITY - MISCELLANEOUS PLAN (UNAUDITED) Last 10 Years

	June 30, 2021		June 30, 2020		June 30, 2019		June 30, 2018		June 30, 2017		June 30, 2016			June 30, 2015
Proportion of the net pension liability	¢	0.00346%	¢	0.00293%	¢	0.00245%	¢	0.00246%	¢	0.00202%	¢	0.00169%	6	0.00231%
Proportionate share of the net pension liability Covered payroll - measurement period	\$ \$	145,938 727,475	\$ \$	117,142 639,107	\$ \$	92,380 615,095	\$ \$	97,040 595,177	\$ \$	70,057 456,524	\$ \$	46,274 367,481	\$ \$	57,010 353,250
Proportionate share of the net pension liability as a percentage of covered payroll		20.06%		18.33%		15.02%		16.30%		15.35%		12.59%		16.14%
Plan fiduciary net position as a percentage of the total pension liability		86.77%		86.84%		88.14%		84.22%		83.56%		78.40%		79.82%
Notes to Schedule: Reporting valuation date Reporting measurement date		ne 30, 2019 ne 30, 2020		ne 30, 2018 ne 30, 2019		ne 30, 2017 ne 30, 2018		ne 30, 2016 ne 30, 2017		ne 30, 2015 ne 30, 2016		ne 30, 2014 ne 30, 2015		ne 30, 2013 ne 30, 2014

Change in benefit terms: None

Changes in assumptions: The discount rate was changed from 7.50% in 2015 to 7.65% in 2016 and to 7.15% in the 2018 valuation.

SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN - MISCELLANEOUS PLAN (UNAUDITED) Last 10 Years

	J	June 30, 2021		June 30, 2020		June 30, 2019	June 30, 2018		June 30, 2017		June 30, 2016]	lune 30, 2015
Contractually required contribution - employer fiscal year (actuarially determined)	\$	59,733	\$	63,773	\$	52,523	\$	44,554	\$	48,319	\$	33,408	\$	30,589
Contributions in relation to the actuarially determined contributions		(59,733)		(63,773)		(52,523)		(44,554)		(48,319)		(33,408)	-	(30,589)
Contribution deficiency (excess)	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-	\$	-
Covered payroll - employer fiscal year Contributions as a percentage of covered payroll	\$	591,701 10.10%	\$	727,475 8.77%	\$	639,107 8.22%	\$	615,095 7.24%	\$	595,177 8.12%	\$	456,524 7.32%	\$	367,481 8.32%
Notes to schedule:														
Contribution valuation date	Jun	e 30, 2018	Ju	ne 30, 2017	Jur	ie 30, 2016	Jur	ne 30, 2015	Jur	ne 30, 2014	Jui	ne 30, 2013	Jun	e 30, 2012
Methods and assumptions used to determine contribution	rates:													
Amortization cost method						Entry	age 1	normal cost n	netho	d				
Amortized method						Level pe	rcent	age of payrol	l, clo	sed				
Remaining amortization period						Varies, l		ot more than	30 ye	ars				
Asset valuation method							Ma	ırket Value						
Inflation		2.500%		2.625%		2.75%		2.75%		2.75%		2.75%		2.75%
Payroll growth		2.750%		2.875%		3.00%		3.00%		3.00%		3.00%		3.00%
Salary increases							Var	ries by Entry	Age	and Service				
Investment rate of return and discount rate		7.00%		7.25%		7.375%		7.50%		7.50%		7.50%		7.50%
Retirement age		50-0	67 ye	ars. Probabil	ities	of retirement	are l	pased on the i	nost	recent CalPE	RS I	Experience St	udy.	
Mortality	Most recent CalPERS Experience Study													

Omitted years: GASB 68 was implemented during the year ended June 30, 2015. No information was available prior to this date. Information will be added prospectively as becomes available until 10 years are reported.

COMBINING STATEMENTS AND INDIVIDUAL FUND STATEMENT

CITY OF COLFAX

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS

June 30, 2021

	Special Revenue								
				nsportation & Road		Gas	Ma	Road aintenance	
	(CDBG		Fund		Tax	SB	1/RSTBG	
ASSETS: Cash and investments Due from other governmental agencies Interest receivable			\$	15,736	\$	1,254	\$	118,605 7,270 90	
Notes receivable	\$	20,674							
Total assets	\$	20,674	\$	15,736	\$	1,254	\$	125,965	
LIABILITIES AND FUND BALANCES:									
LIABILITIES:									
Accounts payable			\$	1,303	\$	1,254			
Accrued expenses				2,168					
Total liabilities				3,471		1,254			
FUND BALANCES:									
Nonspendable	\$	20,674							
Restricted				12,265			\$	125,965	
Total fund balances		20,674		12,265				125,965	
Total liabilities and fund balances	\$	20,674	\$	15,736	\$	1,254	\$	125,965	

The accompanying notes are an integral part of these financial statements.

Special Revenue						Capital Projects	Total Nonmajor				
Mitigation Funds	Beverage Recycling			Oil Grant	(Fire Capital	Governmental Funds				
\$ 663,927	\$	19,064	\$	3,759	\$	93,085	\$	915,430 7,270			
510		15		2		72		689 20,674			
\$ 664,437	\$	19,079	\$	3,761	\$	93,157	\$	944,063			
							\$	2,557 2,168			
								4,725			
<u>\$ 664,437</u> 664,437	\$	19,079 19,079	\$	<u>3,761</u> 3,761	\$	<u>93,157</u> 93,157		20,674 918,664 939,338			
\$ 664,437	\$	19,079	\$	3,761	\$	93,157	\$	944,063			

CITY OF COLFAX

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS

For the Year Ended June 30, 2021

	Special Revenue							
	Supplemental					sportation		
	Б	Law			8	& Road		Gas
REVENUES:	En	forcement		CDBG		Fund		Tax
Taxes							\$	52,830
Licenses, fees and permits					\$	90	Φ	52,850
Intergovernmental revenues	\$	156,110			φ	102,184		
Use of money and property	Φ	130,110	\$	608		102,164		
Total revenues		156,110	φ	608		102,274		52,830
Total revenues		130,110		008		102,274		32,830
EXPENDITURES:								
Current:								
Public safety		156,110						
Public works						165,474		15,109
Capital outlay						30,169		
Total expenditures		156,110				195,643		15,109
Excess (deficiency) of revenues								
over (under) expenditures				608		(93,369)		37,721
OTHER FINANCING SOURCES (USES):								
Transfers in						101,687		
Transfers out				(3,612)				(37,721)
Total other financing sources (uses)				(3,612)		101,687		(37,721)
				· · · · · ·				<u>_</u>
Net change in fund balances				(3,004)		8,318		-
Fund balances, beginning of year				23,678		3,947		
Fund balances, end of year	\$	_	\$	20,674	\$	12,265	\$	
· · ·						,	_	

The accompanying notes are an integral part of these financial statements.

	Speci	al Revenu	ıe				Capital Projects		Total	
Road	Ĩ						0	N	Ionmajor	
Maintenance	Mitigation	Beve	-	Oil		Fire	Governmental			
SB1/RSTBG	Funds	Recy	cling	(Grant	(Capital		Funds	
								\$	52,830	
	\$ 215,750							Ф	52,830 215,840	
\$ 39,895	\$ 215,750					\$	4,046		302,235	
⁽¹⁾ 1,195	2,961	\$	103	\$	20	Ψ	491		5,378	
41,090	218,711	Ψ	103	Ψ	20		4,537		576,283	
							.,			
							1,642		157,752	
	2 1 1 0 6								180,583	
	24,196						1 (12		54,365	
	24,196	·					1,642		392,700	
41,090	194,515		103		20		2,895		183,583	
									101,687	
(204,707)	(8,223)								(254,263)	
(204,707)	(8,223)								(152,576)	
(163,617)	186,292		103		20		2,895		31,007	
289,582	478,145	1	8,976		3,741		90,262		908,331	
\$ 125,965	\$ 664,437	\$ 1	9,079	\$	3,761	\$	93,157	\$	939,338	

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COMPLIANCE REPORT

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RICHARDSON & COMPANY LLP CERTIFIED PUBLIC ACCOUNTANTS 550 Howe Avenue, Suite 210 Sacramento, California 95825

Telephone: (916) 564-8727 FAX: (916) 564-8728

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

City Council City of Colfax, California Colfax, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Colfax, California (the City) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated December 20, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Richardson & Company, LLP

December 20, 2021



50 Howe Avenue, Suite 210 Sacramento, California 95825

Telephone: (916) 564-8727 FAX: (916) 564-8728

GOVERNANCE LETTER

To the City Council City of Colfax Colfax, California

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Colfax, California (the City), for the year ended June 30, 2021, and have issued our report thereon dated December 20, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated June 15, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards, Government Auditing Standards

As stated in our engagement letter dated June 15, 2021, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

As part of our audit, we will consider the internal control of the City. Such considerations are solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will also perform tests of the City's compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions is not an objective of our audit.

Generally accepted accounting principles provide for certain required supplementary information (RSI) to supplement the basic financial statements. Our responsibility with respect to management's discussion and analysis, which supplements the basic financial statements, is to apply certain limited procedures in accordance with generally accepted auditing standards. However, the RSI will not be audited and, because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance, we will not express an opinion or provide any assurance on the RSI.

We have been engaged to report on the combining individual fund financial statements and schedules, which accompany the financial statements but are not RSI. Our responsibility for this supplementary information, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Planned Scope and Timing of the Audit

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit involves judgment about the number of transactions to be examined and the areas to be tested.

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Material misstatements may result from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. We noted no material weaknesses in internal control as a result of our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note A to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transaction entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statement prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the City's financial statements were determining the depreciable lives used for capital assets, allowance for doubtful accounts receivable, the accrual of the grant receivables, the valuation of donated infrastructure and the computation of the net pension liability. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole. The net pension liability was determined by an actuarial valuation performed by CalPERS.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the following:

- Information on the City's pension plan including the City's share of the net pension liability of the CalPERS Miscellaneous Risk Pool, is shown in Note G of the financial statements. The City's net pension liability at June 30, 2020, the most recent measurement date, was \$145,938, which is reflected as a liability in the financial statements as of June 30, 2021.
- Disclosures related to the City's postclosure landfill liability, loans and notes payable and other long-term liabilities are reported in Note E to the financial statements.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We posted 3 adjustments and closing entries during the audit, which included reclassifications for reporting purposes and recording donation infrastructure and related investment in capital assets. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated December 20, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) listed in the table of contents, which are RSI that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the combining and individual fund financial statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared

To the City Council Page 4

and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the City Council and management of the City and is not intended to be, and should not be, used by anyone other than these specified parties.

Richardson & Company, LLP

December 20, 2021

550 Howe Avenue, Suite 210 Sacramento, California 95825

Telephone: (916) 564-8727 FAX: (916) 564-8728



INDEPENDENT ACCOUNTANTS' REPORT ON AGREED-UPON PROCEDURES APPLIED TO APPROPRIATIONS LIMIT TESTING

City Council City of Colfax Colfax, California

We have performed the procedures enumerated below to the accompanying calculation of the Appropriation Limit of the City of Colfax (the City) for the year ended June 30, 2021. The City management is responsible for complying with the appropriations limit calculation. The City and the League of California Cities (as presented in the publication entitled Agreed-Upon Procedures applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to assist the Agency in meeting the requirements of Section 1.5 of Article XIIIB of the California Constitution. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures performed and our findings were as follows:

1. We obtained the City's calculation of the 2020/2021 appropriations limit and compared the limit and annual adjustment factors included in the calculation to the limit and annual adjustment factors that were adopted by resolution of the City Council.

Finding: No exceptions were noted as a result of our procedures.

2. We compared the methodology used to determine the cost of living adjustment component to Article XIIIB which states that the City may annually adjust the component for either the change in California per capita personal income or, the percentage change in the City's assessed valuation which is attributable to non-residential new construction. We recalculated the factor based on the above information.

Finding: No exceptions were noted as a result of our procedures.

3. We compared the methodology used to determine the population adjustment component to Article XIIIB which states that the City may annually choose to adjust the component for either the change in population in the County in which the City is located, or the change in population within the unincorporated area of the County in which the City is located. We recalculated the factor based on the above information.

Finding: No exceptions were noted as a result of our procedures.

4. We compared the prior year appropriations limit presented in the accompanying Appropriations Limit Calculation to the prior year appropriations limit adopted by the City Council for the prior year.

Finding: No exceptions were noted as a result of our procedures.

5. We recalculated the 2020/2021 Appropriation Limit by multiplying the product of the two above factors by the 2019/2020 appropriation limit.

Finding: No exceptions were noted as a result of our procedures.

6. We compared the City's actual revenues to the computed appropriation limit for fiscal year 2020/2021.

Finding: For the 2020/2021 fiscal year, the City's actual revenues subject to the appropriations limit did not exceed the appropriation limit adopted by resolution of the City Council.

We were engaged by the Authority to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on accompanying calculation of the Appropriation Limit. Accordingly, we do not express such an opinion or conclusion. No procedures have been performed with respect to the determination of the Appropriations Limit for the base year, as defined by *Article XIII-B* of the California Constitution.

We are required to be independent of the City of Colfax and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

This report is intended solely for the use of the City of Colfax and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Richardson & Company, LLP

December 20, 2021

APPENDIX A

CITY OF COLFAX APPROPRIATION LIMIT CALCULATION Year Ended June 30, 2021

APPROPRIATIONS LIMIT ADOPTED BY CITY:

Recorded in Final 2020/2021 Budget		\$ 6,001,022
APPROPRIATIONS LIMIT COMPUTATION PER REVIEW:		
2019/2020 Appropriations Limit	\$ 5,674,579	
Cost of living factor: Change in California per capita income	1.0373	
Population Adjustment Factor: Population change in County of Placer	1.0195	
Auditor computed limitation		 6,001,022
Variance		\$ (0)



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MANAGEMENT LETTER

City Council City of Colfax Colfax, California

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Colfax (the City) for the year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The following item was noted for consideration:

Donated Infrastructure

We noted in our review of the City Council minutes that the City received dedications of infrastructure assets that were not recorded in the accounting records. The Statements on Government Accounting Standards require that donated infrastructure and easements be recorded as capital assets and capital contribution revenue at the value as of the date of donation. We recommend that the City develop the procedures necessary to ensure these infrastructure donations are identified and recorded in the City's accounting records.

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us during the course of the audit. This communication is intended solely for the information and use of the City Council, management, and others within the organization and does not affect our report dated December 20, 2021 on the financial statements of the City.

Richardson & Company, LLP

December 20, 2021



www.colfax-ca.gov info@colfax-ca.gov

December 20, 2021

Richardson & Company, LLP 550 Howe Avenue, Suite 210 Sacramento, California 95825

This representation letter is provided in connection with your audit of the financial statements of City of Colfax (the City), which comprise the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

We confirm, to the best of our knowledge and belief, as of December 20, 2021, the following representations made to you during your audit.

Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated June 15, 2021, including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure in the financial statements or schedule of findings and questioned costs have been adjusted or disclosed. No events, including instances of noncompliance, have occurred subsequent to the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 8) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole for each opinion unit. A list of the uncorrected misstatements is attached to the representation letter.
- 9) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.



10) Guarantees, whether written or oral, under which the City is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

11) We have provided you with:

- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters and all audit or relevant monitoring reports, if any, received from funding source.
- b) Additional information that you have requested from us for the purpose of the audit.
- c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- d) Minutes of the meetings of City Council or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 13) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 14) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - 1) Management,
 - 2) Employees who have significant roles in internal control, or
 - Others where the fraud could have a material effect on the financial statements.
- 15) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity's financial statements communicated by employees, former employees, regulators, or others.
- 16) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 17) We have disclosed to you all known actual or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- 18) We have disclosed to you the names of the entity's related parties and all the related party relationships and transactions, including any side agreements.

Government—specific

- 19) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 20) We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 21) We have identified to you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 22) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions for the report.



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- 23) The City has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources and fund balance or net position.
- 24) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts and legal and contractual provisions for reporting specific activities in separate funds.
- 25) We have identified and disclosed to you all instances of identified or suspected fraud and noncompliance with provisions of laws, regulations, contracts and grant agreements that we believe have a material effect on the financial statements.
- 26) There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
- 27) As part of your audit, you assisted with preparation of the financial statements (including posting adjusting entries we approved to your trial balance) and disclosures. We acknowledge our responsibility as it relates to those nonaudit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements (including adjusting entries) and disclosures.
- 28) Except as made known to you, the City has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
- 29) The City has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 30) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations.
- 31) The financial statements properly classify all funds and activities in accordance with GASB Statement No. 34, as amended, and GASBS No. 84.
- 32) All funds that meet the quantitative criteria in GASBS Nos. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 33) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 34) Investments are properly valued.
- 35) Provisions for uncollectible receivables have been properly identified and recorded.
- 36) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.



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- 37) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 38) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 39) Deposits and investment securities are properly classified as to risk and are properly disclosed.
- 40) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
- 41) We have appropriately disclosed the City's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 42) We are following our established accounting policy regarding which resources (that is restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 43) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 44) With respect to the combining statements and individual fund statements acknowledge our responsibility for presenting the combining statements and individual fund statements in accordance with accounting principles generally accepted in the United States of America, and we believe the combining statements and individual fund statements, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the combining statements and individual fund statements have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- 45) We believe that the actuarial assumptions and methods used to measure pension liabilities and costs for financial accounting purposes are appropriate in the circumstances.

Signature:

Signature: Valurie Van gonr y

Title: City Manager

Title: Finance Director



Staff Report to City Council

FOR THE JANUARY 12, 2022 REGULAR CITY COUNCIL MEETING

	From:	V	Ves Heathcock, City	Manager	
	Prepared	by: N	larguerite Bailey, Ci	ty Clerk	
	Subject:	Р	ublic Hearing for CI	DBG Contract 20-CDBC	G-CV-1-00002
	Budget Impact (Overview:			
I	N/A:	Funded: √	Un-funded:	Amount: \$16,409.27	Fund(s): Grant

RECOMMENDED ACTION: After receiving comments and answering questions, direct staff to submit required close out documents per the requirements set forth by the State of California Department of Housing and Community Development.

Summary/Background

The City of Colfax was awarded funds from the Department of Housing and Community Development under the American Reinvestment and Recovery Act for contract number 20-CDBG-CV-1-0002. The funds were to provide Subsistence Payment grants to residents of the City of Colfax. Qualified residents that were eligible for the COVID-19 Relief Grant Program (Program) were provided assistance with a grant up to \$5,000 to assist with payment for their utilities for up to 3 months.

The City conducted two workshops, posted flyers, provided outreach on social media, and conducted a direct mail campaign. A total of 19 individuals completed the pre-qualification form and 2 individuals completed and returned their applications and documents. No additional interest was received after the multiple outreach efforts.

Per the requirements of the CDBG contract, the City is required to hold a Public Hearing to review the Final Grantee Performance Report (attached) and to review the past use of funds and program performance for the City of Colfax Community Development Block Grant Program contract 20-CDBG-CV-1-0002. This agreement with the State of California Department of Housing and Community Development also requires the City to solicit citizen input regarding the outcome and accomplishments of the funding received under this contract.

The City of Colfax awarded grants to 2 households.

FISCAL IMPACT:

The grant funding under this contract was \$60,224.00 described as follows:

	Grant Award	Expended
General Administration	\$10,238.00	\$10,238.00
Subsistence Program	\$49,986.00	\$ 6,171.27
Total	\$60,224.00	\$16,409.27

Attachments:

- 1. Closeout Certification
- 2. Disencumber Letter



P. O. Box 702, Colfax, CA 95713

Closeout Certification Form

State of California, Dept. of Housing & Community Development Attn: CDBG Program, Mary Rice, CDBG Representative Department of Housing and Community Development 2020 West El Camino Avenue Sacramento, CA 95833

RE: CLOSEOUT CERTIFICATION of CDBG Grant No. 20-CDBG-CV1-00002

It is hereby certified that all activities undertaken by the Grantee with funds provided under the above grant agreement have, to the best of my knowledge, been carried out in accordance with the grant agreement; that proper provision has been made by the Grantee for the payment of all costs and claims; that the State of California is under no obligation to make further payment to the Grantee under the grant agreement; and that every statement and amounts set forth in the final CDBG Funding Request and Activity Report is, to the best of my knowledge, true and correct.

Any property acquired in whole or in part with CDBG funds or CDBG Program Income shall be accounted for in accordance with the provisions of Section 7118 and 7104 of the State CDBG regulations pertaining to property management and program income. Please list any property acquired in whole or in part with grant funds or program income expended for the grant or, if applicable, state "none" acquired. Please see Chapter 19, Property Management, in the Grants Management Manual for more detailed instructions.

Note: Future disposition of this property shall be carried out in accordance with Section 7118 of the State CDBG Regulations. Please see CFR 24 Sec. 570.505 Use of real property for instructions.

1.	NONE	4.
2.		5.
3.		6.

The Grantee shall continue to comply with the State CDBG program income reporting requirements.

All costs incurred subsequent to the most recent annual audit period will be audited at the time the Grantee's next annual audit is conducted in accordance with 2 CFR Part 200. The Grantee will resolve any audit findings relating to both the program and financial aspects of the grant. In the event there are any costs which are disallowed by this audit or any subsequent audits which cover CDBG expenditures, and which are sustained by the Department of Housing and Community Development, the amount of such costs shall be returned to HCD.

Date:	Typed Name and Title of Authorized Grantee	Signature of Authorized Grantee
	Representative:	Representative:
1/13/2022	Name: Wes Heathcock	11
	Title: City Manager	UC.



P. O. Box 702, Colfax, CA 95713

January 13, 2022

State of California, Dept. of Housing & Community Development Attn: CDBG Program, Mary Rice, CDBG Representative Department of Housing and Community Development 2020 West El Camino Avenue Sacramento, CA 95833

RE: City of Colfax – 20-CDBG-CV1-00002 Disencumber of Funds Request

Dear Ms. Rice -

Please accept this letter as a formal request for the CDBG Department to proceed with disencumbering the following funds for an awarded activity within our contract 20-CDBG-CV1-00002:

Activity	Awarded Amount	Disencumber Amount
Subsistence Payment	\$60,224.00	\$43,814.73

If you have any questions or additional concerns, please do not hesitate to contact our consultant Adams Ashby Group, Inc. Lorie Ann Adams at 916-449-3944.

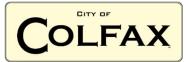
Thank you again for your attention to these matters.

Sincerely,

Wes Heathcock City Manager

cc: Lorie Adams, Adams Ashby Group, Inc.

Ph: (530) 346-2313 Fax: (530) 346-6214



Staff Report to City Council

FOR THE JANUARY 12, 2022 REGULAR CITY COUNCIL MEETING

From:	W	Ves Heathcock, City	Manager		
Prepared	by: La	aurie Van Groninger	n, Finance Director		
Subject:	С	ash Summary – Nov	vember 2021		
Budget Impact	Overview:				
N/A: √	Funded:	Un-funded:	Amount:	Fund(s):	

RECOMMENDED ACTION: Accept and File.

Summary/Background

The monthly financial report includes General Fund Reserved Cash Analysis Graphs and the City of Colfax Cash Summary Report (with supporting documentation). The reports are prepared monthly on a cash basis and are reconciled to the General Ledger accounting system, previous reports, and bank statements. Detailed budget comparisons are provided as a mid-year report and as part of the proposed budget process each year.

The purpose of these reports is to provide the status of funds and transparency for Council and the public of the financial transactions of the City.

The attached reports reflect an overview of the financial transactions of the City of Colfax in November 2021. Some monthly highlights are listed below:

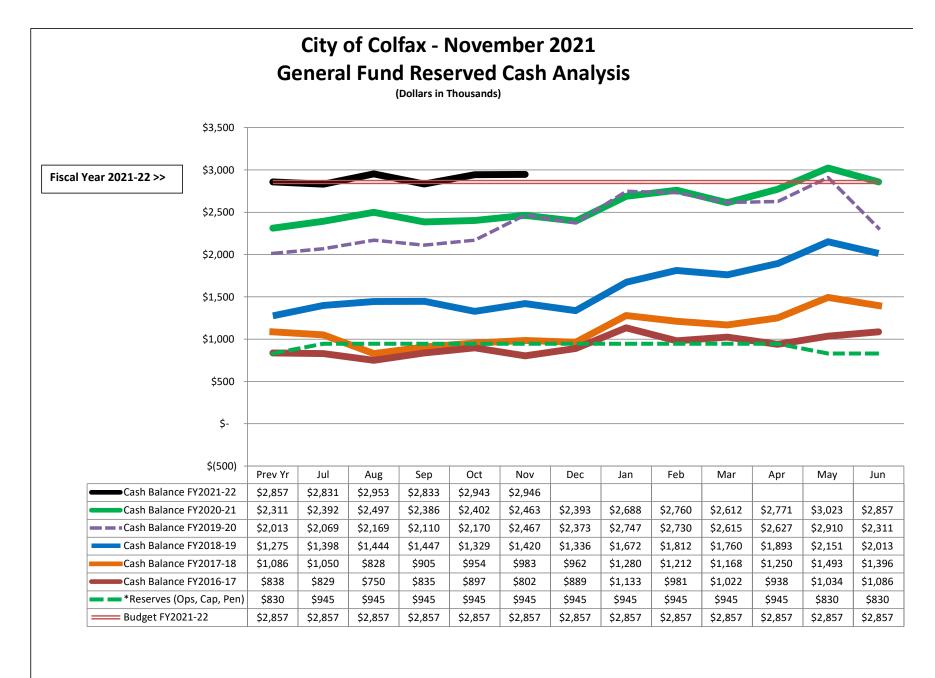
- November revenues included:
 - Allocation for Sales Tax revenues reported/paid to the State for the month of September 2021 (two-month lag).
- November expenditures included:
 - Ongoing monthly operating expenses and approved capital project expenditures.
- Negative cash fund balances at the end of November are due to timing of funding allocations and reimbursements:
 - Fund 203 Cares Act Funding CDBG. This grant funding was for City Subsistence Assistance program. The City has elected to close this program due to lack of participation. Grant closeout and request for reimbursement of expenses was completed in December.
 - Fund 250 Streets Roads/Transportation. These expenses are funded by annual Transportation funding through Placer County Transportation Agency (PCTPA), City Gas Tax revenues, and a General Fund allocation. PCTPA Funding was requested in December.
 - Fund 358 CDBG Road Rehabilitation. This is a reimbursable grant final funding of grant is still pending. CDBG has approved start date of expenditures. Any unfunded expenditures would require allocation from General Fund.
 - Fund 367 SB2 Planning Grant this is a reimbursable grant. Second round of Reimbursement requests were scheduled to be submitted in December.

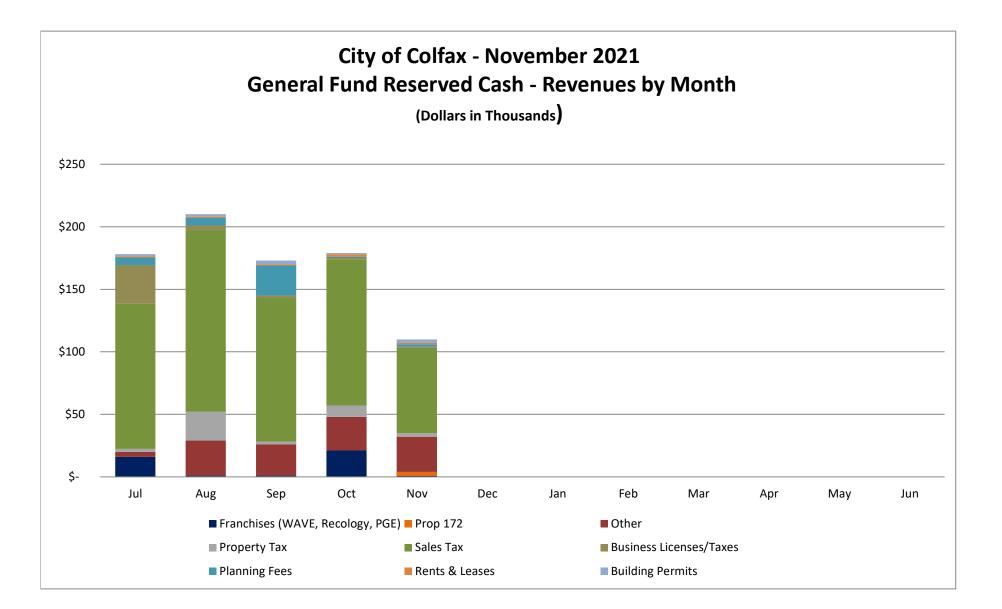
- Fund 374 Roundabout Monument this project will be funded with Road Mitigation fees at project completion.
- Fund 575 WWTP Construction Grant. This is a reimbursable grant. Reimbursement requests are scheduled to be submitted quarterly final grant award anticipated in December.
- Fund 576 Phase II Pond 3 Fissure Repair. This project is anticipated to be funded by insurance.
- Fund 585 Lift station #5 Force Main repair. Current expenditures include design work being performed by GHD (approved \$50K). Funding to be allocated from Fund 564 – Sewer Connections – allocation of funds will be made at design project completion. Future repair work estimated at \$336K and will be funded at completion by Sewer Connection fees or ARPA funding.
- Anticipated revenues/expenditures for December include:
 - o Revenues
 - Allocation for Sales Tax revenues reported/paid to the State for the month of October 2021 (two-month lag).
 - Expenditures
 - Quarterly payment for Sheriff services
 - Ongoing monthly operating expenses and approved capital project expenditures.

