

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

SPECIAL MEETING AGENDA

May 16, 2022

Special Workshop Session: 1:30PM

1 OPEN SESSION

- 1A. Call Open Session to Order
- 1B. Roll Call

2 PUBLIC COMMENT

2A. Open Public Comment

Members of the public are permitted to address the Council orally or in writing on matters of concern to the public within the subject matter jurisdiction of the City that are not listed on this agenda. Please make your comments as succinct as possible. Oral comments made at the meeting may not exceed three (3) minutes per speaker. Written comments should not exceed 500 words. Written comments received before the close of an agenda item may be read into the record, with a maximum allowance of three (3) minutes in length. Council cannot act on items not listed on this agenda but may briefly respond to statements made or questions posed, request clarification, refer the matter to staff, or place the matter on a future agenda.

3 WORKSHOP SESSION

- 3A. Annual Review of Administrative Policies and Procedures
- 3B. Risk Assessment Process
- 3C. Review of Fiscal Year 2022-2023 and Fiscal Year 2023-2024 Preliminary Budget

The purpose of this workshop is to review staff prepared analysis and provide Council and public input to the City of Colfax fiscal processes. Any recommendations or proposed amendments will be presented for Council review and approval at a future regularly scheduled Council Meeting.

4 ADJOURNMENT



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 <http://colfax-ca.gov/>

Marguerite 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



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

May 16, 2022

SPECIAL MEETING AGENDA PACKAGE

May 16, 2022

Public Workshop Session: 1:30PM

This Public Workshop has been scheduled for the following activities:

3A. Annual Review of Administrative Policies and Procedures

3B. Risk Assessment Process

3C. Review of Fiscal Year 2022-2023 and Fiscal Year 2023-2024 Preliminary Budget

The purpose of this workshop is to review staff prepared analysis and provide Council and public input to the City of Colfax fiscal processes. Any recommendations or proposed amendments will be presented for Council review and approval at a future regularly scheduled Council Meeting.

SPECIAL MEETING AGENDA PACKAGE

May 16, 2022

Public Workshop Session: 1:30PM

3A. Annual Review of Administrative Policies and Procedures

The City Financial Policies and Investment Policy which were both initially adopted by Resolution No. 29-2014 in October of 2014 stipulate that the policies will be reviewed annually as part of the budget process.

City Staff has reviewed the policies and has no recommended changes to the Financial Policies and no recommended changes to the Investment Policy at this time. The policies are attached for review and consideration of recommended changes.

Attachments:

- 1. Financial Policies*
- 2. Investment Policy*

CITY OF COLFAX
ADMINISTRATIVE POLICIES AND PROCEDURES

Subject: Financial Policies
Effective Date: June 09, 2021
Resolution: Resolution №. 27-2021
Previous Resolutions: Resolution No. 20-2019, Resolution No. 29-2014

PURPOSE

The City of Colfax is accountable to the community for the use of public dollars. Municipal resources will be used wisely to ensure adequate funding for the services, public facilities and infrastructure necessary to meet the community’s present and future needs.

This policy document establishes a comprehensive set of financial guidelines for the City that will assist elected officials and staff in the development of fiscal management practices and serve as a guideline for operational and strategic decision-making related to financial management of the City.

These policies will be reviewed annually as part of the budget process and amended as necessary to guide the City in maintaining its financial stability.

GOALS AND OBJECTIVES

- Guide the City Council and management policy decisions that have significant fiscal impact
- Maintain and protect City assets and infrastructure
- Employ balanced and fair revenue policies that provide adequate funding for desired programs
- Set forth operating principles that minimize the cost of government services and minimize financial risk
- Promote sound financial management by providing accurate and timely information on the City’s financial condition
- Ensure the legal use of financial resources through an effective system of internal controls
- Promote cooperation and coordination with other governments and the private sector in the financing and delivery of services
- Protect the City’s credit rating and provide for adequate resources to meet the provision of the City’s debt obligations on all municipal debt
- Maintain appropriate financial capacity for present and future needs

PROCEDURES AND GUIDELINES

This document discusses the most important elements of financial management in one comprehensive centralized format and is organized into the following areas of discussion:

- A. Operating Budget
- B. Revenues
- C. Expenditures
- D. Cash Management and Investments
- E. Capital Financing and Debt Management
- F. Fund Accounting and Reserve Fund Policies
- G. Financial Reporting

A. Operating Budget

1. The budget will be adopted by the City Council no later than June 30th of each year.
 - a. The City Manager will develop and present a biennial budget.
 - b. The City should strive to develop a multi-year financial plan that is updated as part of the periodic budget process.
2. A calendar of events related to budget development will be presented to City Council by April 1st of each year.
 - a. Scheduled activities will encourage early involvement with the City Council and the public.
3. A balanced provisional budget will be presented to City Council for review and adoption with total projected expenditures not exceeding total estimated revenues.
 - a. The budget will be developed in a way that facilitates public study and effectively communicates key economic and fiscal issues to City Council and the public.
 - b. Actual revenues, expenditures, reserve balances and fund balances for the prior fiscal year and estimates for the current year will be provided.
 - c. Forecasts require clearly stated assumptions. Estimations should be conservative but reasonable.
 - d. The City budget must comply with the annual determination of the City's appropriations limit calculated in accordance with Article XIII B of the Constitution of the State of California and must adopt an annual resolution to this effect.
 - e. One-time revenue sources are not to be relied upon to fund ongoing operations.
 - f. Should it be necessary, City Council may approve a planned use of accumulated fund balances in prior years for inclusion in the budget.
 - g. A multi-year capital improvement plan should be developed so that project priorities and debt capacity can be analyzed.
4. The Finance Department will maintain a system for monitoring the City's budget performance.
 - a. The City Manager will provide the City Council with a mid-year review of the City's financial activities. The review will be presented in February and compare annual budget projections with actual results.

B. Revenues

1. The City will strive to maintain a diversified and stable revenue base to minimize the impact of economic fluctuation.
 - a. Revenue forecasts shall be realistically estimated and based on the best information available. The City will follow a vigorous policy of collecting revenues.
 - b. Trends analyzing the dependence on distinct revenue sources shall be included in the budget documents for consideration by the City Council.
2. The City will seek out, apply for, and effectively administer federal, state, and other grants that address the City's current operating and capital priorities.
 - a. All potential grants will be carefully examined for matching requirements.
 - b. Grants may be rejected if programs must be continued with local resources after grant funds are exhausted.
3. The City shall develop and maintain a comprehensive list of various fees and charges.
 - a. The City should strive to cover the full cost of providing non-tax and discretionary fee-based service operations except to the extent that City Council approves defined subsidy levels by program area.
 - b. Enterprise funds will have revenues sufficient to meet all cash operating expenses, capital expenses, approved cash reserves and any debt service.
 - c. Rate studies should be conducted periodically (three to five years) to ensure the proper balance of costs and service charges.
4. Economic downturns and gaps in cash flow will be addressed as soon as recognized.
 - a. Council must approve inter-fund loans, except for short-term working capital loans.
 - i. Short-term inter-fund loans for working capital to provide cash for Council-approved reimbursable grants and projects, are permitted.
 - ii. Short-term working capital loans are also permitted for temporary (less than one year) timing differences in cash flows when expenditures are incurred before revenue is collected.
 - iii. Interfund loans will not be used to solve ongoing structural budget issues and will not hinder the accomplishment of any function or project for which the lending fund was established.
 - b. Deficit financing and borrowing to support on-going operations is not the policy of the City as a response to long-term revenue shortfalls
 - i. Revenue forecast will be revised and expenses will be reduced to conform to the revised long-term forecast
 - ii. Revenue increases will be considered as appropriate.
5. The City will review contracts and leases, which result in revenues to the City on a timely basis in order to provide for careful evaluation by the City Council.

C. Expenditures

1. The City will propose operating expenditures, which can be supported from ongoing revenues.
 - a. Before the City undertakes any agreements that would create fixed on-going expenses, the cost implications of such agreements will be fully determined for current and future years.

- b. The City will invest in technology and other efficiency tools to maximize productivity
 - c. The City will hire additional staff only after the need of such positions has been demonstrated and documented.
 - d. The City will strive to pay competitive market level compensation to its employees.
 - e. All compensation planning and collective bargaining will focus on the total cost of compensation, which includes salary, health care benefits, paid leave, pension contribution and other benefits.
2. The City will maintain expenditure categories according to state statute and administrative regulation.
 3. Costs of service will be budgeted and charged to the fund performing the service. Cost allocation methodology will be reviewed and approved in the annual budgeting process.

D. Cash Management and Investments

1. The City's investment policy will be reviewed annually as part of the budget process.
2. The responsibility of investing City funds rests with the City Manager and Finance Director who are to exercise due diligence to adhere to the investment policy. Quarterly (or more frequent) reports will be provided to City Council presenting a summary of the portfolio status and compliance with the conditions set forth in the investment policy.
3. Investments shall be made in conformance with the City's investment policy with the primary objectives of:
 - a. Preservation of Capital and protection of Principal
 - b. Maintenance of sufficient liquidity to meet operating needs
 - c. Security of City Funds and investments
 - d. Maximization of return on the portfolio

E. Capital Financing and Debt Management

1. The City will seek to maintain a high credit rating through sound financial practices as a basis for minimizing borrowing costs.
2. Major capital improvement projects will be funded using the most financially prudent method available.
 - a. The City will make every effort to use pay-as-you-go financing for capital improvement projects. Debt financing for a project can be used if the overall project cost exceeds anticipated available resources and/or if the cost of financing is favorable as compared to the use of City investment holdings over the financing term.
3. The City will monitor all forms of debt annually in conjunction with the budget preparation process and report concerns and remedies, if necessary, to City Council. The City will diligently monitor its compliance with bond covenants.
4. The City will not issue long-term debt to finance current operations. Debt financing should only be used for long-term capital improvement projects with a useful life exceeding the term of the financing and for which the project revenues or specific identified revenue sources are sufficient to service the long term debt.
5. The City will use a lease-purchase method of financing for equipment if the lease rates are more favorable than the City's expected overall investment rate of return.

F. Fund Accounting and Reserve Fund Policies

1. The City will use Governmental Accounting Standards Board (GASB) definitions of fund balance for the annual financial reports (audits) and for all other financial reporting.
2. Fund Descriptions are as follows:
 - a. Governmental Funds
 - i. General Fund – 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.
 - ii. Special Revenue Funds – Used to account for revenues derived from specific taxes or other earmarked revenue sources. They are usually required by statute or other local ordinance to finance particular governmental functions or activities.
 - iii. Capital Projects Funds – Used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays
 - iv. Debt Service Funds – Used to account for and report financial resources that are restricted, committed or assigned to expenditure for principal and interest, even if it is being accumulated for future year’s payments.
 - b. Business Activity Funds
 - i. Enterprise Funds (Sewer) – Used to account for the operations of self-supporting governmental activities that render services or goods to the public.
 1. The intent of the City is that the costs of providing goods and services to the general public on a continuing basis be financed and recovered primarily through user charges.
3. The City will maintain Reserve Fund Balances in an effort to stabilize the City’s fiscal base for unpredictable fluctuations in major revenues, protect against reducing service levels or raising taxes and fees due to revenue shortfalls or unpredicted one-time expenditures, and provide for innovative opportunities for the betterment of the community.
 - a. General Fund Revenue Reserve – The City’s fiscal goal is to maintain annual expenditure increases at a sustainable growth rate, and to limit expenditures to anticipated revenue in order to maintain a balanced budget. The City target is to maintain an unrestricted fund balance of 25% of annual operating expenditures for the fiscal year. This target will:
 - i. Provide liquidity necessary to accommodate the City’s uneven cash flow, which is inherent in its periodic tax collection schedule.
 - ii. Provide approximately three (3) months of operating expenses,
 - iii. Adhere to Government Finance Officers Association (GFOA) recommendation that a minimum General Fund unrestricted fund balance to be maintained of no less than either two (2) months of regular operating revenues or expenditures.
 - iv. Provide liquidity to respond to contingent liabilities.
 - b. Sewer Revenue Reserve – The City target is to maintain a fund balance reserve of 25% of annual operating expenditures for the fiscal year. This target will:
 - i. Provide approximately three (3) months of operating expenses.
 - c. General or Sewer Fund revenues remaining at the end of the City’s fiscal year, unless encumbered, will be allocated to the revenue reserves.
 - i. Additional reserve funds may be established by the City Council based on recommendation of the City Manager such as:
 1. Capital Improvement Reserve

2. Equipment Reserves
3. Community Fund Reserve
- d. City Council action is required for appropriation of reserves (except replacement reserves).

