

City Council Meeting

COUNCIL CHAMBERS, 33 SOUTH MAIN STREET, COLFAX, CA

Mayor Caroline McCully · Mayor Pro Tem Larry Hillberg
Councilmembers Trinity Burruss · Kim Douglass · Sean Lomen

REGULAR MEETING AGENDA

February 11, 2026
Regular Session 6:00 PM

You may access the meeting and address the Council by the following means:

ZOOM at

<https://us02web.zoom.us/j/84968570574>

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

849 6857 0574

1 669 900 6833 / 1 669 444 9171 / 1 719 359 4580 / 1 253 205 0468

View Only on Facebook Live on our City of Colfax page: City of Colfax, California. You may also submit written comments to the City Clerk via email at city.clerk@colfax-ca.gov, via regular mail to P.O. Box 702, Colfax CA 95713, or by dropping them off at City Hall, 33 S. Main Street, Colfax CA 95713. Comments received will be submitted to Council and made a part of the record.

While the City makes every effort to allow public participation in City Council meetings via Zoom and Facebook Live as described above, we cannot guarantee these services will be accessible. We encourage interested members of the public to submit written comments in advance of the meeting or attend the meeting in person.

1 **OPEN SESSION**

1A. Call Open Session to Order

1B. Pledge of Allegiance

1C. Roll Call

1D. Approval of Agenda Order

This is the time for changes to the agenda to be considered including removal, postponement, or change to the agenda sequence.

Recommended Action: By motion, accept the agenda as presented or amended.

1E. Statement of Conflict of Interest

2 **CONSENT CALENDAR**

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

Recommended Action: By motion, approve the Consent Calendar.

2A. City Projects Report (Pages 4-7)

Recommended Action: Review and Comment.



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.

February 11, 2026

2B. Cash Summary – December 2025 (Pages 8-15)

Recommended Action: Accept and File.

**** End of Consent Calendar ****

3 AGENCY REPORTS

3A. Placer County Sheriff’s Office

3B. California Highway Patrol

3C. Placer County Fire Department/CALFIRE

3D. Caltrans

3E. Non-Profits

4 PRESENTATIONS (NONE)

5 PUBLIC HEARING (NONE)

6 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 five (5) minutes per speaker. Written comments should not exceed 800 words. Written comments received before the close of an agenda item may be read into the record, with a maximum allowance of five (5) 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.

7 COUNCIL AND STAFF

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

7A. Committee Reports and Colfax Informational Items – All Councilmembers

7B. City Operations Update – City Manager

8 COUNCIL BUSINESS

8A. City of Colfax Audit Report as of Fiscal Year Ended June 30, 2025 (Pages 16-96)

Recommended Action: Accept and receive Fiscal Year Ended June 30, 2025 Audit Report.

8B. Senate Bill 35 Affordable Housing Policy (Pages 97-103)

Recommended Action: Adopt Resolution _____-2026 adopting a policy for Senate Bill 35 to streamline affordable housing consistent with state law.



8C. Wood Rodgers Contract to Support Planning for the Shady Glen Community Sewer Consolidation Project (Pages 104-157)

Recommended Action: Discuss and consider adopting Resolution __-2026 authorizing the City Manager or designee to execute a professional services agreement with Wood Rodgers to provide planning and design for Shady Glen Community Consolidation Project for an amount not-to-exceed \$1,300,160.

9. GOOD OF THE ORDER

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

9A. Public Comment on Good of the Order

Members of the public are permitted to address the Council on matters that relate to general welfare of the City that have not been previously discussed on this agenda. Oral comments may not exceed five (5) minutes. Written comments should not exceed 800 words.

10. CLOSED SESSION (NONE)

ADJOURNMENT

I, Ron Walker, Interim 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/>

Ron Walker

Ron Walker, Interim 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.

LEVINE ACT WARNING: In certain instances, parties, participants, and their agents before the City Council are subject to the campaign disclosure provisions detailed in Government Code Section 84308, California Code of Regulations Sections 18438.1 through 18438.8, and Fair Political Practices Commission Opinion 0-22-002. All parties, participants, and their agents are hereby directed to review these sections for compliance. If you believe that these provisions apply to you or a Council Member, please inform the City Clerk at the earliest possible opportunity.





Staff Report to City Council

FOR FEBRUARY 11, 2026 REGULAR CITY COUNCIL MEETING

From: Ron Walker, City Manager
Prepared by: Ron Walker, City Manager
Subject: City Projects Report

Budget Impact Overview:

| | | | | |
|---------------|----------------|-------------------|----------------|-----------------|
| N/A: X | Funded: | Un-funded: | Amount: | Fund(s): |
|---------------|----------------|-------------------|----------------|-----------------|

RECOMMENDED ACTION: Review and Comment.

Summary/Background

The following is a list of projects, by department, which have either been completed or are in progress.

Week of January 18 -24, 2026

City Manager

- Emails, coordination, and staff meeting.
- Agenda Preparation.
- Met with Matt Anderson, Chief Plant Operator to discuss ongoing treatment plant repairs/updates.
- Attended a meeting to discuss the future Skatepark.
- Attended a finance meeting to discuss HDL agreement for sales tax information gathering.

Planning Department

- Staff report, hearing notice and PowerPoint for Senate Bill 35 streamlined affordable housing policy (February 11th meeting)
- Second reading staff report for Special Event Ordinance (consent calendar Jan 28th meeting)
- Followed up with Colfaxnet on how to effectuate their design review permit.
- Notified Best Western that a Design Review permit is required to change façade colors and materials
- Followed up with the Kabob restaurant about requirements for a sign permit.

Maintenance Department

- Vegetation Control at the Depot.
- Filled potholes on S. Auburn St. and Canyon way.
- Replaced water fountain at the ballpark.
- Purchased more sand and sandbags.

- Repaired door handle at the Depot.
- Sanded and waterproofed the tables for outdoor dining.
- Hung sign in Depot and replaced door kickstands.
- Trimmed dead plants at the Main St. outdoor seating area.
- Pressure washed bus stop at Depot.
- Started removing black berry bushes at the Corp yard.
- Set out message board on Church St. to inform public of new parade route.

Wastewater Treatment Plant/Sewer

- No issues in collection system.
- Control point onsite Tuesday and Thursday for New diversion valve install and wiring up.
- Transferring water from pond 3 to pond 1 to process.
- Plant flows low this week.

Administrative Services

- Journal entries as needed.
- Oversee daily accounting including utility billing, cash receipts, accounts payable and payroll.

Engineering

- Emails, coordination, and staff meeting.
- 325 Hunter Lane residential plan review.
- Complaint review.
- Culver St. Infiltration Trench project construction coordination. Project completed. 1/22/2026.
- CDBG plan review and coordination.
- Sewer evaluations and encroachment permit.
- Skatepark meetings and coordination.
- City-wide erosion control review and coordination.

Building/Code Enforcement

- Organizing the share drive for the current jobs and starting to go back on older jobs.
- 158 Whitcomb. Planning how to do a sewer evaluation for each of the 12 units. Met with property managers with city engineer and completed a use survey.
- 29 Lincoln St. Building improvements under way. Demo permit was issued. Working with owner on application for remodel permit. Basic plans were submitted for the permit application for the work required for permitting. Reviewing.

Week of January 25 -31, 2026**City Manager**

- Met with Mayor McCully.
- Met with the City Engineering, Building, and Planning staff to discuss the Colfax Holtel.
- Met with Heather Ippoliti to discuss the annual audit.
- Met with City Council member Trinity Burruss to discuss City I.T.

Planning

- Assisted folks with zoning inquiries
- Met with Best Western on path to approving a Design Review amendment for change in siding.
- Provided edits to the County Multi-Hazards Plan for the Colfax Appendix.
- Responded to questions from consultant on Municipal Services Review regarding staffing/funding of community outreach.

Maintenance Department

- Removed graffiti from Arbor Park, Roy Toms.
- Cleaned a bunch of weeds from Arbor Park and cleaned up the big Rose bush that intertwines the gazebo so when spring hits it'll look nice.
- Completed the landfill inspection report for Water Board that had areas of concern and turned it into Paul.

Wastewater Treatment Plant/Sewer

- No issues in collection system.
- Control point onsite Thursday for New diversion valve install and wiring up.
- Effluent pump VFD removed and weir installed at effluent.
- Control point removed the last old PLC in the old SCADA system.
- Plant flows low this week.

Administrative Services

- Out of the Office.

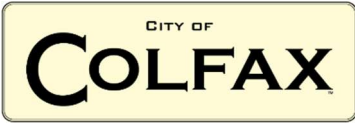
Engineering

- Emails and coordination.
- Assist with 325 Hunter Lane water service and coordinate with PCWA.
- Meeting with Ron, Caroline, and Sean re: Colfax Hotel requirements.
- Review Culver St. infiltration trench repair.

- Assist PW staff with Corp Yard projects.
- Meet with notary and owner rep re: 701 CA-174 lot line adjustment.
- Sewer evals.
- 395 Fillmore Ave sewer connection request/County LAMP review.
- City-wide erosion control review and coordination.

Building/Code Enforcement

- 745 HWY 174: Fire has fire protection plans to be reviewed. The designer completed the application, sign permit application, the Ansul plan, and the air balance report. Processed permit application. Waiting for a fire inspection.
- Met with City Manager and two council members to discuss Colfax Hotel requirements for approval.
- Working with owner of 130 Depot St. who is repairing and adding more deck with an overhang and stairs.
- Contacted owner of 9 Main St. to issue a stop work order on the demo of the deck. Discovered some safety issues that I need them to address ASAP. Asked to schedule a meeting to discuss moving forward with plans and a building permit.