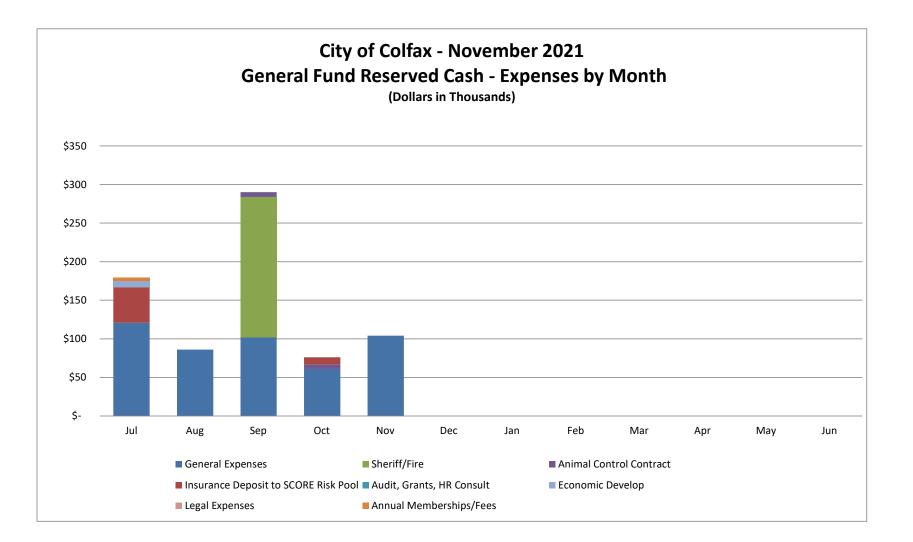
Attachments:

- 1. General Fund Reserved Cash Analysis Graphs
 - a. Cash Analysis Balance
 - b. Expenses by Month
 - c. Revenues by Month
- Cash Activity Reports

 Cash Summary
 - b. Cash Transactions Report by individual fund
 - c. Check Register Report Accounts Payable
 - d. Daily Cash Summary Report (Cash Receipts)







City of Colfax **Cash Summary** November 30, 2021

	Balance 10/31/2021	R	evenues In	E	openses Out	Transfers	Balance 11/30/2021
US Bank	\$ 112,924.17	\$	378,415.43	\$	(300,305.13)	\$ (75,000.00)	\$ 116,034.47
LAIF	\$8,018,368.46	\$	-			\$ 75,000.00	\$ 8,093,368.46
Total Cash - General Ledger	\$8,131,292.63	\$	378,415.43	\$	(300,305.13)	\$ -	\$ 8,209,402.93
Petty Cash (In Safe)	\$ 300.00						\$ 300.00
Total Cash	\$8,131,592.63	\$	378,415.43	\$	(300,305.13)	\$ -	\$ 8,209,702.93
Attached Reports: 1. Cash Transactions Repor 2. Check Register Report (A 3. Cash Receipts - Daily Ca	accounts Payable) Ash Summary Rep	und) oort		\$ \$	(218,781.93) 178,902.63	\$ 78,110.30	
	Payroll Checks a Utility Billings - F LAIF Interest Void Check/Reis	Receip		\$ \$ \$ \$ \$ \$	(69,614.98) 187,604.58 - - - - 78,110.30	\$ -	

Prepared by: Laurie Van Groningen, Finance Director Laurie Van Groningen, Finance Director

Reviewed by: <u>Wes Heathcock, City Manager</u> Wes Heathcock, City Manager

City of Colfax Cash Transactions Report - November 2021

Fund Type: 1.11 - General Fund - Unassigned		Beginning Balance		Debit Revenues	(E	Credit xpenditures)	Ending Balance
Fund: 100 - General Fund	\$	2,826,702.23	\$	106,652.03	\$	(91,557.82) \$	2,841,796.44
Fund: 120 - Land Development Fees	\$	115,290.02	\$	301.38	\$	(12,351.15) \$	103,240.25
Fund: 200 - Cannabis Application	\$	1,392.99	\$	-	\$	- \$	1,392.99
	\$	2,943,385.24	\$	106,953.41	\$	(103,908.97) \$	2,946,429.68
	<u> </u>		· ·	,	· ·	(110,000,000,000,000,000,000,000,000,000	
Fund Type: 1.14 - General Fund - Restricted							
Fund: 205 - Escrow Funds	\$	3,237.00	\$	-	\$	- \$	3,237.00
Fund: 571 - AB939 Landfill Diversion	\$	24,517.26	\$	-	\$	- \$	24,517.26
Fund: 572 - Landfill Post Closure Maintenance	\$	792,081.54	\$	-	\$	(5,323.34) \$	786,758.20
Fund Type: 1.14 - General Fund - Restricted	\$	819,835.80	\$	-	\$	(5,323.34) \$	814,512.46
Fund Type: 1.24 - Special Rev Funds - Restricto			¢		¢	¢	
Fund: 201 - CARES Act Funding	\$	- 239,601.43	\$	-	\$	- \$	-
Fund: 202 - ARPA American Rescue Plan Act Fund: 203 - CARES Act Funding - CDBG	\$ \$	239,601.43 (14,305.55)	\$ \$	-	\$ \$	- \$ (713.15) \$	239,601.43
	э \$	254,417.84	φ \$	-	э \$	(713.13) \$	(15,018.70) 254,417.84
Fund: 210 - Mitigation Fees - Roads Fund: 211 - Mitigation Fees - Drainage	э \$	5,390.92	φ \$	-	э \$	- \$	5,390.92
Fund: 211 - Mitigation Fees - Dramage	э \$	74,333.30	φ \$	-	գ \$	- J - S	74,333.30
Fund: 213 - Mitigation Fees - Parks/Rec	\$	188,956.71	φ \$	-	φ \$	- \$	188,956.71
Fund: 214 - Mitigation Fees - City Bldgs	\$	74,190.34	Ψ \$	-	\$	- \$	74,190.34
Fund: 215 - Mitigation Fees - Vehicles	\$	16,040.76	\$	-	\$	- \$	16,040.76
Fund: 217 - Mitigation Fees - DT Parking	\$	51,499.81	\$	-	\$	- \$	51,499.81
Fund: 218 - Support Law Enforcement	\$	43,866.34	\$	21,357.69	\$	- \$	65,224.03
Fund: 244 - CDBG Program Inc - ME Lending	\$	2,001.19	\$	3,000.00	\$	- \$	5,001.19
Fund: 250 - Streets - Roads/Transportation	\$	(48,059.80)		-	\$	(10,426.35) \$	(58,486.15)
Fund: 253 - Gas Taxes	\$	13,172.27	\$	9,118.55	\$	(1,255.77) \$	21,035.05
Fund: 258 - Road Maintenance - SB1/RSTBG	\$	133,805.59	\$	3,600.89	\$	- \$	137,406.48
Fund: 270 - Beverage Container Recycling	\$	19,089.78	\$	-	\$	- \$	19,089.78
Fund: 280 - Oil Recycling	\$	3,764.06	\$	-	\$	- \$	3,764.06
Fund: 292 - Fire Department Capital Funds	\$	93,212.63	\$	-	\$	- \$	93,212.63
Fund: 342 - Fire Construction - Mitigation	\$	75,587.83	\$	150.00	\$	- \$	75,737.83
Fund: 343 - Recreation Construction	\$	75,588.30	\$	150.00	\$	- \$	75,738.30
Fund Type: 1.24 - Special Rev Funds - Restricted	\$	1,302,153.75	\$	37,377.13	\$	(12,395.27) \$	1,327,135.61
Fund Type: 1.34 - Capital Projects - Restricted	•		•		•	•	
Fund: 300 - FY2021 ADA Project	\$	-	\$	-	\$	- \$	-
Fund: 367 - SB2 - Planning Grant	\$	(77,119.90)		41,905.47	\$	(2,356.98) \$	(37,571.41)
Fund: 358 - CDBG Pavement	\$	(92,621.34)	\$	-	\$	- \$	(92,621.34)
Fund: 374 - Roundabout Monument	<u>+</u>	(882.02)	-	-	\$	(70,343.33) \$	(71,225.35)
Fund Type: 1.34 - Capital Projects - Restricted	<u> </u>	(170,623.26)	Þ	41,905.47	\$	(72,700.31) \$	(201,418.10)
Fund Type: 2.11 - Enterprise Funds							
Fund: 560 - Sewer	\$	1,380,905.94	\$	118,866.76	\$	(81,219.66) \$	1,418,553.04
Fund: 561 - Sewer Liftstations	\$	738,477.02		18,995.93	\$	(15,095.79) \$	742,377.16
Fund: 563 - Wastewater Treatment Plant	\$	551,062.47	\$	54,162.89		(161.29) \$	605,064.07
Fund: 564 - Sewer Connections	\$	351,118.45	\$	-	\$	- \$	351,118.45
Fund: 574 - OES PSPS Grant	\$	282,675.30	\$	-	\$	(190.00) \$	282,485.30
Fund: 575 - WWTP Construction Grant	\$	(12,329.50)		-	\$	(600.00) \$	(12,929.50)
Fund: 576 - Phase II - Pond 3 Fissure Repair	\$	(13,701.11)		-	\$	(1,870.50) \$	(15,571.61)
Fund: 585 - LS #5 Force Main Repairs	\$	(42,359.75)		-	\$	(6,840.00) \$	(49,199.75)
Fund Type: 2.11 - Enterprise Funds - Unassign		3,235,848.82	\$	192,025.58	\$	(105,977.24) \$	3,321,897.16
· · ·						· · ·	<u> </u>
Fund Type: 9.0 - CLEARING ACCOUNT							
Fund: 998 - PAYROLL CLEARING FUND	\$	692.28	\$	153.84		- \$	846.12
Fund Type: 9.0 - CLEARING ACCOUNT	\$	692.28	\$	153.84	\$	- \$	846.12
Grand Totals:	¢	8,131,292.63	\$	378 115 12	\$	(300,305.13) \$	8,209,402.93
Granu I Utais.	\$	0,131,292.03	φ	378,415.43	φ	(300,305.13) \$	0,203,402.33

Check Register Report

Item 6A

						P Checks - November 2021	Date: Time:	12/03/202 1:49 pn
CITY OF C	OLFAX				BAN	K: US BANK	Page:	
Check Number	Check Date	Status	Void/Stop Date	Reconcile Date	Vendor Number	Vendor Name	Check Description	Amour
	Checks							
57514	11/05/21	Reconciled		11/30/21	03141	CALPERS	HEALTH PREMIUMS NOV 2021	5,476.8
57515	11/08/21	Reconciled		11/30/21	1449	AMERIGAS	CITY HALL PROPANE	118.9
57516	11/08/21	Reconciled		11/30/21	01500	ANDERSON'S SIERRA	WWTP SUPPLIES	13.3
57517	11/08/21	Reconciled		11/30/21	01500	ANDERSON'S SIERRA	WWTP SUPPLIES	205.3
57518	11/08/21	Reconciled		11/30/21	01650	AQUA SIERRA CONTROLS INC.	WWTP BLOWER RPR	1,376.0
57519	11/08/21	Reconciled		11/30/21	03435	CITY OF AUBURN	CITY CLERK SERVICES SEPT 2021	887.0
57520	11/08/21	Reconciled		11/30/21	3510	COLFAX BAPTIST CHURCH	HARVEST FESTIVAL EVENT DEP REF	100.0
57521	11/08/21	Reconciled		11/30/21	07591	COLFAX GREEN MACHINE	TRUNK OR TREAT EVENT DEP REF	100.0
57522	11/08/21	Reconciled		11/30/21	3550	COLFAXNET	SUBSISTENCE PYMT	63.5
57523	11/08/21	Reconciled		11/30/21	03562	COMMERCIAL PUMP	VFD REPAIR	130.0
57524	11/08/21	Reconciled		11/30/21	03790	SERVICE, INC CVCWA-CENTRAL VALLEY	MEMBERSHIP DUES	2,100.0
7505	11/00/01	Decembra		44/20/04	04004			400 7
57525 57526		Reconciled Reconciled		11/30/21 11/30/21	04234 06278	FRONTIER	COPY MACH LEASE NOV 2021 WWTP PHONE	420.7 204.6
57527	11/08/21	Reconciled		11/30/21	14859	COMMUNICATIONS GHD INC.	ENG SVCS AUG 2021	12,440.5
57528		Reconciled		11/30/21	14859	GHD INC.	ENG SVCS SEPT 2021	19,145.0
7529		Reconciled		11/30/21	07460	GOLD COUNTRY MEDIA	PUBLIC HEARING NOTICE	19,140.0
7530		Reconciled		11/30/21	07400	HILLS FLAT LUMBER CO	STMT 10/25/21	630.6
57531		Reconciled		11/30/21	08501	HOME DEPOT CREDIT SERVICES	STMT 10/21/21	193.6
7532	11/08/21	Reconciled		11/30/21	08660	HUNT AND SONS, INC.	FUEL	145.9
7533		Reconciled		11/30/21	08660	HUNT AND SONS, INC.	FUEL	548.6
7534		Reconciled		11/30/21	09540	INTERSTATE SALES	LANDFILL SIGNAGE	34.3
7535		Reconciled		11/30/21	23101		NPDES PERMITASS SEPT 2021	464.0
57536		Reconciled		11/30/21	12180	LAWRENCE & ASSOCIATES	LANDFILL MONITORING SEPT 2021	1,178.0
57537	11/08/21	Reconciled		11/30/21	12209	LIEBERT CASSIDY WHITMORE	HR LEGAL ASS SEPT 2021	1,216.5
57538	11/08/21	Reconciled		11/30/21	14056	NAVE, CHRIS	CORNHOLE EVENT DEP REF	100.0
57539		Reconciled		11/30/21	16011(2)	PELLETREAU, ALDERSON & CABRAL	LEGAL SVCS OCT 2021	8,594.2
57540	11/08/21	Reconciled		11/30/21	16038	PG&E	SUBSISTENCE PYMT	100.0
57541	11/08/21	Reconciled		11/30/21	12612	PLACER COUNTY WATER	SUBSISTENCE PYMT	70.2
57542	11/08/21	Reconciled		11/30/21	16052	PLACEWORKS	HOUSING ELEM/GEN PLAN UPDATE	2,076.9
7543		Reconciled		11/30/21	19193	SECURE RECORD MANAGEMENT	SHREDDING SVCS	75.0
57544		Reconciled		11/30/21	19575	SHANNA STAHL	MILEAGE REIMB	201.0
57545		Reconciled		11/30/21	19391	SIERRA MEDICAL PARTNERSHIP	COVID TEST	125.0
7546		Reconciled		11/30/21	19474	SIMPSON & SIMPSON	ROUNDABOUT MON CONSTRUCTION	39,992.0
57547		Reconciled		11/30/21	19743	WILL STOCKWIN	COLFAX CONN EDITING NOV 2021	300.0
57548		Reconciled		11/30/21	20092	THUMBLER	PUBLIC OUTREACH CONSULTANT	518.5
57549		Reconciled		11/30/21	06740	TYLER TECHNOLOGIES	FUNDBALANCE SOFTWARE	5,377.9
57550		Reconciled		11/30/21	21452	URSU, EMMANUEL	PLANNING SVCS SEPT 2021	6,860.0
57551		Reconciled		11/30/21	22106	VAN GRONINGEN & ASSOCIATES	FINANCIAL SVCS OCT 2021	8,223.7
57552		Reconciled		11/30/21	23169	WAVE BUSINESS SOLUTIONS		159.9
57553		Reconciled		11/30/21	23169	WAVE BUSINESS SOLUTIONS		18.8
57554		Reconciled		11/30/21	23451	WOOD RODGERS	WWTP CONST GRANT SEPT 2021	600.0
57555 57556		Reconciled Reconciled		11/30/21 11/30/21	23451 01414	WOOD RODGERS ALHAMBRA & SIERRA	GENERATOR REPLACEMENTS SEPT WATER	190.0 147.8
57557	11/16/21	Reconciled		11/30/21	1449	SPRINGS AMERIGAS	SUBSISTENCE PYMT	52.8
1001		Reconciled		11/30/21	01766	AMERIGAS	CITY CELL PHONES	52.c 817.9
		reconclied		11/30/21	01700		OTTI OLLET HOMES	
57558 57559		Reconciled		11/30/21	02901	BUREAU VERITAS NORTH AMERICA	BLDG OFFICIAL SVCS JUL 2021	4,105.0

Check Register Report

Item 6A

CITY OF C	OI FAX					Checks - November 2021 US BANK	Date: Time: Page:	12/03/2021 1:49 pm 2
Check Number	Check Date	Status	Void/Stop Date	Reconcile Date	Vendor Number	Vendor Name	Check Description	Amount
	Checks							
57561	11/16/21	Reconciled		11/30/21	03401	CHOICE BUILDER	PREMIUMS DEC 2021	425.87
57562	11/16/21	Reconciled		11/30/21	3425	CINTAS	PW/WWTP UNIFORM SVC OCT 2021	452.99
57563	11/16/21	Reconciled		11/30/21	03493	COASTLAND CIVIL ENGINEERING	ENG SVCS OCT 2021	247.50
57564		Reconciled		11/30/21	05184	BRET ELLIS	2021 BOOT ALLOWANCE	275.00
57565		Reconciled		11/30/21	07570	GRAINGER	WWTP SUPPLIES	240.57
57566		Reconciled		11/30/21	13560	MUNICIPAL CODE CORPORATION	MUNICODE SUPPORT FY 21/22	350.00
57567		Reconciled		11/30/21	16035	PG&E		17,690.90
57568 57569		Reconciled Reconciled		11/30/21 11/30/21	16038 16140	PG&E PLACER COUNTY AIR	SUBSISTENCE PYMT PROG PER CAPITA ASSESSMENT FY 21/22	112.67 1,007.00
57570	11/16/21	Reconciled		11/30/21	19037	POLLUTION SAFE SIDE SECURITY	WWTP CAMERA SYSTEM	4,675.00
57571		Reconciled		11/30/21	19037	SAFE SIDE SECURITY	WWTP CAMERAS	5,300.00
57572		Reconciled		11/30/21	19037	SAFE SIDE SECURITY	WWTP VIDEO MONITORING	116.17
57573		Reconciled		11/30/21	19037	SAFE SIDE SECURITY	WWTP CAMERA LICENSING	13.67
57574	11/16/21	Reconciled		11/30/21	19279	SERVICE ENGINEERING	LS 1 & 5 RPRS	1,067.50
57575	11/16/21	Reconciled		11/30/21	01790	SIERRA OFFICE PRODUCTS	OFFICE SUPPLIES	419.02
57576	11/16/21	Reconciled		11/30/21	21105	UNICO ENGINEERING	ARCO INSPECTION SVCS	4,877.40
57577	11/16/21	Reconciled		11/30/21	21560	US BANK CORPORATE PMT SYSTEM	STMT 10/22/21	1,773.04
57578		Reconciled		11/30/21	23169	WAVE BUSINESS SOLUTIONS		225.68
57579		Reconciled		11/30/21	18883	WAXIE SANITARY SUPPLY	PW SUPPLIES	384.73
57580		Reconciled		11/30/21	23301	WESTERN PLACER WASTE	SLUDGE REMOVAL OCT 2021	1,132.00
57581		Reconciled		11/30/21	2087	BASIC PACIFIC	FSA PLAN FEES SEPT 2021	45.00
57582		Reconciled		11/30/21	2087	BASIC PACIFIC	FSA PLAN FEES OCT 2021	45.00
57583		Reconciled		11/30/21	2087	BASIC PACIFIC	FSA PLAN FEES NOV 2021	45.00
57584 57585	11/30/21 11/30/21				01285 1449	AEROMOD	AEROMOD PLANT TRAINING DEPOT PROPANE	4,891.24 218.44
57586	11/30/21				01448	AMERIGAS AMERIGAS - COLFAX	DEPOT PROPANE	162.79
57587	11/30/21				01448	ANDERSON'S SIERRA	WWTP MATERIALS	44.06
57588	11/30/21				03458	CITY OF ROCKLIN	CITY COUNTY DINNER	100.00
57589	11/30/21				03650	CRANMER ENGINEERING, INC.	LANDFILL MONITORING	540.00
57590	11/30/21	Printed			03790	CVCWA-CENTRAL VALLEY CLEAN	SALTS SPECIAL PROJECT DUES	1,000.00
57591	11/30/21				04592	DACOMM	WWTP INTERNET	99.95
57592	11/30/21	Printed			5123	EGGEMAN CONSTRUCTION	WWTP SECURITY INSTALL	300.00
57593	11/30/21				06278	FRONTIER COMMUNICATIONS		206.83
57594 57595	11/30/21 11/30/21				07465 07465	GOLD MINER PEST CONTROL	FIRE STATION 37 PEST CONTROL	75.00 74.00
57595 57596	11/30/21				07465		FIRE STATION 37 FEST CONTROL	74.00
57597	11/30/21				08660	HUNT AND SONS, INC.	FUEL	516.91
57598	11/30/21				12209	LIEBERT CASSIDY WHITMORE	LEGAL MATTER	612.00
57599	11/30/21	Printed			12209	LIEBERT CASSIDY WHITMORE	LEGAL MATTER	397.50
57600	11/30/21	Printed			16300	PCWA -PLACER COUNTY	WATER	1,376.99
57601	11/30/21	Printed			16038	PG&E	SUBSISTENCE PYMT PROGRAM	236.26
57602	11/30/21				16140	PLACER COUNTY AIR POLLUTION	PER CAPITA ASSESSMENT REVISED	79.00
57603	11/30/21				12612	PLACER COUNTY WATER	SUBSISTENCE PYMT PROG	77.61
57604	11/30/21				19037	SAFE SIDE SECURITY	CORP YARD SECURITY NOV 2021	155.00
57605	11/30/21				1791	SIERRA PROPERTY DEVELOPMENT SIMPSON & SIMPSON		250.00
57606 57607	11/30/21 11/30/21				19474 19319	SIMPSON & SIMPSON SOLACE GRAPHICS	STORM DRAIN ROUNDABOUT MONUMENT	2,230.00 29,622.24
57608	11/30/21				19319	SOLACE GRAPHICS	WWTP CHEMICALS	29,622.24 3,474.90
57608 57609	11/30/21				20092	THUMBLER	PUBLIC OUTREACH CONSULTANT	518.50

					Ch	neck Register Rep	ort Iter	m 6A
					AP (Checks - November 20	021 Date Time	
CITY OF C	OLFAX				BANK	K: US BANK	Page	ge: 3
Check Number	Check Date	Status	Void/Stop Date	Reconcile Date	Vendor Number	Vendor Name	Check Description	Amount
US BANI	K Checks							
57610	11/30/21	Printed			22134	VISION QUEST	TECH SUPPORT DEC 2021	1,806.50
57611	11/30/21	Printed			23169	WAVE BUSINESS §	SOLUTIONS FIRE DEPT PHONE	38.15
57612	11/30/21	Printed			23169	WAVE BUSINESS §	SOLUTIONS CORP YARD INTERNET	61.87
					Total Checks:	99	Checks Total (excluding void checks):	218,781.93
				То	otal Payments:	99	Bank Total (excluding void checks):	218,781.93
				То	otal Payments:	99	Grand Total (excluding void checks):	218,781.93

DAILY CASH SUMMARY REPORT

November 2021 Cash Receipts 11/01/2021 - 11/30/2021

Credit

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

0.00

235.21

0.00

0.00

0.00

0.00

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Page: 1 12/3/2021 1:45 pm

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City of Colfax Fund: 100 - General Fund 11/01/2021 Daily Totals 11/03/2021 Daily Totals 11/08/2021 Daily Totals 11/16/2021 Daily Totals 11/17/2021 Daily Totals 11/19/2021 Daily Totals 11/22/2021 Daily Totals 11/23/2021 Daily Totals 11/24/2021 Daily Totals 11/29/2021 Daily Totals Fund: 100 - General Fund TOTALS: Fund: 120 - Land Development Fees 11/22/2021 Daily Totals Fund: 120 - Land Development Fees **TOTALS:** Fund: 218 - Support Law Enforcement 11/17/2021 Daily Totals Fund: 218 - Support Law Enforcement TOTALS: Fund: 244 - CDBG ME Lending/Prog Income 11/16/2021 Daily Totals Fund: 244 - CDBG ME Lending/Prog Income TOTALS: Fund: 253 - Gas Taxes 11/01/2021 Daily Totals 11/30/2021 Daily Totals Fund: 253 - Gas Taxes **TOTALS:**

Fund: 258 - Road Maintenance - SB1/RSTBG

				-
11/22/2021	Daily Totals	3,600.89	0.00	3

Item 6A

DAILY CASH SUMMARY REPORT

November 2021 Cash Receipts 11/01/2021 - 11/30/2021 Page: 2 12/3/2021 1:45 pm

City of Colfax					1110 pm
			Debit	Credit	Net Chng
Fund: 258 - Road Maintenance - SB1/RSTBG		TOTALS:	3,600.89	0.00	3,600.89
Fund: 342 - Fire Construc	tion - Mitigation				
11/24/2021	Daily Totals		150.00	0.00	150.00
Fund: 342 - Fire Construc	tion - Mitigation	TOTALS:	150.00	0.00	150.00
Fund: 343 - Recreation Co	nstruction				
11/24/2021	Daily Totals		150.00	0.00	150.00
Fund: 343 - Recreation Co	nstruction	TOTALS:	150.00	0.00	150.00
Fund: 367 - CP - Gen Plan	Update				
11/22/2021	Daily Totals		41,905.47	0.00	41,905.47
Fund: 367 - CP - Gen Plan	Update	TOTALS:	41,905.47	0.00	41,905.47
Fund: 560 - Sewer					
11/03/2021	Daily Totals		250.00	0.00	250.00
11/17/2021	Daily Totals		222.12	0.00	222.12
Fund: 560 - Sewer		TOTALS:	472.12	0.00	472.12
Fund: 561 - Sewer Liftstat	ions				
11/03/2021	Daily Totals		407.00	0.00	407.00
Fund: 561 - Sewer Liftstations		TOTALS:	407.00	0.00	407.00
	GRAND TOTALS:		179,137.84	235.21	178,902.63



Staff Report to City Council

FOR THE JANUARY 12, 2022 REGULAR CITY COUNCIL MEETING

From: Wes Heathcock, City Manager							
Prepared by: Laurie Van Groningen, Finance Director							
Subject: Quarterly Sales Tax Analysis – Calendar Year 2021-Q							
Budget Impact	Overview:						
N/A: √	Funded:	Un-funded:	Amount:	Fund(s):			

RECOMMENDED ACTION: Accept and File

Summary/Background

The City provides a quarterly report on Sales and Use Tax revenues as quarterly information is available. We have now received the final Accounting for Sales and Use Tax revenues for the quarter ended September 30, 2021, which is the first quarter of fiscal year 2021-2022.

As reported in the chart below, actuals for the quarter ended September 30^{th} reflect a substantial decrease in sales tax revenues for the City and is the lowest quarter reported since 2017. Sales tax revenues from sales made within the City jurisdiction decreased 22% as compared to the same quarter last year – this decrease also impacts the distribution to the City from the County Pool and equates to an overall decrease of 23%. Some items to note are:

- The largest decreases (as compared to same quarter last year) are in the Auto/Transportation industry and in the State/County pool.
- During COVID, the State relaxed reporting deadlines which impacted when some businesses report/pay sales tax. This may cause quarterly variations but does not impact overall receipts over time.
- Some new businesses whether new ownership, new business, or transfer from another area are sometimes slow to report sales tax receipts. Staff monitors and works with the California Department of Tax and Fee Administration (CDTFA) to ensure that City businesses are reporting to the correct jurisdiction.