G. Financial Reporting

1. The City's accounting and financial reports are to be maintained in conformance with Generally Accepted Accounting Practices (GAAP) as applied to governmental units.
2. An annual financial audit will be performed by an independent public accounting firm familiar with municipal government activities. The independent auditor will issue an audit opinion and will present the audit report and discuss audit findings to the City Council. The City encourages the rotation of audit service providers on a periodic basis.
3. A fiscal impact statement will be provided in each staff report submitted to the City Council as part of the City Council agenda process.
4. The City has established Capitalization thresholds as follows:
 - a. Land purchases at any value
 - b. Equipment - \$5,000
 - c. Buildings and facility improvements - \$25,000
 - d. Infrastructure - \$100,000
5. All grants and other federal and state funds shall be managed to comply with the laws, regulations, and guidance of the grantor.

CITY OF COLFAX
ADMINISTRATIVE POLICIES AND PROCEDURES

Subject: Investment Policy
Effective Date: October 8, 2014
Resolution: Resolution No. 29-2014

SCOPE AND AUTHORITY

The purpose of this policy is to establish a prudent and systematic Investment Policy, and to organize and formalize investment-related activities.

The City's Investment Policy is authorized under the California Government Code, section 53600, et, seq.as it applies to the investment of public funds.

It is intended that this policy cover all funds and investment activities under the direct authority of the City of Colfax. Investments authorized by Fiscal Agents pursuant to bonded debt are controlled by the terms and conditions of the specific bond, and may not necessarily coincide with the Investment Policy outlined herein. Investments must conform to Government Code Section 53600.5 concerning safekeeping of purchased securities by financial advisers, fiscal agent, or consultants. Wherever practical, investments made by a Fiscal Agent on behalf of the City will be consistent with this Policy.

INVESTMENT OBJECTIVES

Safety – It is the primary duty and responsibility of the City Staff to protect, preserve and maintain cash and investments on behalf of the citizens of Colfax.

Liquidity – An adequate percentage of the City's investment portfolio should be maintained in liquid short-term securities which can be converted to cash if necessary to meet disbursement requirements. Since all cash requirements cannot be anticipated, investments in securities with active secondary or resale markets is highly recommended. Emphasis should be on marketable securities with low sensitivity to market risk.

Yield – Yield should become a consideration only after the basic requirements of safety and liquidity have been met.

- A. The overall yield should be designed to attain a market-average rate of return throughout budgetary and economic cycles, taking into account the City's risk constraints, the cash flow characteristics of the portfolio, and State and local laws, ordinances or resolutions that restrict investments.

Public Trust – All participants in the investment process shall act as custodians of the public trust. Investment officials shall recognize that the investment portfolio is subject to public review and evaluation. The overall investment program shall be designed and managed with a degree of professionalism that is worthy of the public trust.

Diversification – The investment portfolio will be diversified to avoid incurring unreasonable and avoidable risks regarding specific security types or individual financial institutions.

- A. In a diversified portfolio it must be recognized that occasional measured losses are inevitable, and must be considered within the context of the overall portfolio's investment return, provided that adequate diversification has been implemented.

Prudence – The City adheres to the "prudent person rule" which obligates a fiduciary to insure that: "...investments shall be made with the exercise of that degree of judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation but for investment considering the probable safety of their capital as well as the probable income to be derived."

INVESTMENT STRATEGY

The most effective method of increasing investment yields without sacrificing safety is to extend the investment horizon commensurate with the City's cash requirements. To that end, improved cash forecasting and management is the preferred investment strategy for the City.

- A. Cash management activities include accurate cash projections, the expeditious collection of revenue, the control of disbursements, cost-effective banking relations, and a short-term borrowing program, when needed, that coordinates working capital requirements and investment opportunity.

ALLOWABLE INVESTMENT INSTRUMENTS

The Government Code, Sections 53601, 53601.1 and 53635 shall govern the City's allowable investments, and the length of those investments, unless specifically limited by this policy. Although the maximum maturity for any deposit or investment is five years, most investments should be for no longer than 2-3 years. All investments of City funds shall be made in accordance with California Government Code Sections 53601, et seq. and 53635 et seq., or in accordance with California Government Code 16429.1 authorizing investments into the State Local Agency Investment Fund (LAIF). Investments will be authorized by the City Manager, City Treasurer, Finance Director or Mayor only.

REPORTING REQUIRMENTS

City staff shall submit a quarterly investment report to the City Council. The report must be submitted to the City Manager for the agenda within 30 days following the end of the month covered by the report, and is required under Government Code Section 53646. Such report shall include at least the following information:

- Types of investments;
- Name of the institution in which funds are invested or deposited;
- Date of maturity, if applicable;
- Par and dollar amount investment for all securities;
- Percent distribution of each type of investment or deposit; current market value as of the date of the report, including source of the valuation except those under LAIF;
- Rate of interest;

- Average weighted yield of all investments;
- A statement relating the report to the City's Investment Policy; and
- A statement that there are sufficient funds to meet the City's next six months' financial obligations.

Staff shall also submit the above information annually to the external auditors.

Periodic reports shall be prepared as required by circumstances or as directed by Council. Such circumstances include, but are not limited to, notification that any City investment may be in jeopardy or a sudden and significant drop in the current market value of any City investment.

INTERNAL CONTROLS AND GENERAL GUIDELINES

A system of internal control shall be implemented to prevent losses of public funds arising from fraud, employee error, misrepresentation of third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the City.

Controls deemed most important include:

- The control of collusion and separation of duties;
- Custodial safekeeping of funds invested or on deposit;
- Minimizing the number of authorized Investment Officers; and
- Written documentation of procedures and transactions.

In selecting financial institutions for the deposit or investment of City funds, the City shall consider the credit-worthiness of the institution. Such credit-worthiness shall be monitored on a regular basis throughout the period in which City funds are deposited or invested.

- A. Any deposit or investment of funds shall be in writing, signed by the City and the authorized representative of the institution.
- B. All transfers must be made by authorized personnel and properly logged and documented.

City staff shall encourage peer review of the City's investments and investment practices. In addition, the City's cash management and investment practices shall be included in any outside financial audit of the City.

An annual Cash Flow Forecast may be prepared by the City, and would be used to assist in the development of the annual operating budget for the City.

This Investment Policy shall be reviewed by the City Council on an annual basis as part of the budget process.

SPECIAL MEETING AGENDA PACKAGE

May 16, 2022

Public Workshop Session: 1:30PM

3B. Risk Assessment Process- Review

The Fiscal Year 2017-2018 audit report included a recommendation for the City to include a discussion in the annual budget process to identify risks with the City that could result in fraud or material misstatement. Staff met last month on this topic and the meeting minutes are attached. Council and public discussion is encouraged on this topic.

Attachments:

- 1. Risk Assessment Review Meeting – Meeting Summary Minutes*

Risk Assessment Review Meeting

April 27, 2022

3:30 pm

Colfax City Hall

Meeting Summary Minutes

Attendees:

Heathcock, Wes	City Manager
Stahl, Shanna	Administrative Analyst
Van Groningen, Laurie	Finance Director

Note: This meeting was part of a budget review update meeting for staff on Wednesday, April 27, 2022.

Risk Assessment Process: It was recommended in previous financial audit reports that the City expand its annual budget process to include a formal risk assessment process to identify risks within the City that could result in fraud or material misstatement of the financial statements, and then implementation of internal controls to mitigate those identified risks.

City staff met to discuss any areas where employees feel there is a risk of fraud occurring. At this meeting the following was reviewed:

- Reviewed list of “indicators” of financial stress (internet research) that could indicate fraud or misstatement of financials in an organization:
 - Not paying vendors timely
 - Not making loan payments
 - Allowing customers to remain delinquent
 - Weak or non-existent accounting practices
 - Exorbitant salaries
 - Misuse or lack of competitive bidding process
 - Making loans without expectation of payback
 - Related party transactions
 - Personal use of City assets
 - Falsification of public records
 - Absence of Management Reviews/Oversight on financial transactions
- Conducted a brainstorming session to review any City risk areas for fraud or material misstatement.
- Discussed existence of current policies, procedures, and training to minimize fraud and/or misstatement of City Financials:
 - Whistleblower Policy,
 - Administrative Policies and Procedures
 - Investment Policy.

- Employee Handbook (code of conduct)
- Anonymous complaint process
- Ethics Training
- Form 700 Reporting
- Segregation of duties and multiple levels of review in financial processes
- Annual Audit process which includes staff and council risk interviews.
- Reviewed FY2022 Activity of attempted fraud against the City
 - City check was stolen from vendor mail and “washed” to change payee. Check was processed for deposit, but bank immediately reversed and returned funds to the City.
 - City has ordered new check stock to include additional security features
 - Attempted fraudulent charges on City credit card were flagged by bank, disputed, and immediately reversed.

SUMMARY

Staff did not identify any new risk areas for the City. Staff consensus is that current policies, procedures, training and oversight are adequate to reduce any opportunities for fraud within City operations or misstatement of City Financials. This report will be presented for information to the City Council at the Public Workshop meeting on May 16, 2022.

SPECIAL MEETING AGENDA PACKAGE

May 16, 2022

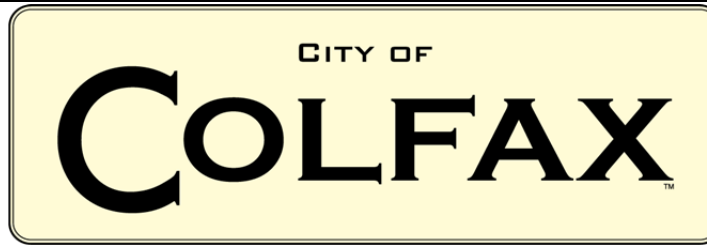
Public Workshop Session: 1:30PM

3C. Review of Fiscal Year 2022-2023 and Fiscal Year 2023-2024 Preliminary Budget

The City of Colfax staff has prepared a preliminary biennial budget for fiscal years 2022-2023 and 2023-2024.