Staff Report to City Council

FOR THE FEBRUARY 11, 2026, REGULAR CITY COUNCIL MEETING

From: Ron Walker, City Manager
Prepared by: Heather Ippoliti – Senior Advisor, Regional Government Services
Subject: Cash Summary – December 2025

Budget Impact Overview:

| | | | | |
|---------------|----------------|-------------------|----------------|-----------------|
| N/A: ✓ | Funded: | Un-funded: | Amount: | Fund(s): |
|---------------|----------------|-------------------|----------------|-----------------|

RECOMMENDED ACTION: Accept and File.

Summary/Background

The monthly Cash Summary report includes General Fund Reserved Cash Analysis Graphs and the City of Colfax Cash Summary Report (with supporting documentation). The purpose of these reports is to provide the status of funds and transparency for Council and the public regarding the financial transactions of the City. The reports are prepared monthly on a cash basis and are reconciled to the General Ledger accounting system and bank reconciliations. Detailed revenue and expense budget to actual figures will be provided the second Council meeting in February during the mid-year report.

| As of December 31, 2025 | | |
|--------------------------|------------------|------|
| Total Cash | | |
| Total Cash | \$ 11,103,082.32 | 100% |
| General Fund | (7,840,315.88) | 71% |
| Restricted Cash | \$ 3,262,766.44 | 29% |
| General Fund Cash | | |
| Total Cash | \$ 7,840,315.88 | 100% |
| Restricted - Landfill | (942,472.84) | 12% |
| Unrestricted Cash | \$ 6,897,843.04 | 88% |

The attached reports reflect an overview of the financial transactions of the City of Colfax in December 2025. Some monthly highlights are listed below:

December revenues included:

- Allocation for Sales Tax revenues for the month of October 2025.

December expenditures included:

- Regular monthly expenditures.
- Wastewater Treatment Plant construction grant expenditures
- Negative cash fund balances at the end of December are primarily due to the timing of funding allocations and reimbursements:

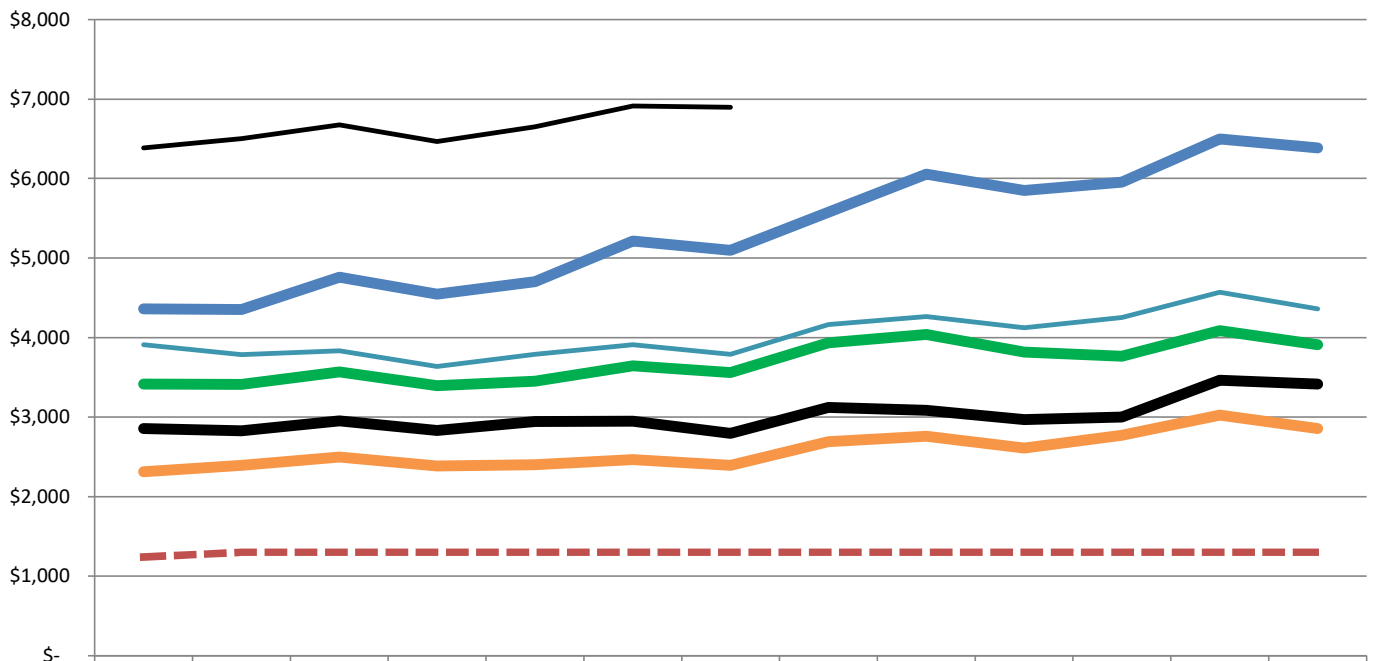
- Fund 218 – Support Law Enforcement. Funds are received annually through Property Tax Allocations.
- Fund 250 – Streets – Roads/Transportation. These expenses are funded by annual Transportation funding through Placer County Transportation Agency (PCTPA), transfer of City Gas Tax revenues, and a General Fund allocation.
- Fund 348 – Home Hardening. This is a reimbursable grant with a 10% City match requirement. Reports will be submitted quarterly.
- Fund 358 – CDBG Road Rehabilitation. This is a reimbursable grant pending Phase II approval.
- Fund 363 – Railroad Crossing. This is an agreement for railroad crossing upgrade engineering.
- Fund 575 – WWTP Construction Grant. This is a reimbursable grant. Pending final reimbursement request.
- Fund 590 – Sewer Consolidation Planning Grant. This is a reimbursable grant – reimbursement requests are scheduled to be submitted quarterly upon final award of application grant. Tentatively scheduled for Winter 2025.
- Anticipated revenues/expenditures for January include:
 - Revenues
 - Allocation for Sales Tax revenues reported/paid to the State for the month of November 2025.
 - Property tax distribution.
 - Capital project reimbursement.
 - Expenditures
 - Ongoing monthly operating expenses.
 - Capital project expenses.

Attachments:

1. General Fund Unrestricted Cash Analysis Graph
2. Cash Activity Reports
 - a. Cash Summary
 - b. Cash Activity by fund
 - c. Check Register Report - Accounts Payable

City of Colfax - December 2025 General Fund Unrestricted Cash Analysis (Dollars in Thousands)

Fiscal Year 2025-26



| | Prev Yr | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun |
|------------------------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| Unrestricted Cash FY 2025-26 | \$6,385 | \$6,503 | \$6,676 | \$6,465 | \$6,651 | \$6,912 | \$6,898 | | | | | | |
| Unrestricted Cash FY 2024-25 | \$4,363 | \$4,352 | \$4,761 | \$4,545 | \$4,705 | \$5,212 | \$5,100 | \$5,577 | \$6,055 | \$5,853 | \$5,957 | \$6,500 | \$6,385 |
| Unrestricted Cash FY 2023-24 | \$3,911 | \$3,785 | \$3,834 | \$3,638 | \$3,789 | \$3,911 | \$3,791 | \$4,162 | \$4,263 | \$4,124 | \$4,251 | \$4,570 | \$4,363 |
| Unrestricted Cash FY 2022-23 | \$3,418 | \$3,412 | \$3,568 | \$3,396 | \$3,451 | \$3,644 | \$3,560 | \$3,935 | \$4,039 | \$3,819 | \$3,765 | \$4,087 | \$3,911 |
| Unrestricted Cash FY 2021-22 | \$2,857 | \$2,831 | \$2,953 | \$2,833 | \$2,943 | \$2,946 | \$2,794 | \$3,120 | \$3,088 | \$2,971 | \$3,004 | \$3,462 | \$3,418 |
| Unrestricted Cash FY 2020-21 | \$2,311 | \$2,392 | \$2,497 | \$2,386 | \$2,402 | \$2,463 | \$2,393 | \$2,688 | \$2,760 | \$2,612 | \$2,771 | \$3,023 | \$2,857 |
| *Reserves (Ops, Cap, Pen) | \$1,240 | \$1,300 | \$1,300 | \$1,300 | \$1,300 | \$1,300 | \$1,300 | \$1,300 | \$1,300 | \$1,300 | \$1,300 | \$1,300 | \$1,300 |