	C	E 09/30	C	E 12/31	C	QE 03/31	C	QE 06/30	TOTAL	Budget	% of Budget	Bu	dget Diff	Prev	Forecast
Fiscal Year 2021-2022	\$	300,458							\$ 300,458	\$ 1,260,000					
Fiscal Year 2020-2021	\$	391,444	\$	340,379	\$	326,981	\$	365,994	\$ 1,424,798	\$ 1,250,000	114%	\$	174,798	\$ 1,	125,000
Fiscal Year 2019-2020	\$	457,737	\$	320,975	\$	370,903	\$	374,688	\$ 1,524,302	\$ 1,450,000	105%	\$	74,302	\$ 1,	430,388
Fiscal Year 2018-2019	\$	354,152	\$	353,870	\$	336,721	\$	356,865	\$ 1,401,608	\$ 1,350,000	104%	\$	51,608		
% Change - Previous Calendar Qtr		-18%		-13%		-4%		12%							
% Change - Same Qtr - Prev Year		-23%		6%		-12%		-2%	-7%	-14%					

Fiscal and Budget Impacts

Even though we exceeded sales tax projections for the past several years, due to the uncertainty of sales tax revenues, we did not adjust the FY2021-2022 budget from the original budget adoption in June 2020. Staff will continue to monitor and provide updates as additional information is available.

Attachments:

- 1. Graph City of Colfax Sales and Use Tax Revenues
- 2. Chart City of Colfax Sales and Use Tax Revenues History

City of Colfax Sales and Use Tax Revenues (Actuals Through Quarter Ended 09/30/2021)



City of Colfax Sales and Use Tax Revenues

City of Colfax Sales and Use Tax Revenue History

	_	Actuals	Change	% Change
1999-2000	\$	478,169		
2000-2001	\$	484,801	\$ 6,632	1%
2001-2002	\$	592 <i>,</i> 392	\$ 107,591	22%
2002-2003	\$	581,749	\$ (10,643)	-2%
2003-2004	\$	601,276	\$ 19,527	3%
2004-2005	\$	707,515	\$ 106,239	18%
2005-2006	\$	749,583	\$ 42,068	6%
2006-2007	\$	752,431	\$ 2,848	0%
2007-2008	\$	648,989	\$ (103,442)	-14%
2008-2009	\$	540,051	\$ (108,938)	-17%
2009-2010	\$	538,549	\$ (1,502)	0%
2010-2011	\$	551,953	\$ 13,404	2%
2011-2012	\$	571,943	\$ 19,990	4%
2012-2013	\$	706,828	\$ 134,885	24%
2013-2014	\$	928,729	\$ 221,901	31%
2014-2015	\$	956,342	\$ 27,613	3%
2015-2016	* \$	1,104,357	\$ 148,015	15%
2016-2017	\$	1,103,560	\$ (797)	0%
2017-2018	\$	1,370,741	\$ 267,181	24%
2018-2019	\$	1,401,608	\$ 30,867	2%
2019-2020	\$	1,524,302	\$ 122,694	9%
2020-2021	\$	1,424,789	\$ (99 <i>,</i> 513)	-7%

*Included true up and final adjustments related to the end of the decade old triple flip sales tax program which ended December 31, 2015

Minutes 12/8/2021

Item 6C





Regular Meeting of Colfax City Council Wednesday, December 8, 2021 City Hall Council Chambers 33 S. Main Street, Colfax CA

1 <u>CLOSED SESSION</u> (NO CLOSED SESSION)

2 OPEN SESSION

2A. Call Open Session to Order

Mayor Lomen called the open session to order at 6:01

- 2B. Pledge of Allegiance
- 2C. Roll Call
- 2D. Present: Mendoza, Ackerman (via ZOOM), Mayor Pro Tem Burruss, Councilmember Fatula, and Mayor Lomen Approval of Agenda Order

MOTION made by Burruss and seconded by Fatula and unanimously approved.

3 <u>AGENCY REPORTS</u>

- **3A.** Placer County Sheriff Department Sgt Griffiths provided an update on City of Colfax and Placer County crime statistics and staffing levels.
- **3B. CALFIRE** -Battalion Chief Brian Eagan spoke about the upcoming Winterfest event and parade, the annual Christmas tree, upcoming staffing levels and upgrades to Fire Station 36.
- **3C.** California Highway Patrol (CHP) Public Information Officer Chris Nave spoke about DUIs and staying safe during the holiday season. He also provided information on a Toy Drive he is holding.
- **3D.** Chamber of Commerce Tracy Brown, President spoke about the upcoming Winterfest event and Christmas shop at the Visitor's Center.

4 **<u>PRESENTATION</u>** (No Presentations)

5 <u>PUBLIC HEARING</u>

Notice to the Public: City Council, when considering a matter scheduled for hearing, will take the following actions:

- 1. Presentation by Staff
- 2. Open the Public Hearing
- 3. Presentation, when applicable, by Applicant
- 4. Accept Public Testimony
- 5. When applicable, Applicant rebuttal period
- 6. Close Public Hearing (No public comment is taken, hearing is closed)
- 7. Council comments and questions
- 8. City Council Action

<u>Public Hearings that are continued will be so noted. The continued Public Hearing will be listed on a subsequent council agenda and posting of that agenda will serve as notice.</u>



5A. Poultry Ordinance

Alfred "Mick" Cabral, City Attorney provided a general overview of the ordinance explaining its purpose to divert organic food waste from the landfill and regulate chicken keeping.

Colfax resident, Tom Parnham spoke in opposition to the Ordinance.

Colfax resident, Caroline McCully provided public comment in support of the Ordinance overall and expressed some concerns and suggestions.

Councilmember Fatula discussed some of the suggestions from public comment and referenced some university studies on poultry keeping.

Mayor Pro Tem Burruss discussed some of the suggestions.

Councilmember Ackerman expressed agreement with Caroline McCully's comments.

The hearing was continued from December 8,2021, after which time the Ad hoc Committee can reconvene and discuss changes and bring back for discussion.

6 CONSENT CALENDAR

6A. Quarterly Investment Report Quarter Ended 09/30/2021 Recommendation: Accept and File

6B. Cash Summary October 2021 Recommendation: Accept and File.

6C. Minutes **Recommendation:** By Motion, approve the Colfax City Council minutes of 10/27/2021.

6D. Fiscal Year 2021-2022 Local Transportation Funds and State Transit Assistance Funds Claim Documentation

Recommendation: Adopt Resolution 54-2021 authorizing the City Manager to file claims or execute agreements for:

- 1. Fiscal year 2021-2022 Local Transportation Funds in the amount of \$184,435 for streets and roads purposes (Article 8 Section 99400 of the California Public Utilities Code)
- 2. Fiscal year 2021-2022 State Transit Assistance Funds of \$17,097 for transit Capital (Article 6.5, Chapter 4, Section 99313 of the California Public Utilities Code)
- 3. State Transit Assistance Funds reallocation of previously claimed funds for contracted transit services to transit capital in the amount of:
 - a. Fiscal Year 2019-2020 \$3,948
 - b. Fiscal Year 2020-2021 \$8,317
- **6E.** City Engineering Consultant Services GHD Budget Amendment Recommendation: Adopt Resolution 55-2021 approving a budget amendment for GHD in the amount of \$407,360 to fund the remaining initial agreement term and the 2-year extension.
- 6F. Employment Relation Matters Legal Services Consultant Agreement Liebert Cassidy Whitmore (LCW) Recommendation: Adopt Resolution 56-2021 authorizing the City Manager to execute a contract with Liebert Cassidy Whitmore for special legal services pertaining to employment relation matters for a 3-year term in an amount not to exceed \$20,000.

6G.Waste Water Treatment Plant (WWTP) – Security Approval
Recommendation: Adopt Resolution 57-2021 authorizing the City Manager to expense funding in



the amount of \$11,220 for a security system installed at the WWTP.

end of consent calendar

By **MOTION**, approve the consent calendar.

MOTION made by Councilmember Fatula and seconded by Councilmember Ackerman and approved by the following vote:

Mendoza, Ackerman, Burruss, Fatula, Lomen AYES: **NOES: ABSTAIN: ABSENT:**

7

PUBLIC COMMENT

Colfax Resident, Diane Greene asked for an update on the new cannabis business.

Tim Dion spoke about maintaining local control of the cannabis

industry.

Colfax Resident, Tom Parnham asked for an update on the vacant, historic hotel on Railroad Street.

Revi Schlesinger offered her redevelopment services for uplifting downtown. Treasurer, Tim Ryan expressed appreciation for PCSO, CHP, PCFD, and City Staff coming together and working with the Chamber to get things done for Winterfest.

COUNCIL AND STAFF 8

8A. Councilmember Mendoza provided an update from the Placer Regional Homelessness Committee, stating they are focusing on the Roseville and Auburn areas.

Councilmember Fatula stated that there is a 2nd food bank in Ata at the Sierra First Baptist Church that distributes food every Thursday from 10am-12pm. Mayor Pro Tem Burruss stated the December meeting of the Placer County Air Pollution Control District was canceled. She stated the application period was now closed for the Sacramento Area Council of Governments (SECOG)'s Youth Leadership Academy and the pool of involved youth would receive a lot of education. She plans to submit her volunteer slip to be a part of the instruction. She stated that the Placer County Transportation Planning Agency is waiting on a decision to put a tax measure on the 2022 ballot regarding the I80/65 Interchange. that they are waiting on a decision for the tax measure regarding the I 80/65 interchange. Mayor Pro Tem Burruss also promoted coming to the VFW Pancake Breakfast Sunday morning after Winterfest She also corrected a flyer for the Foodbank that stated the date incorrectly as the 13th, but in fact it is the 14th.

Mayor Lomen provided an update on the WAC/MAC and Regional Parks Committee, stating that the City is just waiting for the County Board of Supervisors to turn over funding to start the engineering for the Skate Park project and thanked Ty Conners and Andrea Harrison for their work. He also provided an update that the next Placer Sierra Fire Safe Council Meeting would be on 1/27 and provided details about the Santa Tour happening through town on 12/18.



8B. City Manager, Wes Heathcock provided an update regarding the historic hotel on Railroad Street, stating staff had reached out to the owners and is waiting to hear back from them. He also reported that the Regional Board Agreement is in hand for the 5.6-million-dollar construction grant that will be used for solar, algae extraction, and sewer collection system, all of which rate payers don't have to pay for.

Mayor Pro Tem Burruss reiterated that the grant cannot be used to directly lower sewer bills. The City Manager also provided an update on the completion of the lighting on the Roundabout sign.

9 <u>COUNCIL BUSINESS</u>

9A. Rotation of City Council Officers: Mayor and Mayor Pro Tem

Colfax resident, Karla Jameson provided public comment in support of Mayor Pro Tem Burruss becoming Mayor and noted appreciation for Mayor Lomen.

Nicolette Dalpino provided public comment in support of Mayor Pro Tem Burruss becoming Mayor.

Bridget Carpenter provided public comment in support of Mayor Pro Tem Burruss becoming Mayor.

Colfax resident, Howard White provided public comment in support of Mayor Pro Tem Burruss becoming Mayor.

Colfax resident, Caroline McCully provided public comment and thanked Mayor Lomen for his service and stated her support of Mayor Pro Tem Burruss becoming Mayor.

MOTION for Mayor Pro Tem Burruss to become Mayor made by Councilmember Mendoza and seconded by Councilmember Ackerman and approved by the following vote:

AYES: Mendoza, Ackerman, Burruss, Fatula, Lomen

NOES:

ABSTAIN:

ABSENT:

MOTION for Councilmember Mendoza to become Mayor Pro Tem made by Mayor Pro Tem Burruss and seconded by Mayor Lomen and approved by the following vote:

AYES: Mendoza, Ackerman, Burruss, Fatula, Lomen

City Manager Heathcock states there will be a ceremonial swearing in after the meeting.

10 GOOD OF THE ORDER

Councilmember Ackerman suggests creating changes to the mayor process. Mayor Lomen expresses that it was his honor to serve as Mayor for the last year.



Item 6C

11 <u>ADJOURNMENT</u>

As there was no further business on the agenda, Mayor Lomen adjourned the meeting, by motion and without objection at 7:21 pm.

Respectfully submitted to City Council this 12th day of January, 2022.

Marqueite Bailey

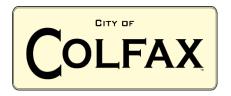
Marguerite Bailey, City Clerk



Colfax City Council Meetings are ADA compliant. If you need disability-related modification or accommodation **December 8, 2021** including auxiliary aids or services to participating in this meeting, please contact the City Clerk at (530) 346-2313 at least 72 hours prior to make arrangements for ensuring your accessibility.

Minutes 12/17/2021

Item 6D



City Council Minutes

Special Meeting of Colfax City Council Friday, December 17, 2021

City Hall Council Chambers 33 S. Main Street, Colfax CA

1 OPEN SESSION

- 1A. Call Open Session to Order Mayor Burruss called the open session to order at 12:05 PM
- **1B.** Pledge of Allegiance
- 1C. Roll Call

Present: Councilmember David Ackerman, Joe Fatula and Mayor Trinity Burruss Excused Absent: Councilmember Sean Lomen, and Mayor Pro Tem Marnie Mendoza

2 CONSENT CALENDAR

2A. Subdivision Improvement Agreement – Best Western Recommendation: Adopt Resolution № 58-2021 authorizing the City Manager to execute a Subdivision Improvement Agreement with Colfax Hospitality Partners, LLC for the Best Western Hotel Project.

By MOTION, approve the consent calendar. MOTION made by Councilmember Fatula and seconded by Councilmember Ackerman and approved by the following vote: AYES: Ackerman, Fatula, Burruss NOES: ABSTAIN: ABSENT: Mendoza, Lomen

end of consent calendar

Minutes 12/17/2021

Item 6D

<u>3 PUBLIC COMMENT</u>

No public comment.

4 ADJOURNMENT

4A. Meeting adjourned at 12:06 pm, without objection and by consensus of the Council.

Respectfully submitted to City Council this 12th day of January 2022.

Margueite Bailey

Marguerite Bailey, City Clerk



Staff Report to City Council

FOR THE JANUARY 12, 2022 REGULAR CITY COUNCIL MEETING

N/A: √	Funded:	Un-funded:	Amount:	Fund(s):		
Budget Impact Overview:						
Subject: Local Hazard Mitigation Plan Update 2021						
Prepared by: Emmanuel Ursu, Planning Director						
From:	W	Wes Heathcock, City Manager				

RECOMMENDED ACTION: Adopt Resolution _____-2022 accepting the Placer County 2021 Local Hazard Mitigation Plan Update.

Summary/Background

The Disaster Mitigation Act of 2000 (DMA 2000) directs hazard mitigation planning activities to state and local governments as they are directly connected to community plans and goals and have a better understanding of local vulnerabilities as they relate to risk reduction activities. To be eligible for federal hazard mitigation grant funds, state and local governments are required to prepare a Local Hazard Mitigation Plan (LHMP) which is a five-year plan that identifies the natural hazards faced by a local agency or special district and measures to mitigate hazards. The LHMP includes a community profile, hazards assessment, risk assessment, mitigation actions, and the implementation program outlines the processes for identifying the natural hazards, risks, and vulnerabilities of the jurisdiction.

The Code of Federal Regulations (CFR) Title 44, Part 201 establish regulations for the disaster mitigation planning process, plan content, and the requirement for Federal Emergency Management Agency (FEMA) approval for hazard mitigation plans. The LHMP is reviewed by the California Office of Emergency Services (Cal OES) and requires approval of the Federal Emergency Management Agency (FEMA).

Discussion

In 2005, 2010, and 2016, the City of Colfax along with Placer County and 14 other local jurisdictions prepared a consolidated LHMP and received FEMA approval. Foster Morrison Consulting was retained to prepare the 2021 Placer County LHMP update. With input from the Hazard Mitigation Planning Committee (HMPC) Working Group and public input at six public planning meetings, the update to the LHMP was prepared. The HMPC Working Group consisted of representatives from 26 jurisdictions and included Placer County; the cities of Colfax, Auburn, Lincoln and Rocklin, and the Town of Loomis; and 20 participating Fire Protection and Special Districts. The City of Colfax Planning Director, Public Works Director, City Engineering and City Manager all contributed to the Colfax annex of the LHMP. At the public meetings facilitated by Foster Morrison Consulting, the public had opportunities to ask questions and provide input.

The Placer County 2021 LHMP Update documents the hazard mitigation planning process and identifies relevant hazards, vulnerabilities, and strategies the City of Colfax and all participating jurisdictions will use to decrease vulnerability and increase community resiliency and sustainability.

The entire LHMP, including the annex of all participating jurisdictions is 2078 pages long and is posted on the City's website and the City of Colfax annex is in Attachment B to this report. Based on an assessment of vulnerability to hazards and the associated risks, the following six actions are included in the Colfax annex:

Action 1. Enhance Public Education and Awareness of Natural Hazards and Public Understanding of Disaster Preparedness

Action 2. Integrate Local Hazard Mitigation Plan into Safety Element of General Plan

Action 3. Continue Annual Weed Abatement Ordinance

Action 4. Colfax Schools Evacuation Site Shaded Fuel Break

Action 5. Evaluate the Need and Feasibility of Improving Fire Prevention for the Historic Business District

Action 6. Drought and Water Shortage Mitigation

Following final review by the HMPC and a public comment period, a final draft Placer County 2021 LHMP Update was submitted for review to both CalOES and FEMA at the end of June 2021. On September 3, 2021, FEMA transmitted an Approval Pending Adoption letter which states that the Placer County 2021 LHMP Update meets all the regulatory requirements and was eligible for final adoption by each participating jurisdictions' council and governing board.

Attachments

- 1. City Council Resolution adopting the Placer County 2021 Local Hazard Mitigation Plan Update.
- 2. Placer County LHMP 202, Colfax Annex
- 3. FEMA Approval Pending Adoption Letter, September 3, 2021

City of Colfax City Council

Resolution № __-2022

ADOPTING THE PLACER COUNTY 2021 LOCAL HAZARD MITIGATION PLAN UPDATE.

WHEREAS, The City of Colfax recognizes the threat that natural hazards pose to people and property within our community; and

WHEREAS, undertaking hazard mitigation actions will reduce the potential for harm to people and property from future hazard occurrences; and

WHEREAS, the U.S. Congress passed the Disaster Mitigation Act of 2000 ("Disaster Mitigation Act") emphasizing the need for pre-disaster mitigation of potential hazards; and

WHEREAS, the Disaster Mitigation Act made available hazard mitigation grants to state and local governments; and

WHEREAS, an adopted Local Hazard Mitigation Plan is required as a condition of future funding for mitigation projects under multiple FEMA pre- and post-disaster mitigation grant programs; and

WHEREAS, the City of Colfax fully participated in the FEMA-prescribed mitigation planning process to prepare this local hazard mitigation plan; and

WHEREAS, the California Office of Emergency Services and Federal Emergency Management Agency, Region IX officials have reviewed the Placer County Local Hazard Mitigation Plan and approve it contingent upon this official adoption of the participating governing body; and

WHEREAS, the City of Colfax desires to comply with the requirements of the Disaster Mitigation Act and to augment its emergency planning efforts by formally adopting the Placer County Local Hazard Mitigation Plan by reference into the Safety Element of the General Plan in accordance with the requirements of AB 2140; and

WHEREAS, adoption by the governing body for the City of Colfax demonstrates the jurisdiction's commitment to fulfilling the mitigation goals and objectives outlined in this Local Hazard Mitigation Plan; and

WHEREAS, adoption of this legitimizes the plan and authorizes responsible agencies to carry out their responsibilities under the plan.

NOW, THEREFORE, BE IT RESOLVED that the City of Colfax adopts the Placer County Local Hazard Mitigation Plan as an official plan; and

BE IT FURTHER RESOLVED, that the City of Colfax adopts the Placer County Local Hazard Mitigation Plan by reference into the safety element of the Colfax General Plan in accordance with the requirements of AB 2140; and

BE IT FURTHER RESOLVED, the City of Colfax will submit this adoption resolution to the California Office of Emergency Services and FEMA Region IX officials to enable the plan's final approval in accordance with the requirements of the Disaster Mitigation Act of 2000 and to establish conformance with the requirement of AB 2140.

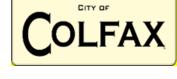
THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED at the Regular Meeting of the City Council of the City of Colfax held on the 12th of January 2022 by the following vote of the Council:

AYES: NOES: ABSTAIN: ABSENT:

ATTEST:

Trinity Burruss, Mayor

Marguerite Bailey, City Clerk



Annex B City of Colfax

B.1 Introduction

This Annex details the hazard mitigation planning elements specific to the City of Colfax, a previously participating jurisdiction to the 2016 Placer County Local Hazard Mitigation Plan (LHMP) Update. This Annex is not intended to be a standalone document, but appends to and supplements the information contained in the Base Plan document. As such, all sections of the Base Plan, including the planning process and other procedural requirements apply to and were met by the City. This Annex provides additional information specific to Colfax, with a focus on providing additional details on the risk assessment and mitigation strategy for this community.

B.2 Planning Process

As described above, Colfax followed the planning process detailed in Chapter 3 of the Base Plan. In addition to providing representation on the Placer County Hazard Mitigation Planning Committee (HMPC), the City formulated their own internal planning team to support the broader planning process requirements. Internal planning participants, their positions, and how they participated in the planning process are shown in Table B-1. Additional details on Plan participation and City representatives are included in Appendix A.

Table B-1 City of Colfax -	– Planning Team
----------------------------	-----------------

Name	Position/Title	How Participated
Wes Heathcock	City Manager	Provided past occurrence info, provided input on mitigation actions
Emmanuel Ursu	Planning Director	Attended meetings, reviewed the annex, updated the mitigation actions

Coordination with other community planning efforts is paramount to the successful implementation of this LHMP Update. This section provides information on how the City integrated the previously approved 2016 Plan into existing planning mechanisms and programs. Specifically, the City incorporated into or implemented the 2016 LHMP through other plans and programs shown in Table B-2.

Table B-2 2016 LHMP Incorporation

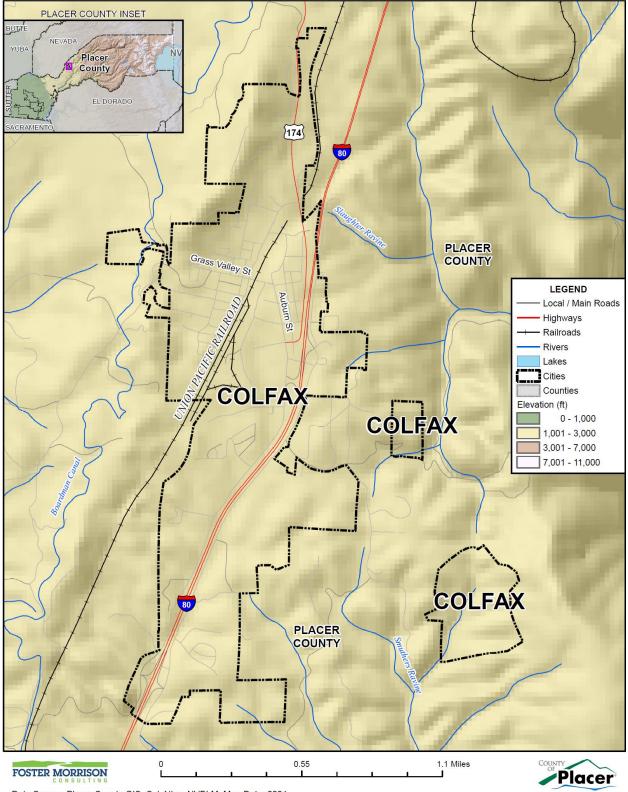
Planning Mechanism 2016 LHMP Was Incorporated/Implemented In.	Details: How was it incorporated?		
	There was no related mitigation planning. The General Plan is being updated in 2021 and the LHMP will be incorporated into it.		



B.3 Community Profile

The community profile for the City of Colfax is detailed in the following sections. Figure B-1 displays a City map and the location of Colfax within Placer County.

Figure B-1 City of Colfax



Data Source: Placer County GIS, Cal-Atlas, NVBLM; Map Date: 2021.

B.3.1. Geography and Climate

The City of Colfax is the northern-most incorporated city in Placer County, located in the Sierra Nevada Foothills at a general elevation of 2,400 feet above msl. The City covers an area of 1.3 square miles and straddles I-80. Colfax sits a few miles outside the Tahoe National Forest as I-80 begins its climb into the Sierras. The City of Colfax sits at approximately 2,425 feet above mean sea level.

Colfax average temperatures range from the low 80°F to low 90°F during the summer to the mid 30°F to low 40°F during the winter. Colfax receives an average of 45.59 inches of rain and 18.9 inches of snow annually.

B.3.2. History

Colfax was originally inhabited by the Maidu Indians. In 1849 during the frenetic days of the Gold Rush, southeast of present-day Colfax, Illinoistown (previously known as Alder Grove) rose as a major supply hub for the Sierra Foothill mining camps. In 1865, destiny doomed the thriving community when transcontinental railroad engineers bypassed it. Railroad construction Camp 20 became the town site of choice. Camp 20 was later renamed Colfax in honor of Schuyler Colfax, who visited the town in 1865 when he was Speaker of the House, assuring the construction crew that the government was committed to completing the transcontinental railroad. The town went on to become a major switching and maintenance station for the Central Pacific and Southern Pacific, and in 1876 a terminus for the Nevada County Narrow Gauge Railroad, serving the fruit orchards of the area and Nevada County gold mines. Colfax was incorporated as a city in 1910.

B.3.3. Economy

Colfax is the home several major employers: GKM Corporation, Winner Chevrolet, Placer Union High School District, Hills Flat Lumber, Crispin Cider, and Sierra Market. US Census estimates show economic characteristics for the City of Colfax. These are shown in Table B-3 and Table B-4. Mean household income in the City was \$57,734. Median household income in the City was \$70,575.

Industry	Estimated Employment	Percent
Agriculture, forestry, fishing and hunting, and mining	20	2.1%
Construction	99	2.1%
Manufacturing	69	10.2%
Wholesale trade	57	7.1%
Retail trade	177	5.9%
Transportation and warehousing, and utilities	56	18.3%
Information	8	5.8%
Finance and insurance, and real estate and rental and leasing	91	0.8%

 Table B-3 City of Colfax – Civilian Employed Population 16 years and Over

Industry	Estimated Employment	Percent
Professional, scientific, and management, and administrative and waste management services	70	9.4%
Educational services, and health care and social assistance	150	7.2%
Arts, entertainment, and recreation, and accommodation and food services	66	15.5%
Other services, except public administration	38	6.8%
Public administration	77	3.9%

Source: US Census Bureau American Community Survey 2013-2017 Estimates

Table B-4 City of Colfax – Income and Benefits Income and Benefits

Income Bracket	Percent
<\$10,000	5.8%
\$10,000 - \$14,999	13.6%
\$15,000 - \$24,9999	9.4%
\$25,000 - \$34,999	5.0%
\$35,000 - \$49,999	9.5%
\$50,000 - \$74,999	21.2%
\$75,000 - \$99,999	13.9%
\$100,000 - \$149,999	14.7%
\$150,000 - \$199,999	1.4%
\$200,000 or more	5.5%

Source: US Census Bureau American Community Survey 2013-2017 Estimates

B.3.4. Population

The California Department of Finance estimated the January 1, 2020 total population for the City of Colfax was 2,152.

B.4 Hazard Identification

Colfax's identified the hazards that affect the City and summarized their location, extent, likelihood of future occurrence, potential magnitude, and significance specific to Colfax (see Table B-5).

Hazard	Geographic Extent	Likelihood of Future Occurrences	Magnitude/ Severity	Significance	Climate Change Influence
Agricultural Hazards	Limited	Unlikely	Negligible	Low	Medium
Avalanche	Limited	Unlikely	Negligible	Low	Medium
Climate Change	Extensive	Likely	Limited	Low	_
Dam Failure	Limited	Unlikely	Negligible	Low	Medium
Drought & Water Shortage	Significant	Likely	Critical	Medium	High
Earthquake	Significant	Occasional	Critical	Low	Low
Floods: 1%/0.2% annual chance	Limited	Unlikely	Negligible	Low	Medium
Floods: Localized Stormwater	Significant	Occasional	Limited	Low	Medium
Landslides, Mudslides, and Debris Flows	Limited	Occasional	Limited	Low	Medium
Levee Failure	Limited	Unlikely	Negligible	Low	Medium
Pandemic	Extensive	Likely	Critical	Medium	Medium
Seiche	Limited	Unlikely	Negligible	Low	Medium
Severe Weather: Extreme Heat	Significant	Likely	Limited	Medium	High
Severe Weather: Freeze and Snow	Significant	Likely	Limited	Low	Medium
Severe Weather: Heavy Rains and Storms	Significant	Limited	Limited	Low	Medium
Severe Weather: High Winds and Tornadoes	Significant	Likely	Critical	Medium	Low
Tree Mortality	Significant	Likely	Catastrophic	High	High
Wildfire	Significant	Likely	Catastrophic	High	High
Geographic Extent Limited: Less than 10% of planning area Significant: 10-50% of planning area Extensive: 50-100% of planning area Likelihood of Future Occurrences Highly Likely: Near 100% chance of occurrence in next year, or happens every year. Likely: Between 10 and 100% chance of occurrence in next year, or has a recurrence interval of 10 years or less. Occasional: Between 1 and 10% chance of occurrence in the next year, or has a recurrence interval of 11 to 100 years. Unlikely: Less than 1% chance of	shutdown of Critical—25-5 for at least tw disability. Limited—10- for more than permanent dis Negligible—I facilities and s with first aid. Significance Low: minimal Medium: moo High: widespin Climate Cha	-More than 50 perc facilities for more th 50 percent of proper to weeks; and/or inju 25 percent of proper in a week; and/or inju sability. Less than 10 percent services for less than I potential impact derate potential impac read potential impac nge Influence	an 30 days; and, ty severely dama tries and/or illno rty severely dam tries/illnesses tro of property seve 24 hours; and/o	for multiple dea aged; shutdown esses result in pe aged; shutdown eatable do not re erely damaged, s	ths. of facilities ermanent of facilities esult in shutdown of
occurrence in next 100 years, or has a recurrence interval of greater than every 100 years.	Medium: mod	l potential impact lerate potential impa read potential impac			

Table B-5 City of Colfax—Hazard Identification Assessment

B.5 Hazard Profile and Vulnerability Assessment

The intent of this section is to profile Colfax's hazards and assess the City's vulnerability separate from that of the Placer County Planning Area as a whole, which has already been assessed in Section 4.3 Hazard Profiles and Vulnerability Assessment in the Base Plan. The hazard profiles in the Base Plan discuss overall impacts to the Placer County Planning Area and describes the hazard problem description, hazard location and extent, magnitude/severity, previous occurrences of hazard events and the likelihood of future occurrences. Hazard profile information specific to the City is included in this Annex. This vulnerability assessment analyzes the property, population, critical facilities, and other assets at risk to hazards ranked of medium or high significance specific to the City (as identified in the Significance column of Table B-5) and also includes a vulnerability assessment to the three primary hazards to the State of California: earthquake, flood, and wildfire. For more information about how hazards affect the County as a whole, see Chapter 4 Risk Assessment in the Base Plan.