Attachments:

1. *Preliminary Budget – May 2022*



CITY OF COLFAX - CALIFORNIA

BUDGET

FISCAL YEARS 2022-2023 AND 2023-2024

Preliminary for Budget Workshop – May 16, 2022

City Council

Trinity Burruss, Mayor

Marnie Mendoza, Mayor Pro-Tem

David Ackerman, Council Member

Joe Fatula, Council Member

Sean Lomen, Council Member

City Manager

Wes Heathcock

Finance Director

Laurie Van Groningen

**City of Colfax - Proposed Budget
For the Fiscal Years 2022-2023 and 2023-2024
TABLE OF CONTENTS**

	Page No.		Page No.
<u>Budget Memo</u>		<u>Operating Revenues & Expenditures (continued)</u>	
Management Budget Memo	1 - 4		
<u>Fund Summary</u>		Special Revenues	
Fiscal Year 2022-2023	5	Fund Descriptions	30
Fiscal Year 2023-2024	6	<u>Special Revenues - Department Revenues and Expenditures</u>	
<u>Staffing Personnel Equivalents</u>		218 000 Supplemental Law Enforcement	31
Fiscal Year 2022-2023 and 2023-2024	7	250 000 Streets and Roads	32-33
Organization Chart	8	253 000 Gas Tax Fund	34
<u>Capital Projects</u>		Enterprise Funds	
Fiscal Year 2022-2023 and 2023-2024	9	Fund Descriptions	35
<u>Operating Revenues & Expenditures</u>		<u>Enterprise Funds - Department Revenues and Expenditures</u>	
General Fund		560 000 WWTP Maintenance and Operations	36-38
Fund Descriptions	10	561 000 Sewer Collection Systems	39-40
General Fund Summary	11	563 000 Debt Service	41
General Fund Revenue Detail	12-13		
<u>General Fund - Department Revenues and Expenditures</u>		<u>Annual Appropriations Limit</u>	
100 100 Central Services	14	<u>Budget Resolutions</u>	
100 110 City Council	15		
100 120 Administration and Finance	16-17		
100 160 City Attorney	18		
100 200 Fire Department	19		
100 300 Sheriff Services	20		
100 400 Building Department	21		
100 425 City Engineer	22		
100 450 Planning	23		
100 500 Buildings	24-25		
100 530 Parks and Recreation	26-27		
120 000 Land Development Fees	28		
572 000 Landfill Post Closure Maintenance	29		

CITY OF COLFAX

Proposed Budget for Fiscal Years 2022-2023 and 2023-2024 Management Budget Memo

May 2022

Honorable Mayor and Members of the Colfax City Council

City staff is pleased to present the Fiscal Year 2022-2023 and Fiscal Year 2023-2024 Annual Operating Budgets for the City of Colfax. The Annual Budget provides the framework for the delivery of public services to the City. This budget document presents staff's recommendation of a spending plan consistent with projected funding availability, public and City Council goals, efficient and effective service delivery to the community, existing contractual agreements and legal requirements. The proposed budget is balanced, with expenditure amounts in the General Fund and Enterprise Funds within projected revenues and available non-restricted funds, while providing for contributions toward prudent fund balance reserves.

Budget Highlights and Assumptions

Staffing

The City directly allocates costs to the funds and departments that directly benefit from those costs. For payroll and employee benefit expenses, a percentage allocation is utilized during the payroll process. The percentage allocation is developed from a review of each staff position and its related functions during the budget review and preparation process. The cost of payroll related expense and employee benefits costs are allocated using the same percentage allocation.

Staffing levels for the forecasted two years are consistent with current approved staffing levels. Consistent with previous years, a Cost-of-

Living Adjustment (COLA) has been budgeted effective July 1, 2022 and July 1, 2023. The COLA in recent years has been based on the Consumer Price Index for Urban Wage Earners and Clerical Workers. For budgeting purposes, an increase of 3% has been used for estimating labor costs. In addition, a provision has been estimated for between 2.5% or 5% in merit increases at employee anniversary dates. These increases are projected for both represented and non-represented employees. These estimates are in accordance with the current Memorandum of Understanding with our labor union which expires on June 30, 2026.

Payroll related expenses and employee benefit costs include: employer payroll taxes, workers compensation insurance, employer portion of CalPERS retirement benefits, health and dental insurance through a Section 125 Cafeteria plan, Flexible Spending Account (FSA) plan and life insurance for employees. The City also provides a Section 457 deferred compensation plan – employee contributions only (no City cost).

Due to fluctuating needs of some administrative functions, the City continues to contract services with outside agencies and service providers. The functions that are currently contracted are:

- Attorney Services
- Finance Services
- Planner Services
- Building Services
- Engineering Services

Estimates for these functions are consistent with previous year's activity and current contracts. In addition to these ongoing functions, expense estimates are included for a Grant consultant, City newsletter editor, marketing consultants, economic development consultant, and rate study and tax measure consultants.

Expense estimates for Human Resource consulting, Labor law assistance and Defense attorney services on an as needed basis have also been included.

General Funds

Sales and Use Tax is the largest revenue source in the City General Fund and in recent years has accounted for 50-60% of total unrestricted revenues. Annual sales tax revenues have decreased in the last couple of years – presumably due to the Covid Pandemic. It is anticipated that we are at the end of the decline, therefore projecting a conservative 3% increase for both budget years over the projection for the current year. The total projection accounts for 53% of total General Fund revenues.

Property Taxes are the second largest revenue source in the General Fund and staff estimates a modest growth of 3% in this revenue category for both budget years.

The new hotel on South Auburn Street which just opened in the current fiscal year will bring additional Transient Occupancy Tax to the City. We have estimated an 85% increase in this category for both budget years. This is a conservative estimate until we can obtain more actual data.

We are estimating that other licenses and permit revenues (business licenses, plan check fees, building permits, etc) will remain at current levels and are budgeted at zero growth.

Approximately one-third of general fund expenditures are for public safety services and specifically for the City contracts with Placer County for Sheriff and Fire services. The budget projection reflects a 3.0% increase in contracted costs for both fiscal years. City staff labor costs

(increases discussed in staffing section of this memo) are the next highest expenditure category in the general fund.

The projected forecast for General Funds includes \$468,000 in fiscal year 2022-2023 and \$351,000 in fiscal year 2023-2024 for funding capital projects (refer to capital project listing), funding General Fund capital reserves, and the City’s annual contribution to Streets and Roads operating expenses.

The scrutiny of City General Funds has been exhaustive since the economic downturn in 2008 and has afforded the City to establish committed and unassigned reserve balances reflected in the chart below.

General Fund - Unrestricted	Projected Balance 06/30/2022
Unrestricted - Committed - Operating	\$ 500,000
Unrestricted - Committed - Capital	\$ 300,000
Unrestricted - Committed - Pension	\$ 145,000
Unrestricted - Unassigned	\$ 2,358,000
Total Unrestricted	\$ 3,303,000

We have budgeted increases in committed reserves as follows:

- Operating – Current policy dictates that operating reserve will be 25% of anticipated operating expenses
- Capital – Established practice to allocate \$50,000 per year for Capital Reserve

Special Revenue Funds

Special revenue funds include:

1. Mitigation Fees – Conservative estimates for mitigation fee revenues have been forecasted for the completion of the Sierra Oaks Estates Development. Other pending projects mitigation fee revenues will be updated at mid-year and fiscal year budget reviews.
2. Support for Law Enforcement – The proposed budget includes an estimate of \$100,000 per year from the COPS grant. The balance of costs for the Sheriff contract is budgeted in the General Fund.
3. Transportation/Streets & Roads – The City receives funding for transportation funds processed through Placer County Transportation Planning Agency (PCTPA). The forecast for fiscal year 2022-2023 is based on projections provided by PCTPA and fiscal year 2023-2024 is projected at the same value. Funds received via the Transportation Development Act Tax (TDA) are first allocated to Transit costs and then available for Street and Road operations and maintenance. Expenses for transportation and street maintenance exceed the transportation funding therefore, the fund is supplemented from unrestricted General Funds and Gas Tax revenues.
4. Gas Tax funds - These funds are used to maintain the City's street lights – with residual funding being allocated to Streets and Roads operating expenses. Revenues are projected based on the latest State of California estimates.

Capital Projects

The proposed capital project list provides a detailed project listing and includes both City and grant/developer funded projects. Funding

sources for each project are identified. The projected projects for the two budget years are forecasted at \$9.5 million – of which \$8.4 million (91%) is funded by grants. The balance is funded by mitigation fees and operating funds.

The largest projects are the Wastewater Treatment Improvements project (which includes installation of Solar at the WWTP, new WWTP equipment and Inflow/Infiltration (I/I) system improvements) and the Road Improvements (CDBG Construction Grant) project. Both projects are 100% grant funded. The Wastewater Treatment Improvements project was started in the current fiscal year and the Road Improvements project is pending final distribution of funding.

Sewer Enterprise Fund

The City continues to follow the recommendations from the formal Wastewater Rate Study that was adopted in June of 2018. The recommendations from the Study included:

- Recommended rate adjustment of 2.45% effective July 1st each year for five years (through July 1, 2022)
- Maintain established operating reserves, debt service reserves required by loan agreement, short lived asset reserve required by grant/loan agreement, and capital replacement reserve to be funded annually.

A new Wastewater Rate Study is due in June 2023 and the cost has been projected in the fiscal year 2022-2023.

Sewer Enterprise Funds that are not invested in capital assets are listed in chart below.

Enterprise (Sewer) Fund	Projected Balance 06/30/2022
Restricted Funds - Debt Reserves, Capital funds	\$ 933,000
Unrestricted - Committed - Operating	\$ 360,000
Unrestricted - Committed - Capital	\$ 400,000
Unrestricted - Unassigned	\$ 1,924,000
Total	\$ 3,617,000

We have budgeted increases in committed reserves as follows:

- Operating – Current policy dictates that operating reserve will be 25% of anticipated operating expenses
- Capital – Established practice to allocate \$100,000 per year for Capital Reserve

Fiscal Challenges and Opportunities

Although the unrestricted general fund revenues are modeled after recent years trends, the future of the economy is expected to be unsettled for the next couple of years. In addition, the inflation rates will continue to impact the jurisdiction’s purchase power for current and future projects.

Cal PERS Retirement expenses are expected to continue increasing over the next five years. It is anticipated that Unfunded liabilities will continue to increase.

The ongoing and new Development projects will bring an increase in economic vitality to the City and increases in sales tax and transient

occupancy tax revenues. Additionally, Mitigation Fees from Development projects will provide much needed funding for City Infrastructure projects.

Conclusion

As in previous years, we are challenged with minimal resources to provide solid local government services. City Council and staff must continue to focus on finding and securing new or improved sources of revenue and be good stewards of taxpayers’ monies. The continued commitment to business recruitment and community promotion will align with goals set by Council.

Wes Heathcock
City Manager

CITY OF COLFAX
Fund Summary - Projected Revenues, Expenditures, Transfers and Fund Balance
For Fiscal Year 2022-2023

		Fiscal Year 2022-2023							
Fund Description	Fund #	Projected Fund Balance 07/01/2022	Projected Revenues	Operating Expenses	Grants/Other	Capital Projects	Reserves	Fund Transfers In (Out)	Projected Fund Balance 06/30/2023
General Fund - Unrestricted	100/120/570	\$ 2,357,537	\$ 2,469,142	\$ (2,374,306)		\$ -	\$ (150,000)	\$ (318,409)	\$ 1,983,964
General Fund - Restricted									
Operating Reserve - 25%	100	500,000	-	-			100,000	-	600,000
Pension Liability Reserve	100	145,000	-	-			-	-	145,000
Capital Project Reserve	100	300,000	-	-			50,000	-	350,000
2% AB939 Landfill Diversion	571	23,317	-	-			-	-	23,317
Landfill - Postclosure Maintenance	572	788,820	95,000	(99,886)			-	-	783,934
Total General Fund - Restricted		\$ 1,757,137	\$ 95,000	\$ (99,886)	\$ -	\$ -	\$ 150,000	\$ -	\$ 1,902,251
Special Revenues									
Mitigation Funds	210-17	852,366	57,973	-	\$ -	-		(47,341)	862,998
Support Law Enforcement	218	-	100,000	(100,000)	-	-		-	-
CDBG - Program Income	244	-	6,000	(6,000)	-	-		-	-
Transportation - Streets/Roads	250	29,362	163,773	(330,038)	-	-	-	136,903	0
Gas Taxes	253	-	69,014	(19,000)	-	-	-	(50,014)	-
Road Maintenance - SB1, RSTBG	258	165,217	-	-	-	-			165,217
Beverage/Oil Recycling	270/280	22,840	-	-	-	-		-	22,840
Fire Capital Fund	292	93,158	-	-	-	-		(80,000)	13,158
Fire Construction - Mitigation	342	94,343	8,875	-	-	-		-	103,218
Recreation Construction	343	94,344	8,875	-	-	-		-	103,219
Total Special Revenues		\$ 1,351,630	\$ 414,510	\$ (455,038)	\$ -	\$ -	\$ -	\$ (40,452)	\$ 1,270,650
Capital Projects - GF									
Administration/Planning		-	-	-	120,000	(163,025)		43,025	-
Buildings & Grounds		-	-	-	-	(138,700)		138,700	-
Streets & Roads - CDBG		(92,621)	-	-	2,954,172	(2,961,346)		99,795	-
Other		-	-	-	851,030	(928,371)		77,341	-
Total Capital Projects - GF		\$ (92,621)	\$ -	\$ -	\$ 3,925,202	\$ (4,191,442)	\$ -	\$ 358,861	\$ -
Enterprise Funds									
WWTP, Collection System, Debt Serv	560, 561, 563	1,924,561	2,180,874	(1,929,645)	-	-	(200,000)	(129,078)	1,846,712
Capital Projects		-	-	-	4,460,554	(4,700,520)		239,966	-
Operating Reserve - 25% (Restricted)		360,000	-	-	-	-	100,000	-	460,000
Sewer Connections - Restricted	564	253,864	-	-	-	-	-	(68,388)	185,476
Short Term Asset Reserve (Restricted)		240,065	-	-	-	-	-	(42,500)	197,565
Loan Payment Reserve (Restricted)		438,974	-	-	-	-	-	-	438,974
Capital Projects - Reserve		400,000	-	-	-	-	100,000	-	500,000
Total Enterprise Funds		\$ 3,617,464	\$ 2,180,874	\$ (1,929,645)	\$ 4,460,554	\$ (4,700,520)	\$ -	\$ -	\$ 3,628,727
TOTAL ALL FUNDS		\$ 8,991,147	\$ 5,159,526	\$ (4,858,875)	\$ 8,385,756	\$ (8,891,962)	\$ -	\$ -	\$ 8,785,593