City of Colfax
Cash by Fund - December 2025

| | Beginning Balance | Debit Revenues | Credit (Expenditures) | Ending Balance |
|---|-------------------------|----------------------|--------------------------|-------------------------|
| Fund Type: 1.11 - General Fund - Unassigned | | | | |
| Fund: 100 - General Fund | \$ 6,705,221.81 | \$ 211,610.67 | \$ (224,035.43) | \$ 6,692,797.05 |
| Fund: 120 - Land Development Fees | 179,434.51 | | (1,878.24) | 177,556.27 |
| Fund: 200 - Cannabis Application | 27,489.72 | - | - | 27,489.72 |
| Fund Type: 1.11 - General Fund - Unassigned | \$ 6,912,146.04 | \$ 211,610.67 | \$ (225,913.67) | \$ 6,897,843.04 |
| Fund Type: 1.14 - General Fund - Restricted | | | | |
| Fund: 571 - AB939 Landfill Diversion | \$ 23,317.26 | \$ - | \$ - | \$ 23,317.26 |
| Fund: 572 - Landfill Post Closure Maintenance | 935,716.01 | - | (16,560.43) | 919,155.58 |
| Fund Type: 1.14 - General Fund - Restricted | \$ 959,033.27 | \$ - | \$ (16,560.43) | \$ 942,472.84 |
| Fund Type: 1.24 - Special Rev Funds - Restricted | | | | |
| Fund: 210 - Mitigation Fees - Roads | \$ 26,616.10 | | | \$ 26,616.10 |
| Fund: 211 - Mitigation Fees - Drainage | 25,773.85 | | | 25,773.85 |
| Fund: 212 - Mitigation Fees - Trails | 84,538.10 | | | 84,538.10 |
| Fund: 213 - Mitigation Fees - Parks/Rec | 210,508.96 | | | 210,508.96 |
| Fund: 214 - Mitigation Fees - City Bldgs | 83,937.03 | | | 83,937.03 |
| Fund: 215 - Mitigation Fees - Vehicles | 26,807.81 | | | 26,807.81 |
| Fund: 217 - Mitigation Fees - DT Parking | 46,995.05 | | | 46,995.05 |
| Fund: 218 - Support Law Enforcement | (16,165.92) | 21,802.80 | (126,536.61) | (120,899.73) |
| Fund: 244 - CDBG Program Inc - ME Lending | 2,000.00 | 309.97 | | 2,309.97 |
| Fund: 250 - Streets - Roads/Transportation | (117,888.43) | | (21,360.63) | (139,249.06) |
| Fund: 253 - Gas Taxes | 15,464.89 | 5,339.27 | (1,601.92) | 19,202.24 |
| Fund: 257 - Street /Road - Transit Capital | 64,969.60 | | | 64,969.60 |
| Fund: 258 - Road Maintenance - SB1/RSTBG | 140,255.92 | 3,840.78 | | 144,096.70 |
| Fund: 270 - Beverage Container Recycling | 21,508.69 | | | 21,508.69 |
| Fund: 280 - Oil Recycling | 4,241.08 | | | 4,241.08 |
| Fund: 290 - SB1383 Implementation Grant | 31,197.82 | | (2,812.50) | 28,385.32 |
| Fund: 291 - City County Beverage Container | 5,122.40 | | | 5,122.40 |
| Fund: 292 - Fire Department Capital Funds | 78,725.73 | | | 78,725.73 |
| Fund: 342 - Fire Construction - Mitigation | 106,151.58 | | | 106,151.58 |
| Fund: 343 - Recreation Construction | 106,152.13 | | | 106,152.13 |
| Fund Type: 1.24 - Special Rev Funds - Restricted | \$ 946,912.39 | \$ 31,292.82 | \$ (152,311.66) | \$ 825,893.55 |
| Fund Type: 1.34 - Capital Projects - Restricted | | | | |
| Fund: 300 - GF Capital Projects | \$ - | | | \$ - |
| Fund: 348 - Home Hardening CalOES | (74,199.18) | 26,617.79 | (2,062.50) | (49,643.89) |
| Fund: 358 - CDBG Pavement | (8,639.25) | | (5,500.00) | (14,139.25) |
| Fund: 363 - Railroad Street Crossing | (308.87) | | | (308.87) |
| Fund: 376 - Skate Park | (2,500.00) | | | (2,500.00) |
| Fund Type: 1.34 - Capital Projects - Restricted | \$ (85,647.30) | \$ 26,617.79 | \$ (7,562.50) | \$ (66,592.01) |
| Fund Type: 2.11 - Enterprise Funds | | | | |
| Fund: 560 - Sewer | \$ 2,226,094.44 | \$ 145,398.54 | \$ (105,566.08) | \$ 2,265,926.90 |
| Fund: 561 - Sewer Liftstations | 275,647.06 | 22,476.90 | (26,112.07) | 272,011.89 |
| Fund: 563 - Wastewater Treatment Plant | 1,277,369.54 | 61,928.88 | - | 1,339,298.42 |
| Fund: 564 - Sewer Connections | 363,408.66 | | - | 363,408.66 |
| Fund: 575 - WWTP Construction Grant | (1,673,424.91) | | - | (1,673,424.91) |
| Fund: 590 - Sewer Consolidation Planning | (65,840.38) | - | (125.00) | (65,965.38) |
| Fund Type: 2.11 - Enterprise Funds - Unassigned | \$ 2,403,254.41 | \$ 229,804.32 | \$ (131,803.15) | \$ 2,501,255.58 |
| Fund Type: 9.0 - CLEARING ACCOUNT | | | | |
| Fund: 998 - PAYROLL CLEARING FUND | \$ 909.88 | \$ 114,076.68 | \$ (112,777.24) | \$ 2,209.32 |
| Fund Type: 9.0 - CLEARING ACCOUNT | \$ 909.88 | \$ 114,076.68 | \$ (112,777.24) | \$ 2,209.32 |
| Grand Totals: | \$ 11,136,608.69 | \$ 613,402.28 | \$ (646,928.65) | \$ 11,103,082.32 |

Check Register Report

Date: 01/29/2026

Time: 9:27 am

Page: 1

CITY OF COLFAX

BANK: US BANK

| Check Number | Check Date | Status | Void/Stop Date | Reconcile Date | Vendor Number | Vendor Name | Check Description | Amount |
|-----------------------|------------|------------|----------------|----------------|---------------|------------------------------|----------------------------------|------------|
| US BANK Checks | | | | | | | | |
| 62314 | 12/04/25 | Reconciled | | 12/31/25 | 03141 | CALPERS | HEALTH PREMIUMS DEC 25 | 14,663.63 |
| 62315 | 12/05/25 | Reconciled | | 12/31/25 | 1161 | 49ER WATER SERVICES | WWTP TESTING AUG 25 | 5,919.00 |
| 62316 | 12/05/25 | Reconciled | | 12/31/25 | 1161 | 49ER WATER SERVICES | WWTP TESTING OCT 25 | 4,054.25 |
| 62317 | 12/05/25 | Reconciled | | 12/31/25 | 01206 | ACCLAIM SIGNS, LLC | CHRISTMAS TREE ORNAMENTS | 819.69 |
| 62318 | 12/05/25 | Reconciled | | 12/31/25 | 01448 | AMERIGAS - COLFAX | CITY HALL PROPANE | 250.12 |
| 62319 | 12/05/25 | Reconciled | | 12/31/25 | 01448 | AMERIGAS - COLFAX | SHERIFF DEPT PROPANE | 178.73 |
| 62320 | 12/05/25 | Reconciled | | 12/31/25 | 01448 | AMERIGAS - COLFAX | DEPOT PROPANE | 298.94 |
| 62321 | 12/05/25 | Reconciled | | 12/31/25 | 01500 | ANDERSON'S SIERRA | WWTP SUPPLIES | 7.81 |
| 62322 | 12/05/25 | Reconciled | | 12/31/25 | 03160 | CARTWRIGHT NOR CAL, INC. | ENG SVCS NOV 25 | 7,100.00 |
| 62323 | 12/05/25 | Reconciled | | 12/31/25 | 04234 | DE LAGE LANDEN FINANCIAL | COPY MACH LEASE DEC 25 | 504.79 |
| 62324 | 12/05/25 | Reconciled | | 12/31/25 | 06278 | FRONTIER COMMUNICATIONS | WWTP PHONE | 350.50 |
| 62325 | 12/05/25 | Printed | | | 08070 | HANSEN BROS. ENTERPRISES | CORP YARD REPAIRS | 191.00 |
| 62326 | 12/05/25 | Reconciled | | 12/31/25 | 08660 | HUNT AND SONS, LLC | FUEL | 897.18 |
| 62327 | 12/05/25 | Reconciled | | 12/31/25 | 12180 | LAWRENCE & ASSOCIATES INC | LANDFILL MONITORING OCT 25 | 356.25 |
| 62328 | 12/05/25 | Reconciled | | 12/31/25 | 13191 | MANAGEMENT ADVISORY SERVICES | PLANNING SVCS NOV 25 | 3,988.60 |
| 62329 | 12/05/25 | Reconciled | | 12/31/25 | 19390 | MAR-VAL'S SIERRA MARKET | SUPPLIES | 7.19 |
| 62330 | 12/05/25 | Reconciled | | 12/31/25 | 13261 | METROPOLITAN TRANSPORTATION | STREETSAVER SUB 25/26 | 1,000.00 |
| 62331 | 12/05/25 | Reconciled | | 12/31/25 | 18400 | NAPA AUTO PARTS | SUPPLIES | 115.88 |
| 62332 | 12/05/25 | Reconciled | | 12/31/25 | 16200 | PLACER COUNTY SHERIFF DEPT. | Q2 25/26 SHERIFF CONTRACT | 256,410.00 |
| 62333 | 12/05/25 | Reconciled | | 12/31/25 | 19037 | SAFE SIDE SECURITY | WWTP SECURITY DEC 25 | 95.00 |
| 62334 | 12/05/25 | Reconciled | | 12/31/25 | 01790 | SIERRA OFFICE PRODUCTS | SUPPLIES | 254.68 |
| 62335 | 12/05/25 | Reconciled | | 12/31/25 | 19743 | WILLIAM STOCKWIN | DECEMBER 2025 COLFAX CONNECTIONS | 300.00 |
| 62336 | 12/05/25 | Reconciled | | 12/31/25 | 19696 | SWRCB | WWTP ANNUAL PERMIT FEE | 22,895.00 |
| 62337 | 12/05/25 | Reconciled | | 12/31/25 | 19990 | T-MOBILE USA INC | WWTP INTERNET SEPT/OCT NOV 25 | 248.42 |
| 62338 | 12/05/25 | Reconciled | | 12/31/25 | 20063 | TELSTAR INSTRUMENTS, INC | INSTRUMENT CALIBRATION 2025 | 1,431.00 |
| 62339 | 12/05/25 | Reconciled | | 12/31/25 | 21560 | US BANK CORPORATE PMT SYSTEM | SUPPLIES | 3,934.42 |
| 62340 | 12/05/25 | Reconciled | | 12/31/25 | 22134 | VISION QUEST | TECH SUPPORT JAN 26 | 4,053.33 |
| 62341 | 12/05/25 | Reconciled | | 12/31/25 | 23169 | WAVE BUSINESS SOLUTIONS | CITY HALL INTERNET | 159.90 |
| 62342 | 12/05/25 | Reconciled | | 12/31/25 | 23169 | WAVE BUSINESS SOLUTIONS | DEPOT PHONE | 18.55 |
| 62343 | 12/05/25 | Reconciled | | 12/31/25 | 18883 | WAXIE SANITARY SUPPLY | SUPPLIES | 840.67 |
| 62344 | 12/05/25 | Reconciled | | 12/31/25 | 23451 | WOOD RODGERS | SEWER CONSOLIDATION OCT 25 | 125.00 |
| 62345 | 12/11/25 | Reconciled | | 12/31/25 | 1161 | 49ER WATER SERVICES | WWTP TESTING NOV 25 | 1,148.00 |
| 62346 | 12/11/25 | Reconciled | | 12/31/25 | 01448 | AMERIGAS - COLFAX | SHERIFF DEPT PROPANE | 167.61 |
| 62347 | 12/11/25 | Reconciled | | 12/31/25 | 01766 | AT&T MOBILITY | CITY CELL PHONES | 814.44 |
| 62348 | 12/11/25 | Reconciled | | 12/31/25 | 2819 | BIG BRAND TIRE & SERVICE | DUMP TRAILER TIRES | 555.27 |