B.5.1. Hazard Profiles

Each hazard vulnerability assessment in Section B.5.3, includes a hazard profile/problem description as to how each medium or high significant hazard affects the City and includes information on past hazard occurrences and the likelihood of future hazard occurrence. The intent of this section is to provide jurisdictional specific information on hazards and further describes how the hazards and risks differ across the Placer County Planning Area.

B.5.2. Vulnerability Assessment and Assets at Risk

This section identifies Colfax's total assets at risk, including values at risk, populations at risk, critical facilities and infrastructure, natural resources, and historic and cultural resources. Growth and development trends are also presented for the community. This data is not hazard specific, but is representative of total assets at risk within the community.

Values at Risk

The following data from the Placer County Assessor's Office is based on the 2020 Assessor's data. The methodology used to derive property values is the same as in Section 4.3.1 of the Base Plan. This data should only be used as a guideline to overall values in the County, as the information has some limitations. The most significant limitations are created by Proposition 13 and the Williamson Act as detailed in the Base Plan. With respect to Proposition 13, instead of adjusting property values annually, the values are not adjusted or assessed at fair market value until a property transfer occurs. As a result, overall value information is most likely low and does not reflect current market value of properties within the County. It is also important to note, in the event of a disaster, it is generally the value of the infrastructure or improvements to the land that is of concern or at risk. Generally, the land itself is not a loss. However, depending on the type of hazard and impact of any given hazard event, land values may be adversely affected; thus, land values are included as appropriate. Table B-6 shows the 2020 Assessor's values and content replacement values (e.g., the values at risk) broken down by property type for the City.

Property Use	Total Parcel Count	Improved Parcel Count	Total Land Value	Improved Structure Value	Estimated Contents Value	Total Value
Agricultural	0	0	\$O	\$O	\$ 0	\$0
Commercial	118	70	\$12,126,301	\$21,608,886	\$21,608,886	\$55,344,073
Industrial	33	20	\$9,487,797	\$15,276,833	\$22,915,248	\$47,679,878
Institutional	13	9	\$1,039,080	\$5,047,655	\$5,047,655	\$11,134,390
Miscellaneous	166	3	\$2,860,671	\$20,892	\$20,892	\$2,902,455
Natural / Open Space	16	0	\$O	\$O	\$ 0	\$0
Residential	642	609	\$39,484,118	\$110,214,317	\$55,107,156	\$204,805,591
Colfax Total	988	711	\$64,997,967	\$152,168,583	\$104,699,837	\$321,866,387

Table B-6 City of Colfax – Total Values at Risk by Property Use

Source: Placer County 2020 Parcel/Assessor's Data

Critical Facilities and Infrastructure

Critical facilities and infrastructure are those buildings and infrastructure that are crucial to a community. Should these be damaged, it makes it more difficult for the community to respond to and recover from a disaster. For purposes of this plan, a critical facility is defined as:

Any facility, including without limitation, a structure, infrastructure, property, equipment or service, that if adversely affected during a hazard event may result in severe consequences to public health and safety or interrupt essential services and operations for the community at any time before, during and after the hazard event.

This definition was refined by separating out three classes of critical facilities as further described in Section 4.3.1 of the base plan. An inventory of critical facilities in the City of Colfax from Placer County GIS is shown on Figure B-2 and detailed in Table B-7. Details of critical facility definition, type, name, address, and jurisdiction by hazard zone are listed in Appendix F.

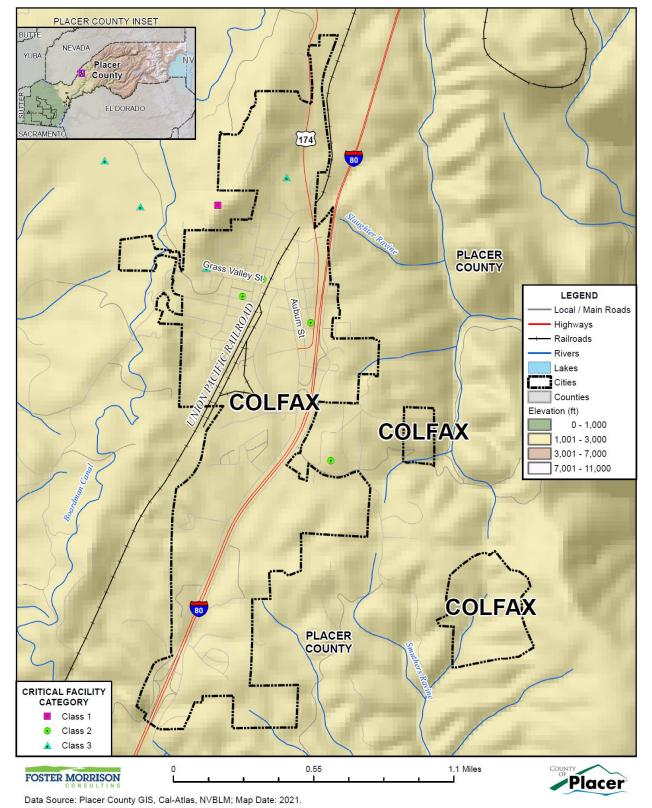


Figure B-2 City of Colfax – Critical Facilities

Critical Facility Class	Critical Facility Type	Facility Count
Class 2	Fire Station	2
	Police Station	1
Class 3	Hall	1
	Water Treatment Plant	1
Colfax Total		5

Table B-7 City of Colfax – Critical Facilities

Source: Placer County GIS

Natural Resources

Natural resources are unique to each area and are difficult to replace. Should a natural disaster occur, these species and locations are at risk. The City of Colfax has a variety of habitat types that include urban, annual grasslands, seasonal wetlands, riparian zones, and oak savannah woodlands. These environments support plant and wildlife that include protected and special status species listed in the Table B-8.

Table B-8 Threatened Species in the City of Colfax Planning Area

Common name	Scientific Name	Federal Status*	State Status	
Birds				
Fringed myotis	Myotis thysanodes	SC	-	
Long-eared myotis	Myotis evotis	SC	-	
Long-legged myotis	Myotis volans	SC	-	
Small-footed myotis	Myotis ciliolabrum	SC	-	
Spotted bat	Euderma macalatum	SC	SSC	
Yuma myotis bat	Myotis yumanensis	SC	SSC	
Black swift	Cypseloides niger	SC, MNBMC	SSC	
Vaux's swift	Chaetura vauxi	-	SSC	
Prairie falcon	Falco mexicanus	MNBNC	SSC	
Lawrence's golfinch	Carduells lawrencei	SC, MNBMC	_	
Bank swallow	Riparia	-	Т	
Tricolored blackbird	Agelalus tricolor	SC, MNBMC	SSC	
Loggerhead shrike	Lanius Indovicianus	SC, MNBMC	SSC	
Bald eagle	Haliaeetus leucocephalus	Т	Е	
Northern goshawk	Accipeter gentilis	SC	SSC	
Insects				
Valley elderberry longhorn beetle	Desmocerus californicus dimorphus	Т	_	
Shirttail Creek stonefly	Megaleuctra sierra	SC	-	
Sagehen Creek goracean caddisfly	Goracea oregano	SC	-	
Spiny rhyacophilan caddisfly	Rhyacophila spinata	SC	-	

Common name	Scientific Name	Federal Status*	State Status
Amphibians			
Foothill yellow legged frog	Rana boylii	SC	SSC
California red-legged frog	Rana aurora dratonii	Т	SSC
Northwestern pond turtle	Clemmys marmorat marmorata	SC	SSC
California horned lizard	Phrynosoma coronatum frontale	SC	SSC
*Status explanations			
Federal E – listed as endangered under the T – listed as threatened under the for MNBMC – Fish and Wildlife Service Management Concern SC = species of concern, formerly – = no listing status	ederal Endangered Species Act	State E = listed as endan California Endange T = listed as threate California Endange SSC = species of sp – = no listing status	red Species Act ened under the red Species Act becial concern

Source: City of Colfax Wastewater Treatment Plant Improvements Project Environmental Impact Report (2004)

Historic and Cultural Resources

Historic and cultural resources are difficult to replace. Should a natural disaster occur, these properties and locations can be at risk.

The City of Colfax has a stock of historically significant homes, public buildings, and landmarks. To inventory these resources, the HMPC collected information from a number of sources. The California Department of Parks and Recreation Office of Historic Preservation (OHP) was the primary source of information. OHP administers the National Register of Historic Places, the California Register of Historical Resources, California Historical Landmarks, and the California Points of Historical Interest programs. Each program has different eligibility criteria and procedural requirements. These requirements are detailed in Section 4.3.1 of the Base Plan. Table B-9 lists the historical buildings in the City.

Table B-9 City of Colfax – Historical Resources

Resource Name (Plaque Number)	National Register		Point of Interest	Date Listed	City
Colfax Freight Depot (N2076)	Х			12/17/1999	Colfax
Colfax Passenger Depot (N2044)	Х			1/15/1999	Colfax
First Transcontinental Railroad-Colfax (780)		Х		11/20/1962	Colfax
Stevens Trail (N2181)	Х			11/20/2002	Colfax

Source: California Department of Parks and Recreation Office of Historic Preservation, http://ohp.parks.ca.gov/ retrieved on 12/6/2020

In addition to the registered sites, there are several assets within Colfax that define the community and represent the City's history. Some of the historical sites of importance to Colfax are listed below.

- > Neff House at 55 West Grass Valley St.
- > The Colfax Hotel at Grass Valley St. and Railroad St.
- Chamber of Commerce Rail Car

- > Perkins-Lobner Victorian on Railroad St.
- Colfax Fruit Sheds
- Lincoln Highway and Highway 40 routes went through the City
- Schuyler Colfax statue at Grass Valley St. and Railroad St.
- > Northwestern Pacific Caboose, Number 28 at Main St. and Grass Valley St.
- > Fire Bell Tower at the north end of the Colfax Freight Depot
- > Hydraulic Monitor at the foot of the flagpole on North Main St.
- Judge Jacob Kuenzly home at Depot St. and Pleasant St.
- Masonic Building and IOOF Building on North Main St.
- Colfax Record Newspaper building at 25 W. Church St.
- Colfax City Hall at 33 South Main St.
- Colfax Theater at 49 South Main St.
- Building currently housing the Colfax Branch Library at South Main St. and Church St.
- > All of the other buildings along the west side of North and South Main St.
- Colfax Cemetery on North Canyon Way
- > Cape Horn railroad roadbed

It should be noted that these lists may not be complete, as they may not include those currently in the nomination process and not yet listed. Additionally, as defined by the California Environmental Quality Act (CEQA) and the National Environmental Policy Act (NEPA), any property over 50 years of age is considered a historic resource and is potentially eligible for the National Register. Thus, in the event that the property is to be altered, or has been altered, as the result of a major federal action, the property must be evaluated under the guidelines set forth by CEQA and NEPA. Structural mitigation projects are considered alterations for the purpose of this regulation.

Growth and Development Trends

As part of the planning process, the HMPC looked at changes in growth and development, both past and future, and examined these changes in the context of hazard-prone areas, and how the changes in growth and development affect loss estimates and vulnerability over time. Information from the City of Colfax General Plan Housing Element, the California Department of Finance, the US Census Bureau form the basis of this discussion.

Historic Population Trends and Current Population

Population growth can increase the number of people living in hazard prone areas. Colfax has generally seen growth that has been mostly steady, with population losses occurring in the late 1960s. Colfax has seen growth rates as shown in Table B-10.

Year	Population	Change	% Change
1950	820	_	-
1960	915	95	59.2%
1970	798	-117	-12.8%
1980	981	183	22.9%
1990	1,306	333	33.1%

Table B-10 City of Colfax – Population Changes Since 1950

Year	Population	Change	% Change
2000	1,597	291	14.5%
20101	1,963	364	22.9%
20202	2,152	189	9.6%

Source: ¹US Census Bureau, ²California Department of Finance

Special Populations and Disadvantaged Communities

The City noted that there are certain groups of people in the City who would need extra assistance in times of disaster. The City noted that there are 300 persons with disabilities in Colfax representing 14.8% of the total population and there are 220 seniors (65 years or more) accounting for one-quarter of the total population. Thirty (30) seniors have a disability. Canyon View Apartments (at 205 Canyon Ct., Colfax) is a senior affordable-housing development with 67 units (including one manager's unit).

Persons with developmental disabilities include those with intellectual disabilities, cerebral palsy, epilepsy, and autism. There are 73 persons with a developmental disability in Colfax.

Land Use

State planning law requires that the land use element of a general plan include a statement of the standard population density, building intensity, and allowed uses for the various land use designations in the plan (Government Code Section 65302(a)). The City's land use designations are generally described below and mapped on the Land Use Diagram (Figure B-3). The Colfax Municipal Code provides detailed land use and development standards for development.

With this General Plan, a variety of new land use designations have been established to reflect the more mixed and, in some cases, more intense land uses envisioned for Colfax. New mixed-use designations provide the opportunity for a combination of residential, commercial, and office uses on a single site, depending on the designation. Future land use for the City of Colfax from the City of Colfax General Plan Land Use Element is shown on Figure B-3.

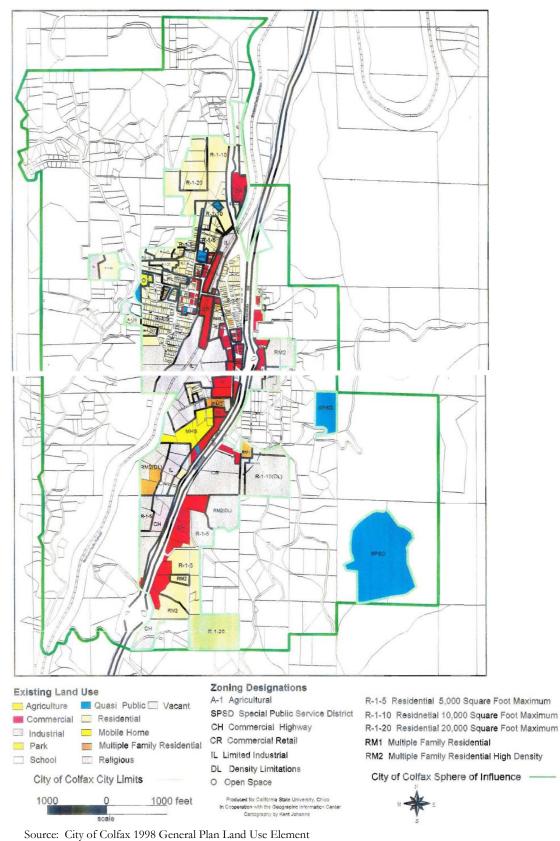


Figure B-3 City of Colfax – Land Use Diagram

Development since 2016 Plan

As discussed in Section 4.3.1 of the Base Plan, future development has occurred in the City since the last plan. Some of this has occurred in hazard prone areas. The City Building Department tracked total building permits issued since 2016 for the City. These are tracked by total development, property use type, and hazard risk area. These are shown in Table B-11 and Table B-12.

Property Use	2016	2017	2018	2019	2020
Agricultural	0	0	0	0	0
Commercial	23	46	30	26	27
Industrial	0	1	0	0	0
Residential	63	67	46	74	71
Unknown	0	0	0	0	0
Total	86	114	76	100	98

Table B-11 City of Colfax – Total Development Since 2016

Source: City of Colfax Building Department

Table B-12 City of Colfax – Development in Hazard Areas since 2016

Property Use	1% Annual Chance Flood	Levee Protected Area	Wildfire Risk Area ¹	Other
Agricultural	0	0	0	0
Commercial	0	0	152	0
Industrial	0	0	1	0
Residential	0	0	321	0
Unknown	0	0	0	0
Total	0	0	474	0

Source: City of Colfax Building Department

¹Moderate or higher wildfire risk area

Future Development

New development in Colfax continues to be slow. While there are a few areas for new development, the majority of the undeveloped land in the City is very sloped and therefore challenging to build. Development projects recently approved or under construction include the following:

- Village Oaks 38-lot single-family lot subdivision adjacent to Pine Top Apartments on south side of Iowa Hill Road (APN: 101-170-029). Construction anticipated to commence in late 2021.
- Sierra Oaks- 34-lot single-family subdivision on Sierra Oaks Drive adjacent to the Village Oaks subdivision. Home construction underway with completion of all 33 homes anticipated by early 2022.
- Best Western Hotel three-story 69-room hotel under construction on South Auburn Street (APN: 100-230-022, 023 and 024).
- Shadow Wood 20-lot single-family small lot subdivision on 101 through 120 Shadow Wood Place. Project will be complete around the end of 2021. The Sacramento Council on Governments (SACOG) modeled population projections for the City of Colfax and other areas of the region in 2016 for a

Metropolitan Transportation Plan/Sustainable Communities Strategy report. This forecast uses a 2012 base year estimate with projections to 2020 and 2065 for population, housing units, households and employment. SACOG estimated the City population in 2020 and 2035 to be 2,078 and 2,297 respectively.

In the City's 2013-20121 Housing Element, maps of vacant residential and industrial lands were created. These are areas where future development could occur in the City. These are shown in Figure B-4 and Figure B-5.

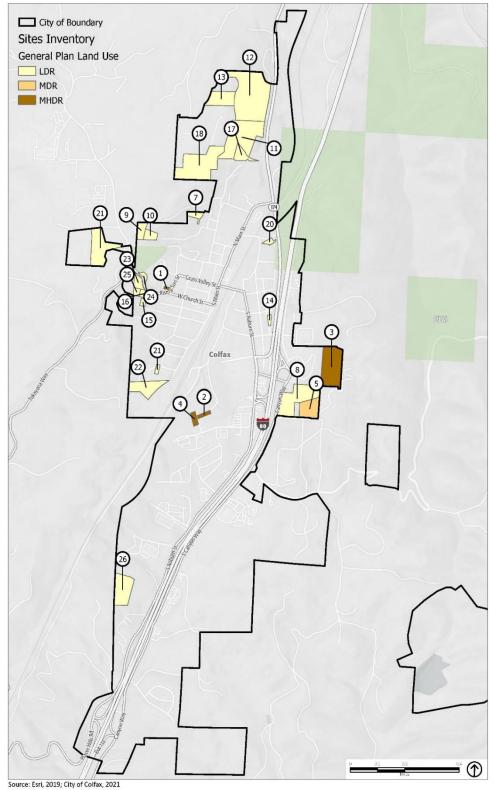


Figure B-4 City of Colfax – Residential Vacant Land Inventory Map

Source: 2013-2021 City of Colfax Housing Element

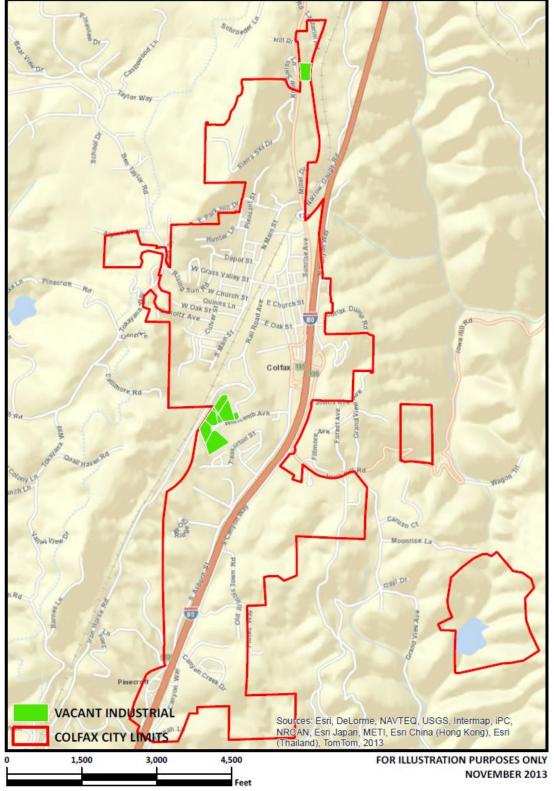


Figure B-5 City of Colfax – Industrial Vacant Land Inventory Map

Source: 2013-2021 City of Colfax Housing Element

More general information on growth and development in Placer County as a whole can be found in "Growth and Development Trends" in Section 4.3.1 Placer County Vulnerability and Assets at Risk of the Base Plan.

GIS Analysis

Using GIS, the following methodology was used in determining parcel counts and acreages with future development projects in the City of Colfax. Future development areas in the City were provided in mapped format by the City. 4 areas were provided. Using the GIS parcel spatial file for each of these areas, the 4 areas and 56 parcels associated with future development projects for which the analysis was to be performed were identified. Utilizing the future development project spatial layer, the parcel centroid data was intersected to determine the parcel counts within each area. Figure B-6 shows the locations of future development areas the City is planning to develop. Table B-13 shows the parcels and acreages of each future development area in the City.

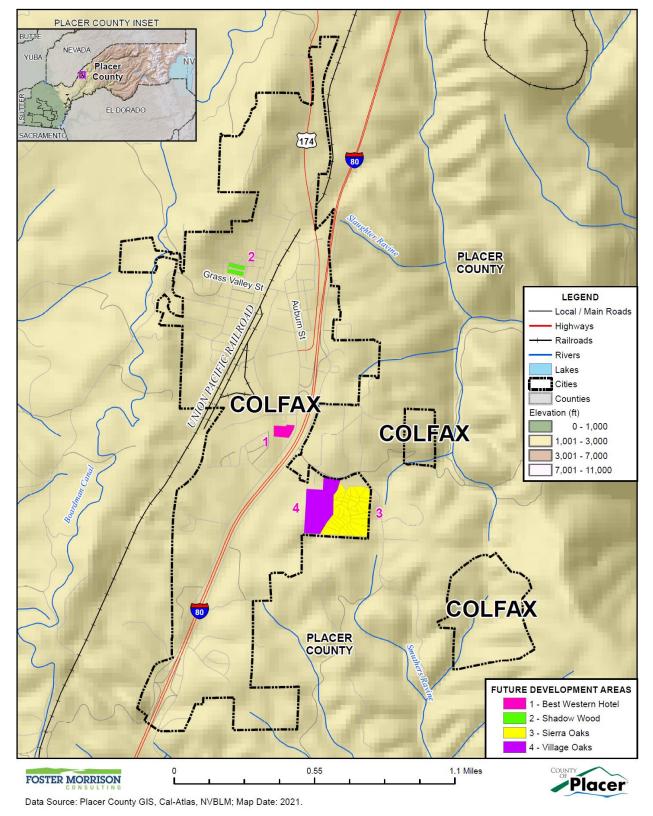


Figure B-6 City of Colfax – Future Development Areas

Future Development	Total Parcel Count	Improved Parcel Count	Total Acres
Best Western Hotel	1	0	2
Shadow Wood	20	0	1
Sierra Oaks	34	10	19
Village Oaks	1	0	13
Grand Total	56	10	35

 Table B-13 City of Colfax – Future Development Area Parcel and Acre Counts

Source: City of Colfax

B.5.3. Vulnerability to Specific Hazards

This section provides the vulnerability assessment, including any quantifiable loss estimates, for those hazards identified above in Table B-5 as high or medium significance hazards. Impacts of past events and vulnerability of the City to specific hazards are further discussed below (see Section 4.1 Hazard Identification in the Base Plan for more detailed information about these hazards and their impacts on the Placer County Planning Area). Methodologies for evaluating vulnerabilities and calculating loss estimates are the same as those described in Section 4.3 of the Base Plan.

An estimate of the vulnerability of the City to each identified priority hazard, in addition to the estimate of likelihood of future occurrence, is provided in each of the hazard-specific sections that follow. Vulnerability is measured in general, qualitative terms and is a summary of the potential impact based on past occurrences, spatial extent, and damage and casualty potential. It is categorized into the following classifications:

- Extremely Low—The occurrence and potential cost of damage to life and property is very minimal to nonexistent.
- Low—Minimal potential impact. The occurrence and potential cost of damage to life and property is minimal.
- Medium—Moderate potential impact. This ranking carries a moderate threat level to the general population and/or built environment. Here the potential damage is more isolated and less costly than a more widespread disaster.
- High—Widespread potential impact. This ranking carries a high threat to the general population and/or built environment. The potential for damage is widespread. Hazards in this category may have occurred in the past.
- **Extremely High**—Very widespread with catastrophic impact.

Depending on the hazard and availability of data for analysis, this hazard specific vulnerability assessment also includes information on values at risk, populations at risk, critical facilities and infrastructure, and future development.

Drought & Water Shortage

Likelihood of Future Occurrence–Likely Vulnerability–Medium

Hazard Profile and Problem Description

Drought is a complex issue involving many factors—it occurs when a normal amount of precipitation and snow is not available to satisfy an area's usual water-consuming activities. Drought can often be defined regionally based on its effects. Drought is different than many of the other natural hazards in that it is not a distinct event and usually has a slow onset. Drought can severely impact a region both physically and economically. Drought affects different sectors in different ways and with varying intensities. Adequate water is the most critical issue and is critical for agriculture, manufacturing, tourism, recreation, and commercial and domestic use. As the population in the area continues to grow, so will the demand for water.

Location and Extent

Drought and water shortage are regional phenomenon. The whole of the County, as well as the whole of the City, is at risk. The US Drought Monitor categorizes drought conditions with the following scale:

- > None
- ➢ D0 − Abnormally dry
- ➢ D1 − Moderate Drought
- \rightarrow D2 Severe Drought
- > D3 Extreme drought
- ➢ D4 − Exceptional drought

Drought has a slow speed of onset and a variable duration. Drought can last for a short period of time, which does not usually affect water shortages and for longer periods. Should a drought last for a long period of time, water shortage becomes a larger issue. Current drought conditions in the City and the County are shown in Section 4.2.11 of the Base Plan.

Past Occurrences

There have been two state and one federal disaster declaration from drought. This can be seen in Table B-14.

Disaster Type		State Declarations	Federal Declarations		
	Count	Years	Count	Years	
Drought	1	2014	1	1977	

Table B-14 Placer County – State and Federal Drought Disaster Declarations 1950-2020

Source: Cal OES, FEMA

Since drought is a regional phenomenon, past occurrences of drought for the City are the same as those for the County and includes 4 multi-year droughts since 1950. Details on past drought occurrences can be found in Section 4.2.11 of the Base Plan. No losses or damage was reported as a result of the most recent drought (2014-2016).

Vulnerability to and Impacts from Drought and Water Shortage

Based on historical information, the occurrence of drought in California, including the City, is cyclical, driven by weather patterns. Drought has occurred in the past and will occur in the future. Periods of actual drought with adverse impacts can vary in duration, and the period between droughts can be extended. Although an area may be under an extended dry period, determining when it becomes a drought is based on impacts to individual water users.

The vulnerability of the City to drought is City-wide, but impacts may vary and include reduction in water supply and an increase in dry fuels. The potential for a reduction in water supply during drought conditions generally leads to both mandated and voluntary conservation measures during extended droughts. During these times, the costs of water can also increase. The increased dry fuels and fuel loads associated with drought conditions can also result in an increased fire danger. In areas of extremely dry fuels, the intensity and speed of fires can be significant. Water supply and flows for fire suppression can also be an issue during extended droughts.

Other qualitative impacts associated with drought in the planning area are those related to water intensive activities such as, municipal usage, commerce, tourism, recreation and agricultural use. Drought conditions can also cause soil to compact and not absorb water well, potentially making an area more susceptible to flooding.