CITY OF COLFAX
Fund Summary - Projected Revenues, Expenditures, Transfers and Fund Balance
For Fiscal Year 2023-2024

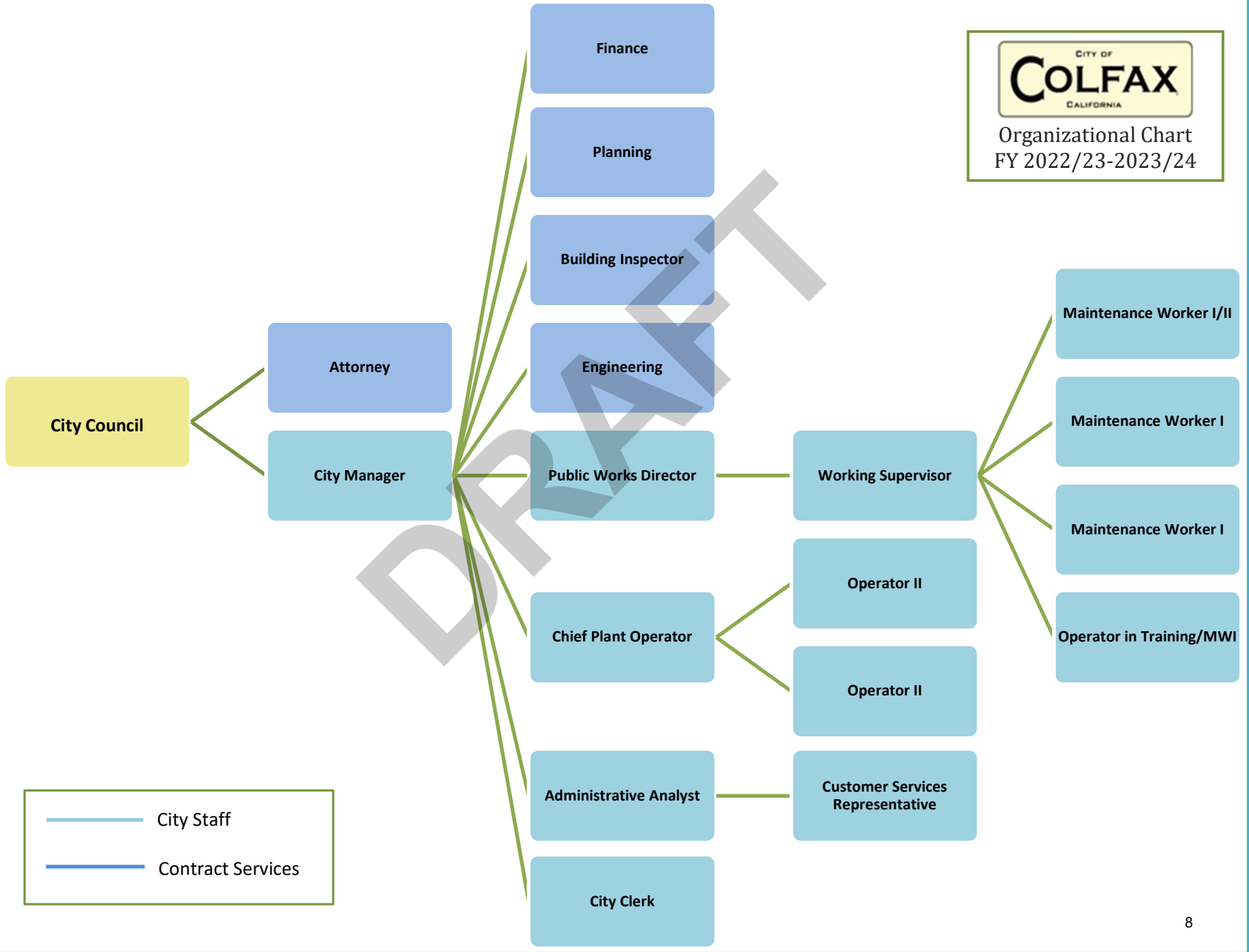
		Fiscal Year 2023-2024							
Fund Description	Fund #	Projected Fund Balance 07/01/2023	Projected Revenues	Projected Expenses	Grants/Other	Capital Projects	Reserves	Fund Transfers In (Out)	Projected Fund Balance 06/30/2024
General Fund - Unrestricted	100/120/570	\$ 1,983,964	\$ 2,525,436	\$ (2,389,576)		\$ -	\$ (50,000)	\$ (300,589)	\$ 1,769,235
General Fund - Restricted									
Operating Reserve - 25%	100	600,000	-	-			-	-	600,000
Pension Liability Reserve	100	145,000	-	-			-	-	145,000
Capital Project Reserve	100	350,000	-	-			50,000	-	400,000
AB939	571	23,317						(23,317)	-
Landfill - Postclosure Maintenance	572	783,934	95,000	(103,991)				-	774,944
Total General Fund - Restricted		\$ 1,902,251	\$ 95,000	\$ (103,991)	\$ -	\$ -	\$ 50,000	\$ (23,317)	\$ 1,919,944
Special Revenues					\$ -				
Mitigation Funds	210-17	862,998	1,085	-	-			-	864,083
Support Law Enforcement	218	-	100,000	(100,000)	-			-	-
CDBG - Program Income	244	-	6,000	(6,000)	-			-	-
Transportation - Streets/Roads	250	0	163,773	(340,533)	-	-		121,760	(55,000)
Gas Taxes	253	-	69,014	(19,000)	-	-		(50,014)	-
Road Maintenance - SB1, RSTBG	258	165,217							165,217
Beverage/Oil Recycling	270/280	22,840						(22,840)	-
Fire Capital Fund	292	13,158						-	13,158
Fire Construction - Mitigation	342	103,218	100	-	-			-	103,318
Recreation Construction	343	103,219	100	-	-			-	103,319
Total Special Revenues		\$ 1,270,650	\$ 340,072	\$ (465,533)	\$ -	\$ -	\$ -	\$ 48,906	\$ 1,194,095
Capital Projects - GF									
Administration/Planning		-	-	-	-	-		-	-
Buildings & Grounds		-	-	-	-	(100,000)		100,000	-
Streets & Roads - CDBG		-	-	-	-	(175,000)		175,000	-
Other		-	-	-	-	-		-	-
Total Capital Projects - GF		\$ -	\$ -	\$ -	\$ -	\$ (275,000)	\$ -	\$ 275,000	\$ -
Enterprise Funds									
WWTP, Collection System, Debt Serv	560, 561, 563	1,846,712	2,248,349	(1,939,187)	-	-	(137,500)	-	2,018,374
Capital Projects									
Operating Reserve - 17% (Restricted)		460,000					-		460,000
Sewer Connections - Restricted		185,476	-	-					185,476
Short Term Asset Reserve (Restricted)		197,565					37,500	-	235,065
Loan Payment Reserve (Restricted)		438,974							438,974
Capital Projects - Reserve		500,000					100,000	-	600,000
Total Enterprise Funds		\$ 3,628,727	\$ 2,248,349	\$ (1,939,187)	\$ -	\$ -	\$ -	\$ -	\$ 3,937,889
TOTAL ALL FUNDS		\$ 8,785,593	\$ 5,208,857	\$ (4,898,286)	\$ -	\$ (275,000)	\$ -	\$ -	\$ 8,821,163

City of Colfax
Budget - Staffing Personnel Equivalents
For the Fiscal Years 2022-2023 and 2023-2024

<u>Employees/Temporary Staff</u>	<u>Status</u>	<u>Union</u>	<u>Current</u>	<u>Budget</u>	
				<u>FY2022-2023</u>	<u>FY2023-2024</u>
City Manager	FT	N	1.0	1.0	1.0
City Clerk	PT	N	0.8	0.8	0.8
Public Works Director	FT	N	1.0	1.0	1.0
Customer Service Representative	PT	N	0.5	0.5	0.5
Administrative Analyst	FT	N	1.0	1.0	1.0
Chief Plant Operator	FT	Y	1.0	1.0	1.0
Sewer Operator II	FT	Y	1.0	1.0	1.0
Sewer Operator II	FT	Y		1.0	1.0
Public Works Supervisor	FT	Y	1.0	1.0	1.0
Maintenance Worker II	FT	Y		1.0	1.0
Maintenance Worker I	FT	Y	1.0	1.0	1.0
Maintenance Worker I	FT	Y	1.0	1.0	1.0
Maintenance Worker I	FT	Y		1.0	1.0
TOTAL			9.3	12.3	12.3

Consultants/Contract Services

Fire/Sheriff Services (Placer County)	Contracted Services
Attorney Services	Contracted Services
Building Services	Contracted Services
Engineering Services	Contracted Services
Finance Services	Contracted Services
IT Support	Contracted Services
Planner Services	Contracted Services
Human Resources Consult Services	As Needed
Labor law Services/Defense Attorney	As Needed
Grant Consultant	As Needed - Individual Projects
Rate Study Consultant	As Needed - Individual Projects
Marketing and Economic Development Consultants	As Needed