Check Register Report

Date: 01/29/2026

Time: 9:27 am

Page: 2

CITY OF COLFAX

BANK: US BANK

| Check Number | Check Date | Status | Void/Stop Date | Reconcile Date | Vendor Number | Vendor Name | Check Description | Amount |
|-----------------------|------------|------------|----------------|----------------|---------------|-------------------------------------|--|-----------|
| US BANK Checks | | | | | | | | |
| 62349 | 12/11/25 | Reconciled | | 12/31/25 | 03401 | CHOICE BUILDER | PREMIUMS JAN 26 | 924.08 |
| 62350 | 12/11/25 | Reconciled | | 12/31/25 | 3425 | CINTAS | UNIFORMS NOV 25 | 635.20 |
| 62351 | 12/11/25 | Reconciled | | 12/31/25 | 3475 | CLARK PEST CONTROL | PEST CONTROL DEC 25 | 559.00 |
| 62352 | 12/11/25 | Printed | | | 3555 | COLFAX RAILROAD DAYS | REFUND DEPOSIT CHRISTMAS TREE LIGHTING | 100.00 |
| 62353 | 12/11/25 | Reconciled | | 12/31/25 | 3126 | CRAFCO | CRACK SEALER | 2,402.06 |
| 62354 | 12/11/25 | Reconciled | | 12/31/25 | 06424(2) | FLO-LINE TECHNOLOGY, INC | WWTP PUMP REPAIR | 10,941.23 |
| 62355 | 12/11/25 | Reconciled | | 12/31/25 | 7798 | G&T TRUCK REPAIR | WWTP JETTER TRAILER REPAIR | 577.50 |
| 62356 | 12/11/25 | Reconciled | | 12/31/25 | 07200 | GENERAL PLUMBING SUPPLY | CORP YARD REPAIRS | 37.52 |
| 62357 | 12/11/25 | Reconciled | | 12/31/25 | 08050 | HACH COMPANY | WWTP MODBUS KIT | 1,605.74 |
| 62358 | 12/11/25 | Reconciled | | 12/31/25 | 08070 | HANSEN BROS. | CORP YARD FRENCH DRAIN | 78.30 |
| 62359 | 12/11/25 | Reconciled | | 12/31/25 | 08070 | ENTERPRISES HANSEN BROS. | CORP YARD FRENCH DRAIN | 89.70 |
| 62360 | 12/11/25 | Reconciled | | 12/31/25 | 08170 | ENTERPRISES HILLS FLAT LUMBER CO | SUPPLIES | 1,776.38 |
| 62361 | 12/11/25 | Reconciled | | 12/31/25 | 14356 | NORTHERN CALIFORNIA GLOVE | PW SAFETY GLASSES | 158.41 |
| 62362 | 12/11/25 | Reconciled | | 12/31/25 | 16035 | PG&E | ELECTRICITY | 15,609.20 |
| 62363 | 12/11/25 | Reconciled | | 12/31/25 | 16040A | PITNEY BOWES | POSTAGE MACH LEASE Q2 FY 25/26 | 188.76 |
| 62364 | 12/11/25 | Reconciled | | 12/31/25 | 10520 | PORTER'S POTTIES LLC | WINTERFEST BATHROOMS | 1,363.70 |
| 62365 | 12/11/25 | Reconciled | | 12/31/25 | 17951 | R3 CONSULTING GROUP | GRANT FUND MGMNT NOV 25 | 3,371.25 |
| 62366 | 12/11/25 | Reconciled | | 12/31/25 | 18089 | RAMOS OIL INC. | WWTP GENERATOR FUEL | 1,169.63 |
| 62367 | 12/11/25 | Reconciled | | 12/31/25 | 18089 | RAMOS OIL INC. | WWTP GENERATOR FUEL | 233.03 |
| 62368 | 12/11/25 | Printed | | | 19037 | SAFE SIDE SECURITY | CORP YARD SECURITY DEC 25 | 155.00 |
| 62369 | 12/11/25 | Reconciled | | 12/31/25 | 19519(2) | SOROPTIMIST | DONATION FOR COLFAX SOUP KITCHEN EVENT | 1,000.00 |
| 62370 | 12/11/25 | Reconciled | | 12/31/25 | 21105 | UNICO ENGINEERING | O'REILLY CONST INSP OCT 25 | 1,165.74 |
| 62371 | 12/11/25 | Reconciled | | 12/31/25 | 23169 | WAVE BUSINESS SOLUTIONS | CITY HALL PHONES | 216.41 |
| 62372 | 12/11/25 | Reconciled | | 12/31/25 | 18883 | WAXIE SANITARY SUPPLY | SUPPLIES | 711.97 |
| 62373 | 12/11/25 | Reconciled | | 12/31/25 | 23301 | WESTERN PLACER WASTE | SLUDGE REMOVAL NOV 25 | 403.38 |
| 62374 | 12/18/25 | Printed | | | 01142 | 4LEAF, INC. | HOME HARDENING NOV 25 | 2,062.50 |
| 62375 | 12/18/25 | Printed | | | 01270 | ADAMS ASHBY GROUP, INC. | CDBG ROAD REHAB NOV 25 | 5,500.00 |
| 62376 | 12/18/25 | Reconciled | | 12/31/25 | 01448 | AMERIGAS - COLFAX | CITY HALL PROPANE | 423.65 |
| 62377 | 12/18/25 | Reconciled | | 12/31/25 | 02830 | BLUE RIBBON SEPTIC LLC | LS #5 PUMP OUT | 775.00 |
| 62378 | 12/18/25 | Reconciled | | 12/31/25 | 02833 | BLUETRITON BRAND INC | WATER | 126.23 |
| 62379 | 12/18/25 | Reconciled | | 12/31/25 | 30025 | BORROTO, DAVID | BOOT ALLOWANCE 2025 | 275.00 |
| 62380 | 12/18/25 | Reconciled | | 12/31/25 | 02901 | BUREAU VERITAS NORTH AMERICA | BLDG OFFICIAL SVCS NOV 25 | 4,559.00 |
| 62381 | 12/18/25 | Reconciled | | 12/31/25 | 02901 | BUREAU VERITAS NORTH AMERICA | PLAN REVIEW | 412.50 |
| 62382 | 12/18/25 | Reconciled | | 12/31/25 | 02901 | BUREAU VERITAS NORTH AMERICA | PLAN REVIEW | 300.00 |
| 62383 | 12/18/25 | Reconciled | | 12/31/25 | 3494 | COLANTUONO, HIGHSMITH & | LEGAL MATTERS NOV 25 | 9,213.50 |

Check Register Report

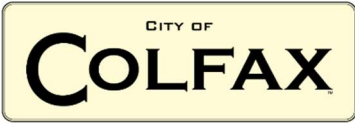
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CITY OF COLFAX