With more precipitation likely falling as rain instead of snow in the Sierra's, and warmer temperatures causing decreased snowfall to melt faster and earlier, water supply is likely to become more unreliable. In addition, drought and water shortage is predicted to become more common. This means less water available for use over the long run, and additional challenges for water supply reliability, especially during periods of extended drought.

The impact of a drought on the City of Colfax is primarily one of water supply; however, the impact to natural resources in the area is also a concern. In addition, drought conditions contribute to increased wildfire risk. Domestic water for the City of Colfax is provided by the Placer County Water Agency. The source of water for the City of Colfax is the South Fork of the Yuba River and the Bear River. The water is conveyed from Lake Spaulding via the PG&E Drum Canal, into the Agency's Boardman Canal, and then in a pipe to the Colfax Water Treatment Plant. Near the City's ballpark, the Agency has an additional 1.0 million gallon reservoir.

A multiple year drought can severely compromise the water supply within the district and adversely impact natural resources. Most recently, after 2 years of below-average rainfall and very low snow-melt run off, Governor Brown, in 2014, declared a state of emergency for drought conditions statewide. The final California Department of Water Resources showed snowpack water content at only 5 percent of normal. With the unknowns of drought and globally changing climate conditions, the City continues to promote water conservation throughout the community.

Future Development

As the population in the area continues to grow, so will the demand for water. Ongoing planning will be needed by the City and water agencies to account for population growth and increased future water demands.

Flood: 1%/0.2% Annual Chance

Likelihood of Future Occurrence–Occasional/Unlikely Vulnerability–Low

Although ranked as a low significance hazard by the City, due to its significance in the County and in the State of California, the flood hazard assessment for Colfax is included here.

Hazard Profile and Problem Description

This hazard analyzes the FEMA DFIRM 1% and 0.2% annual chance floods. These tend to be the larger floods that can occur in the County or in the City, and have caused damages in the past. Flooding is a significant problem in Placer County. Flooding generally is not a significant hazard to the City of Colfax, but limited localized stormwater flooding has occurred occasionally during heavy rainfalls and is discussed in the Flood: Localized Stormwater Flooding section below.

Location and Extent

The City of Colfax is located outside the 1% and 0.2% annual chance flood zones. This is seen in Figure B-7.

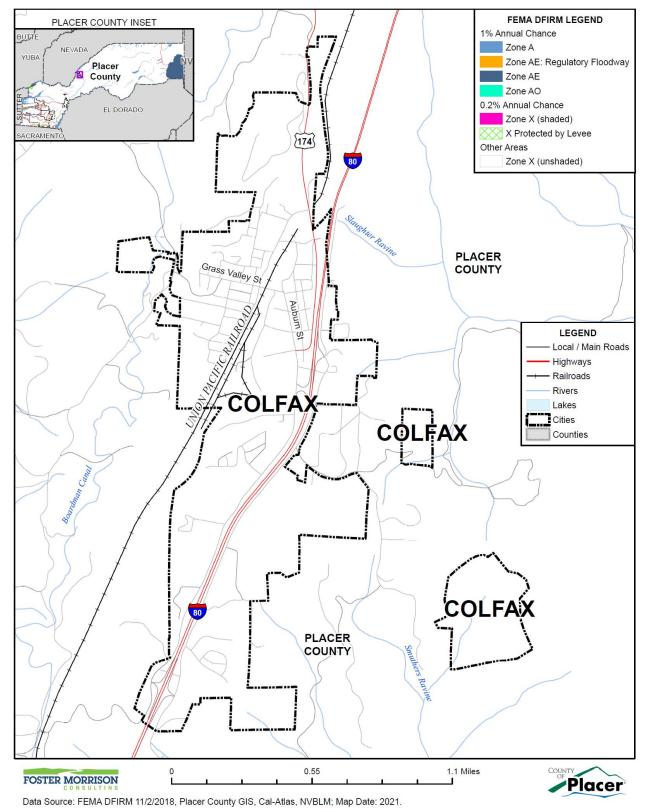


Figure B-7 City of Colfax – FEMA DFIRM Flood Zones

Item 6E

Table B-15 details the DFIRM mapped flood zones located within the City. As detailed below, Colfax is outside of any mapped FEMA flood hazard areas.

Flood Zone	Description	Flood Zone Present in City of Colfax
А	1% annual chance flooding: No base flood elevations provided	
AE	1% annual chance flooding: Base flood elevations provided	
AE Floodway	1% annual chance flood: Regulatory floodway; Base flood elevations provided	
AO	1% annual chance flooding: sheet flow areas. BFEs derived from detailed hydraulic analyses are shown in this zone.	
Shaded X	0.2% annual chance flooding: The areas between the limits of the 1% annual chance flood and the 0.2-percent-annual-chance (or 500-year) flood	
X Protected by Levee	Areas protected by levees from 1% annual chance flood event. Levee protection places these areas in the 0.2% annual chance flood zone.	
X (unshaded)	No flood hazard	X

Table B-15 City of Colfax-DFIRM Flood Hazard Zones

Source: FEMA

Flood extents can generally be measured in volume, velocity, and depths of flooding. Expected flood depths in the City vary, depending on the nature and extent of a flood event; specific depths are unknown. Flood durations in the City tend to be short to medium term, or until either the storm drainage system can catch up or flood waters move downstream. Flooding in the City tends to have a shorter speed of onset, due to the amount of water that flows through the City.

Geographical flood extents for the City from the FEMA DFIRMs are shown in Table B-16. Again, this illustrates that the City falls outside FEMA flood hazard areas as all of the City falls within the X-unshaded Zone.

Flood Zone	Total Acres	% of Total Acres	Improved Acres	% of Total Improved Acres	Unimproved Acres	% of Total Unimproved Acres
1% Annual Chance	0	0.00%	0	0.00%	0	0.00%
0.2% Annual Chance	0	0.00%	0	0.00%	0	0.00%
Other Areas	794	100.0%	347	100.0%	447	100.0%
Total	794	100.0%	347	100.0%	447	100.0%

Source: FEMA DFIRM 11/2/2018

Past Occurrences

A list of state and federal disaster declarations for Placer County from flooding is shown on Table B-17. These events may have affected the City to some degree.

Table B-17 Placer County – State and Federal Disaster Declarations from Flood 1950-2020

Disaster Type		Federal Declarations	State Declarations		
	Count	Years	Count	Years	
Flood (including heavy rains and storms)	16	1950, 1955, 1958 (twice), 1962, 1963, 1969, 1973, 1980, 1983, 1986, 1995 (twice), 1997, 2008, 2017	13	1955, 1958, 1962, 1964, 1969, 1983, 1986, 1995 (twice), 1997, 2006 (twice), 2017	

Source: Cal OES, FEMA

The City noted no other past occurrences of flooding.

Vulnerability to and Impacts from Flood

During winter months, long periods of precipitation and the timing of that precipitation are critical in determining the threat of flood, and these characteristics further dictate the potential for widespread structural and property damages. Predominantly, the effects of flooding are generally confined to areas near the waterways of the County and the City. As waterways grow in size from local drainages, so grows the threat of flood and dimensions of the threat. This threatens structures in the floodplain. Structures can also be damaged from trees falling as a result of water-saturated soils. Electrical power outages happen, and the interruption of power causes major problems. Loss of power is usually a precursor to closure of governmental offices and community businesses. Public schools may also be required to close or be placed on a delayed start schedule. Roads can be damaged and closed, causing safety and evacuation issues. People may be swept away in floodwaters, causing injuries or deaths.

Floods are among the costliest natural disasters in terms of human hardship and economic loss nationwide. Floods can cause substantial damage to structures, landscapes, and utilities as well as life safety issues. Floods can be extremely dangerous, and even six inches of moving water can knock over a person given a strong current. During a flood, people can also suffer heart attacks or electrocution due to electrical equipment short outs. Floodwaters can transport large objects downstream which can damage or remove stationary structures. Ground saturation can result in instability, collapse, or other damage. Objects can also be buried or destroyed through sediment deposition. Floodwaters can also break utility lines and interrupt services. Standing water can cause damage to crops, roads, foundations, and electrical circuits. Direct impacts, such as drowning, can be limited with adequate warning and public education about what to do during floods. Other problems connected with flooding and stormwater runoff include erosion, sedimentation, degradation of water quality, loss of environmental resources, and economic impacts.

Assets at Risk

Based on the vulnerability of Colfax to the flood hazard, the sections that follow describes significant assets at risk in the City of Colfax. This section includes the values at risk, flooded acres, population at risk, and critical facilities at risk.

Insurance Coverage, Claims Paid, and Repetitive Losses

The City of Colfax does not have any FEMA floodplains and thus does not participate in the NFIP nor the CRS. As a result they do not track this information. Thus, there are no identified Repetitive Loss properties in the City.

California Department of Water Resources Best Available Maps (BAM)

The FEMA regulatory maps provide just one perspective on flood risks in Placer County. Senate Bill 5 (SB 5), enacted in 2007, authorized the California DWR to develop the Best Available Maps (BAM) displaying 100- and 200-year floodplains for areas located within the Nevada-San Joaquin (SAC-SJ) Valley watershed. This effort was completed by DWR in 2008. DWR has expanded the BAM to cover all counties in the State and to include 500-year floodplains.

Different than the FEMA DFIRMs which have been prepared to support the NFIP and reflect only the 100year event risk, the BAMs are provided for informational purposes and are intended to reflect current 100-, 200-(as applicable), and 500-year event risks using the best available data. The 100-year floodplain limits on the BAM are a composite of multiple 100-year floodplain mapping sources. It is intended to show all currently identified areas at risk for a 100-year flood event, including FEMA's 100-year floodplains. The BAM are comprised of different engineering studies performed by FEMA, Corps, and DWR for assessment of potential 100-, 200-, and 500-year floodplain areas. These studies are used for different planning and/or regulatory applications, and for each flood frequency may use varied analytical and quality control criteria depending on the study type requirements.

The value in the BAMs is that they provide a bigger picture view of potential flood risk to the City than that provided in the FEMA DFIRMs. The BAM map for Colfax is shown in Figure B-8. This map further illustrates the lack of a significant flood hazard in the City.

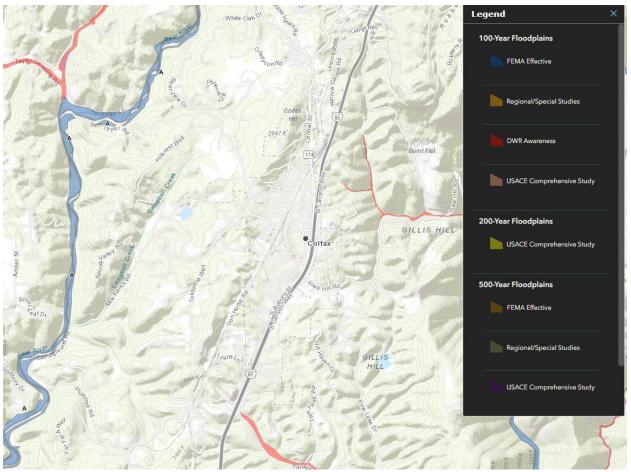


Figure B-8 City of Colfax – Best Available Map

Source: California DWR

Legend explanation: Blue - FEMA 1%, Orange – Local 1% (developed from local agencies), Red – DWR 1%r (Awareness floodplains identify the 1% annual chance flood hazard areas using approximate assessment procedures.), Pink – USACE 1% (2002 Sac and San Joaquin River Basins Comp Study), Yellow – USACE 0.5% (2002 Sac and San Joaquin River Basins Comp Study), Tan – FEMA 0.2%, Grey – Local 0.2% (developed from local agencies), Purple – USACE 0.2% (2002 Sac and San Joaquin River Basins Comp Study).

Future Development

The City of Colfax does not have any FEMA flood hazard zones and thus future development will all occur outside the FEMA flood zones.

Pandemic

Likelihood of Future Occurrence–Likely Vulnerability–Medium

Hazard Profile and Problem Description

According to the World Health Organization (WHO), a disease epidemic occurs when there are more cases of that disease than normal. A pandemic is a worldwide epidemic of a disease. A pandemic may occur

when a new virus appears against which the human population has no immunity. It is important to realize that this LHMP Update does not examine pandemic contingency plans, but instead focuses on examining the risk of a normal hazard occurrence.

A pandemic occurs when a new virus emerges for which people have little or no immunity, and for which there is no vaccine. This disease spreads easily person-to-person, causes serious illness, and can sweep across the country and around the world in a very short time. The U.S. Centers for Disease Control and Prevention has been working closely with other countries and the World Health Organization to strengthen systems to detect outbreaks of that might cause a pandemic and to assist with pandemic planning and preparation. An especially severe a pandemic could lead to high levels of illness, death, social disruption, and economic loss.

Location and Extent

During a pandemic, the whole of the City, County, and surrounding region is at risk, as pandemic is a regional, national, or international event. The speed of onset of pandemic is usually short, while the duration is variable, but can last for more than a year as shown in the 1918/1919 Spanish Flu. There is no scientific scale to measure the magnitude of pandemic. Pandemics are usually measured in numbers affected by the pandemic, and by number who die from complications from the pandemic.

Past Occurrences

There has been one state and federal disaster declaration due to pandemic, as shown in Table B-18.

Table B-18 Placer County – State and Federal Pandemic Disaster Declarations 1950-2020

Disaster Type	Federal Declarations		State Declarations	
	Count	Years	Count	Years
Pandemic	1	2020	1	2020

Source: Cal OES, FEMA

The 20th century saw three outbreaks of pandemic flu.

- > The 1918-1919 Influenza Pandemic (H1N1)
- > The February 1957-1958 Influenza Pandemic (H2N2)
- > The **1968 Influenza Pandemic** (H3N2)

To date, the 21st century has seen two acknowledged pandemics.

2009 Swine Flu (H1N1)

> 2019/2020 COVID 19

To limit the spread of COVID 19, stay-at-home orders were issued by the State of California and schools, churches, businesses and government offices were closed with only essential services allowed to continue in-person operation. Many functions transitioned to the internet and as the spread of the disease waxed and waned with multiple waves of new cases, restrictions were increased and then eased as hospitalizations and positivity rates declined. Colfax City Hall closed in March 2020 when the stay-at-home orders were issued

by California and administrative functions transitioned to the internet. Businesses activity dropped precipitously and sales tax revenue to the City dropped sharply with a 22% decrease in the second quarter of 2020 from the second quarter of 2019 and an 11% decrease in fiscal year 2020/2021 from fiscal year 2019/2020.

Vulnerability to and Impacts from Pandemic

Pandemic has and will continue to have impacts on human health in the region. A pandemic occurs when a new virus emerges for which there is little or no immunity in the human population; the virus causes serious illness and spreads easily from person-to-person worldwide. There are several strategies that public health officials can use to combat pandemic. Constant surveillance regarding current pandemic, use of infection control techniques, and administration of vaccines once they become available. Citizens can help prevent spread of a pandemic by staying home, or "self-quarantining," if they suspect they are infected. Pandemic does not affect the buildings, critical facilities, and infrastructure in the City. Pandemic can have varying levels of impact to the citizens of the City and greater County, depending on the nature of the pandemic.

According to the American Community Survey, in 2018 the median household income in the City of Colfax was \$49,571, 34% lower than the state median and 20% lower than the median for Placer County. Approximately 68 % of households in Colfax are lower income. While the overall case rate in Colfax was low relative to other areas of the County likely in large part due to its small size and rural surroundings, lower income households statewide experienced higher rates of infection, hospitalization, and negative effects of COVID 19.

Impacts could range from school and business closings to the interruption of basic services such as public transportation, health care, and the delivery of food and essential medicines. Hospitalizations and deaths can occur, especially to the elderly or those with pre-existing underlying conditions. As seen with Covid-19, multiple businesses were forced to close temporarily (some permanently) an unemployment rose significantly. Supply chains for food can be interrupted.

Future Development

Future development is not expected to be significantly impacted by this hazard, though population growth in the City could increase exposure to a pandemic, and increase the ability of each disease to be transmitted among the population of the City. If the median age of City residents continues to increase, vulnerability to pandemic diseases may increase, due to the fact that these diseases are often more deadly to senior citizens.

Severe Weather: Extreme Heat

Likelihood of Future Occurrence–Likely Vulnerability–Medium

Hazard Profile and Problem Description

According to FEMA, extreme heat is defined as temperatures that hover 10 degrees or more above the average high temperature for the region and lasts for several weeks. Heat kills by taxing the human body beyond its abilities. In extreme heat and high humidity, evaporation is slowed, and the body must work extra hard to maintain a normal temperature." Most heat disorders occur because the victim has been overexposed to heat or has over-exercised for his or her age and physical condition. Older adults, young children, and those who are sick or overweight are more likely to succumb to extreme heat.

In addition to the risks faced by residents of the City, there are risk to the built environment from extreme heat. While extreme heat on its own does not usually affect structures, extreme heat during times of drought can cause wildfire risk to heighten. Extreme heat and high winds can cause Public Safety Power Shutdown (PSPS) events, creating significant issues in the City.

At least eight PSPS events affected the City of Colfax between October 14, 2018, and October 25, 2020. These events lasted between 11 hours (on September 25, 2019) to the longest power shut off that lasted almost 4 days (starting on October 26, 2019). In four events, power was shut off for more than 23 hours, in one event (starting on October 9, 2019) power was off for more than 61 hours and the longest event lasted three days, 18 hours and 27 minutes. These shut offs caused businesses, schools and government operations to temporarily stop. In response to the shut offs, PG&E installed a temporary micro grid to provide backup power generation for a small part of the community. Additional local generation capacity would reduce or eliminate the effects of the PSPS.

Location and Extent

Heat is a regional phenomenon and affects the whole of the City. Heat emergencies are often slower to develop, taking several days of continuous, oppressive heat before a significant or quantifiable impact is seen. Heat waves do not strike victims immediately, but rather their cumulative effects slowly affect vulnerable populations and communities. Heat waves do not generally cause damage or elicit the immediate response of floods, fires, earthquakes, or other more "typical" disaster scenarios.

The NWS has in place a system to initiate alert procedures (advisories or warnings) when extreme heat is expected to have a significant impact on public safety. The expected severity of the heat determines whether advisories or warnings are issued. The NWS HeatRisk forecast provides a quick view of heat risk potential over the upcoming seven days. The heat risk is portrayed in a numeric (0-4) and color (green/yellow/orange/red/magenta) scale which is similar in approach to the Air Quality Index (AQI) or the UV Index. This can be seen in Section 4.2.2 of the Base Plan.

Past Occurrences

The City Planning Team noted that since extreme heat is a regional phenomenon, events that affected the County also affected the City. Those past occurrences were shown in the Base Plan in Section 4.2.2.

Vulnerability to and Impacts from Extreme Heat

The City experiences temperatures in excess of 100°F during the summer and early fall months. The temperature moves to 105-115°F in rather extreme situations. During these times, drought conditions may worsen and the City may see an increase in dry fuels. Also, PSPS events may occur during these times as well. Health issues are the primary concern with this hazard, although economic impacts can also be an issue, especially if power is shut off for an extended time. As detailed above, there were several extended power shutdowns in Colfax during time businesses were unable to operate.

The elderly and individuals below the poverty level are the most vulnerable to extreme temperatures. Nursing homes and elder care facilities are especially vulnerable to extreme heat events if power outages occur and air conditioning is not available. In addition, individuals below the poverty level may be at increased risk to extreme heat if use of air conditioning is not affordable. As noted above, almost 68% of the residents of Colfax have lower incomes than the County median. This is especially true of homeless people and the transient population.

Days of extreme heat have been known to result in medical emergencies, and unpredictable human behavior. Periods of extended heat and dryness (droughts) can have major economic, agricultural, and water resources impacts. Extreme heat can also dry out vegetations, making it more vulnerable to wildfire ignitions and spread.

Future Development

Future development of new buildings in the City will likely not be affected by extreme heat. Extreme heat is more likely to affect vulnerable populations and older structures that are not well insulated or have inefficient air conditioning systems. Vulnerability to extreme heat will increase as the average age of the population in each City shifts. It is encouraged that nursing homes and elder care facilities have emergency plans or backup power to address power failure during times of extreme heat and in the event of a PSPS. Low income residents and homeless populations are also vulnerable. Cooling centers for these populations should be utilized when necessary.

Tree Mortality

Likelihood of Future Occurrence–Likely Vulnerability–High

Hazard Profile and Problem Description

One of the many vulnerabilities of drought in Placer County is the increased risk of widespread tree mortality events that pose hazards to people, homes, and community infrastructure, create a regional economic burden to mitigate, and contribute to future fuel loads in forests surrounding communities.

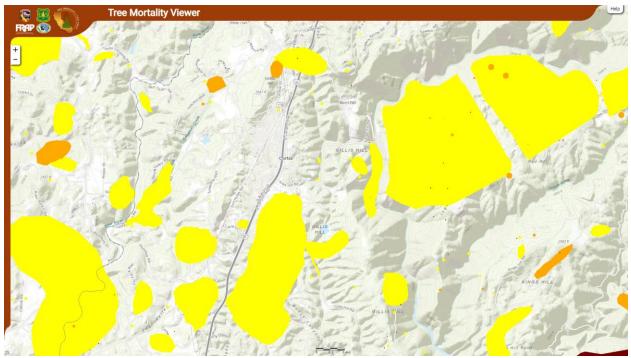
During extended drought, tree mortality is driven by a build-up in endemic bark beetle populations and exacerbated by latent populations of a suite of native insects and disease. Non-native forest pests (insects and/or pathogens) can also contribute to tree mortality events.

Location and Extent

Onset of tree mortality events can be relatively fast; however conditions – such as high stand densities – that lead to tree mortality accumulate slowly over time. Duration of tree mortality is lengthy, as once the tree dies, it remains in place until removed by human activity, wildfire, or breakdown of the wood by nature. Many areas in Placer County have seen increases in tree mortality. CAL FIRE has mapped these areas, which are shown for the City of Colfax on Figure B-9. Using a color legend, the map provided by CAL FIRE shows a scale of:

- > Deep burgundy depicting areas with more than 40 dead trees per acre
- Red depicting 15 40 dead trees per acre
- > Orange depicting 5 -15 dead trees per acre
- > Yellow depicting 5 or less dead trees per acre

Figure B-9 City of Colfax – Tree Mortality Areas



Source: CAL FIRE

In the past decade, mortality has increased in the eastern portion of Placer County. During the 2012-2018 drought, the state of California Tree Mortality Task force designated multiple Tier 1 and Tier 2 High Hazard Zones where tree morality posed an elevated risk to human health, properties, and resource values. Placer County is designated as Tier 2 High mortality hazard on the watershed scale along with numerous Tier 1 High hazard "hot spots". A map of these areas was shown in in Section 4.3.18 of the Base Plan.

Past Occurrences

There have been no state or federal disasters in the County related directly to tree mortality, though it has most likely contributed to the intensity of past wildfires in the County. Those events are shown in the Past Occurrences section of Wildfire below. In 2015, then-Governor Edmund G. Brown Jr. proclaimed a state of emergency due to the extreme hazard of the dead and dying trees. Following the proclamation, 10 counties were determined to be most affected, which included Placer County. Placer County proclaimed a local emergency due to tree mortality conditions on Dec. 8, 2015.

No direct damage has been reported in Colfax due to tree mortality although, removal of large dead trees can cost several thousand dollars and place an undue financial burden on residents, two-thirds of which have low incomes.

Vulnerability to and Impacts from Tree Mortality

Dead trees are a hazard to the general public and forest visitors, but the risk of injury, death, property damage or infrastructure damages varies depending how the hazard interacts with potential targets. Dead trees within the wildland urban intermix or wildland urban interface or urban areas therefore pose a greater risk to due to their proximity to residents, businesses, and road, power, and communication infrastructure.

Dead trees may fall or deteriorate in their entirety or in part – either mechanism has the potential for injury, death, or inflicting severe damage to targets. As the time since tree mortality increases, so does the deterioration of wood and the potential for tree failure. Also at issue is the costs associated with tree removal. Tree Mortality has significantly added to the green waste issue in affected areas.

Placer County is unique in that many residential and business areas of the community are in the wildland urban interface/intermix with the forest. Trees in these interface/intermix areas are particularly vulnerable to insect and/or drought driven mortality because of the additional stressors that urban environments impose on trees (i.e. Soil compaction, altered hydrology, physical damage, heat islands etc.). This exacerbates the occurrence of tree mortality within the populated settings of the County.

The entire City of Colfax is in a very-high fire severity zone and tree mortality adds to the already high risk of wildfires in the community.

Future Development

Future development in wooded areas requires removal of undergrowth and of low hanging branches, careful selection of new vegetation that is fire resistant, and on-going maintenance.

Wildfire

Likelihood of Future Occurrence–Likely Vulnerability–High

Hazard Profile and Problem Description

Wildland fire and the risk of a conflagration is an ongoing concern for the City of Colfax. Throughout California, communities are increasingly concerned about wildfire safety as increased development in the foothills and mountain areas and subsequent fire control practices have affected the natural cycle of the ecosystem. Wildland fires affect grass, forest, and brushlands, as well as any structures located within them. Where there is human access to wildland areas the risk of fire increases due to a greater chance for human carelessness and historical fire management practices. Historically, the fire season extends from early spring through late fall of each year during the hotter, dryer months; however, in recent years, the risk of wildfire has become a year around concern. Fire conditions arise from a combination of high temperatures, low moisture content in the air and fuel, accumulation of vegetation, and high winds. These high winds can result in red flag days, and can result in PSPS events in the City. While wildfire risk has predominantly been associated with more remote forested areas and wildland urban interface (WUI) areas, significant wildfires can also occur in more populated, urban areas.

Location and Extent

Wildfire can affect all areas of the City. CAL FIRE has estimated that the risk varies across the City and has created maps showing risk variance. Following the methodology described in Section 4.3.19 of the Base Plan, wildfire maps for the City of Colfax were created. Figure B-10 shows the CAL FIRE FHSZ in the City. As shown on the maps, the entirety of the City falls in the Very High FHSZ.

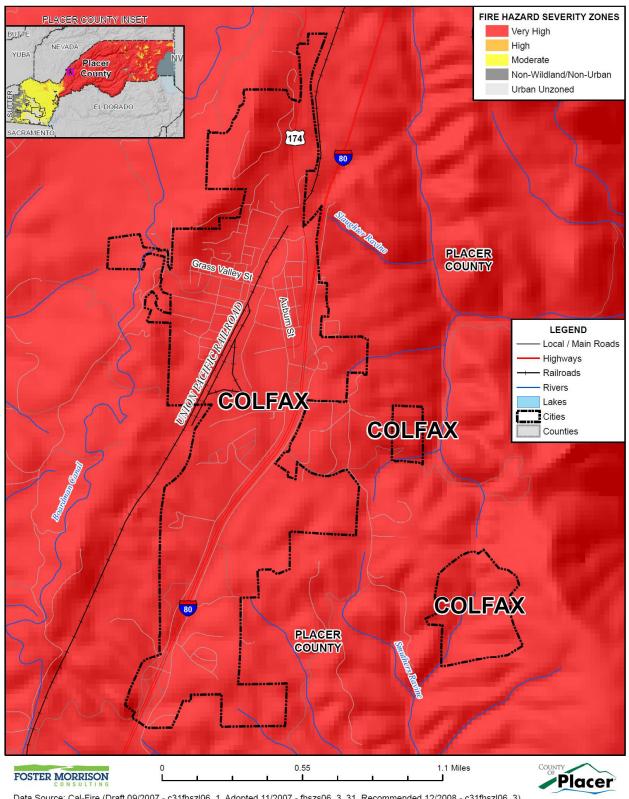


Figure B-10 City of Colfax – Fire Hazard Severity Zones

Data Source: Cal-Fire (Draft 09/2007 - c31fhszl06_1, Adopted 11/2007 - fhszs06_3_31, Recommended 12/2008 - c31fhszl06_3), Placer County GIS, Cal-Atlas, NVBLM; Map Date: 2021. Wildfires tend to be measured in structure damages, injuries, and loss of life as well as on acres burned. Fires can have a quick speed of onset, especially during periods of drought or during hot dry summer months. Fires can burn for a short period of time, or may have durations lasting for a week or more. Geographical FHSZ extent from CAL FIRE is shown in Table B-19.

Fire Hazard Severity Zone	Total Acres	% of Total Acres	Improved Acres	% of Total Improved Acres	Unimproved Acres	% of Total Unimproved Acres
Very High	794	100.0%	347	100.0%	447	100.0%
High	0	0.00%	0	0.00%	0	0.00%
Moderate	0	0.00%	0	0.00%	0	0.00%
Non- Wildland/non- Urban	0	0.00%	0	0.00%	0	0.00%
Urban Unzoned	0	0.00%	0	0.00%	0	0.00%
Total	794	100.0%	347	100.0%	447	100.0%

Table B-19 City of Colfax – Geographical FHSZ Extents

Source: CAL FIRE

Past Occurrences

There has been six state and five federal disaster declaration due to wildfire, as shown in Table B-20.