— City Staff
— Contract Services

City of Colfax Capital Expenditures Proposed Budget for Fiscal Year 2022-2023 and 2023-2024		Estimated Previous Year Expenditures	FY2022-2023 Capital Outlay	FY2023-2024 Capital Outlay	Estimated Future Year Expenditures	Total Project Cost	Funding and General Notes
Fund	Description						
Administration							
Grant	General Plan Update	\$ 150,000	\$ 85,000			\$ 235,000	SB2 Grant - \$160,000 , LEAP - \$65,000, REAP - \$10,000 REAP Grant - \$40,000, City match \$3,025
Grant/GF	Zoning Update	\$ 5,000	\$ 38,025			\$ 43,025	
General Fund	Records Management System/Equipment	\$ -	\$ 40,000			\$ 40,000	
						\$ -	
						\$ -	
	Total Administration	\$ 155,000	\$ 163,025	\$ -	\$ -	\$ 318,025	
Buildings & Grounds							
270/571/GF	Corp Yard Security/Recycling Improvements		\$ -	\$ 80,000		\$ 80,000	Estimate \$80K - Project moved forward from previous years
Fire Capital	Roof Replacement - Fire Station 36		\$ 80,000			\$ 80,000	Estimate \$80K - Project moved forward from previous years
General Fund	ADA Project - 2023		\$ 20,000	\$ -		\$ 20,000	One project per year
General Fund	ADA Project - 2024			\$ 20,000		\$ 20,000	One project per year
General Fund	Metal Storage Building for Corp Yard	\$ 1,300	\$ 18,700			\$ 20,000	Project carried forward from previous years - Increased cost
214	City Hall Lighting and Flooring upgrades		\$ 20,000			\$ 20,000	City Hall upgrades to be funded by Mitigation Fees Fund 214 - City Buildings
	Total Buildings & Grounds	\$ 1,300	\$ 138,700	\$ 100,000	\$ -	\$ 240,000	
Streets & Roads							
Grant	Road Rehabilitation - CDBG Construction Grant/SB1 Funds	\$ 92,621	\$ 2,861,551	\$ -		\$ 2,954,172	CDBG OTC Grant Funding Opportunities
General Fund	Caterpillar Loader/Backhoe			\$ 175,000		\$ 175,000	General Fund Transfer to Streets and Roads
General Fund	Bobcat Skid Steer		\$ 99,795			\$ 99,795	General Fund Transfer to Streets and Roads
	Total Streets & Roads	\$ 92,621	\$ 2,961,346	\$ 175,000	\$ -	\$ 3,228,967	
Other							
General Fund	Message Boards (Emergency Messaging)		\$ 50,000			\$ 50,000	General Fund Transfer to Streets and Roads
Grant/217	Downtown connectivity - Main Street Improvement	\$ 20,000	\$ 218,371			\$ 238,371	Grant funded - 11% City Match required - \$27,341 Mitigation Fees - Downtown Parking
Grant/Donations	Skate Park		\$ 660,000			\$ 660,000	Prop 68 Grant, Placer County Grant, Green Machine Donations, Local donations
	Total Other	\$ 20,000	\$ 928,371	\$ -	\$ -	\$ 948,371	
Sewer Plant and Collection Systems							
Grant	SRF Construction Grant	\$ 1,500,000	\$ 4,096,191			\$ 5,596,191	SAF/DAF, Solar, Lift Station #3 Force Main, I&I repairs - 100% Grant
Grant ARPA/564	Lift Station 5 Repairs and Improvements	\$ 150,000	\$ 432,751				ARPA Grant - \$364,363. Balance from Fund 564 Sewer Connections \$218,388
Sewer Ops	Metal Storage Building for WWTP	\$ 1,300	\$ 18,700				Project carried forward from previous years - Increased cost
Sewer Ops	Nitritax Sensor		\$ 27,878				Monitors wastewater nitrogen content
ST Asset Reserve	Spare blower mower		\$ 5,500				Procure with short term asset reserve
ST Asset Reserve	Membrane Filter Replacement		\$ 27,000				Procure with short term asset reserve
ST Asset Reserve	Spare Lift Station VFD's		\$ 10,000				Procure with short term asset reserve
Sewer Ops	Lift Station #5 Motor Replacement		\$ 82,500				
	WWTP	\$ 1,651,300	\$ 4,700,520	\$ -	\$ -	\$ 5,596,191	
	TOTAL	\$ 1,920,221	\$ 8,891,962	\$ 275,000	\$ -	\$ 10,331,554	

City of Colfax - Fund Descriptions

Governmental Activities - General Fund

The General Fund receives all unrestricted money, which pays for departmental spending on the day-to-day operating costs for traditional City services. Major funding sources include property taxes, sales taxes, transient occupancy taxes, franchise fees, business license fees, building permits, and vehicle license fees. Most of the individual revenue sources are sensitive to changes in the economy, and most are not directly under the City's control.

Fund	Dept	Fund/Dept Name	Description
100	100	Central Services	Central Service Department provides support for city-wide services consumed by all City departments. Services include copy machine costs, office supplies, animal control contracts. The department also includes an allocation for City wide audit services.
100	110	City Council	The City Council serves as the Board of Directors for the municipal organization providing policy direction and guidance to staff. The City Council consists of five members, elected at-large on a non-partisan basis. Members serve for four years, with overlapping terms. The City Council enacts city ordinances, establishes policies, hears appeals, adopts annual budget, sets salaries, represents the public, and maintains intergovernmental relations. The Mayor presides over the City Council meeting. Regular meetings of the Council are held on the second and fourth Wednesdays of every month. Council members also serve on regional and local boards, and on Council ad-hoc committees.
100	120	Administration and Finance	The Administration and Finance Department implements the legislative actions of the City Council, provides for the City's administrative, fiscal, personnel, property management, public information, record keeping functions, maintaining the financial integrity, and managing the day-to-day financial operations of the City. In addition, staff manages labor relations and staff support, inter-governmental relations, business license administration, and insurance administration.
100	160	City Attorney	The City Attorney prepares contracts, agreements, leases, and other legal documents, ordinances, and resolutions. The City Attorney advises the City Council and staff on legal matters, represents and defends the City in litigation and supervises outside Counsel activities in special areas.
100	200	Fire Services	The Fire Department's primary function and responsibility is to reduce the risk of life and property loss resulting from fire and hazardous materials incidents, and provide emergency medical assistance to the residents of Colfax. The City contracts with Placer County/CalFire for Fire Services. The City is responsible for maintenance and utilities for City owned fire stations.
100	300	Sheriff Services	The Sheriff department is responsible for the enforcement of State laws and municipal ordinances, the prevention of crime, traffic, investigations, and apprehension of suspected criminals. The City contracts with Placer County for Sheriff services.
100	400	Building Department	The Building Department administers and enforces the California Building Codes, other pertinent State and Federal Laws, and City ordinances regulating construction activities. The Department issues permits, collects fees, reviews construction plans for compliance, inspects construction projects, and provides information about the development.
100	425	City Engineer	The Engineering Department is responsible for all engineering related functions of the City. The city engineer reviews development and construction plans for impact to road circulation, water drainage, and other City impacts.
100	450	Planning	The Planning Department oversees development and maintenance of the City General Plan, related community plans, design standards, zoning regulations and other development and design programs. It administers all City environmental review processes for public and private projects. Planning also helps the City Manager develop and manage economic development programs.
100	500	Buildings	The Building and Grounds Department is responsible for the maintenance of all City-owned buildings and adjacent grounds areas. Included are City Hall, Fire Stations, Depot, Courthouse, and the Corporation Yard.
100	530	Parks and Recreation	The Park and Recreation Department is responsible for maintaining the City's park and recreation gathering areas, and for the maintenance and upkeep of the landscaped areas surrounding City facilities.
571	N/A	AB939 Landfill Diversion	State Assembly Bill 939 requires the reduction of Solid waste going into landfills through "diversion" - diverting garbage away from landfills and into recycling programs. This surcharge is not longer collected. Fund balance has been identified to help fund Security/Recycling improvements at the City Corporation Yard.
572	N/A	Landfill Post Closure Maintenance	The City of Colfax adopted Resolution 20-92 on March 10, 1992 implementing a surcharge on all refuse disposal fees for costs of closure of the Colfax Landfill and ongoing monitoring costs. City is required to maintain a fund balance to cover postclosure period (30 years initially to 15 year minimum)

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

General Fund
Summary

Description	Actuals	Actuals	Estimate	Budget	
	2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
REVENUES BY MAJOR CATEGORY					
Property, Sales, and TOT Taxes	\$ 1,954,376	\$ 1,887,345	\$ 1,755,000	\$ 1,869,800	\$ 1,921,094
Franchise Fees	28,222	82,891	100,000	100,000	100,000
Licenses and Permits	131,676	140,771	101,292	101,292	101,292
Charges for Current Services	133,623	73,486	126,050	106,050	106,050
Revenue from Other Agencies	179,354	207,127	196,500	196,500	196,500
Other Sources of Revenues	194,175	114,971	93,000	89,500	94,500
Transfers In	6,627	20,146	6,000	6,000	6,000
TOTAL REVENUES	\$ 2,628,053	\$ 2,526,737	\$ 2,377,842	\$ 2,469,142	\$ 2,525,436
EXPENDITURES BY DEPARTMENT					
100 Central Services	192,493	224,817	185,066	252,210	258,710
110 City Council	44,939	67,978	52,700	162,025	111,300
120 Administration and Finance	240,548	265,888	306,665	288,517	297,269
160 City Attorney	94,094	112,919	97,000	104,500	104,500
200 Fire Department	63,879	78,304	82,200	83,700	85,700
300 Sheriff Department	587,133	633,535	675,026	761,722	787,289
400 Building Department	83,080	60,882	60,500	75,000	75,000
425 Engineering	39,551	85,842	100,000	160,000	160,000
450 Planning	27,765	44,752	45,000	50,000	50,000
500 Buildings & Property	214,984	162,158	184,149	192,566	207,529
530 Parks And Recreation	109,361	112,600	137,978	168,066	176,279
120-XXX Land Development Fees	105,231	47,074	116,000	76,000	76,000
TOTAL EXPENDITURES	\$ 1,803,058	\$ 1,896,750	\$ 2,042,283	\$ 2,374,306	\$ 2,389,576

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

General Fund
Revenue Detail

Description	Actuals	Actuals	Estimate	Budget	
	2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
PROPERTY AND SALES TAXES					
4010 Property Taxes	\$ 379,390	\$ 381,360	\$ 400,000	412,000	424,360
4010 Real Property Transaction Tax	-	20,160	20,000	20,000	20,000
4020 Sales and Use Taxes	1,524,302	1,424,798	1,260,000	1,297,800	1,336,734
4030 Cannabis Business Tax	36,949	47,466	45,000	45,000	45,000
4040 Transient Occupancy Tax	13,735	13,561	30,000	95,000	95,000
TOTAL TAXES	1,954,376	1,887,345	1,755,000	1,869,800	1,921,094
FRANCHISES					
4100 Franchises	28,222	82,891	100,000	100,000	100,000
TOTAL FRANCHISES	28,222	82,891	100,000	100,000	100,000
LICENSES AND PERMITS					
4200 Business Licenses	35,382	37,586	38,000	38,000	38,000
4210 Plan Check Fees	16,133	30,501	15,000	15,000	15,000
4220 Building Permits	62,264	65,225	30,000	30,000	30,000
4230 Nuisance Abatement		920			
4240 Encroachment Permits	1,205	5,840	1,500	1,500	1,500
4270 Sign Permits	400	700	500	500	500
4305 Fair Share Reimbursements	16,292	0	16,292	16,292	16,292
TOTAL LICENSES & PERMITS	131,676	140,771	101,292	101,292	101,292
CURRENT SERVICE CHARGES					
4605 Recreation Fees	4,995	3,480	3,500	3,500	3,500
4620 Planning & Zoning Fees (Fund 120)	126,182	68,360	120,000	100,000	100,000
4630 Court Fines	2,425	1,580	2,500	2,500	2,500
4640 Copies & Reports	21	66	50	50	50

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

General Fund
Revenue Detail

Description	Actuals	Actuals	Estimate	Budget	
	2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
TOTAL CURRENT SERVICE CHARGES	133,623	73,486	126,050	106,050	106,050
REVENUE FROM OTHER AGENCIES					
4700 State Motor Vehicle License	1,641	1,578	2,500	2,500	2,500
4710 Motor Vehicle Fees	150,289	174,121	164,000	164,000	164,000
4720 Revenues from Other Agencies	-	2,078	-	-	-
4760 Prop 172 Public Safety	27,425	29,350	30,000	30,000	30,000
TOTAL FROM OTHER AGENCIES	179,354	207,127	196,500	196,500	196,500
OTHER SOURCES OF FUNDS					
4800 Rents and Leases	15,134	10,110	9,000	9,000	9,000
4810 Sign Rental & Leases	66,744	75,014	70,000	70,000	70,000
4815 Digital Sign Fees	900	300	500	500	500
4900 Miscellaneous	5,772	2,971	1,000	-	-
4964 Accounting & Admin Reimb	1,683	1,789	-	-	-
4970 Insurance Refunds	37,890	6,756	3,500	-	-
4980 Interest Income	66,052	18,030	9,000	10,000	15,000
TOTAL OTHER SOURCES OF FUNDS	194,175	114,971	93,000	89,500	94,500
TRANSFERS IN					
4998 Transfer In	6,627	20,146	6,000	6,000	6,000
TOTAL TRANSFERS IN	6,627	20,146	6,000	6,000	6,000
TOTAL GENERAL FUND REVENUE	\$ 2,628,053	\$ 2,526,737	\$ 2,377,842	\$ 2,469,142	\$ 2,525,436