BANK: US BANK

| Check Number | Check Date | Status | Void/Stop Date | Reconcile Date | Vendor Number | Vendor Name | Check Description | Amount |
|-----------------------|------------|------------|----------------|----------------|---------------|----------------------------|-------------------------------------|----------|
| US BANK Checks | | | | | | | | |
| 62384 | 12/18/25 | Reconciled | | 12/31/25 | 03540 | COLFAX LIONS CLUB | REFUND DEPOSIT/WINTERFEST PARADE | 100.00 |
| 62385 | 12/18/25 | Reconciled | | 12/31/25 | 08050 | HACH COMPANY | WWTP MOUNTING HARDWARE | 982.50 |
| 62386 | 12/18/25 | Reconciled | | 12/31/25 | 08660 | HUNT AND SONS, LLC | FUEL | 612.88 |
| 62387 | 12/18/25 | Reconciled | | 12/31/25 | 16300 | PCWA -PLACER COUNTY | WATER | 1,465.60 |
| 62388 | 12/18/25 | Reconciled | | 12/31/25 | 16192 | PLACER COUNTY | WINTERFEST SPONSOR BANNERS DOCUMENT | 53.04 |
| 62389 | 12/18/25 | Printed | | | 16040 | PURCHASE POWER | POSTAGE | 60.50 |
| 62390 | 12/18/25 | Reconciled | | 12/31/25 | 18589 | ROTH STAFFING COMPANIES LP | TEMP EMPLOYEE WEEK 1 | 1,917.76 |
| 62391 | 12/18/25 | Reconciled | | 12/31/25 | 19591 | SECURITAS TECHNOLOGY | DEPOT SECURITY Q3 FY 25/26 | 184.50 |
| 62392 | 12/18/25 | Reconciled | | 12/31/25 | 19393 | SIERRA MOUNTAIN | WWTP BACKUP INTERNET JAN25 | 25.00 |
| 62393 | 12/18/25 | Reconciled | | 12/31/25 | 19396 | SIERRA SAFETY COMPANY | ROAD CLOSURE SIGNS | 135.67 |
| 62394 | 12/16/25 | Reconciled | | 12/31/25 | 2087 | BASIC PACIFIC | FSA BENEFIT PYMT | 525.03 |

| | | |
|---------------------------|--|-------------------|
| Total Checks: 81 | Checks Total (excluding void checks): | 409,337.90 |
| Total Payments: 81 | Bank Total (excluding void checks): | 409,337.90 |
| Total Payments: 81 | Grand Total (excluding void checks): | 409,337.90 |



Staff Report to City Council

FOR THE FEBRUARY 11, 2026 REGULAR City COUNCIL MEETING

From: Ron Walker, City Manager
Prepared by: Heather Ippoliti, Senior Advisor, Regional Government Services
Subject: City of Colfax Audit Report as of Fiscal Year Ended June 30, 2025

Budget Impact Overview:

| | | | | |
|---------------|----------------|-------------------|----------------|-----------------|
| N/A: ✓ | Funded: | Un-funded: | Amount: | Fund(s): |
|---------------|----------------|-------------------|----------------|-----------------|

RECOMMENDED ACTION: Accept and receive Fiscal Year Ended June 30, 2025 Audit Report.

Summary/Background

In accordance with federal, state and local statutes and best practices, the City of Colfax is committed to providing the public and its constituents with complete and accurate financial reporting. The City engages an independent auditing firm to perform professional audit services on an annual basis. On May 10, 2023, the City Council passed Resolution 13-2023 approving an agreement with Richardson & Company, LLP to provide annual audit services for up to five years.

Richardson & Company LLP has completed the fiscal year 2024-25 audit of the City’s financial statements. The auditor’s opinion on the Agency’s fiscal year 2024-25 financial statements is without exception or unqualified. That is, the auditor’s report is not restricted (qualified) in some manner, nor does it take exception to any information contained in the Agency’s financial statements. While a qualification or exception is not necessarily detrimental, the Agency’s financial statements earned a “clean opinion.”

The Annual Financial Report includes a Management’s Discussion and Analysis, which provides a simple narrative introduction, overview, and analysis of the basic financial statements. The first two statements, the Statement of Net Position, and the Statement of Activities, provide information about the activities of the Agency as a whole. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private sector companies. All current year’s revenues and expenses are taken into account regardless of when cash is received or paid. Capital assets, including infrastructure, are included on an Agency-wide Statement of Net Position.

Overall, the Agency’s net position increased by \$6,787,801. Over time, increases or decreases in net financial position may serve as a useful indicator of whether the financial position of the Agency is improving or declining. From the most basic view, the net position is the difference between the assets and the liabilities.

The Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance are found on pages 15 and 17, and present information in a manner consistent with how the City prepares its budget. The total fund balance was \$8,690,451 of which \$5,25,028 was unassigned. The unassigned classification represents the fund balance that has not been legally restricted, committed, or assigned to specific purposes. The Sewer Fund statements can be found on pages 19-21.

Following the basic financial statements is the Notes section beginning on page 22. The Notes provide a description of the accounting policies used by the Agency and additional information regarding the financial statements.

Presentation By: Ingrid Sheipline, Managing Partner (Richardson and Co, LLP), Auditor

Attachments:

1. Audit Presentation Agenda
2. Audited Financial Statements
3. Appropriations Limit Letter
4. Governance Letter
5. Management Letter

CITY OF COLFAX
AUDIT PRESENTATION AGENDA

February 11, 2026

Presentation by Richardson & Company, LLP of the Audit, including the following communications required by Generally Accepted Auditing Standards:

Reports issued

- Audited Financial Statements with auditors opinion
- Internal Control and Compliance Report
- Governance (required communications) letter
- Management letter with recommendations
- Appropriations limit testing report

Independent Auditor's Report

- Unmodified (clean) opinion

Financial Statements highlights

- Governmental Activities (General, Special Revenue, Capital Projects Fund) revenues exceeded expenses by \$3.3 million
- General Fund revenues exceeded expenses by \$1.9 million
- Positive unrestricted/unassigned fund balance in General Fund of \$5.6 million, in addition to the \$1.3 million of reserves
- General Fund reserves increased by \$95,000
- General Fund revenues exceeded budget by \$832,000—higher sales taxes
- General Fund expenses less than budgeted \$371,000 due to lower capital outlay
- Unrestricted Sewer Fund unrestricted reserve increased to \$3.6 million, including the operating reserve of \$545,000 and capital projects reserve of \$700,000
- Unfunded pension liability—nominal \$120,000
- Debt of \$5.7 million to fund sewer system upgrades

Report on Internal Control and Compliance

- No internal control weaknesses
- Federal grant expenditures of \$1.5 million for sewer project
- City complied with laws, regulations material to the financials

Governance (required communications) letter

- 4 audit adjustments noted during audit process - good accounting processes
- No difficulties in performing the audit and no unusual accounting practices

Management letter

- No material weaknesses in internal control
- Good controls in place
- One recommendation
 - Capital asset policy to be updated to reflect asset useful lives and policy for approval of asset disposals

CITY OF COLFAX, CALIFORNIA

Audited Financial Statements, Supplemental Information
and Compliance Report

June 30, 2025

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CITY OF COLFAX, CALIFORNIA

Audited Financial Statements, Supplemental Information and Compliance Report

June 30, 2025

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Sacramento, California 95825

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

INDEPENDENT AUDITOR'S REPORT

To the City Council
Colfax, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Colfax, California as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

To the City Council
City of Colfax, California

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

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

To the City Council
City of Colfax, California

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Colfax's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2026 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulation, contracts, grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Richardson & Company, LLP

January 27, 2026

MANAGEMENT’S DISCUSSION AND ANALYSIS

As management of the City of Colfax (City), we offer readers of the City’s financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended June 30, 2025. We encourage the readers to consider the information presented here in conjunction with the accompanying basic financial statements and the additional information provided.

FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of resources of the City exceeded liabilities and deferred inflows of resources at the close of Fiscal Year 2024-25 by \$48,384,237 (*Net Position*) which represents an increase of 16% or \$6,787,801. These assets are allocated as follows:
 - Net Investment in capital assets - \$35,549,078. Total capital additions for the fiscal year were \$5,349,650.
 - Restricted net position - \$2,394,859. This amount is for both governmental and business-type activities and is restricted for capital projects, debt service and legally segregated taxes, grants and fees.
 - Unrestricted net position for combined governmental and business-type activities - \$10,440,300. This is an increase of \$2,210,074 over the previous year. These funds may be used to meet ongoing obligations of the City. City established reserves (operations, capital improvements, and unfunded pension liability) and Nonspendable funds (long-term receivables and deferrals) are included in unrestricted net position.
- Total revenue from all sources was \$12,659,980 of which \$5,578,250 was from capital grants and contributions. Total expenses from all sources were \$5,872,179.

USING THIS ANNUAL REPORT

This annual report consists of a series of financial statements. The government-wide Statement of Net Position on page 13 and the government-wide Statement of Activities on page 14 provide information about the activities as a whole and present a longer-term view of the City’s finances. Fund financial statements start on page 15. For governmental activities, these statements explain how programs and services were financed in the short term (the most recently completed fiscal year), as well as the amounts remaining available for future spending. Fund financial statements report the City’s operations in more detail than the government-wide statements by providing information about the City’s most significant funds. Fund financial statements also provide financial information about

activities for which the City acts solely as a trustee or agent (fiduciary) for the benefit of individuals and entities external to this governmental unit.

Reporting the City as a Whole

Our analysis of the City as a whole begins on page 13. One of the most important questions asked about the City’s finances is, “*Is the City as a whole better off or worse off as a result of the year’s activities?*” The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include *all* assets and liabilities, using the *accrual basis of accounting*, which is similar to the accounting used by most private-sector business entities. All of the current year’s revenues and expenses are taken into account regardless of when cash is received or paid.

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

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

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

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

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

Reporting the City’s Most Significant Funds

Our analysis of the City’s major funds begins on page 15. The fund financial statements provide detailed information about the most significant funds – not the City as a whole. Some funds are required to be established by State law (Gas Tax and Law Enforcement

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

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

THE CITY AS A WHOLE

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$48,384,237 at the close of the current fiscal year.