Table B-20 Placer	County – State and	Federal Wildfire 1	Disaster Declarations	1950-2020

Disaster Type		Federal Declarations		State Declarations
	Count	Years	Count	Years
Fire	5	1961, 1965, 1973, 1987, 2010	6	2002, 2004, 2008, 2009, 2014 (twice)

Source: Cal OES, FEMA

The 2004 Stevens Fire threatened the City.

Vulnerability to and Impacts from Wildfire

The wildfire hazard is one of the highest priority hazards in the County and City, and is the hazard with the greatest potential for catastrophic loss. High fuel loads in the County and Cities, along with geographical and topographical features, create the potential for both natural and human-caused fires that can result in loss of life and property. These factors, combined with natural weather conditions common to the area, including periods of drought, high temperatures, low relative humidity, and periodic winds, can result in frequent and sometimes catastrophic fires. The more urbanized areas within the County are not immune from fire. The dry vegetation and hot and sometimes windy weather, combined with continued growth in the WUI areas, results in an increase in the number of ignitions. Any fire, once ignited, has the potential to quickly become a large, out-of-control fire. As development continues throughout the County and City, especially in these interface areas, the risk and vulnerability to wildfires will likely increase.

Wildfire is a constant threat to the City of Colfax. The Safety Element of Colfax's General Plan notes that Colfax and the surrounding area is designated as a "very high hazard area", and wildland and wildland urban interface fires do occur relatively frequently. The Safety Element describes the following three factors that contribute to the wildfire hazard within the city and surrounding areas:

- ➤ A climatic pattern with long dry summers, clear skies with maximum solar radiation, high daytime summer temperatures, and extremely low relative humidity.
- Vegetation communities which often have adapted to this seasonal drought by becoming fire tolerant (e.g., chaparral), and have high fuel loading.
- > Human settlement patterns which often are interspersed with areas of heavy vegetation/fuel accumulations along canyons, slopes, and foothill areas.

Much of Colfax is characterized by steep topography, narrow windy streets, and heavily vegetated hillsides. These areas present greater challenges for evacuation and access with fire-fighting apparatus. In the downtown, historic structures lack fire suppression systems and many buildings have connecting attics without fire walls to slow the spread of fire.

Potential impacts from wildfire include loss of life and injuries; damage to structures and other improvements, natural and cultural resources, croplands, and timber; and loss of recreational opportunities. Wildfires can cause short-term and long-term disruption to the City. Fires can have devastating effects on watersheds through loss of vegetation and soil erosion, which may impact the City by changing runoff patterns, increasing sedimentation, reducing natural and reservoir water storage capacity, and degrading water quality. Fires can also affect air quality in the City; smoke and air pollution from wildfires can be a severe health hazard.

Although the physical damages and casualties arising from wildland-urban interface fires may be severe, it is important to recognize that they also cause significant economic impacts by resulting in a loss of function of buildings and infrastructure. Economic impacts of loss of transportation and utility services may include traffic delays/detours from road and bridge closures and loss of electric power, potable water, and wastewater services. Schools and businesses can be forced to close for extended periods of time. Recently, the threat of wildfire, combined with the potential for high winds, heat, and low humidity, has caused PG&E to initiate a PSPS which can also significantly impact a community through loss of services, business closures, and other impacts associated with loss of power for an extended period. In addition, catastrophic wildfire can create favorable conditions for other hazards such as flooding, landslides, and erosion during the rainy season.

Assets at Risk

Based on the vulnerability of Colfax to the wildfire hazard, the sections that follow describes significant assets at risk in the City of Colfax. This section includes the values at risk, population at risk, and critical facilities at risk.

Values at Risk

GIS was used to determine the possible impacts of wildfire within the City of Colfax. The methodology described in Section 4.3.19 of the Base Plan was followed in determining structures and values at risk in

fire hazard severity zones. Summary analysis results for Colfax are shown in Table B-21, which summarizes total parcel counts, improved parcel counts and their structure values by fire hazard severity

Fire Hazard Severity Zone	Total Parcel Count	Improved Parcel Count	Total Land Value	Improved Structure Value	Estimated Contents Value	Total Value
Very High	988	711	\$64,997,967	\$152,168,583	\$104,699,837	\$321,866,387
Colfax Total	988	711	\$64,997,967	\$152,168,583	\$104,699,837	\$321,866,387

Table B-21 City of Colfax – Count and Value of Parcels by Fire Hazard Severity Zone

Source: Placer County 2020 Parcel/Assessor's Data, CAL FIRE

Table B-22 breaks out the Table B-21 by adding the property use details by fire hazard severity zone for the City. As shown in both of these tables, all of the City falls within the very high FHSZ.

Table B-22 City of Colfax – Count and Value of Parcels by Fire Hazard Severity Zone and Property Use

Fire Hazard Severity Zone / Property Use	Total Parcel Count	Improved Parcel Count	Total Land Value	Improved Structure Value	Estimated Contents Value	Total Value
Very High						
Agricultural	0	0	\$0	\$0	\$0	\$0
Commercial	118	70	\$12,126,301	\$21,608,886	\$21,608,886	\$55,344,073
Industrial	33	20	\$9,487,797	\$15,276,833	\$22,915,248	\$47,679,878
Institutional	13	9	\$1,039,080	\$5,047,655	\$5,047,655	\$11,134,390
Miscellaneous	166	3	\$2,860,671	\$20,892	\$20,892	\$2,902,455
Natural / Open Space	16	0	\$0	\$0	\$0	\$0
Residential	642	609	\$39,484,118	\$110,214,317	\$55,107,156	\$204,805,591
Very High Total	988	711	\$64,997,967	\$152,168,583	\$104,699,837	\$321,866,387
Colfax Total	988	711	\$64,997,967	\$152,168,583	\$104,699,837	\$321,866,387

Source: Placer County 2020 Parcel/Assessor's Data, CAL FIRE

Population at Risk

zone.

The FHSZ dataset was overlayed on the parcel layer. Those residential parcel centroids that intersect the FHSZs were counted and multiplied by the 2010 Census Bureau average household factors for the City of Colfax -2.45. According to this analysis, there is a total population of 1,401 residents of Colfax at risk to moderate or higher FHSZs. This is shown in Table B-23. It should be noted that this calculation is based on US Census Bureau averages for the City, in effect all 2,152 residents of the City would fall in the Very High FHSZ.

Table B-23 City of Colfax – Count of Improved Residential Parcels and Population by Fire Hazard Severity Zone

	Very	High	Hi	gh	Moderate	
Jurisdiction	Improved Residential Parcels	Population at Risk	Improved Residential Parcels	Population at Risk	Improved Residential Parcels	Population at Risk
Colfax	609	1,401	0	0	0	0

Source: Placer County 2020 Parcel/Assessor's Data, CAL FIRE

Critical Facilities at Risk

An analysis was performed on the critical facility inventory in Colfax in identified FHSZs. Critical facilities in a FHSZ in the City of Colfax are shown in Figure B-11 and detailed in Table B-24. Details of critical facility definition, type, name and address and jurisdiction by fire hazard severity zone are listed in Appendix F.

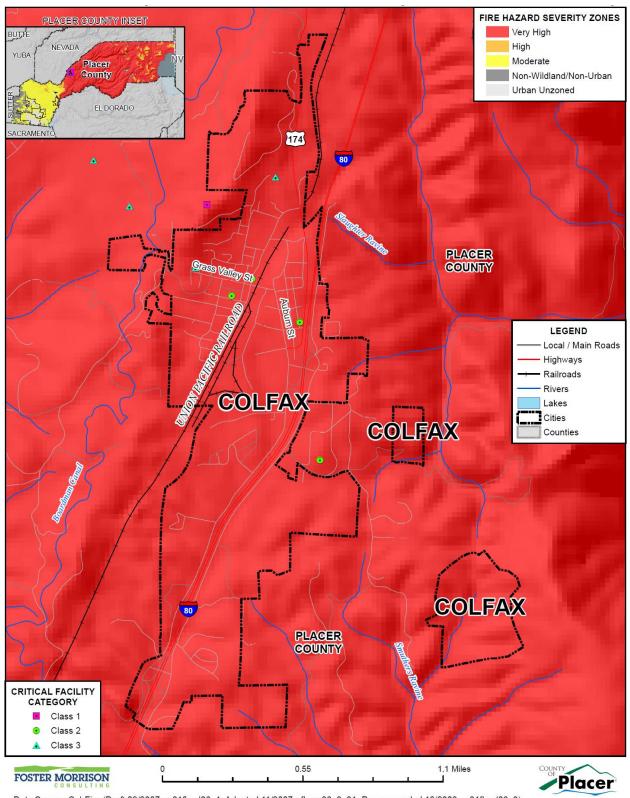


Figure B-11 City of Colfax – Critical Facilities in Fire Hazard Severity Zones

Data Source: Cal-Fire (Draft 09/2007 - c31fhszl06_1, Adopted 11/2007 - fhszs06_3_31, Recommended 12/2008 - c31fhszl06_3), Placer County GIS, Cal-Atlas, NVBLM; Map Date: 2021.

Fire Hazard Severity Zone	Critical Facility Class	Critical Facility Type	Facility Count
	Class 2	Fire Station	2
Very High	Class 2	Police Station	1
	(1) 2	Hall	1
	Class 3	Water Treatment Plant	1
Very High Total		•	5
Colfax Total			5

Table B-24 City of Colfax – Critical Facilities by Fire Hazard Severity Zone

Source: CAL FIRE, Placer County

Future Development

Since the whole of the City is located in a very high fire severity zone, all future development in the City is at risk to wildfire. City building codes are in effect and should continue to be updated as appropriate to reduce this risk. The City could consider amendments to the building codes to reflect the local conditions associated with the very-high fire severity zone.

GIS Analysis

The City provided future development areas were used as the basis for the inventory of future development areas for the City. Using the GIS parcel spatial file for each of these areas, the areas and parcels associated with future development projects for which the analysis was to be performed were identified. Utilizing the future development project spatial layer, the parcel centroid data was intersected to determine the parcel counts within each area. Figure B-12 shows the locations of future development areas the City is planning to develop on the FHSZs. Table B-25 shows the parcels and acreages of each future development area in the City in each FHSZ.

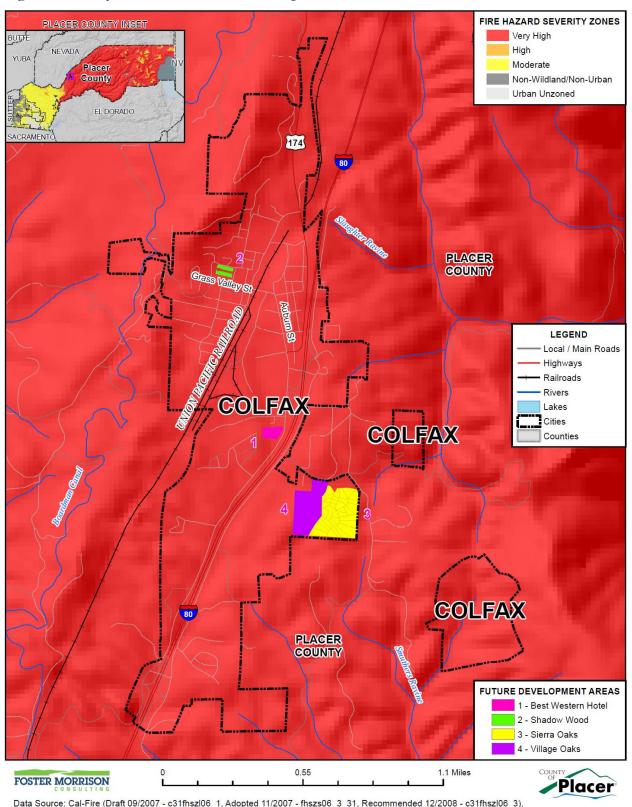


Figure B-12 City of Colfax – Future Development Areas and FHSZs

Data Source: Cal-Fire (Draft 09/2007 - c31fhszl06_1, Adopted 11/2007 - fhszs06_3_31, Recommended 12/2008 - c31fhszl06_3), Placer County GIS, Cal-Atlas, NVBLM; Map Date: 2021.

			0000000 Sy 11102
Fire Hazard Severity Zone Future Development	Total Parcel Count	Improved Parcel Count	Total Acres
Very High			
Best Western Hotel	1	0	2
Shadow Wood	20	0	1
Sierra Oaks	34	10	19

0

10

Table B-25 City of Colfax – Future Development Area Parcel and Acre Counts by FHSZ

1

56

Source: City of Colfax

Village Oaks

Grand Total

B.6 Capability Assessment

Capabilities are the programs and policies currently in use to reduce hazard impacts or that could be used to implement hazard mitigation activities. This capability assessment is divided into five sections: regulatory mitigation capabilities, administrative and technical mitigation capabilities, fiscal mitigation capabilities, mitigation education, outreach, and partnerships, and other mitigation efforts.

Regulatory Mitigation Capabilities B.6.1.

Table B-26 lists regulatory mitigation capabilities, including planning and land management tools, typically used by local jurisdictions to implement hazard mitigation activities and indicates those that are in place in the City of Colfax.

Plans	Y/N Year	Does the plan/program address hazards? Does the plan identify projects to include in the mitigation strategy? Can the plan be used to implement mitigation actions?
Comprehensive/Master Plan/General Plan	Y/ 2020	Housing Element was updated in 2021 and a comprehensive update of the General Plan was initiated in 2019 and is anticipated to be completed in 2022. The General plan addresses hazards in the safety element. Mitigation actions are included in many elements. The General Plan is used to implement mitigation actions.
Capital Improvements Plan	Y	
Economic Development Plan	Y	
Local Emergency Operations Plan	Y	
Continuity of Operations Plan		
Transportation Plan		
Stormwater Management Plan/Program	Y	Terrence Lowell and Associates
Engineering Studies for Streams	Ν	
Community Wildfire Protection Plan	Y	Y, it is a WUI (Wildland Urban Interface) plan, Y

Table B-26 City of Colfax Regulatory Mitigation Capabilities

13

35

Other special plans (e.g., brownfields redevelopment, disaster recovery, coastal zone management, climate change adaptation)		
Building Code, Permitting, and Inspections	Y/N	Are codes adequately enforced?
Building Code	Υ	Version/Year: 2019 CBC
Building Code Effectiveness Grading Schedule (BCEGS) Score		Score:
Fire department ISO rating:	Y	Rating: 5
Site plan review requirements	Y	Design Guidelines in Zoning Ord
Land Use Planning and Ordinances	Y/N	Is the ordinance an effective measure for reducing hazard impacts? Is the ordinance adequately administered and enforced?
Zoning ordinance	Y	Updated in 2012. It is effective and adequately enforced.
Subdivision ordinance	Y	
Floodplain ordinance	Ν	No 100- or 500-year floodplain in the City.
Natural hazard specific ordinance (stormwater, steep slope, wildfire)	Y	Hillside development guidelines. They are dated and could be improved to account for fire related concerns.
Flood insurance rate maps	N/A	
Elevation Certificates		
Acquisition of land for open space and public recreation uses	Ν	
Erosion or sediment control program	Y	Terrence Lowell and Associates
Other		

The Cit the City's fire risk. They should updated to provide better guidance for hillside development in very-high fire severity zones.

The plans can be consolidated into a simple, easy to understand pamphlet for property owners, business owners and developers.

Source: City of Colfax

The City of Colfax General Plan Program, 2020

The City of Colfax General Plan Program serves as the blueprint for future growth and development and provides comprehensive planning for the future. It encompasses what the City is now, and what it intends to be, and provides the overall framework of how to achieve this future condition (see the discussion in Section 4.3.1 Growth and Development Trends).

The current General Plan is considered outdated. It is anticipated that this process will be completed by 2016. The most substantive changes in this document will be the Land Use, Circulation and Natural Resources Elements. Minor changes will be made to bring the document into internal consistency to the Safety, Community Design, and Economic Development Elements. No changes are anticipated to the Noise Element.

The current Safety Element, for the most part, provides accurate and current information and focuses on safety issues to be considered in planning for the present and future development of the Colfax Planning Area. Identified hazards include fire, geologic/seismic, erosion, flooding, and hazardous materials. Mitigation-related goals, policies, and actions are presented below.

Goal 7.9.1:	To protect the community of Colfax from injury, loss of life, and property damage resulting from natural catastrophes and any hazardous conditions.
Policy 7.9.1.1:	Require a review of all potential hazards in areas to be developed.
7.9.1.A	Actions: Make information relating to potential hazards on site specific areas in the City available to all City agencies and related City leadership and planners.

Goal 7.9.2:	To effectively minimize risks associated with seismic hazards by regulating the design and siting of new development in the City of Colfax.
Policy 7.9.2.1	Avoid placement of critical structures, public facilities, and high-occupancy structures in areas prone to ground failure during an earthquake.
Policy 7.9.2.2	Establish acceptable seismic safety standards so that all new buildings shall be constructed to resist the stresses and ground shaking produced during earthquakes.
Policy 7.9.2.3	Require a review of all potential geological hazards, including seismic hazards, for all developments in identified hazardous areas.
7.9.2.A	Action: Record information on potential geologic and seismic hazards with parcel or subdivision maps.
7.9.2.B	Action: Review Building Code requirements to determine the adequacy of standards necessary to protect against all seismic hazards and to assure that the Code is current with the latest technological advances.
7.9.2.C	Action: Develop programs in cooperation with other public agencies to increase public awareness of seismic hazards and to assure that the Code is current with the latest technological advances.

Geological Hazards

Goal 7.9.3 New development proposed within areas of potential geological hazards shall not b endangered by, nor contribute to, the hazardous conditions on the site or an adjoin properties.				
Policy 7.9.3.1:	Adequate mitigation shall be required on sites with landslide potential, or erodible soils to protect against injury and property damage and to assure a level of development which will not accelerate runoff or degrade water quality.			
Policy 7.9.3.2	Replanting of vegetation following development shall be required on all slopes prone to erosion and/or instability. Drought resistant plant types shall be used for landscaping on post development slopes where excess water might induce land slippage or soil erosion.			
Policy 7.9.3.3	Encourage clustering of development away from areas considered geologically unstable.			
7.9.3.A	Actions: Adopt and enforce a comprehensive Grading and Erosion Control Ordinance, requiring control of existing erosion problems, as well as the installation of erosion, sediment, and runoff control measures in new developments.			
7.9.3.B	Actions: Adopt regulations relative to zoning and subdivision ordinances which regulate land alterations, road construction or structural development on slopes of 15 percent or greater.			

Wastewater Treatment

Goal 7.9.4	To insure the adequate wastewater collection, treatment and safe disposal.		
Policy 7.9.41	The City shall limit development if the limits of the Wastewater Treatment Plan (WWTP) are reached.		
Policy 7.9.4.2	The City shall promote efficient water use and reduced wastewater system demand by:		
А.	Require water-conserving design and equipment in new construction;		
В.	Encouraging retrofitting with water-conserving devices;		
С.	Design wastewater systems to minimize inflow and infiltration to the extent economically feasible.		
Policy 7.9.4.3	The City shall encourage pre-treatment of commercial and industrial wastes prior to their entering community collection and treatment systems.		
7.9.4.4	The city shall permit on-site sewage treatment and disposal on parcels where all current regulations can be met and where parcels have the area, soils, and other characteristics that permit such disposal facilities without threatening surface or groundwater quality or posing any other health hazards.		
7.9.4.A	Actions: The City shall proceed with the design, financing and construction of capital improvements of the current wastewater treatment system to meet future growth and development demands.		
7.9.4.B	Actions: City staff shall monitor and report quarterly to the City Council on the current inflow levels of the WWTP.		
7.9.4.C	Actions: The city shall continue to evaluate and collect development fees to cover the maintenance and improvements required in the wastewater system.		

Fire Hazard Safety

Goal 7.9.5	To protect the public from wildland and urban fire hazards and reduce the risks of wildfires and structural conflagrations by mitigating or minimizing use and development in high fire hazard areas, and by maximizing fire prevention measures and citizen awareness of fire hazards.			
Policy 7.9.5.1	All new development shall be constructed, at a minimum, to the fire safety standards contained in the California Fire and Building Codes.			
Policy 7.9.5.2	Require all new developments, including single family dwellings on existing parcels of record, to provide adequate access for fire protection.			
Policy 7.9.5.3	Amend City Ordinances to include specific road standards developed in conjunction with Colfax Fire Department.			
7.9.5.A	Action: Enforce the existing City Ordinance regarding weed abatement on lots and larger properties within city-limits.			
7.9.5.B	Action: Adopt an ordinance for the provision of fire-resistant materials and landscaping, and the use of early warning systems such as sprinklers with alarms for all new developments.			
7.9.5.C	Action: To the maximum extent feasible conduct-periodic inspections of vacant properties to ensure that dry weeds and other combustible fuels are not permitted to accumulate.			

City of Colfax Emergency Operations Plan

The City of Colfax Emergency Operations Plan (EOP) Plan addresses the planned response for the City to emergencies associated with disasters, technological incidents, or other dangerous conditions created by either man or nature. It provides an overview of operational concepts, identifies components of the City emergency management organization, and describes the overall responsibilities of local, state, and federal entities.

B.6.2. Administrative/Technical Mitigation Capabilities

Table B-27 identifies the City department(s) responsible for activities related to mitigation and loss prevention in Colfax.

Administration	Y/N	Describe capability Is coordination effective?
Planning Commission	Y	City Council sits as PC when needed
Mitigation Planning Committee	Ν	
Maintenance programs to reduce risk (e.g., tree trimming, clearing drainage systems)	Y	Storm draining clearing, tree trimming for defensible space (fire danger)
Mutual aid agreements	Y	Cal Fire and other fire agencies
Other		
Staff	Y/N FT/PT	Is staffing adequate to enforce regulations? Is staff trained on hazards and mitigation? Is coordination between agencies and staff effective?
Chief Building Official	Y, P/T	The CBO is a part-time contract position.
Floodplain Administrator	Ν	
Emergency Manager	Υ	City Manager serves as the City's Emergency Manager
Community Planner	Y P/T	The Planning Director is a part-time contract position.
Civil Engineer	Y P/T	The City's Engineer is a part-time contract position.
GIS Coordinator	Ν	
Other		
Technical		
Warning systems/services (Reverse 911, outdoor warning signals)	Y	City is part of the Everbridge program through Placer Sheriff Dept. and Placer Alert (cell phone register to receive alerts)
Hazard data and information		
Grant writing	Y	
Hazus analysis		
Other		
How can these cap	pabilities b	e expanded and improved to reduce risk?
Routine EOC exercises will help train Cit	y's in-house	e and contract staff prepare for emergency response.

Table B-27 City of Colfax's Administrative and Technical Mitigation Capabilities

Source: City of Colfax

B.6.3. Fiscal Mitigation Capabilities

Table B-28 identifies financial tools or resources that the City could potentially use to help fund mitigation activities.

Table B-28 City of Colfax's Fiscal Mitigation Capabilities

Funding Resource	Access/ Eligibility (Y/N)	Has the funding resource been used in past and for what type of activities? Could the resource be used to fund future mitigation actions?			
Capital improvements project funding	Y				
Authority to levy taxes for specific purposes	Y				
Fees for water, sewer, gas, or electric services	Y				
Impact fees for new development	Y				
Storm water utility fee	Y				
Incur debt through general obligation bonds and/or special tax bonds	Y				
Incur debt through private activities	Y				
Community Development Block Grant	Y				
Other federal funding programs					
State funding programs	Y				
Other					
How can these capabilities be expanded and improved to reduce risk?					
The City will seek to use Cal OES, FEMA, CA DWR, and other funding streams.					

Source: City of Colfax

B.6.4. Mitigation Education, Outreach, and Partnerships

Table B-29 identifies education and outreach programs and methods already in place that could be/or are used to implement mitigation activities and communicate hazard-related information.

Table B-29 City of Colfax's Mitigation Education, Outreach, and Partnerships

Program/Organization	Yes/No	Describe program/organization and how relates to disaster resilience and mitigation. Could the program/organization help implement future mitigation activities?
Local citizen groups or non-profit organizations focused on environmental protection, emergency preparedness, access and functional needs populations, etc.	Y	ALTA CERT (through Alta Fire dept), Red Cross

Program/Organization	Yes/No	Describe program/organization and how relates to disaster resilience and mitigation. Could the program/organization help implement future mitigation activities?		
Ongoing public education or information program (e.g., responsible water use, fire safety, household preparedness, environmental education)	Ν			
Natural disaster or safety related school programs	Y	CSOs thru Placer County Sheriff		
StormReady certification	Ν			
Firewise Communities certification	Ν	City participates in the Placer Sierra Fire Safe Council		
Public-private partnership initiatives addressing disaster-related issues	Y	Haz Mat transport training with UPRR and residents		
Other				
How can these capabilities be	e expanded and	d improved to reduce risk?		
Firewise community certification could be promoted and used to leverage residents' efforts to reduce the fuel loads and the threat of wildfire.				

Source: City of Colfax

The City contracts with the Placer County Sherriff's Department to provide police services. The 24 hour per day service includes patrol, detectives, evidence, juvenile services, dispatch center, traffic enforcement and traffic accident investigation. Other specialized units that are available upon need include: S.W.A.T, Dive/Rescue Team, Explosive Ordinance Detail, K-9/Narcotic Detection, Air Operations, Bike Patrol, Mounted Patrol, Reserve Details, D.U.I., and Targeted Enforcement and Search and Rescue Operations.

The City contracts with the California Department of Forestry to provide fire safety services. The 24 hour per day service includes a paid part-time Fire Chief, fire marshal services, dispatch and staffing. The Department maintains active volunteer program with 17 members. The City maintains two volunteer staffed fire stations.

The City also utilizes the new county-wide Wide Area Rapid Notification (WARN) system. WARN is a regional system that can be used by all Placer County law agencies as well as fire departments, the Office of Education and the Office of Emergency Services. WARN utilizes a list of telephone numbers and addresses from the phone company. Officials can pinpoint a geographic area, then type in a message that a computer automated voice will read to residents. The system is used for a variety of purposes including missing persons, fire evacuations, snow days and more.

B.6.5. Other Mitigation Efforts

The City has many other completed or ongoing mitigation projects/efforts that include the following:

- > The City has increased enforcement of its weed abatement ordinance since 2002.
- > The Colfax Lions Club is ensuring that all homes within the city have adequate address signs.
- The Wastewater Treatment Plant has been upgraded, which will lessen the potential of a contamination event. Ongoing improvements to the Colfax Water Treatment Plant will improve water quality and serve an additional 231 more housing units.

B.7 Mitigation Strategy

B.7.1. Mitigation Goals and Objectives

The City of Colfax adopts the hazard mitigation goals and objectives developed by the HMPC and described in Chapter 5 Mitigation Strategy.

B.7.2. NFIP Mitigation Strategy

The City of Colfax does not have any FEMA floodplains and thus does not participate in the NFIP nor the CRS.

B.7.3. Mitigation Actions

The planning team for the City of Colfax identified and prioritized the following mitigation actions based on the risk assessment. Background information and information on how each action will be implemented and administered, such as ideas for implementation, responsible office, potential funding, estimated cost, and timeline are also included. The following hazards were considered a priority for purposes of mitigation action planning:

- Drought & Water Shortage
- > Pandemic
- Severe Weather: Extreme Heat
- Tree Mortality
- > Wildfire

It should be noted that many of the projects submitted by each jurisdiction in Table 5-4 in the Base Plan benefit all jurisdictions whether or not they are the lead agency. Further, many of these mitigation efforts are collaborative efforts among multiple local, state, and federal agencies. In addition, the countywide public outreach action, as well as many of the emergency services actions, apply to all hazards regardless of hazard priority. Collectively, this multi-jurisdictional mitigation strategy includes only those actions and projects which reflect the actual priorities and capacity of each jurisdiction to implement over the next 5-years covered by this plan. It should further be noted, that although a jurisdiction may not have specific projects identified for each priority hazard for the five year coverage of this planning process, each jurisdiction has focused on identifying those projects which are realistic and reasonable for them to implement and would like to preserve their hazard priorities should future projects be identified where the implementing jurisdiction has the future capacity to implement.

Multi-Hazard Actions

Action 1. Enhance Public Education and Awareness of Natural Hazards and Public Understanding of Disaster Preparedness

Hazards Addressed: Multi-hazard (Climate Change, Drought & Water Shortage, Earthquake, Floods: 1%/0.2% annual chance, Floods: Localized Stormwater, Landslides, Mudslides, and Debris Flows,

Pandemic, Severe Weather: Extreme Heat, Severe Weather: Heavy Rains and Storms, Tree Mortality, Wildfire)

Goals Addressed: 1, 2, 3, 4, 5, 6, 7

Issue/Background: The City and County play a key role in public outreach/education efforts to communicate the potential risk and vulnerability of their community to the effects of natural hazards. A comprehensive multi-hazard public education program will better inform the community of natural hazards of concern and actions the public can take to be better prepared for the next natural disaster event.