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

General Fund Departmental Detail
Department 100
Central Services

Description	Actuals	Actuals	Estimate	Budget	
	2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
SUPPLIES AND EQUIPMENT					
5201 Materials and Supplies	\$ 6,971	\$ 8,296	\$ 8,900	\$ 10,000	\$ 10,000
5220 Copy Machine	4,200	2,907	6,000	4,000	4,000
COMMUNICATIONS					
5410 Postage	1,943	2,582	2,100	2,500	3,000
5420 Telephone/Internet	7,045	7,362	8,500	8,500	8,500
5440 Printing and Advertising	1,128	1,993	3,310	3,310	3,310
CONTRACTED SERVICES					
5510 Animal Control Contracts	22,407	23,073	24,806	25,000	25,000
5560 Software Maintenance Costs	1,791	3,246	2,000	3,500	3,500
5650 Annual Audit	10,518	12,430	11,250	13,500	13,500
5660 Professional Services	3,595	3,514	6,500	4,000	4,000
5665 Legal Fees	84,303	102,549	35,000	100,000	100,000
RESOURCE DEVELOPMENT					
5810 Memberships and Dues	4,588	4,674	4,800	5,000	5,000
OCCUPANCY					
6120 Utilities	10,059	10,017	11,000	12,000	13,000
MISCELLANEOUS					
8250 Miscellaneous	0	62	4,000	-	-
8252 Bank Charges	2,337	2,758	3,400	3,400	3,400
8260 SB 2557 Prop Tax Admin Costs	6,617	6,908	8,000	8,000	8,000
8300 Payment to Other Agencies	1,037	1,131	3,500	3,500	3,500
8320 LAFCO Fees	868	974	1,000	1,000	1,000
8400 Insurance and Bonds	23,088	30,339	41,000	45,000	50,000
8710 Interest Expense	-	-	-	-	-
TOTALS	\$ 192,493	\$ 224,817	\$ 185,066	\$ 252,210	\$ 258,710

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

General Fund Department Detail
Department 110
City Council

Description	Actuals	Actuals	Estimate	Budget	
	2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
PERSONNEL					
5060 Council Member Stipends	\$ 7,800	\$ 7,250	\$ 7,800	\$ 7,800	\$ 7,800
5110 Social Security Taxes	597	555	650	650	650
SUPPLIES AND EQUIPMENT					
5201 Materials and Supplies	4,803	502	1,000	1,000	1,000
COMMUNICATIONS					
5430 Internet/Website	1,198	747	1,500	1,500	1,500
5440 Printing & Advertising	-	445	250	250	250
CONTRACTED SERVICES					
5660 Professional Services	26,296	56,810	35,000	144,325	93,600
5665 Legal Fees	-	-	-	-	-
RESOURCE DEVELOPMENT					
5815 Conference & Meetings	2,246	170	1,000	1,000	1,000
5820 Education and Training	-	500	1,000	1,000	1,000
5830 Travel and Mileage Reimbursement	-	-	500	500	500
MISCELLANEOUS					
8263 Economic Development - Event support	2,000	1,000	4,000	4,000	4,000
TOTALS	\$ 44,939	\$ 67,978	\$ 52,700	\$ 162,025	\$ 111,300

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

General Fund Departmental Detail
Department 120
Administration and Finance

Description	Actuals	Actuals	Estimate	Budget	
	2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
PERSONNEL					
5010 Salaries and Wages	\$ 112,830	\$ 114,555	\$ 130,000	\$ 136,699	\$ 146,751
5015 In Lieu Pay - Taxes	-	-	3,600		
5030 Overtime	-	-	1,000		
5110 Social Security Taxes	14,336	13,211	13,000	10,457	11,226
5115 Employment & Training Tax	1,414	1,359	1,500	856	863
5120 Worker's Compensation	6,591	9,483	11,013	11,420	11,504
5130 Health & Life Insurance	18,786	18,114	19,002	16,515	16,515
5160 Retirement	12,407	14,724	16,000	11,270	12,110
5170 Auto Allowance	2,420	2,410	2,400	2,400	2,400
5175 Temporary Services		4,581	3,000		
SUPPLIES AND EQUIPMENT					
5201 Materials & Supplies	1,476	864	5,000	-	-
COMMUNICATIONS					
5425 Cell Phone and Pagers	824	689	800	1,200	1,200
5440 Printing and Advertising	1,129	8,269	9,000	10,000	10,000
CONTRACTED SERVICES					
5560 Software Service Contract	2,439	2,561	3,000	3,500	4,000
5660 Professional Services	57,265	64,074	80,000	66,200	66,200
RESOURCE DEVELOPMENT					
5815 Conference & Meetings	2,179	357	500	1,000	1,000
5820 Education & Training	2,195	4,303	2,000	5,000	5,000
5830 Travel/Mileage	2,407	19	500	3,000	3,000

City of Colfax
 Preliminary Budget
 For the Fiscal Year 2022-2023 and 2023-2024

General Fund Departmental Detail
 Department 120
 Administration and Finance

Description	Actuals	Actuals	Estimate	Budget	
	2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
MISCELLANEOUS					
8250 Miscellaneous	1,275	903	1,000	1,000	1,000
8270 Medical			2,000	2,000	2,000
8550 Election Costs	-	2,021	-	3,500	-
8600 Codification	575	3,392	2,350	2,500	2,500
TOTALS	\$ 240,548	\$ 265,888	\$ 306,665	\$ 288,517	\$ 297,269

DRAFT

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

General Fund Departmental Detail
Department 160
City Attorney and Legal Fees

Description	Actuals	Actuals	Estimate	Budget	
	2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024

CONTRACTED SERVICES

5665 Legal Fees - City Attorney

94,094	112,919	97,000		104,500	104,500
--------	---------	--------	--	---------	---------

TOTALS

\$ 94,094	\$ 112,919	\$ 97,000		\$ 104,500	\$ 104,500
-----------	------------	-----------	--	------------	------------

DRAFT

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

General Fund Departmental Detail
Department 200
Fire Department

Description	Actuals	Actuals	Estimate	Budget	
	2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
PERSONNEL					
5120 Worker's Compensation	\$7,282	\$12,014	-	-	-
SUPPLIES AND EQUIPMENT					
5201 Materials & Supplies	2,527	3,865	1,000	-	-
5300 Equipment Repairs & Maintenance	2,742	-	-	-	-
5320 Vehicle Repairs & Maintenance	14,691	28,058	-	-	-
5325 Gas & Oil	1,285	2,568	500	-	-
COMMUNICATIONS					
5420 Telephone/internet	403	1,741	500	500	500
CONTRACT SERVICES					
5620 Fire Protection Services	25,000	25,000	75,000	78,000	80,000
5660 Professional Services	3,455	(198)	-	-	-
RESOURCE DEVELOPMENT					
5820 Education and Training	572	92	-	-	-
5830 Travel & Mileage	-	-	-	-	-
OCCUPANCY					
6120 Utilities	1,517	1,790	1,500	1,500	1,500
6125 Water	1,159	1,217	1,200	1,200	1,200
6140 Building Repairs & Maintenance	2,596	1,698	2,500	2,500	2,500
MISCELLANEOUS					
8250 Miscellaneous	230	239	-	-	-
8532 Medical Screening/Exams	420	220	-	-	-
TOTALS	\$ 63,879	\$ 78,304	\$ 82,200	\$ 83,700	\$ 85,700

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

General Fund Departmental Detail
Department 300
Sheriff Department

Description	Actuals	Actuals	Estimate	Budget	
	2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
CONTRACTED SERVICES					
5580 Booking Fees	-	-	-	1,000	1,000
5600 Placer County Sheriffs	580,380	625,506	666,526	752,222	777,789
OCCUPANCY					
6120 Utilities	6,752	8,029	8,500	8,500	8,500
TOTALS	\$ 587,133	\$ 633,535	\$ 675,026	\$ 761,722	\$ 787,289

DRAFT

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

General Fund Departmental Detail
Department 400
Building Department

Description	Actuals	Actuals	Estimate	Budget	
	2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
SUPPLIES AND EQUIPMENT					
5201 Materials & Supplies	1,606	17	500	-	-
CONTRACTED SERVICES					
5660 Professional Services	80,502	60,865	60,000	75,000	75,000
RESOURCE DEVELOPMENT					
5810 Membership and Dues	.	.	-	-	-
MISCELLANEOUS					
8250 Miscellaneous	-	-	-	-	-
8300 Payment to Other Agencies	973	-	-	-	-
TOTALS	\$ 83,080	\$ 60,882	\$ 60,500	\$ 75,000	\$ 75,000

DRAFT

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

General Fund Departmental Detail
Department 425
Engineering

Description	Actuals	Actuals	Estimate	Budget	
	2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024

CONTRACTED SERVICES

5540 Engineering Services

39,551	85,842	100,000	160,000	160,000
--------	--------	---------	---------	---------

TOTALS

\$ 39,551	\$ 85,842	\$ 100,000	\$ 160,000	\$ 160,000
-----------	-----------	------------	------------	------------

DRAFT

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

General Fund Departmental Detail
Department 450
Planning

Description	Actuals	Actuals	Estimate	Budget	
	2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024

CONTRACTED SERVICES

5570 Planning Services

27,765	44,752	45,000	50,000	50,000
--------	--------	--------	--------	--------

TOTALS

\$ 27,765	\$ 44,752	\$ 45,000	\$ 50,000	\$ 50,000
-----------	-----------	-----------	-----------	-----------

DRAFT

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

General Fund Departmental Detail
Department 500
Buildings

Description	Actuals	Actuals	Estimate	Budget	
	2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
PERSONNEL					
5010 Salaries and Wages	\$ 62,184	\$ 47,107	\$ 70,000	\$ 71,224	\$ 75,757
5030 Overtime	-	-	-	-	-
5040 Salary - Call back	3,436	3,960	-	-	-
5110 Social Security Taxes	4,309	3,761	5,922	5,449	5,795
5115 Unemployment and Training tax	523	422	477	446	445
5120 Worker's Compensation	3,775	5,339	8,500	5,950	5,939
5130 Health & Life Insurance	18,415	13,140	15,000	15,960	15,960
5150 Uniform Allowances	1,237	1,282	1,000	1,500	1,500
5160 Retirement	4,579	3,512	5,000	5,037	5,382
5175 Temporary Services	-	-	1,000	-	-
SUPPLIES AND EQUIPMENT					
5201 Materials and Supplies	13,962	21,398	20,000	23,000	25,000
5300 Equip. Repairs & Maintenance	667	3,898	500	2,000	2,500
5320 Vehicle Repairs & Maintenance	1,856	916	2,500	2,500	2,500
5325 Gas and Oil	2,419	1,872	3,000	3,000	3,000
5350 Tools Rental	1,407	563	1,500	1,500	1,500
COMMUNICATIONS					
5425 Cell phone and pagers	1,199	1,100	1,250	1,250	1,250
RESOURCE DEVELOPMENT					
5820 Education	-	-	1,000	1,000	1,000
5830 Travel and Mileage Reimbursement	-	-	500	500	500

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

General Fund Departmental Detail
Department 500
Buildings

Description	Actuals	Actuals	Estimate	Budget	
	2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
OCCUPANCY					
6100 Rents and Leases	-	-	5,000	5,000	5,000
6120 Utilities	19,492	18,398	25,000	25,000	27,000
6125 Water	2,699	3,279	3,500	3,500	3,750
6140 Building Repairs & Maintenance	65,811	28,894	10,000	15,000	20,000
6160 Security	7,016	3,317	3,500	3,750	3,750
MISCELLANEOUS					
8250 Miscellaneous	-	-	-	-	-
8720 Debt Service (Winner Chev Prop)	-	-	-	-	-
TOTALS	\$ 214,984	\$ 162,158	\$ 184,149	\$ 192,566	\$ 207,529