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

must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The City's combined net position for the years ending June 30, 2025 and June 30, 2024 are summarized (Table 1), as follows:

| | Governmental Activities | | Business-type Activities | | Total | |
|---------------------------------------|----------------------------|----------------------|-----------------------------|----------------------|----------------------|----------------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Assets: | | | | | | |
| Current assets | \$ 8,952,988 | \$ 7,415,400 | \$ 3,898,110 | \$ 4,505,858 | \$ 12,851,098 | \$ 11,921,258 |
| Non-current and capital assets | 12,193,916 | 11,172,827 | 30,789,905 | 28,242,587 | 42,983,821 | 39,415,414 |
| Total Assets | 21,146,904 | 18,588,227 | 34,688,015 | 32,748,445 | 55,834,919 | 51,336,672 |
| Deferred Outflows of Resources | | | | | | |
| Pension plan | 89,897 | 99,957 | 95,841 | 106,140 | 185,738 | 206,097 |
| Liabilities: | | | | | | |
| Current liabilities | 250,183 | 831,406 | 1,008,332 | 2,229,060 | 1,258,515 | 3,060,466 |
| Long-term liabilities | 600,390 | 551,950 | 5,458,160 | 5,838,929 | 6,058,550 | 6,390,879 |
| Total Liabilities | 850,573 | 1,383,356 | 6,466,492 | 8,067,989 | 7,317,065 | 9,451,345 |
| Deferred Inflows of Resources | | | | | | |
| Pension plan | 388 | 902 | 413 | 958 | 801 | 1,860 |
| Leases | 318,554 | 493,128 | - | - | 318,554 | 493,128 |
| Net Position: | | | | | | |
| Net investment in capital assets | 11,850,081 | 10,628,049 | 23,698,997 | 20,520,874 | 35,549,078 | 31,148,923 |
| Restricted | 1,328,588 | 1,177,599 | 1,066,271 | 1,039,688 | 2,394,859 | 2,217,287 |
| Unrestricted | 6,888,617 | 5,005,150 | 3,551,683 | 3,225,076 | 10,440,300 | 8,230,226 |
| Total Net Position | \$ 20,067,286 | \$ 16,810,798 | \$ 28,316,951 | \$ 24,785,638 | \$ 48,384,237 | \$ 41,596,436 |

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

Governmental Activities

Total revenues for governmental activities increased \$1,914,782 (42%) in fiscal year 2024-25 as compared to the previous year. The City had a significant increase in capital grants due to increases in project activity. In addition, due to higher interest rates, earnings on investments also had an increase. The increase was offset by a decrease in operating grants. The City's governmental activities net position increased by \$3,256,488 (19%) for the fiscal year. Sources of revenue and expenditures are noted in Table 2 below.

Business-Type Activities

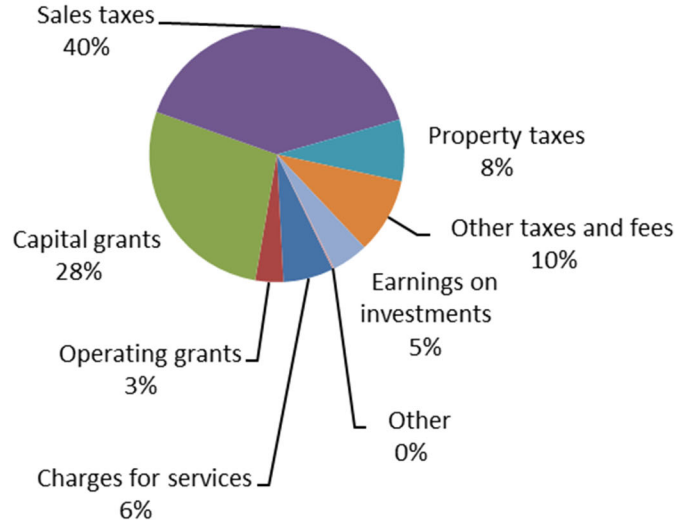
Total revenues for Business-type activities decreased \$3,615,311 (37%) in fiscal year 2024-25 as compared to the previous year. The decrease in revenues was due to the reduced capital grant funds which were received in fiscal year 2023-24 for a construction project associated with the Wastewater Treatment Plant. Business-type activities increased the City's net position by \$3,531,313 for the fiscal year.

Table 2
City of Colfax, Change in Net Position

| | Governmental Activities | | Business-type Activities | | Total | |
|------------------------------------|----------------------------|---------------------|-----------------------------|---------------------|---------------------|---------------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Revenues: | | | | | | |
| Program revenues: | | | | | | |
| Charges for services | \$ 417,041 | \$ 440,950 | \$ 2,276,321 | \$ 2,194,934 | \$ 2,693,362 | \$ 2,635,884 |
| Operating grants and contributions | 230,573 | 1,052,065 | - | - | 230,573 | 1,052,065 |
| Capital grants and contributions | 1,802,790 | 228,826 | 3,775,460 | 7,480,319 | 5,578,250 | 7,709,145 |
| General revenues: | | | | | | |
| Sales taxes | 2,618,428 | 1,633,763 | - | - | 2,618,428 | 1,633,763 |
| Property taxes | 507,009 | 494,620 | - | - | 507,009 | 494,620 |
| Other taxes and fees | 623,536 | 506,649 | - | - | 623,536 | 506,649 |
| Earnings on investments | 301,578 | 230,801 | 97,046 | 88,885 | 398,624 | 319,686 |
| Other | 12,548 | 11,047 | 3,002 | 3,002 | 15,550 | 14,049 |
| Total revenues | 6,513,503 | 4,598,721 | 6,151,829 | 9,767,140 | 12,665,332 | 14,365,861 |
| Expenses: | | | | | | |
| General government | 1,063,687 | 971,972 | - | - | 1,063,687 | 971,972 |
| Public safety | 1,159,532 | 1,094,942 | - | - | 1,159,532 | 1,094,942 |
| Public works | 689,547 | 840,805 | - | - | 689,547 | 840,805 |
| Community development | 67,736 | 67,801 | - | - | 67,736 | 67,801 |
| Engineering Services | 108,124 | 88,197 | - | - | 108,124 | 88,197 |
| Culture and recreation | 168,389 | 152,122 | - | - | 168,389 | 152,122 |
| Sewer | - | - | 2,562,173 | 2,370,296 | 2,562,173 | 2,370,296 |
| Interest on long-term debt | - | - | 58,343 | 62,112 | 58,343 | 62,112 |
| Total expenses | 3,257,015 | 3,215,839 | 2,620,516 | 2,432,408 | 5,877,531 | 5,648,247 |
| Change in net position | 3,256,488 | 1,382,882 | 3,531,313 | 7,334,732 | 6,787,801 | 8,717,614 |
| Net position, July 1 | 16,810,798 | 15,427,916 | 24,785,638 | 17,450,906 | 41,596,436 | 32,878,822 |
| Net position, June 30 | <u>\$20,067,286</u> | <u>\$16,810,798</u> | <u>\$28,316,951</u> | <u>\$24,785,638</u> | <u>\$48,384,237</u> | <u>\$41,596,436</u> |

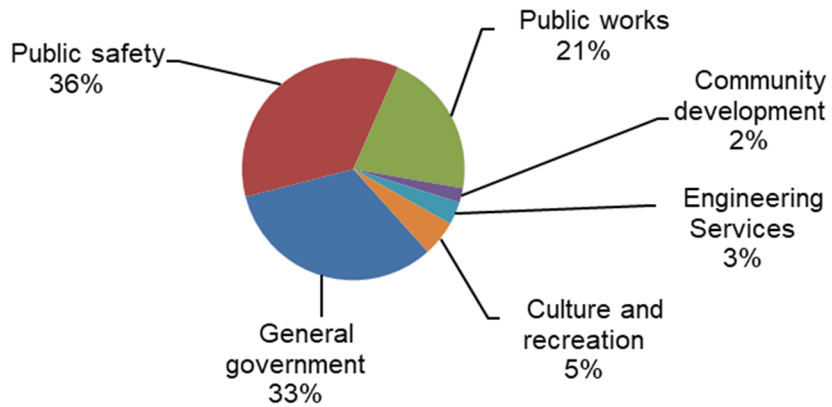
Fiscal Year 2024-25
Governmental Activities – Sources of Revenue
(Graphic representation of Table 2 in percentages)

SOURCES OF REVENUE



Fiscal Year 2024-25
Governmental Activities – Program Expenses
(Graphic representation of Table 2 in percentages)

PROGRAM EXPENSES



CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The capital assets of the City are those assets that are used in the performance of City functions including infrastructure assets. Capital assets include general government and public works equipment, vehicles, buildings, roads, wastewater treatment facilities and sewer lines. At June 30, 2025, net capital assets of the governmental activities totaled \$11,864,151 and the net capital assets of the business-type activities totaled \$29,712,667. Depreciation on capital assets is recognized in the Government-Wide financial statements. (See table 3 and Note D to the financial statements.)