Project Description: A comprehensive multi-hazard outreach program will ascertain both broad and targeted educational needs throughout the community. The City will work with the County and other agencies as appropriate to develop timely and consistent annual outreach messages in order to communicate the risk and vulnerability of natural hazards of concern to the community. This includes measures the public can take to be better prepared and to reduce the damages and other impacts from a hazard event. The public outreach effort will leverage and build upon existing mechanisms.

Other Alternatives: Continue public information activities currently in place.

Existing Planning Mechanism(s) through which Action Will Be Implemented: Existing County outreach programs will be reviewed for effectiveness and leveraged and expanded upon to reach the broader region.

Responsible Office: City of Colfax in partnership with the County

Priority (**H**, **M**, **L**): High

Cost Estimate: Annual costs to be determined, and will depend on the scope and frequency of activities and events as well as volunteer participation

Benefits (Losses Avoided): Increase residents' knowledge of potential hazards and activities required to mitigate hazards and be better prepared. Protect lives and reduce damages, relatively low cost to implement.

Potential Funding: Local budgets, grant funds

Timeline: Ongoing/Annual public awareness campaign

Action 2. Integrate Local Hazard Mitigation Plan into Safety Element of General Plan

Hazards Addressed: Multi-hazard (Climate Change, Drought & Water Shortage, Earthquake, Floods: 1%/0.2% annual chance, Floods: Localized Stormwater, Landslides, Mudslides, and Debris Flows, Pandemic, Severe Weather: Extreme Heat, Severe Weather: Heavy Rains and Storms, Tree Mortality, Wildfire)

Goals Addressed: 1, 2, 3, 4, 5, 6, 7

Issue/Background: Local jurisdictional reimbursement for mitigation projects and cost recovery after a disaster is guided by Government Code Section 8685.9 (AB 2140). Specifically, this section requires that each jurisdiction adopt a local hazard mitigation plan (LHMP) in accordance with the federal Disaster Mitigation Act of 2000 as part of the Safety Element of its General Plan. Adoption of the LHMP into the Safety Element of the General Plan may be by reference or incorporation.

Other Alternatives: No action

Existing Planning Mechanisms through which Action will be Implemented: Safety Element of General Plan

Responsible Office: City of Colfax Planning Department

Priority (H, M, L): High

Cost Estimate: Jurisdictional board/staff time

Potential Funding: Local budgets

Benefits (avoided Losses): Incorporation of an adopted LHMP into the Safety Element of the General Plan will help jurisdictions maximize the cost recovery potential following a disaster.

Schedule: As soon as possible

Action 3. Continue Annual Weed Abatement Ordinance

Hazards Addressed: Wildfire, Drought and Water Shortage, Extreme Heat, High Winds

Goals Addressed: 1, 2, 3, 4, 5, 6, 7

Issue/Background: The City of Colfax is classified as a "Very High Fire Hazard Severity Zone" Local Responsibility Area (LRA) by CDF in compliance with the Bates Bill (California Government Code sections 51175-51188). The city is surrounded by State Responsibility Area (SRA) rated as high fire hazard. Wildfire is a perennial threat to the city.

Project Description: There are several vacant parcels, and some developed properties, which have excessive growth of grass and other potential ladder fuels each year. If left untreated these fuels increase the fire hazard within the city limits. Further, one large parcel near the Interstate 80 exit is used by CDF as a staging area during fire season and this lot needs to be available for use.

Other Alternatives: Continue to rely on property owners to act without prompting, which has not worked historically

Existing Planning Mechanism(s) through which Action Will Be Implemented:

General Plan 2020. The Safety Element recognizes that Colfax and the surrounding area are designated as a "very high hazard area" with regard to wildland and urban-wildland fires. Flooding is not recognized as a hazard to the City as no portions are located within the 100-year floodplain. The Safety Element notes that the State's listing of active faults does not include any showing surface rupture in the City of Colfax, but relatively little fault mapping has been completed in the region.

- In 2004, the City updated its Hillside Development Guidelines to address wildfire issues, particularly vegetation management and restrictions when building on slopes.
- > The City has increased enforcement of its weed abatement ordinance in 2002.
- > The Colfax Lions Club is ensuring that all homes within the city have adequate address signs.

Responsible Office/Partners: City Manager; Placer Sierra Fire Safe Council

Cost Estimate: Inspect all parcels in the City to determine which ones need treatment—\$4,000. To reduce costs, some of this could be done by the Volunteer Fire Department. Re-inspect—\$2,000. To reduce costs, some of this could be done by the Volunteer Fire Department. For those parcels which do not comply, the City must perform the work at \$500 to \$1,000 per parcel. Technically, this cost is recovered by tax liens on the property but in reality, the City has to carry the cost for some time, and the likelihood of recovery is low.

Benefits (Losses Avoided): The direct benefit would be to the 2000 residents of Colfax City and their business community. Plus Colfax High School enrolls 1000 students plus faculty and the Colfax Elementary School enrolls 380 students plus faculty. The City is also home to the largest publisher of medical forms in Northern California. Protecting the residents, students, businesses, and workforce in this community from wildfire is the greatest benefit from this project.

Potential Funding: Grants, City General Fund

Timeline: Annually in the Spring before fire season is declared, assuming funding is available.

Project Priority: Very High

Action 4. Colfax Schools Evacuation Site Shaded Fuel Break

Hazards Addressed: Wildfire, Drought and Water Shortage, Extreme Heat, High Winds, Tree Mortality

Goals Addressed: 1, 2, 3, 4, 5, 6, 7

Issue/Background: The City of Colfax encompasses 1.3 square miles. Wildfire is a constant threat. The Safety Element of Colfax's General Plan notes that Colfax and the surrounding area are designated as a "very high fire hazard area", and wildland and urban-wildland interface fires do occur relatively frequent, with a significant interface fire (the "Narrow Gauge Fire") burning close to the edge of town in 2001. The 2001 Ponderosa Fire and the 2004 Stevens Fire also threatened the city.

The Colfax Elementary School and Colfax High School are located in a feasible location for an evacuation site but a Shade Fuel Break needs to be in place in the event of a wildfire coming out of the Bear River drainage to the West of their location.

Project Description: The mitigation goals of this project are to put a 200' wide Shade Fuel Break on the ridge line to the west of the Colfax High and Elementary Schools to help protect this area from a wildfire approaching from the surrounding unincorporated areas.

Wildfire is the largest hazard this community faces. If a wildfire rages through this community unchecked the ability for Colfax City and areas within its sphere of influence to rebuild and survive are slim. It is not only an issue of if but when this community and its population will be threatened by wildfire. Wildfire has knocked at the door 3 times in the past 7 years. As the brush continues to grow the likelihood of a wildfire succeeding in opening that door continues to grow. This project will at least start the process to giving this community and its population a fighting chance.

Other Alternatives: No Action

Existing Planning Mechanism(s) through which Action Will Be Implemented:

- General Plan, 1998 The Safety Element recognizes that Colfax and the surrounding area are designated as a "very high hazard area" with regard to wildland and urban-wildland fires.
- > The City upgraded its building code to the 1997 Universal Building Code in 2003.
- In 2004, the City updated its Hillside Development Guidelines to address wildfire issues, particularly vegetation management and restrictions when building on slopes.
- > The City has increased enforcement of its weed abatement ordinance in 2002. •
- > The Colfax Lions Club is ensuring that all homes within the city have adequate address signs.

Responsible Office/Partners: City of Colfax and Placer County

Project Priority: Very High

Cost Estimate: \$400,000

Benefits (Losses Avoided): The following sections show the value of property and key inventories at risk within the City of Colfax. Utilizing Placer County assessor data, the following information was obtained for the City of Colfax.

Property Type	# of units	Value
Residential	701 Units	\$90,073,829
Commercial	119 Units	\$24,574,567
Industrial	26 Units	\$16,714,795
Total	850 Units	\$131,363,191

2004 Certified Roll Values Property Type Units Net Value

Potential Funding: Grants

Timeline: Complete assessment and plan, and identify sources of funding, by no later than the next update of this plan, due in 2020

Action 5. Evaluate the Need and Feasibility of Improving Fire Prevention for the Historic Business District

Hazards Addressed: Wildfire, Drought and Water Shortage, Extreme Heat, High Winds, Tree Mortality

Goals Addressed: 1, 2, 3, 4, 5, 6, 7

Issue/Background: Much of the historic downtown of Colfax was built over a century ago. While most of the individual buildings do not qualify for classification as historic, due to past interior remodeling, etc., the aggregate of the Historic District is essential to the character and even the survival of the City. These buildings do not have interior sprinklers or even smoke alarms or emergency lighting. Some buildings share attic space, which could easily spread a fire from one business to another, as happened in historic Nevada City, CA a couple of years ago.

Project Description: This project will evaluate the historic downtown business buildings to see what fire prevention measures are advisable, what are feasible to accomplish, and identify sources of funding.

Other Alternatives: No Action

Existing Planning Mechanism(s) through which Action Will Be Implemented:

- General Plan, 1998 The Safety Element recognizes that Colfax and the surrounding area are designated as a "very high hazard area" with regard to wildland and urban-wildland fires. Flooding is not recognized as a hazard to the City as no portions are located within the 100-year floodplain. The Safety Element notes that the State's listing of active faults does not include any showing surface rupture in the City of Colfax, but relatively little fault mapping has been completed in the region.
- In December 2016, the City amended the Municipal Code via Ordinance 531 to adopt by reference the California Construction Code and all future triennial updates of the California Construction Code.
- In 2004, the City updated its Hillside Development Guidelines to address wildfire issues, particularly vegetation management and restrictions when building on slopes.
- > The Colfax Lions Club is ensuring that all homes within the city have adequate address signs.

Responsible Office/Partners: City Manager

Cost Estimate: TBD

Benefits (Losses Avoided): While the Assessor Roll book puts a value of \$24.6 million of all 119 businesses in Colfax (which includes businesses outside of the Historic District), the buildings in the Historic Downtown are actually irreplaceable. If any of these buildings is lost to fire, the character of the Historic District would be lessened or even lost. This would negatively impact the ability of the City to survive since the Historic District is one of its major attractions for tourists and visitors and their dollars.

Potential Funding: Grants

Timeline: Complete assessment and plan, and identify sources of funding, by no later than 2022.

Project Priority: Very High

Hazards Addressed: Climate Change, Drought, lack of potable water

Goals Addressed: 1, 2, 3, 4, 5, 6, 7

Issue/Background: Since the year 2000 there have been several multi-year droughts across California, including in 2007 to 2009 and 2012 to 2017. As the climate warms, water supplies continue to dwindle while demand increases. the issue that has become obvious is with the lack of water, both businesses and residents have to be better prepared to live with less and better prepared on how to do more with less.

Project Description: Establish city-wide water conservation polices and best management practices that incorporate the City, residents, businesses, and those who utilize groundwater. Establish a retrofit water supply program, continue to enforce the water efficient landscape requirements and promote groundwater recharge efforts.

Other Alternatives: No action.

Existing Planning Mechanism(s) through which Action Will Be Implemented: City Manager and Public Works Departments establishing polices with in their department on how to conserve water use.

Responsible Agency/ Department/Partners: City of Colfax, Placer County Water District, City Administration, Public Works, and Planning Departments

Cost Estimate: Annual cost to keep current and up to date, \$40,000

Benefits (Losses Avoided): Preserving water for human and agricultural use during drought conditions.

Potential Funding: Grants, partnership with water purveyor, General fund

Timeline: 1 to 2 years to get project partners in place to sustain the drought program

Project Priority (H, M, L): M

U.S. Department of Homeland Security FEMA Region IX 1111 Broadway, Suite 1200 Oakland, CA 94607-4052



September 3, 2021

Rod Rodriguez Emergency Services Coordinator Placer County Office of Emergency Services 2968 Richardson Drive Auburn, CA 95603

Dear Mr. Rodriguez:

FEMA has completed its review of the *Placer County LHMP Update 2021* and has determined that this plan is eligible for final approval pending its adoption by Placer County and all participating jurisdictions. Please see the enclosed list of approvable pending adoption jurisdictions.

Formal adoption documentation must be submitted to FEMA Region IX by at least one participating jurisdiction within one calendar year of the date of this letter, or the entire plan must be updated and resubmitted for review. FEMA will approve the plan upon receipt of the documentation of formal adoption.

Once the plan is approved, each participating jurisdiction must adopt the plan within five calendar years of the date of the approval. The adoption of the plan by each jurisdiction ensures that jurisdiction's continued eligibility for funding under FEMA's Hazard Mitigation Assistance (HMA) programs. All requests for funding, however, will be evaluated individually according to the specific eligibility, and other requirements of the particular program under which applications are submitted.

If you have any questions regarding the planning or review processes, please contact the FEMA Region IX Hazard Mitigation Planning Team at <u>fema-r9-mitigation-planning@fema.dhs.gov</u>.

Sincerely,

For Alison Kearns Risk Analysis Branch Chief Mitigation Division FEMA Region IX

Enclosure (1)

Placer County Plan Review Tool, dated September 3, 2021

 cc: Victoria LaMar-Haas, Hazard Mitigation Planning Chief, California Governor's Office of Emergency Services
 Jennifer Hogan, State Hazard Mitigation Officer, California Governor's Office of Emergency Services

Status of Participating Jurisdictions as of September 3, 2021

Jurisdictions – Adopted and Approved

#	Jurisdiction	Date of Adoption

Jurisdictions – Approvable Pending Adoption

1	Placer County
2	City of Auburn
3	City of Colfax
4	Town of Loomis
5	City of Lincoln
6	City of Rocklin
7	Alta Fire Protection District
8	Alpine Springs County Water District
9	Foresthill Fire Protection District
10	Foresthill Public Utility District
11	Nevada Irrigation District
12	Newcastle Fire Protection District
13	Northstar Community Service District/Fire Department
14	North Tahoe Fire Protection District
15	North Tahoe Public Utility District
16	Olympic Valley Fire and Public Utility District (was Squaw Valley Fire and Public Utility District)
17	Placer County Flood Control & Water Conservation District
18	Placer County Resource Conservation District
19	Placer County Water Agency
20	Placer Hills Fire Protection District (absorbed Loomis FPD, also a participant in the 2016 LHMP)
21	San Juan Water District
22	Sierra Joint Community College District
23	South Placer Fire Protection District
24	Tahoe City Public Utilities District
25	Truckee Fire Protection District
26	Placer County Air Pollution District

Before the Board of Supervisors County of Placer, State of California

In the matter of: A RESOLUTION ADOPTING THE PLACER COUNTY 2021 LOCAL HAZARD MITIGATION PLAN UPDATE

Resolution No.: 2021-358

ATTEST

THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE

MEGAN WOOD Clerk of the Board of Supervisors, County

eputy Clerk

of California

The following Resolution was duly passed by the Board of Supervisors of the County of Placer

at a regular meeting held November 16, 2021, by the following vote:

Ayes: GORE, HOLMES, JONES, GUSTAFSON, WEYGANDT

Noes: NONE

Absent: NONE

Signed and approved by me after its passage.

Board o pervisors

said Board

WHEREAS, Placer County recognizes the threat that natural hazards pose to people and property within our community; and

WHEREAS, undertaking hazard mitigation actions will reduce the potential for harm to people and property from future hazard occurrences; and

WHEREAS, the U.S. Congress passed the Disaster Mitigation Act of 2000 emphasizing the need for pre-disaster mitigation of potential hazards; and

WHEREAS, the Disaster Mitigation Act of 2000 made available hazard mitigation grants to state and local governments; and

WHEREAS, an adopted Local Hazard Mitigation Plan is required as a condition of future funding for mitigation projects under multiple state and federal pre- and post-disaster mitigation grant programs; and

WHEREAS, Placer County fully participated in the Federal Emergency Management Agency prescribed mitigation planning process to prepare this local hazard mitigation plan; and

WHEREAS, the California Office of Emergency Services and Federal Emergency Management Agency, Region IX officials have reviewed the Placer County Local Hazard Mitigation Plan and approve it contingent upon this official adoption of the participating jurisdiction's governing body; and

WHEREAS, adoption by the Placer County Board of Supervisors demonstrates the jurisdiction's commitment to fulfilling the mitigation goals and objectives outlined in this Local Hazard Mitigation Plan; and

WHEREAS, adoption of this legitimizes the plan and authorizes responsible agencies to carry out their responsibilities under the plan.

NOW, **THEREFORE**, **BE IT RESOLVED** that the Placer County Board of Supervisors adopts the Placer County 2021 Local Hazard Mitigation Plan Update as an official plan; and

BE IT FURTHER RESOLVED, Placer County will submit this adoption resolution to the California Office of Emergency Services and Federal Emergency Management Agency Region IX officials to enable the plan's final approval in accordance with the requirements of the Disaster Mitigation Act of 2000 and to establish conformance with the requirement of AB2140.

OLFAX Staff Report to City Council

FOR THE JANUARY 12, 2022, REGULAR CITY COUNCIL MEETING

From: Wes Heathcock, City Manager					
Prepared by:		Wes Heathcock, City Manager			
	А	Alfred A. "Mick" Cabral, City Attorney			
Subject:	R	Ratify and Rescind December 27, 2021, Declaration of Local Emergency			
Budget Impact Overview:					
N/A: √	Funded:	Un-funded:	Amount:	Fund(s):	
RECOMMENDED ACTION: Adopt Resolution2022 ratifying and rescinding the Declaration of Loca Emergency issued December 27, 2021.					

Summary/Background

CITY OF

Severe winter storms prompted the City Manager to issue a Declaration of Local Emergency on December 27, 2021. That action was authorized by Colfax Municipal Code Chapter 2.60 which designates the City Manager as the City's Emergency Response Manager and authorizes the City Manager, in that capacity, to determine the existence or threatened existence of a local emergency and institute the City's emergency response plan.

Government Code Section 8630(b) provides that a declaration of local emergency by an authorized official cannot remain in effect for more than seven days unless it has been ratified by the City Council. Government Code Section 8630(d) requires the City Council to declare the termination of the local emergency at the earliest possible date that conditions warrant. The December 27, 2021, Declaration of Local Emergency provides that it remains in effect until rescinded by the City Council.

The emergency conditions that justified the City Manager's action in declaring the local emergency were adequately resolved by January 2, 2022, such that the December 27, 2021, Declaration of Local Emergency is no longer needed. This does not mean that the residents of Colfax are no longer suffering from the consequences of the emergency. It simply means that the City has addressed the emergency conditions and can operate without exercising its emergency powers.

Staff recommends that the City Council ratify and rescind the December 27, 2021, Declaration of Local Emergency. Staff will be available to provide additional information and answer any questions.

Fiscal Impact

None

Attachments:

- 1. Resolution ____-2022
- 2. Declaration of Local Emergency

City of Colfax City Council

Resolution № __-2022

RATIFYING AND RESCINDING THE DECEMBER 27, 2021, DECLARATION OF LOCAL EMERGENCY

WHEREAS, severe winter storms occurred that constituted the existence of conditions of disaster or of extreme peril to the safety of persons and property within and around the City of Colfax and constituted a local emergency as defined by Colfax Municipal Code Chapter 2.60 and applicable state law; and,

WHEREAS, on December 27, 2021, the City Manager, in his capacity as such and as the City's Emergency Response Manager, determined the existence or threatened existence of a local emergency and issued a Declaration of Local Emergency; and,

WHEREAS, the emergency conditions that justified the City Manager's action in declaring the local emergency were adequately resolved by January 2, 2022, such that the December 27, 2021, Declaration of Local Emergency should be ratified but is no longer needed.

NOW THEREFORE, BE IT RESOLVED BY the City Council of the City of Colfax that the December 27, 2021, Declaration of Local Emergency issued by the City Manager is hereby ratified and approved and, as such, is hereby rescinded.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED at a regular meeting of the City Council of the City of Colfax held on the 12th of January, 2022, by the following vote of the Council:

AYES: NOES: ABSTAIN: ABSENT:

ATTEST:

Trinity Burruss, Mayor

Marguerite Bailey City Clerk

City of Colfax

DECLARATION OF LOCAL EMERGENCY

This Declaration of Local Emergency is made by the City of Colfax Emergency Response Manager with regard to the following facts and circumstances:

A. Colfax Municipal Code Chapter 2.60 authorizes the City to declare a local emergency to address the actual or threatened existence of conditions of disaster or of extreme peril to the safety of persons and property within the City caused by such conditions as storm and other conditions, except conditions resulting from a labor controversy, that are or are likely to be beyond the control of the services, personnel, equipment and facilities of the City.

B. California Government Code Section 8558(c) defines "local emergency" to mean the duly proclaimed existence of conditions of disaster or of extreme peril to the safety of persons and property within the territorial limits of a city caused by conditions such as storm which are likely to be beyond the control of the services, personnel, equipment, and facilities of the City and require the combined forces of other political subdivisions to combat.

C. Severe winter storms have occurred, continue to occur and are likely to continue within and around the City of Colfax that constitute or threaten the existence of conditions of disaster or of extreme peril to the safety of persons and property within and around the City and constitute a local emergency as defined by Colfax Municipal Code Chapter 2.60 and applicable state law.

D. Colfax Municipal Code Chapter 2.60 designates the Colfax City Manager as the City's Emergency Response Manager and authorizes the City Manager, in that capacity, to determine the existence or threatened existence of a local emergency and institute the City's emergency response plan.

NOW, THEREFORE, IT IS HEREBY DETERMINED AND DECLARED by the City Manager of the City of Colfax, in his capacity as such and as the City's Emergency Response Manager, that a local emergency now exists throughout the City and will continue to exist at least until the current severe winter storms come to an end.

IT IS FURTHER DECLARED AND ORDERED that during the existence of said local emergency the powers, functions, and duties of the emergency organization of this city shall be those prescribed by state law, by ordinances, and resolutions of the City; and that this emergency proclamation shall remain in effect until rescinded by the City Council.

Dated: December 27, 2021

Wes Heathcock, City Manager Emergency Response Manager

City of Colfax Declaration of Local Emergency

1

OLFAX Staff Report to City Council

FOR THE JANUARY 12, 2022 REGULAR CITY COUNCIL MEETING

From:	W	es Heathcock, City	Manager	
Prepared by: Wes Heathcock, City Manager				
Subject: Waste Water Treatment Plant – Monitoring System Improvement				
Budget Impact	Overview:			
N/A:	Funded: √	Un-funded:	Amount: \$14,300	Fund(s): 560

RECOMMENDED ACTION: Adopt Resolution _____-2022 authorizing the City Manager to enter into an agreement with Aqua Sierra Controls for Waste Water monitoring system improvements in an amount not to exceed \$14,300.

Summary/Background

The Colfax WWTP is currently using two concurrent SCADA (Systems Control and Data Acquisition) systems, the Citect system and the DFS (Data Flow Systems) system. Both systems allow staff to monitor the Waste Water Treatment Plant, monitor the lift stations, remotely monitor facilities while on call, aggregate historical data for reporting, and make regular operational changes from a centralized system. However, there are some operational differences between the Citect and DFS systems. Mainly, the Citect system was designed from inception to control and monitor the Waste Water Treatment Plant with the ability to output state reporting data for use in the Electronic State Monitoring Report (eSMR), and the DFS system was designed to control and monitor the Lift Stations, with wireless communications installed for reliable remote viewing.

During the installation of the Lift Station DFS system, it was decided to move the basic functionality of the Citect system to the DFS system, effectively allowing the plant to use only one SCADA system that is newer and has technical support located in Auburn. Unfortunately, when the functionality was copied over, not all functionality was transferred, as that was outside the original scope of work and was not accounted for in the change order. The newer DFS system is not able to export usable data for use in the eSMR. This left the plant staff with the problem of still needing to use the Citect system for regular state reporting, while concurrently using the DFS system for general plant operations.

This has been the status for some time, with both systems operating in parallel. However, the Citect system has aged past its useful life, and is in danger of failing. The server is a windows Vista desktop computer and the original programmers A-team went out of business. No known programmers currently work on the Citect program since it is considered legacy, and if the City waits to repair the system until there's failure, it's likely to be unable to submit the State reports in a timely manner until the system is repaired or replaced.

Staff is recommending council authorize the City Manager to enter into an agreement with Aqua Sierra to provide the necessary monitoring system improvements for the DFS.

<u>Fiscal Impact</u>

The fiscal impact of the monitoring system improvements for the WWTP will be funded from Fund 560 in the amount of \$14,300, which includes a 10% contingency.

Attachments:

- 1. Resolution _____-2022
- 2. Aqua Sierra Controls Quotes

City of Colfax City Council

Resolution № __-2022

AUTHORIZING THE CITY MANAGER TO ENTER INTO AN AGREEMENT WITH AQUA SIERRA CONTROLS FOR WASTE WATER MONITORING SYSTEM IMPROVEMENTS IN AN AMOUNT NOT TO EXCEED \$14,300

WHEREAS, The Colfax WWTP is currently using two concurrent SCADA (Systems Control and Data Acquisition) systems, the Citect system and the DFS (Data Flow Systems) system; and,

WHEREAS, The Citect system has aged past it's useful life, and is in danger of failing; and,

WHEREAS, Upgrading the DFS program to integrate the Citect system is crucial for WWTP monitoring and reporting.

NOW THEREFORE, BE IT RESOLVED the City Council of the City of Colfax authorizing the City Manager to enter into an agreement with Aqua Sierra Controls for Waste Water monitoring system improvements in an amount not to exceed \$14,300.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED at the Regular Meeting of the City Council of the City of Colfax held on the 12th day of January 2022 by the following vote of the Council:

AYES: NOES: ABSTAIN: ABSENT:

ATTEST:

Trinity Burruss, Mayor

Marguerite Bailey, City Clerk

AGREEMENT FOR CONSULTANT SERVICES

THIS AGREEMENT is made and entered into on this **13TH day of January ,2022** by and between the City_ of Colfax, a municipal corporation of the State of California ("City") and **Aqua Sierra Controls** ("Consultant").

RECITALS

- A. The City desires to retain Consultant to provide the Services set forth in detail in Exhibit A hereto (the "Services") subject to the terms and conditions of this Agreement.
- B. Consultant is duly licensed and sufficiently experienced to undertake and perform the Services in a skilled and workmanlike manner and desires to do so in accordance with the terms and conditions of this Agreement.

Now, therefore, in consideration of the mutual covenants, promises and conditions set forth in this Agreement, the City and Consultant agree as follows:

Section 1. Services.

Subject to the terms and conditions set forth in this Agreement, Consultant shall furnish and perform all of the Services described in detail in Exhibit A hereto and incorporated herein by this reference (the "Services") to the satisfaction of the City. Consultant shall not perform any work exceeding the scope of the Services described in Exhibit A without prior written authorization from the City.

Section 2. Time of Completion.

Consultant's schedule for performance of the Services is set forth in Exhibit A hereto which is incorporated herein by this reference. Consultant shall commence performance of the Services promptly upon receipt of written notice from the City to proceed. **The contract term is for six (6) months commencing the day following the elected body approval.** During the performance of the Services, Consultant shall provide the City with written progress reports at least once each month and at such additional intervals as City may from time to time request.

Section 3. Compensation.

- A. Except as may otherwise be provided in Exhibit A or elsewhere in this Agreement or its exhibits, Consultant shall invoice City once each month for the Services performed during the preceding month in an amount not to exceed \$5000. Such invoices shall itemize all charges in such detail as may reasonably be required by City in the usual course of City business but shall include at least:
 - i. the date of performance of each of the Services,
 - ii. identification of the person who performed the Services,
 - iii. a detailed description of the Services performed on each date,
 - iv. the hourly rate at which the Services on each date are charged,
 - v. an itemization of all costs incurred and
 - vi. the total charges for the Services for the month invoiced.

Consultant Agreement

As long as the Consultant performs the Services to the satisfaction of the City, the City shall pay the Consultant an all-inclusive compensation that shall not exceed the amount as detailed in Exhibit A except pursuant to an authorized written change order issued pursuant to Section 15 of this Agreement before the Services requiring additional compensation are performed. City shall pay Consultant no later than thirty (30) days after approval of the monthly invoice by City's staff.

- B. The Consultant's compensation for the Services shall be full compensation for all indirect and direct personnel, materials, supplies, equipment and services incurred by the Consultant and used in carrying out or completing the Services. Payments shall be in accordance with the payment schedule established in Exhibit A or elsewhere in this Agreement or its exhibits.
- C. The City shall have the right to receive, upon request, documentation substantiating charges billed to the City pursuant to this Agreement. The City shall have the right to perform an audit of the Consultant's relevant records pertaining to the charges.
- D. Any Services performed more than sixty (60) days prior to the date upon which they are invoiced to the City shall not be compensable.

Section 4. Professional Ability; Standard of Quality.