DRAFT

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

General Fund Departmental Detail
Department 530
Parks and Recreation

Description	Actuals	Actuals	Estimate	Budget	
	2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
PERSONNEL					
5010 Salaries and Wages	\$ 44,568	\$ 33,299	\$ 50,000	\$ 71,224	\$ 75,757
5030 Overtime	-	1,037	-	-	-
5040 Salary - Call Back	3,312	2,808	-	-	-
5110 Social Security Taxes	3,527	2,785	4,300	5,449	5,795
5115 Unemployment and Training Tax	420	345	346	446	445
5120 Worker's Compensation	2,770	3,874	6,000	5,950	5,939
5130 Health Insurance	13,084	8,633	11,000	15,960	15,960
5150 Uniform Allowance	1,371	1,200	1,000	1,500	1,500
5160 Retirement	3,255	2,507	4,331	5,037	5,382
5175 Temporary Services	-	-	1,000	-	-
SUPPLIES AND EQUIPMENT					
5201 Materials and Supplies	9,772	19,334	12,500	14,000	16,000
5300 Equipment Repairs and Maintenance	667	4,351	2,500	2,750	3,000
5320 Vehicle Repair and Maintenance	1,856	950	2,500	2,500	2,500
5325 Gas & Oil	1,794	1,779	2,500	3,000	3,000
5350 Tool Rental	303	212	2,500	2,500	2,750
COMMUNICATIONS					
5425 Cell Phone and Pagers	976	896	1,000	1,000	1,000
RESOURCE DEVELOPMENT					
5815 Conferences and Meetings	-	-	-	-	-
5820 Education and Training	-	-	1,000	1,000	1,000
5830 Travel and Mileage	-	-	500	500	500

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

General Fund Departmental Detail
Department 530
Parks and Recreation

Description	Actuals	Actuals	Estimate	Budget	
	2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
OCCUPANCY					
6120 Utilities	2,442	2,897	4,000	4,000	4,500
6125 Water	15,445	18,719	20,000	20,000	20,000
6140 Repairs and Maintenance	3,800	1,762	10,000	10,000	10,000
6160 Security		5,214	1,000	1,250	1,250
MISCELLANEOUS					
8250 Miscellaneous	-	-	-	-	-
TOTALS	\$ 109,361	\$ 112,600	\$ 137,978	\$ 168,066	\$ 176,279

DRAFT

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

General Fund Departmental Detail
Department 120-XXX
Land Development Fees

Description	Actuals	Actuals	Estimate	Budget	
	2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
COMMUNICATIONS					
5440 Printing, Advertising, and Mapping	-	309	1,000	1,000	1,000
CONTRACTED SERVICES					
5540 Engineering Services	61,610	32,840	30,000	20,000	20,000
5570 Planning Services	2,907	7,382	20,000	50,000	50,000
5660/65 Professional Services	33,527	10,690	65,000	5,000	5,000
8250	7,187	(4,147)			
TOTALS	\$ 105,231	\$ 47,074	\$ 116,000	\$ 76,000	\$ 76,000

DRAFT

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

Landfill Post Closure Maintenance
Fund #572

NUMBER	DESCRIPTION	Actuals	Actuals	Estimate	Budget	
		2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
REVENUES						
4660	Landfill Closure Surcharge	\$ 85,520	\$ 85,823	\$ 95,000	\$ 95,000	\$ 95,000
	TOTAL REVENUE	\$ 80,000	\$ 80,000	\$ 95,000	\$ 95,000	\$ 95,000
EXPENDITURES						
5010	Salaries and Wages	28,658	22,400	34,315	35,685	38,353
5030	Overtime	-	-	-	-	-
5040	Salary - Call Back	785	547	800	800	800
5110	Social Security Taxes	2,140	1,694	2,625	2,730	2,934
5115	Unemployment & Training Tax	155	127	211	224	225
5120	Workmen's Compensation	1,614	2,358	2,736	2,981	3,007
5130	Health Insurance	5,969	4,077	6,198	6,225	6,225
5150	Uniform and Shoe Allowance	151	158	200	200	200
5160	Retirement	2,360	1,787	3,044	2,841	3,047
5175	Temporary Services	-	-	-	-	-
5201	Materials and Supplies	409	344	500	500	500
5325	Gas & Oil	318	349	600	600	600
5425	Cell Phone and Pagers	403	399	600	600	600
5660	Professional Services	4,249	10,510	7,000	6,500	6,500
5810	Membership and Dues	298	298	-	-	-
8300	Payments to Other Agencies	13,693	13,122	15,000	15,000	15,000
8400	Bonds and Insurance	1,898	2,515	3,500	5,000	6,000
8525	Testing and Monitoring	27,586	26,631	20,000	20,000	20,000
8530	Bacteria and Lab Tests	-	-	-	-	-
	TOTAL EXPENDITURES	\$ 90,686	\$ 87,316	\$ 97,330	\$ 99,886	\$ 103,991

City of Colfax - Fund Descriptions

Governmental Activities - Special Revenues

Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenue sources. They are usually required by statute, or local ordinance to finance particular governmental functions or activities			
Fund	Dept	Fund/Dept Name	Description
210-217	N/A	Mitigation Fees	Mitigation fees (development impact fees) are levied on developers to offset impacts on infrastructure or other public facilities related to the approval and construction of new projects. For each mitigation impact fee hereby established, the city council shall, by resolution: establish the specific amount of the fee; identify the purpose of the fee; identify the specific use to which the fee is to be put; determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed; determine how there is a reasonable relationship between the need for the public facility and the impacts caused by the type of development project on which the fee is imposed; and determine how there is a reasonable relationship between the amount of the fee and the cost of the public facility or portion of the public facility attributable to the development project for which the fee is imposed.
218	N/A	Support Law Enforcement	Citizens Option for Public Safety (COPS) provides funding for "front line law enforcement services". Funding is allocated by the State Controller to each city and county based on population with a minimum \$100,000 grant.
244	N/A	CDBG - ME Lending/Program Income	The City previously received Community Development Block Grant (CDBG) funding for a Micro-Enterprise loan program. CDBG has since reclassified all the remaining funding as Program Income. The City has one outstanding loan and all annual revenues under \$35K can be "defederalized" and become unrestricted for City use (transfer to General Fund revenues).
250	N/A	Streets - Roads/Transportation	The base sales tax rate in Placer County includes .5% for County Transportation Funds. These funds flow to the City as Local Transportation Funds (LTF) and State Transit Assistance (STA) through Placer County Transportation Planning Agency. STA funds can only be used for transit services. LTF funds must first be used on transit services, additional funds can be used for other transportation needs and streets/roads projects. This fund is used for costs associated with City Streets and Roads maintenance.
253		Gas Taxes	The State of California imposes taxes on various transportation fuels, including gasoline and diesel. The revenues are essentially allocated to cities based on population. Motor vehicle fuel tax revenues may be expended for research, planning, construction, improvement, maintenance and operation of public streets and highways or public mass transit guideways. Direct expenses in this fund include City street lights - balance of funding is allocated to Fund 250.
258	N/A	Road Maintenance - SB1/RSTBG	Senate Bill (SB) 1, Chapter 5, Statutes of 2017, created the Road Maintenance and Rehabilitation Program (RMRP) to address deferred maintenance on the State Highway System and the local street and road system, and the Road Maintenance and Rehabilitation Account (RMRA) for the deposit of various funds for the program. A percentage of this new RMRA funding will be apportioned by formula to eligible cities and counties pursuant to Streets and Highways Code section 2032(h) for basic road maintenance, rehabilitation, and critical safety projects on the local streets and roads system. This fund is also used to hold/segregate other restricted funds for road maintenance and improvements such as RSTBG funding.
270/280	N/A	Beverage Container and Oil Recycling	The Department of Resources Recycling and Recovery (CalRecycle) granted funding for beverage container and oil recycling and litter abatement projects. Expenses can be for education, recycling containers, etc. Funding has been terminated and fund balance has been identified to help fund Security/Recycling improvements at the City Corporation Yard.
292	N/A	Fire Department - Capital Funds	In the past, the City "rented" equipment and volunteers to help with out of county fires (strike team coverage). Net revenues of this fund is designated for capital costs associated with the Fire Department.
342	N/A	Construction Fees - Fire	A residential construction tax is imposed on the privilege of constructing any mobilehome lot or residential dwelling unit in the City. One-half of all taxes collected shall be expended for the acquisition of additional firefighting and fire prevention vehicles, equipment, supplies and inventory and to provide for the replacement of the same as deemed necessary by the council.
343	N/A	Construction Fees - Recreation	A residential construction tax is imposed on the privilege of constructing any mobilehome lot or residential dwelling unit in the City. One-half of all taxes collected shall be expended for the acquisition, improvement and expansion of the public park, playground and recreational facilities of the city in accordance with the parks and recreational element of the general plan of the City.

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

Supplemental Law Enforcement
Fund #218

NUMBER	DESCRIPTION	Actuals	Actuals	Estimate	Budget	
		2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024

REVENUES

4560	State Grant - COPS	\$ 155,948	\$ 156,110	\$ 160,000	\$ 100,000	\$ 100,000
4980	Interest	-	-	-	-	-
TOTAL REVENUE		155,948	156,110	160,000	100,000	100,000

EXPENDITURES

5201	Materials and Supplies	-	-	-	-	-
5320	Vehicle Repairs & Supplies	-	-	-	-	-
5520	Accounting Services	-	-	-	-	-
5600	Placer Co. Sheriff Protection	155,948	156,110	160,000	100,000	100,000
5600	Sheriff Protection - Overtime	-	-	-	-	-
9998	Transfer Out					
TOTAL EXPENDITURES		155,948	156,110	160,000	100,000	100,000

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

Streets and Roads
Fund #250

NUMBER	DESCRIPTION	Actuals	Actuals	Estimate	Budget	
		2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024

TRANSPORTATION FUND REVENUE

4280	Transportation Permit	\$ 552	\$ 90	\$ 500	\$ 100	\$ 100
4540	Transportation Allotment	138,622	93,867	124,200	148,062	148,062
4541	State Transit Assistance	14,062	8,317	12,600	15,611	15,611
4900	Miscellaneous Revenue	-	-	-	-	-
4980	Interest Earnings	(691)	-	-	-	-
Total Transportation Revenue		152,545	102,274	137,300	163,773	163,773

PERSONNEL

5010	Salaries and Wages	83,065	64,522	80,000	100,237	106,671
5030	Overtime	-	1,108	-	-	-
5040	Salary - Call Back	5,066	5,291	-	-	-
5110	Social Security Taxes	6,461	5,244	7,967	7,668	8,160
5115	Unemployment & Training Tax	712	570	642	628	627
5120	Worker's Compensation	5,101	7,178	9,150	8,374	8,362
5130	Health & Life Insurance	24,742	17,350	20,000	22,950	22,950
5150	Uniforms	1,519	1,412	1,500	1,500	1,500
5160	Retirement	6,110	4,800	6,000	7,070	7,551
5175	Temporary Services	-	-	1,500	-	-

SUPPLIES AND EQUIPMENT

5201	Materials and Supplies	17,087	12,015	20,000	20,000	20,000
5219	Street Repair and Maintenance	16,905	14,105	40,000	100,000	100,000
5300	Equip. Repairs & Maintenance	1,097	666	2,500	2,500	2,500
5320	Vehicle Repairs	1,979	3,652	2,000	2,000	2,000
5325	Gas & Oil	3,425	2,790	4,000	4,000	4,500
5350	Tool Rental	488	296	1,500	1,500	1,750