Table 3
City of Colfax, Capital Assets

| | Governmental Activities | | Business-type Activities | | Total | |
|----------------------------------|----------------------------|---------------------|-----------------------------|---------------------|---------------------|---------------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Land | \$ 1,379,087 | \$ 1,379,087 | \$ 134,700 | \$ 134,700 | \$ 1,513,787 | \$ 1,513,787 |
| Easements | 68,310 | 68,310 | - | - | 68,310 | 68,310 |
| Construction in progress | 2,704,395 | 1,189,115 | 13,727,280 | 10,000,389 | 16,431,675 | 11,189,504 |
| Building and improvements | 10,764,233 | 10,736,418 | 25,885,253 | 25,885,253 | 36,649,486 | 36,621,671 |
| Vehicles | 170,424 | 170,424 | 31,494 | 44,053 | 201,918 | 214,477 |
| Machinery and equipment | 343,562 | 329,492 | 1,790,959 | 1,768,433 | 2,134,521 | 2,097,925 |
| Furniture and fixtures | 12,534 | 12,534 | - | - | 12,534 | 12,534 |
| Accumulated depreciation | (3,578,394) | (3,257,331) | (11,857,019) | (11,120,930) | (15,435,413) | (14,378,261) |
| Total Capital Assets, Net | \$11,864,151 | \$10,628,049 | \$29,712,667 | \$26,711,898 | \$41,576,818 | \$37,339,947 |

The City invested \$5,349,650 in capital improvements and additions during the current fiscal year including the following:

- Wastewater treatment plant construction project, primarily inflow/infiltration improvements and algae DAF/SAF upgrades.
- Construction activities on the CDBG Road Rehabilitation Project.

Long-Term Debt

At the end of fiscal year 2024-25, the City had total long-term debts outstanding of \$6,571,688, as compared to a total of \$6,890,017 in the previous year (See Table 4 and Note E to the financial statements).

**Table 4
City of Colfax, Long-Term Liabilities**

| | Governmental Activities | | Business-type Activities | | Total | |
|-----------------------------|----------------------------|-------------------|-----------------------------|---------------------|---------------------|---------------------|
| | 2025 | 2024 | 2025 | 2024 | 2025 | 2024 |
| Postclosure landfill costs | \$ 476,731 | \$ 431,519 | \$ - | \$ - | \$ 476,731 | \$ 431,519 |
| State loan - restructured | - | - | 5,708,285 | 6,086,395 | 5,708,285 | 6,086,395 |
| Note payable | - | - | 104,629 | 104,629 | 104,629 | 104,629 |
| Compensated absences | 21,678 | 13,226 | 22,972 | 19,572 | 44,650 | 32,798 |
| Net pension liability | 114,898 | 113,818 | 122,495 | 120,859 | 237,393 | 234,677 |
| Total Long-term Debt | \$ 613,307 | \$ 558,563 | \$ 5,958,381 | \$ 6,331,455 | \$ 6,571,688 | \$ 6,890,018 |

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

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

- Annual payment on the restructured State loan associated with the Wastewater Treatment Plant facility implementation (2009) and Pond 3 liner, I&I mitigation and SCADA project which completed in early fiscal year 2013-2014.
- Increase in compensated absences liability due to the implementation of GASB 101.

ECONOMIC FACTORS AND NEXT YEAR’S BUDGET

In considering the City Budget for fiscal year 2025-26, the City Council and management were cautiously optimistic as to the growth of revenues and expenditures.

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

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

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

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BASIC FINANCIAL STATEMENTS

CITY OF COLFAX
GOVERNMENT-WIDE STATEMENT OF NET POSITION
June 30, 2025

| | Governmental Activities | Business-type Activities | Total |
|--|----------------------------|-----------------------------|----------------------|
| ASSETS: | | | |
| Current assets: | | | |
| Cash and investments | \$ 8,238,131 | \$ 1,733,098 | \$ 9,971,229 |
| Accounts receivable, net | 117,729 | 145,039 | 262,768 |
| Due from other governmental agencies | 502,605 | 1,988,905 | 2,491,510 |
| Interest receivable | 83,506 | 31,068 | 114,574 |
| Leases receivable | 11,017 | | 11,017 |
| Total current assets | 8,952,988 | 3,898,110 | 12,851,098 |
| Noncurrent assets: | | | |
| Restricted cash and investments | | 1,066,271 | 1,066,271 |
| Leases receivable, non-current | 320,858 | | 320,858 |
| Notes receivable | 8,907 | 10,967 | 19,874 |
| Capital assets, net | | | |
| Non-depreciable | 4,151,792 | 13,861,980 | 18,013,772 |
| Depreciable, net | 7,712,359 | 15,850,687 | 23,563,046 |
| Total capital assets, net | 11,864,151 | 29,712,667 | 41,576,818 |
| Total assets | 21,146,904 | 34,688,015 | 55,834,919 |
| DEFERRED OUTFLOWS OF RESOURCES: | | | |
| Pension plan | 89,897 | 95,841 | 185,738 |
| LIABILITIES: | | | |
| Current liabilities: | | | |
| Accounts payable | 134,541 | 363,488 | 498,029 |
| Retentions payable | 11,747 | 83,290 | 95,037 |
| Accrued expenses | 19,541 | 61,333 | 80,874 |
| Unearned revenue | 60,736 | | 60,736 |
| Refundable deposits | 10,701 | | 10,701 |
| Current portion of long-term liabilities | 12,917 | 500,221 | 513,138 |
| Total current liabilities | 250,183 | 1,008,332 | 1,258,515 |
| Long-term liabilities: | | | |
| Loan payable | | 5,326,394 | 5,326,394 |
| Postclosure landfill costs | 476,731 | | 476,731 |
| Compensated absences | 8,761 | 9,271 | 18,032 |
| Net pension liability | 114,898 | 122,495 | 237,393 |
| Total long-term liabilities | 600,390 | 5,458,160 | 6,058,550 |
| Total liabilities | 850,573 | 6,466,492 | 7,317,065 |
| DEFERRED INFLOWS OF RESOURCES: | | | |
| Leases | 318,554 | | 318,554 |
| Pension plan | 388 | 413 | 801 |
| | 318,942 | 413 | 319,355 |
| NET POSITION: | | | |
| Net investment in capital assets | 11,850,081 | 23,698,997 | 35,549,078 |
| Restricted | 1,328,588 | 1,066,271 | 2,394,859 |
| Unrestricted | 6,888,617 | 3,551,683 | 10,440,300 |
| Total net position | \$ 20,067,286 | \$ 28,316,951 | \$ 48,384,237 |

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

CITY OF COLFAX

GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2025

| | Expenses | Program Revenues | | | Governmental Activities | Business-type Activities | Total |
|----------------------------------|---------------------|-------------------------|--|--|----------------------------|-----------------------------|----------------------|
| | | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | | | |
| GOVERNMENTAL ACTIVITIES: | | | | | | | |
| General government | \$ 1,063,687 | \$ 339,679 | | | \$ (724,008) | | \$ (724,008) |
| Public safety | 1,159,532 | 72,772 | \$ 230,573 | | (856,187) | | (856,187) |
| Public works | 689,547 | | | \$ 1,802,790 | 1,113,243 | | 1,113,243 |
| Community development | 67,736 | | | | (67,736) | | (67,736) |
| Engineering services | 108,124 | | | | (108,124) | | (108,124) |
| Culture and recreation | 168,389 | 4,590 | | | (163,799) | | (163,799) |
| Total governmental activities | <u>3,257,015</u> | <u>417,041</u> | <u>230,573</u> | <u>1,802,790</u> | <u>(806,611)</u> | | <u>(806,611)</u> |
| BUSINESS-TYPE ACTIVITIES: | | | | | | | |
| Sewer | 2,556,821 | 2,276,321 | | 3,775,460 | | \$ 3,494,960 | 3,494,960 |
| Interest on long-term debt | 58,343 | | | | | (58,343) | (58,343) |
| Total business-type activities | <u>2,615,164</u> | <u>2,276,321</u> | | <u>3,775,460</u> | | <u>3,436,617</u> | <u>3,436,617</u> |
| Total government | <u>\$ 5,872,179</u> | <u>\$ 2,693,362</u> | <u>\$ 230,573</u> | <u>\$ 5,578,250</u> | <u>(806,611)</u> | <u>3,436,617</u> | <u>2,630,006</u> |
| GENERAL REVENUES: | | | | | | | |
| Taxes: | | | | | | | |
| | | | | | 2,618,428 | | 2,618,428 |
| | | | | | 507,009 | | 507,009 |
| | | | | | 162,532 | | 162,532 |
| | | | | | 98,213 | | 98,213 |
| | | | | | 61,746 | | 61,746 |
| | | | | | 93,995 | | 93,995 |
| | | | | | 207,050 | | 207,050 |
| | | | | | 301,578 | 97,046 | 398,624 |
| | | | | | | (5,352) | (5,352) |
| | | | | | 12,548 | 3,002 | 15,550 |
| Total general revenues | | | | | <u>4,063,099</u> | <u>94,696</u> | <u>4,157,795</u> |
| Changes in net position | | | | | 3,256,488 | 3,531,313 | 6,787,801 |
| Net position, beginning of year | | | | | <u>16,810,798</u> | <u>24,785,638</u> | <u>41,596,436</u> |
| Net position, end of year | | | | | <u>\$ 20,067,286</u> | <u>\$ 28,316,951</u> | <u>\$ 48,384,237</u> |