City has relied upon the professional training and ability of Consultant to perform the Services described in Exhibit A as a material inducement to enter into this Agreement. Consultant shall therefore provide properly skilled professional and technical personnel to perform all Services under this Agreement. All Services performed by Consultant under this Agreement shall be in a skillful, workmanlike manner in accordance with applicable legal requirements and shall meet the standard of quality ordinarily to be expected of competent professionals in Consultant's field of expertise.

Section 5. Indemnification.

Consultant shall hold harmless and indemnify, including without limitation the cost to defend, the City and its officers, agents and employees from and against any and all claims, demands, damages, costs or liability that arise out of, or pertain to, or relate to the negligence, recklessness or willful misconduct of Consultant and/or its agents in the performance of the Services. This indemnity does not apply to liability for damages for death or bodily injury to persons, injury to property, or other loss, arising from the sole negligence, willful misconduct or material defects in design by the City or its agents, servants employees or independent contractors other than Consultant who are directly responsible to the City, or arising from the active negligence of the City officers, agents, employees or volunteers

Section 6. Insurance.

Without limiting Consultant's indemnification obligations provided for above, Consultant shall take out before beginning performance of the Services and maintain at all times during the life of this Agreement the following policies of insurance with insurers possessing a Best rating of not less than A. Consultant shall not allow any subcontractor, professional or otherwise, to commence work on any subcontract until all insurance required of the Consultant has also been obtained by the subcontractor.

- A. Workers' Compensation Coverage. Statutory Workers' Compensation insurance and Employer's Liability Insurance to cover its employees. In the alternative, Consultant may rely on a self-insurance program to meet its legal requirements as long as the program of self-insurance complies fully with the provisions of the California Labor Code. Consultant shall also require all subcontractors, if such are authorized by the City, to similarly provide Workers' Compensation insurance as required by the Labor Code of the State of California for all of the subcontractor's employees. All Workers' Compensation policies shall be endorsed with the provision that the insurance shall not be suspended, voided, or cancelled until thirty (30) days prior written notice has been provided to City by the insurer. The Workers' Compensation insurance shall also contain a provision whereby the insurance company agrees to waive all rights of subrogation against the City and its elected or appointed officials, officers, agents, and employees for losses paid under the terms of such policy which arise from the Services performed by the insured for the City.
- B. <u>General Liability Coverage</u>. General liability insurance, including personal injury and property damage insurance for all activities of the Consultant and its subcontractors, if such are authorized by the City, arising out of or in connection with the Services. The insurance shall be written on a comprehensive general liability form and include a broad form comprehensive general liability endorsement. In the alternative, the City will accept, in satisfaction of these requirements, commercial general liability coverage which is equivalent to the comprehensive general liability form and a broad form comprehensive general liability endorsement. The insurance shall be in an amount of not less than \$1 million combined single limit personal injury and property damage for each occurrence. The insurance shall be occurrence based insurance. General liability coverage written on a claims made basis shall not be acceptable absent prior written authorization from the City.
- C. <u>Automobile Liability Coverage.</u> Automobile liability insurance covering bodily injury and property damage for all activities of the Consultant arising out of or in connection with this Agreement, including coverage for owned, hired and non-owned vehicles, in an amount of not less than \$1 million combined single limit for each occurrence.
- D. <u>Policy Endorsements.</u> Each general liability and automobile liability insurance policy shall be endorsed with the following provisions:

Consultant Agreement

- 1. The City, and its elected or appointed officials, employees and agents shall be named as insureds or additional insureds with regard to damages and defenses of claims arising from activities performed by or on behalf of the Consultant.
- 2. The insurance afforded by each policy shall apply separately to each insured who is seeking coverage or against whom a claim is made or a suit is brought, except with respect to the insurer's limits of liability.
- 3. The insurance shall be primary insurance as respects the City and its elected or appointed officers, officials, employees and agents. Any other insurance maintained by the City or its elected or appointed officers, officials, employees, agents or volunteers shall be in excess of this insurance and shall not contribute with it.
- 4. The insurance shall not be suspended, voided, cancelled, or reduced in coverage or in limits except after thirty (30) days prior written notice has been provided to the City.
- 5. Any failure to comply with the reporting requirements of any policy shall not affect coverage provided to the City, its elected or appointed officers, officials, employees, or agents.
- E. <u>Professional Liability Coverage</u>. If required by the City, Consultant shall also take out and maintain professional liability, errors and omissions insurance in an amount not less than \$1 million. The professional liability insurance policy shall be endorsed with a provision stating that it shall not be suspended, voided, cancelled, or reduced in coverage or in limits except after thirty (30) days written notice has been provided to the City.
- F. <u>Insurance Certificates and Endorsements</u>. Prior to commencing the Services under this Agreement, Consultant shall submit to the City documentation evidencing the required insurance signed by the insurance agent and the companies named. This documentation shall be on forms which are acceptable to the City and shall include all required endorsements and verify that coverage is actually in effect. This Agreement shall not be effective until the required insurance forms and endorsements are submitted to and approved by the City. Failure to provide these forms within the time period specified by City may result in the award of this Agreement to another Consultant should the City, in its sole discretion, decide to do so. Current certification of insurance shall be kept on file with the City at all times during the term of this Agreement.
- G. <u>Deductible and Self-Insured Retentions</u>. Any deductibles or self-insured retentions must be declared to and approved by City.

H. <u>Termination of Insurance</u>. If the City receives notification that Consultant's insurance will be suspended, voided, cancelled or reduced in coverage or in limits, and if the Consultant does not provide for either the reinstatement of that insurance or for the furnishing of alternate insurance containing all of the terms and provisions specified above prior to the termination of that insurance, City may either terminate this Agreement for that breach, or City may secure the required insurance to satisfy the conditions of this Agreement and deduct the cost thereof from compensation which would otherwise be due and payable to the Consultant for Services rendered under the terms of this Agreement.

Section 7. Subcontracts.

Consultant may not subcontract any portion of the Services without the written authorization of City. If City consents to a subcontract, Consultant shall be fully responsible to the City and third parties for all acts or omissions of the subcontractor to which the Services or any portion thereof are subcontracted. Nothing in this Agreement shall create any contractual relationship between City and any subcontractor, nor shall it create any obligation on the part of the City to pay or cause the payment of any monies due to any such subcontractor except as otherwise is required by law.

Section 8. Assignment.

Consultant shall not assign any right or obligation under this Agreement without the City's prior written consent. Any attempted assignment of any right or obligation under this Agreement without the City's prior written consent shall be void.

Section 9. Entire Agreement.

This Agreement represents the entire understanding of City and Consultant as to those matters contained herein. No prior oral or written understanding shall be of any force or effect with respect to those matters covered herein. This Agreement may not be modified or altered except in writing signed by both parties.

Section 10. Jurisdiction.

This Agreement shall be administered and interpreted under the laws of the State of California. Jurisdiction over any litigation arising from this Agreement shall be in the Superior Court of the State of California with venue in Placer County, California.

Section 11. Suspension of Services.

Upon written request by Consultant, City may suspend, in writing, all or any portion of the Services if unforeseen circumstances beyond the control of the City and Consultant make normal progress of the Services impossible, impractical or infeasible. Upon written City approval to suspend performance of the Services, the time for completion of the Services shall be extended by the number of days performance of the Services is suspended.

Section 12. Termination of Services.

City may at any time, at its sole discretion, terminate all or any portion of the Services and this Agreement upon seven (7) days written notice to Consultant. Upon receipt of notice of termination, Consultant shall stop performance of the Services at the stage directed by City. Consultant shall be entitled to payment within thirty (30) days for Services performed up to the date of receipt of the written notice of termination. Consultant shall not be entitled to payment for any Services performed after the receipt of the notice of termination unless such payment is authorized in advance in writing by the City.

Should Consultant fail to perform any of the obligations required of Consultant within the time and in the manner provided for under the terms of this Agreement, or should Consultant violate any of the terms and conditions of this Agreement, City may terminate this Agreement by providing Consultant with seven (7) days written notice of such termination. The Consultant shall be compensated for all Services performed prior to the date of receipt of the notice of termination. However, the City may deduct from the compensation which may be owed to Consultant the amount of damage sustained or estimated by City resulting from Consultant's breach of this Agreement.

Consultant's obligations pursuant to Sections 5 and 6 of this Agreement shall survive termination, and continue in effect for as long as necessary to fulfill the purposes of Sections 5 and 6.

Section 13. Independent Contractor.

Consultant shall in all respects be an independent contractor and not an agent or employee of City. Consultant has and shall retain the right to exercise full control and supervision of the means and methods of performing the Services. Consultant shall receive no premium or enhanced pay for Services normally understood as overtime; nor shall Consultant receive holiday pay, sick leave, administrative leave or pay for any other time not actually expended in the performance of the Services. It is intended by the parties that Consultant shall not be eligible for benefits and shall receive no compensation from the City, except as expressly set forth in this Agreement. Consultant shall submit completed W -9 and Report of Independent Contractor forms upon execution of this Agreement and prior to the payment of any compensation hereunder.

Section 14. Ownership of Documents.

Within thirty (30) days after the Consultant substantially completes performance of the Services, or within thirty (30) days after the termination of this Agreement, the Consultant shall deliver to the City all files, records, materials and documents drafted or prepared by Consultant's in the performance of the Services. It is expressly understood and agreed that all such files, records, materials and documents are the property of the City and not the property of the Consultant. All finished and unfinished reports, plans, studies, documents and other writings prepared by and for Consultant, its officers, employees and agents in the course of performing the Services shall become the sole property of the City upon payment to Consultant for the Services, and the City shall have

the exclusive right to use such materials in its sole discretion without further compensation to Consultant or to any other party. Consultant shall, at Consultant's expense, provide such reports, plans, studies, documents and writings to City or any party the City may designate, upon written request. Consultant may keep file copies of all documents prepared for City. Use of any such documents by the City for projects that are not the subject of this Agreement or for purposes beyond the scope of the Services shall be at the City's sole risk without legal liability or expense to Consultant.

Section 15. Changes and/or Extra Work.

Only the City Council may authorize extra and/or changed Services, modification of the time of completion of the Services, or additional compensation for the tasks to be performed by Consultant. Consultant expressly recognizes that other City personnel are without authorization to order extra and/or changed Services or to obligate the City to the payment of additional compensation. The failure of Consultant to secure the prior written authorization for such extra and/or changed Services shall constitute a waiver of any and all right to adjustment in the contract price due to such unauthorized Services, and Consultant thereafter shall not be entitled to any compensation whatsoever for the performance of such extra or changed Services. In the event Consultant and City agree that extra and/or changed Services are required, or that additional compensation shall be awarded to Consultant for performance of the Services under this Agreement, a supplemental agreement providing for such compensation shall be prepared and shall be executed by the Consultant and the necessary City officials before the extra and/or changed Services are provided.

Section 16. Compliance with Federal, State and Local Laws.

Consultant shall comply with all applicable federal, state and local laws, statutes, ordinances, rules and regulations affecting the Services, including without limitation laws requiring licensing and prohibiting discrimination in employment because of race, creed, color, sex, age, marital status, physical or mental disability, national origin or other prohibited bases. City shall not be responsible or liable for Consultant's failure to comply with applicable laws, statutes, ordinances, rules or regulations.

Section 17. Retention of Records.

Consultant and any subconsultants authorized by the terms of this Agreement shall keep and maintain full and complete documentation and accounting records, employees' time sheets, and correspondence pertaining to the Services, and Consultant shall make such documents available for review and/or audit by City and City's representatives at all reasonable times during performance of the Services and for at least four (4) years after completion of the Services and/or termination of this Agreement.

Section 18. Alternative Dispute Resolution

- A. Before resorting to mediation, arbitration or other legal process, the primary contacts of the parties shall meet and confer and attempt to amicably resolve any dispute arising from or relating to this Agreement subject to the following provisions. Any party desiring to meet and confer shall so advise the other party pursuant to a written notice. Within 15 days after provision of that written notice by the party desiring to meet and confer, the primary contacts for each party shall meet in person and attempt to amicably resolve their dispute. Each primary contact, or the person acting in their absence with full authority to resolve the dispute, shall attend the meeting and shall be prepared to devote an entire day thereto. If any dispute remains unresolved at the end of the meeting, any party to this Agreement shall have the right to invoke the mediation process provided for in the subparagraph B below.
- B. Subject to the provisions of subparagraph A, any dispute that remains unresolved after the meet and confer shall immediately be submitted to non-binding neutral mediation, before a mutually acceptable, neutral retired judge or justice at the Sacramento Office of the Judicial Arbitration and Mediation Service ("JAMS"). If within five days after the meet and confer the parties are unable to agree upon the selection of a neutral mediator, then the first available retired judge or justice at the Sacramento office of JAMS shall serve as the neutral mediator. The parties agree to commit to at least one full day to the mediation process. Additionally, to expedite the resolution of any dispute that is not resolved by mediation, the parties agree to each bring to the neutral mediation a list of at least five neutral arbitrators, including their resumes, whose availability for an arbitration hearing within 30 days after the mediation has been confirmed.
- C. If mediation is unsuccessful, before the mediation concludes, the parties shall mediate the selection of a neutral arbitrator to assist in the resolution of their dispute. If the parties are unable to agree on an arbitrator, the parties agree to submit selection of an arbitrator to the mediator, whose decision shall be binding on the parties. In that case, the mediator shall select a neutral arbitrator from the then active list of retired judges or justices at the Sacramento Office of the JAMS. The arbitration shall be conducted pursuant to the provisions of the California Arbitration Act, sections 1280-1294.2 of the California Code of Civil Procedure. In such case, the provisions of Code of Civil Procedure Section 1283.05 and 1283.1 shall apply and are hereby incorporated into this Agreement.
- D. This section 18 shall survive the termination or expiration of this Agreement. If there is no Sacramento office of JAMS, then the office of JAMS closest to the City shall be used instead of a Sacramento office.

Section 19. Severability.

The provisions of this Agreement are severable. If any portion of this Agreement is held invalid by an arbitrator or by a court of competent jurisdiction, the remainder of the Agreement shall remain in full force and effect unless amended or modified by the mutual written consent of the parties.

Section 20. Entire Agreement; Amendment.

This Agreement, including all exhibits hereto, constitutes the complete and exclusive expression of the understanding and agreement between the parties with respect to the subject matter hereof. All prior written and oral communications, including correspondence, drafts, memoranda, and representations, are superseded in total by this Agreement. This Agreement may be amended or extended from time to time only by written agreement of the parties hereto.

Section 21. Time of the Essence.

Time is of the essence in the performance of the Services. The Consultant will perform its Services with due and reasonable diligence consistent with sound professional practices and shall devote such time to the performance of the Services as may be necessary for their timely completion.

Section 22. Written Notification.

Except as otherwise specified in this Agreement, any notice, demand, request, consent, approval or communications that either party desires or is required to give to the other party shall be in writing and either served personally or sent by first class mail, postage prepaid and addressed as follows. Either party may change its address by notifying the other party in writing of the change of address. Notice shall be deemed communicated within two business days from the time of mailing if mailed within the State of California as provided in this Section.

If to City:	City of Colfax 33 S. Main Street Colfax, CA 95713
If to Consultant:	Aqua Sierra Controls 1650 Industrial Drive, Auburn, CA 95603

Section 23. Execution.

This Agreement may be executed in original counterparts, each of which shall constitute one and the same instrument and shall become binding upon the parties when at least one original counterpart is signed by both parties hereto. In proving this Agreement, it shall not be necessary to produce or account for more than one such counterpart.

Section 24. Successors.

This Agreement shall be binding on and inure to the benefit of the respective parties hereto except to the extent of any contrary provision in this Agreement.

Section 25. Attorney's Fees.

If any party to this Agreement commences legal proceedings to enforce any of its terms or to recover damages for its breach, the prevailing party shall be entitled to recover its reasonable attorney's fees, costs and the expenses of expert witnesses, including any such fees costs and expenses incurred on appeal.

IN WITNESS WHEREOF, the parties hereby have executed this Agreement on the day first above written:

CITY	CONSULTANT
Signature:	Signature:
Printed Name:	Printed Name:
Title:	Title:
Date:	Date:
APPROVED AS TO FORM:	

City Attorney



Aqua Sierra Controls, Inc. 1650 Industrial Drive, Auburn, CA 95603 Cell (530) 305-3390 Office (530) 823-3241 <u>jlane@aquasierra.com</u> www.aquasierra.com CA Contractors License A, C-10 474023 CA Small Business Certification #1162 CA DIR #1000003631

IT Services - SCADA – UL508 Panel Shop – Pump Controllers NIST Traceable Instrument Calibrations & Maintenance

City of Colfax Colfax, CA

Attention: Mr. Devon Morris Phone: 707-359-8661

Subject: Proposal & Scope of Work Project: SCADA Programming & Reports

Proposal # QJ07283 December 20, 2021

Mr. Morris,

The following is our scope of work and proposal for the SCADA programming and reports that you requested.

Scope of Work

After our discussion with Devon, I believe the best way to replicate the existing reports from the Citect system would be to create a custom ladder within the DFS SCADA with all the data points to be made as virtual points. This gives us the ability to then use the ODBC connection within Microsoft Excel to connect to the DFS server's MySQL database and pull these direct values within an excel page. Thus, integrating with Devon's monthly reports.

Reports Scope: Below is a list of the exact data points (tags) that will need to be built within the DFS ladders. Most of these are already brought into the DFS SCADA system with a matching tag name.

- 1. Min & Max value of a 24-Hour time period.
- 2. Average of 15 min time period.

UV_TRANSMITANCE UV_DOSAGE UV_FLOW UV_INTENSITY UV_NTU EFFLUENT_PH (do not MIN,MAX,AVG if Diversion push button is active or bit is true & do not totalize if diversion vale digital input is true) EFFLUENT_DO do not MIN, MAX, AVG if Diversion push button is active or bit is true & do not totalize if diversion vale digital input is true) Total Number of UV_BANKS on for 24 Hours (no 15 min average is needed just MIN & MAX)

Proposal Total \$12,968.00 (Cash, Check, ACH, Wire Transfer)

A fifty percent deposit is required upon order approval. Additional progress billing may apply. Final payment due within thirty days of project completion.

Inclusions

• Travel and mileage

Exclusions

- Items not in our scope of work
- Specialty insurance beyond our standard two million dollars coverage
- Bonds, fees or permits
- Prevailing wage rates
- NETA testing
- Union requirements or signatories

Please let me know if you have any questions.

Thank you,

Josh Lane Sales Manager





FOR THE JANUARY 12, 2022 REGULAR CITY COUNCIL MEETING

From:		Wes Heathcock, C	City Manager		
Prepared	by:	Marguerite Bailey,	City Clerk		
Subject:		Council Committee Assignments			
Budget Impact	Overview:				
N/A: √	Funded:	Un-funded:	Amount:	Fund(s):	
DECOMMENDED ACTION A C'_{i} C $(1, C)$ (i'_{i}, A) (i'_{i}, C) (2000)					

RECOMMENDED ACTION: Approve City Council Committee Assignments for 2022.

Summary/Background

Each year the Mayor recommends assignments for Council Members, staff or the public to serve on the boards of local agencies, advisory boards, and committees within the surrounding area. Generally, Council Members request their assignments and develop expertise to represent the City to improve resources or influence within the region.

A brief description of each board and its impact on the City is attached. The Mayor recommends no changes for this year's appointments of Council Members to the Commissions, Boards, and Committees.

Fiscal Impacts

N/A

Attachments:

- 1. Committee Descriptions
- 2022 Council Committee Assignments 2.

	C	Committee Assignment Descriptions		
Committee Required Optiona		Description		
Placer Sierra Fire Safe Council City of Colfax Council Chambers	Optional	The Fire Safe Council evaluates fire threat, assures firefighting resources are available, develops a Community Fire Safe Plan and supports efforts for wild land and community fire management. https://www.placer.ca.gov/bos/committees-and-commissions/placer-sierra-fire- safe-council		
Placer County Selection Committee	Required	The Selection Committee consists of the Mayor of the seven Cities within Placer County. The Committee meets to appoint and confirm members of various boards and commissions within the County.		
League of California Cities Sacramento Valley Division Liaison	Optional	The League is an association of city officials for training, information exchange, and combining of resources to influence State policy decisions that affect cities. The Sacramento Valley Division is a regional component of the League that insures Northern California cities have a voice in state policies. https://www.cacities.org/		
Bianchini Advisory Board	Required	Carl Bianchini endowed the community a sizeable trust to be used for youth and senior programs. The Bianchini Advisory Board was created to oversee appropriations of the fund to the Sierra Vista Community Center.		
Sierra Vista Community Center Liaison	Optional	Sierra Vista Community Center Liaison is ideally a different person than the Bianchi representative. The liaison attends Sierra Vista Community Center board meetings a reports information back to Council.		
Colfax Schools Liaison	Optional	City Council created this position to ensure at least one Councilmember is tasked fostering communication between Council and the two local schools.		
Pioneer Community Energy	Required	Pioneer was established to provide electricity at lower rates than other providers. The board consists of elected representatives from the County and 5 Cities. https://pioneercommunityenergy.ca.gov/about-us/		
Placer Regional Homelessness Action Plan Ad hoc	Required	Placer County is seeking to make homelessness rare, brief, and non-recurring by supporting our unhoused community members in a coordinated system of care as they work towards self- sustaining futures.		
Colfax Bike Park	Required	Meets with City Manager to discuss potential development.		
Colfax Skate Park	Required	Meets with City Manager to discuss ongoing development.		
ISO Ad hoc	Optional	Is needed to negotiate rates for the City's Fire Insurance and obtain the best coverage and lowest rates.		
Placer County Flood Control and Water Conservation District (Board of Directors)	Required	The Board oversees the Placer County District in addressing flood control, drainage, and storm water management issues arising with development growth occurring in the region.		
Poultry Ad hoc	Required	City Council created this position to help develop an ordinance to regulate chicken keeping to help divert organic food waste from the Landfill in compliance of SB1383		
Weimar, Applegate, Colfax/Municipal Advisory Council (WAC/MAC)	Optional	WACMAC is an advisory board of area volunteers which advises the Supervisor on matters of concern related to the area outside City limits. The City Councilmember serves as a Liaison between WACMAC and the Council.		

Item 9A

Sacramento Area Council of Governments (SACOG) Board of Directors	Required	Association of local governments in the 6 county Sacramento region. Provides transportation planning and funding for the region, and serves as a forum for study and resolution of regional issues - affordable housing, clean air, bicycle networks, etc.
Placer County air Pollution Control District (PCAPCD)	Required	The District regulates and seeks reduction in air pollutant emissions; partners with local municipalities to develop and support emission reduction strategies; and leverages district and local funding with state and federal monies.
Placer County Mosquito and Vector Control District (PMVCD)	Required	The District controls vector populations to reduce their impact upon public health through public education, surveillance and control.
Project Go	Optional	Project Go is a non-profit organization which helps low to moderate income community members with energy needs.
Placer County Transportation Planning Agency (PCTPA)	Required PCTPA makes decisions about the regional transportation system in Placer County. agency develops plans and strategies to make the best use of state and federal transportation funds.	
Local Agency Formation Commission (LAFCO)	The second solution of the second sec	
Solid Waste Task Force	Required	Is needed to negotiate rates for the City's solid waste collection as well as oversee services to the community.
Placer County Economic Development Board (PCEDB)	Optional	Members of the board area responsible for brining economic development information back to the governments and organizations they represent to ensure there is a united effort to attract new jobs to the County.

2022 Proposed Committee Assignment List

Board/Committee	Colfax Meeting Information		Meeting Location	Reimbursement/
Placer County Economic Development Board (PCEDB)	RepresentativeMarnie Mendoza	3rd Thursday 4x/yr	Currently Zoom / then Resource Center -	Stipend No Stipend
	Alt: Joe Fatula	Jan/Apr/July/Sept 6:00PM	Rocklin	
Weimar, Applegate, Colfax/Municipal Advisory Council (WAC/MAC)	David Ackerman Alt: Joe Fatula	3rd Wednesday every other month - Jan/Mar/ay/July/Sept/No v	Currently Cancelled / then Colfax City Hall	No Stipend
Sacramento Area Council of Governments (SACOG) Board of Directors	Trinity Burruss Alt: David Ackerman	9:30AM 3rd Thursday	Currently Zoom / then 1415 L. Street, Suite 300 Sacramento	\$100 Stipend
Placer County Air Pollution Control District (PCAPCD)	Trinity Burruss Alt: Marnie Mendoza	2:30PM 2nd Thursday 6x/yr	BOS Chambers 175 Fulweiler Ave Auburn	\$100 Stipend
Placer Mosquito & Vector Control District (PMVCD)	Will Stockwin Alt: Marnie Mendoza	4:30PM 3rd Monday / Every Month	2021 Opportunity Dr Roseville	\$100 Stipend
Project Go	Joe Fatula Alt: Sean Lomen	5:30PM 3rd Thursday	801 Vernon St Roseville	No Stipend
Placer County Transportation Planning Agency (PCTPA)	Trinity Burruss Alt: Joe Fatula	9:00AM 4th Wednesday / Every Month	Currently Zoom / BOS Chambers 175 Fulweiler Ave Auburn	\$100 Stipend
Local Agency Formation Commission	Sean Lomen Alt: Trinity Burruss	4:00PM 2nd Wednesday / Every Month	BOS Chambers 175 Fulweiler Ave Auburn	\$100 Stipend
Solid Waste Task Force	Wes Heathcock Alt: Sean Lomen	9:00AM 1st Thursday 4x/yr Feb/May/Aug/Nov	CRDC Cypress Room, 2091 County Center Dr, Suite 170, Auburn	No Stipend
Placer Sierra Fire Safe Council	Sean Lomen Alt: Joe Fatula	6:00PM 4th Thursday / Every Month	City of Colfax Council Chambers Location TBD	No Stipend



2022 Proposed Committee Assignment List

Board/Committee	Colfax Representative	Meeting Information	Meeting Location	Reimbursement/ Stipend
Placer County Selection Committee	Mayor	Yearly		No Stipend
League of California Cities Sacramento Valley Division Liaison	Marnie Mendoza Alt: David Ackerman	4x/yr 12pm - 2pm Conf - 11:45am - 1pm	ZOOM - 2/19/2021 ZOOM - 5/28/2021 ZOOM - 7/16/2021 Ann Conf - 9/22/2021	No Stipend
Bianchini Advisory Board	Marnie Mendoza Alt: Trinity Burruss			No Stipend
Sierra Vista Community Center Liaison	David Ackerman Alt: Sean Lomen	6:00pm 3rd Wednesday	Community Center	No Stipend
Colfax Schools Liaison	Trinity Burruss Alt: Sean Lomen			No Stipend
Pioneer Community Energy	Joe Fatula Alt: David Ackerman	3:00PM 3rd Thursday	Currently Zoom / 2510 Warren Drive, Suite B Rocklin, CA 95677	No Stipend
Colfax Bike Park	Joe Fatula David Ackerman			
Colfax Skate Park	Trinity Burruss Marnie Mendoza			
ISO Ad hoc	Joe Fatula Sean Lomen			
Placer County Flood Control & Water Conservation District (Board of Directors)	Sean Lomen Alt. Trinity Burruss	2nd Monday Monthly 4:00pm	Currently Zoom, then Rocklin City Council Chambers	\$100 Stipend
Poultry Ad hoc	Joe Fatula Sean Lomen	As Needed		No Stipend
Placer Regional Homelessness Action Plan Ad hoc	Marnie Mendoza Trinity Burruss	Previously via ZOOM 8:30am -10:30am		



Item 9B

WHEREAS, Reverend Doctor Martin Luther King, Jr was born January 15, 1929; and,

WHEREAS, Dr. King dedicated his life to securing the Nation's fundamental principles of liberty and justice for all citizens; and,

WHEREAS, Dr. King was the leading civil rights advocate of his time, spearheading the civil rights movement in the United States during the 1950s and 1960s, and earned worldwide recognition as an eloquent and articulate spokesperson for equality; and,

WHEREAS, Placer MLK has celebrated the legacy of Dr. King with a yearly march; and,

WHEREAS, January 17, 2022 marks the 4th Annual Placer MLK Jr. March and Family Celebration Day; and,

WHEREAS, this year's Placer MLK March theme is: Inclusion and Belonging: His Dream, Our Determination; and,

WHEREAS, Placer MLK March invites students to contribute expressions of creativity and talent that celebrate the life of Dr. King; and,

WHEREAS, Placer MLK's mission is to encourage inclusive opportunities in Placer County by building and helping others live up to a shared purpose to serve all.

NOW THEREFORE, I, Trinity Burruss, Mayor of Colfax, California, do hereby recognize Placer MLK on their efforts to promote a stronger community, increased opportunities for representation, and celebrating the living memory of Dr. Martin Luther King Jr. with the Annual Placer MLK Jr. March and Family Celebration Day.

In witness whereof, I have hereunto set my hand and caused this seal to be affixed.

Trinity Burruss, Mayor

ATTEST:

Marguerite Bailey, City Clerk