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

Streets and Roads
Fund #250

NUMBER	DESCRIPTION	Actuals	Actuals	Estimate	Budget	
		2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
COMMUNICATIONS						
5425	Cell phone and pagers	1,595	1,588	1,500	1,500	1,500
CONTRACTED SERVICES						
5540	Engineering Services	1,920	-	-	-	-
5560	Software Maintenance Contract	750	750	750	1,000	1,250
5590	Transit Services	12,410	-	-	15,611	15,611
5650	Auditors	1,058	1,270	2,000	1,500	1,500
5660	Professional Services	8,499	8,788	9,000	13,000	13,000
RESOURCE DEVELOPMENT						
5810	Membership and Dues	200	-	500	500	500
5820	Education and Training	-	-	1,000	1,000	1,000
5830	Travel and Mileage Reimbursement	-	-	250	250	350
OCCUPANCY						
6100	Rents and Leases	250	250	250	250	250
MISCELLANEOUS						
8250	Miscellaneous	-	-	-	-	-
8400	Bonds and Insurance	8,925	-	15,500	17,000	19,000
8710	Interest Expense	-	11,830	-	-	-
TOTAL EXPENDITURES		209,363	165,476	227,509	330,038	340,533

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

Gas Tax Fund
Fund #253

NUMBER	DESCRIPTION	Actuals		Estimate	Budget	
		2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
REVENUE						
4050	Gas Tax 2103	\$ 14,294	\$ 14,358	\$ 18,378	\$ 21,392	\$ 21,392
4051	Gas Tax 2105	10,575	10,964	11,915	14,013	14,013
4052	Gas Tax 2106	11,598	11,673	12,326	13,485	13,485
4053	Gas Tax 2107	14,352	15,836	15,225	20,124	20,124
4980	Interest Income	1,243	-	-	-	-
	Total Gas Tax Revenues	52,062	52,830	57,844	69,014	69,014
SUPPLIES AND EQUIPMENT						
5201	Materials and Supplies	-	261	-	-	-
OCCUPANCY						
6120	Utilities	14,293	14,848	19,000	19,000	19,000
8250	Miscellaneous	-	-	-	-	-
	TOTALS EXPENDITURES	14,293	15,109	19,000	19,000	19,000

City of Colfax - Fund Descriptions

Proprietary Funds (Business Type-Activities) - WWTP and Lift Station Operations			
<p align="center">Proprietary Funds are used to account for the operations of self-supporting governmental activities that render services or goods to the public. The accounting records are maintained on an accrual basis. The intent of the City is that the costs (expenses and depreciation) of providing goods and services to the general public on a continuing basis be financed and recovered primarily through user charges.</p>			
Fund	Dept	Fund/Dept Name	Description
560	N/A	Sewer Operations - WWTP	Operations and maintenance of the City Wastewater Treatment plant.
561	N/A	Lift Stations	Operations and maintenance of the City sewer collection system including the four lift stations currently in operation.
563	N/A	Debt Servicing	This fund is used for debt servicing on the State Water Resource Control Board loan associated with the building of the City wastewater treatment plant and collection systems.
564	N/A	Sewer Connections (Mitigation)	Any person making a new connection to the sewerage system of the city or expanding, modifying, enlarging or conducting any other activity that will increase the volume or change the physical character of the sewage already discharged from the city shall pay the appropriate sewer impact fee for connecting to the city sewerage system to pay their share of the capital investment in the city sewerage system. Revenues derived shall be used only for the acquisition, construction, reconstruction, maintenance and operation of the sewerage systems and facilities of the city and planning, engineering and administration related thereto, to repay the principal and interest on bonds issued for the acquisition, construction or reconstruction of such sewerage systems and facilities and to repay any federal or state loans or advances made for the construction or reconstruction of such sewerage systems and facilities.

DRAFT

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

Sewer WWTP Maint and Ops
Fund #560

NUMBER	DESCRIPTION	Actuals	Actuals	Estimate	Budget	
		2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
REVENUES						
4660	Sewer Service Charges	\$ 1,195,763	\$ 1,213,220	\$ 1,275,000	\$ 1,331,301	\$ 1,372,768
4685	Industrial User Permit	-	-	-	-	-
4800	Rent	3,000	3,000	3,000	3,000	3,000
4900	Miscellaneous Revenue	227	-	-	-	-
4980	Interest from LAIF	53,305	15,709	8,000	9,000	10,000
4982	Interest/Late Charges	24,032	19,451	18,000	18,000	18,000
4998	Transfer In		172			
	TOTAL REVENUE	1,276,327	1,251,551	1,304,000	1,361,301	1,403,768
PERSONNEL						
5010	Salaries and Wages	321,562	247,124	365,000	361,872	385,205
5030	Overtime	2,787	4,287	4,000	4,000	4,000
5040	Salary - Call back/Standby	15,672	15,545	-	-	-
5110	Social Security Taxes	24,807	20,407	29,451	27,683	29,468
5115	Unemployment and Training Tax	2,245	2,058	2,372	2,267	2,265
5120	Worker's Compensation	18,531	26,535	30,694	30,230	30,197
5130	Health & Life Insurance	56,227	44,178	67,479	53,940	53,940
5150	Uniform & Shoe Allowances	4,022	2,758	2,000	3,500	3,500
5160	Retirement	28,664	26,031	31,955	26,629	28,571
5161	Temporary	-	2,291	2,500	-	-
SUPPLIES AND EQUIPMENT						
5201	Materials and Supplies	26,110	13,644	40,000	40,000	40,000
5220	Copy Machine	1,928	1,451	3,000	3,000	3,000
5300	Equipment Repairs and Maintenance	23,284	17,448	60,000	60,000	60,000
5320	Vehicle Repairs and Maintenance	1,287	1,246	3,000	1,500	1,500
5325	Gas & Oil	8,102	4,654	15,000	1,500	1,500
5340	Chemicals	98,613	65,365	110,000	121,000	121,000
5350	Tools Rental	-	-	2,500	2,000	2,000

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

Sewer WWTP Maint and Ops
Fund #560

NUMBER	DESCRIPTION	Actuals	Actuals	Estimate	Budget	
		2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
COMMUNICATIONS						
5410	Postage	1,275	1,669	1,500	1,500	1,500
5420	Telephone/Internet	3,436	3,721	4,000	3,800	3,800
5425	Cell phone and pagers	3,844	3,564	4,000	3,800	3,800
5440	Printing and Advertising	526	395	500	1,000	1,000
CONTRACT SERVICES						
5540	City Engineering Services	8,725	3,230	1,000	5,000	5,000
5560	Software Maintenance Contracts	1,707	1,951	2,000	3,000	3,500
5650	Auditors	10,575	12,700	12,500	15,000	15,000
5660	Professional Services	38,382	157,308	45,000	57,500	57,500
5665	Legal Fees	3,347	1,496	2,000	5,500	5,500
5665	Sewer rate study	-	-	-	40,000	-
RESOURCE DEVELOPMENT						
5810	Membership and Dues	768	643	3,500	3,500	3,500
5815	Conferences and Meetings	-	-	500	500	500
5820	Education & Training	142	2,058	7,000	2,500	2,500
5830	Travel and Mileage	-	-	500	500	500
OCCUPANCY						
6100	Rents & Leases	-	-	-	-	-
6120	Utilities	135,928	158,393	160,000	176,000	185,000
6140	Repairs & Maintenance	272	141	5,000	5,000	5,000
6160	Security	-	-	4,000	3,500	3,500

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

Sewer WWTP Maint and Ops
Fund #560

NUMBER	DESCRIPTION	Actuals	Actuals	Estimate	Budget	
		2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
MISCELLANEOUS						
8250	Miscellaneous	-	952	1,000	1,000	1,000
8270	Medical Expenses	478	90	1,000	1,000	1,000
8280	Sludge Removal	8,934	9,763	10,000	10,000	10,000
8300	Payments to Other Agencies	55,521	23,168	25,000	25,000	25,000
8400	Bonds and Insurance	26,495	35,117	45,000	45,000	45,000
8525	Lab Testing and Monitoring (contract)	39,220	39,827	10,000	40,000	40,000
8530	Lab Test Supplies (In House)	7,974	5,982	7,500	35,000	35,000
8532	Acute and Chronic Testing	325	4,350	13,000	4,500	4,500
TOTAL EXPENDITURES		981,716	961,541	1,134,451	1,228,221	1,224,746

DRAFT

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

Collection Systems/Lift Stations
Fund #561

NUMBER	DESCRIPTION	Actuals	Actuals	Estimate	Budget	
		2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024

REVENUES

4680	Collection System/Lift Charges	\$ 187,693	\$ 190,042	\$ 195,000	\$ 205,585	\$ 212,016
4672	Inspection Fees	8,140	9,768	10,000	10,000	10,000
4980	Interest	-	-	-	-	-

TOTAL REVENUE

195,833	199,810	205,000	215,585	222,016
----------------	----------------	----------------	----------------	----------------

EXPENDITURES

PERSONNEL

5010	Salaries and Wages	97,189	77,784	110,000	120,852	128,233
5030	Overtime	1,074	354	-	-	-
5040	Salary - Call Back	5,097	5,051	-	-	-
5110	Social Security Taxes	7,652	6,387	9,212	9,245	9,810
5115	Unemployment & Training Tax	888	794	742	757	754
5120	Worker's Compensation	5,910	8,304	9,601	10,096	10,052
5130	Health & Life Insurance	18,707	14,979	22,257	19,050	19,050
5150	Uniform & Shoe Allowance	1,200	738	600	1,200	1,200
5160	Retirement	7,085	6,226	7,500	8,550	9,168
5175	Temporary Services	-	2,291	2,500	-	-

SUPPLIES AND EQUIPMENT

5201	Materials and Supplies	2,063	2,196	1,500	3,000	3,000
5220	Copy Machine	528	482	600	600	600
5300	Equipment Repairs & Maintenance	9,300	24,886	25,000	9,000	11,000
5320	Vehicle Repairs & Maintenance	895	173	750	1,000	1,000
5325	Gas & Oil	6,434	2,322	8,000	8,000	8,000
5350	Tools Rental	-	-	-	1,500	1,500

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

Collection Systems/Lift Stations
Fund #561

NUMBER	DESCRIPTION	Actuals	Actuals	Estimate	Budget	
		2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
COMMUNICATIONS						
5410	Postage	666	863	750	1,000	1,000
5425	Cell Phones and Pagers	1,064	1,011	1,100	1,100	1,100
5440	Printing and Advertising	-	200	-	500	500
CONTRACT SERVICES						
5540	City Engineers	185	2,960	2,500	5,000	5,000
5560	Software Maintenance Contract	732	768	1,000	1,500	2,000
5660	Professional Services	14,681	35,276	14,000	13,000	13,000
5665	City Attorney	-	-	-	-	-
5820	Education and Training	-	61	2,000	-	-
5830	Travel and Mileage Reimbursement	-	-	500	500	500
OCCUPANCY						
6120	Utilities	15,043	16,732	19,000	21,000	23,000
6125	Water	441	483	500	500	500
6140	Building Repairs and Maintenance	336	564	500	500	500
6160	Security	-	1,778	1,000	1,000	1,000
MISCELLANEOUS						
8250	Miscellaneous	-	154	-	-	-
8300	Payments to Other Agencies	-	4,500	5,500	5,500	5,500
8400	Bonds and Insurance	10,823	14,345	18,500	18,500	18,500
8525	Testing and Monitoring	1,566	-	-	-	-
TOTAL EXPENDITURES		209,559	232,660	265,111	262,451	275,467

City of Colfax
Preliminary Budget
For the Fiscal Year 2022-2023 and 2023-2024

WWTP/Debt Service
Fund #563

NUMBER	DESCRIPTION	Actuals	Actuals	Estimate	Budget	
		2019-2020	2020-2021	2021-2022 MYR	2022-2023	2023-2024
REVENUES						
4662	Debt Service Charges	\$537,894	\$546,350	\$ 575,000	\$ 598,988	\$ 617,565
4982	Interest/Late Charges	8,995	7,884	5,000	5,000	5,000
	TOTAL REVENUE	546,889	554,234	580,000	603,988	622,565
EXPENDITURES						
8710	Payments to Other Agencies - Interest	76,817	73,195	79,500	83,000	79,500
8250	Miscellaneous - Principal	362,157	365,779	359,474	355,974	359,474
	TOTAL EXPENDITURES	438,974	438,974	438,974	438,974	438,974

DRAFT