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

CITY OF COLFAX
BALANCE SHEET
GOVERNMENTAL FUNDS

June 30, 2025

| | Major Funds | | Nonmajor Governmental | Total |
|--|-----------------|-----------------------------|--------------------------|--------------|
| | General Fund | Capital Projects Fund | Funds | |
| ASSETS: | | | | |
| Cash and investments | \$ 7,342,165 | \$ 3,708 | \$ 892,258 | \$ 8,238,131 |
| Accounts receivable, net | 117,729 | | | 117,729 |
| Due from other governmental agencies | 451,326 | 36,482 | 14,797 | 502,605 |
| Interest receivable | 74,392 | | 9,114 | 83,506 |
| Leases receivable | 331,875 | | | 331,875 |
| Notes receivable | 6,613 | | 2,294 | 8,907 |
| Due from other funds | 31,031 | | | 31,031 |
| Total assets | \$ 8,355,131 | \$ 40,190 | \$ 918,463 | \$ 9,313,784 |
| LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES: | | | | |
| LIABILITIES: | | | | |
| Accounts payable | \$ 92,681 | \$ 14,343 | \$ 27,517 | \$ 134,541 |
| Accrued expenses | 15,988 | | 3,553 | 19,541 |
| Retention payable | 11,747 | | | 11,747 |
| Unearned revenue | 26,227 | | 34,509 | 60,736 |
| Due to other funds | | 25,847 | 5,184 | 31,031 |
| Refundable deposits | 10,701 | | | 10,701 |
| Total liabilities | 157,344 | 40,190 | 70,763 | 268,297 |
| DEFERRED INFLOWS OF RESOURCES: | | | | |
| Leases | 318,554 | | | 318,554 |
| Unavailable revenue | | 36,482 | | 36,482 |
| Total deferred inflows of resources | 318,554 | 36,482 | | 355,036 |
| FUND BALANCES: | | | | |
| Nonspendable | 19,934 | | 2,294 | 22,228 |
| Restricted | 957,619 | | 845,406 | 1,803,025 |
| Committed | 1,240,000 | | | 1,240,000 |
| Assigned | 100,170 | | | 100,170 |
| Unassigned | 5,561,510 | (36,482) | | 5,525,028 |
| Total fund balances | 7,879,233 | (36,482) | 847,700 | 8,690,451 |
| Total liabilities, deferred inflows of resources and fund balances | \$ 8,355,131 | \$ 40,190 | \$ 918,463 | \$ 9,313,784 |

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

CITY OF COLFAX

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

June 30, 2025

| | |
|---|-----------------------------|
| Total Governmental Fund Balances | \$ 8,690,451 |
| Amounts reported for governmental activities in the statement of net position are different because: | |
| Pension contributions subsequent to the valuation measurement date and other items will reduce the pension liability in the future and are reported as deferred outflows of resources on the statement of net position. | 89,897 |
| Capital assets used in governmental activities are not financial resources and therefore are not reported in the governmental funds balance sheet. | 11,864,151 |
| Certain receivables are not available to pay current period expenditures and, therefore, are reported as deferred inflows of resources in the governmental funds. | 36,482 |
| Long-term liabilities/assets are not due and payable/recoverable in the current period and, therefore, are not reported in the governmental funds balance sheet. | |
| Compensated absences | (21,678) |
| Postclosure landfill liability | (476,731) |
| Net pension liability | (114,898) |
| Employee pension differences to be recognized in the future as pension expense are reported as deferred inflows of resources on the statement of net position. | <u>(388)</u> |
| Net Position of Governmental Activities | <u><u>\$ 20,067,286</u></u> |

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

CITY OF COLFAX

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

For the Year Ended June 30, 2025

| | Major Funds | | Nonmajor Governmental Funds | Total Governmental Funds |
|--------------------------------------|---------------------|-----------------------------|-----------------------------------|--------------------------------|
| | General Fund | Capital Projects Fund | | |
| REVENUES: | | | | |
| Taxes | \$ 3,386,182 | | \$ 61,746 | \$ 3,447,928 |
| Licenses, fees and permits | 208,610 | | 94,371 | 302,981 |
| Intergovernmental revenues | 242,960 | \$ 2,029,460 | 466,816 | 2,739,236 |
| Charges for services | 152,845 | | | 152,845 |
| Fines, forfeitures and penalties | 1,085 | | | 1,085 |
| Use of money and property | 319,165 | | 36,914 | 356,079 |
| Other revenue | 12,172 | | | 12,172 |
| Total revenues | <u>4,323,019</u> | <u>2,029,460</u> | <u>659,847</u> | <u>7,012,326</u> |
| EXPENDITURES: | | | | |
| Current: | | | | |
| General government | 913,073 | 42,536 | 29,235 | 984,844 |
| Public safety | 964,645 | | 194,663 | 1,159,308 |
| Public works | 185,843 | | 283,384 | 469,227 |
| Engineering services | 108,124 | | | 108,124 |
| Cultural and recreation | 150,159 | | | 150,159 |
| Capital outlay | 14,070 | 1,515,280 | 27,815 | 1,557,165 |
| Total expenditures | <u>2,335,914</u> | <u>1,557,816</u> | <u>535,097</u> | <u>4,428,827</u> |
| Excess of revenues over expenditures | <u>1,987,105</u> | <u>471,644</u> | <u>124,750</u> | <u>2,583,499</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | 7,300 | 18,112 | 102,527 | 127,939 |
| Transfers out | (66,104) | | (61,835) | (127,939) |
| Total other financing sources (uses) | <u>(58,804)</u> | <u>18,112</u> | <u>40,692</u> | |
| Net change in fund balances | 1,928,301 | 489,756 | 165,442 | 2,583,499 |
| Fund balances, beginning of year | <u>5,950,932</u> | <u>(526,238)</u> | <u>682,258</u> | <u>6,106,952</u> |
| Fund balances, end of year | <u>\$ 7,879,233</u> | <u>\$ (36,482)</u> | <u>\$ 847,700</u> | <u>\$ 8,690,451</u> |

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

CITY OF COLFAX

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES TO THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2025

| | |
|--|----------------------------|
| Net Change in Fund Balances - Total Governmental Funds | \$ 2,583,499 |
| Amounts reported for governmental activities in the statement of activities are different because: | |
| <p>Governmental funds report capital outlays as expenditures. However, in the government-wide statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount of capital assets recorded in the current period.</p> | |
| Capital outlay | 1,557,165 |
| Depreciation expense | (321,063) |
| <p>Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Government-wide Statement of Net Position. Repayment of principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position. This is the amount by which repayments exceed proceeds.</p> | |
| Postclosure landfill costs | (45,212) |
| <p>Some receivables are deferred in the governmental funds because the amounts do not represent current financial resources that are recognized under the accrual basis in the statement of activities.</p> | |
| Difference between unavailable revenue recognized in the current year and prior year | (498,823) |
| <p>Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not expenditures in the governmental funds.</p> | |
| Change in compensated absences | (8,452) |
| Change in deferred outflow/inflows of resources and net pension liability/asset | <u>(10,626)</u> |
| Change in Net Position of Governmental Activities | <u><u>\$ 3,256,488</u></u> |

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

CITY OF COLFAX

STATEMENT OF NET POSITION
PROPRIETARY FUND - SEWER FUND

June 30, 2025

ASSETS:

Current assets:

| | |
|--------------------------------------|------------------|
| Cash and cash equivalents | \$ 1,733,098 |
| Accounts receivable, net | 145,039 |
| Due from other governmental agencies | 1,988,905 |
| Interest receivable | <u>31,068</u> |
| Total current assets | <u>3,898,110</u> |

Noncurrent assets:

| | |
|--------------------------------------|-------------------|
| Restricted cash and cash equivalents | 1,066,271 |
| Notes receivable | 10,967 |
| Capital assets, net: | |
| Nondepreciable | 13,861,980 |
| Depreciable, net | <u>15,850,687</u> |
| Total capital assets, net | <u>29,712,667</u> |
| Total assets | <u>34,688,015</u> |

DEFERRED OUTFLOWS OF RESOURCES:

| | |
|--------------|---------------|
| Pension plan | <u>95,841</u> |
|--------------|---------------|

LIABILITIES:

Current liabilities:

| | |
|--|------------------|
| Accounts payable | 363,488 |
| Retention payable | 83,290 |
| Accrued expenses | 61,333 |
| Current portion of long-term liabilities | <u>500,221</u> |
| Total current liabilities | <u>1,008,332</u> |

Long-term liabilities:

| | |
|-----------------------------|------------------|
| Loan payable | 5,326,394 |
| Compensated absences | 9,271 |
| Net pension liability | <u>122,495</u> |
| Total long-term liabilities | <u>5,458,160</u> |
| Total liabilities | <u>6,466,492</u> |

DEFERRED INFLOWS OF RESOURCES:

| | |
|--------------|------------|
| Pension plan | <u>413</u> |
|--------------|------------|

NET POSITION:

| | |
|----------------------------------|----------------------|
| Net investment in capital assets | 23,698,997 |
| Restricted | 1,066,271 |
| Unrestricted | <u>3,551,683</u> |
| Total net position | <u>\$ 28,316,951</u> |

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

CITY OF COLFAX

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

For the Year Ended June 30, 2025

| | |
|--|-----------------------------|
| OPERATING REVENUES: | |
| Service charges | \$ 2,236,879 |
| Miscellaneous | 39,442 |
| Total operating revenues | <u>2,276,321</u> |
| OPERATING EXPENSES: | |
| Personnel services | 734,307 |
| Operation and maintenance | 1,036,150 |
| Depreciation | 786,364 |
| Total operating expenses | <u>2,556,821</u> |
| Net loss from operations | <u>(280,500)</u> |
| NONOPERATING REVENUES (EXPENSES) | |
| Interest income | 97,046 |
| Rental income | 3,002 |
| Loss on disposal of assets | (5,352) |
| Interest expense | (58,343) |
| Total nonoperating revenues (expenses) | <u>36,353</u> |
| CAPITAL CONTRIBUTIONS: | |
| State grant revenue | <u>3,775,460</u> |
| Change in net position | 3,531,313 |
| Net position, beginning of year | <u>24,785,638</u> |
| Net position, end of year | <u><u>\$ 28,316,951</u></u> |

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

CITY OF COLFAX
STATEMENT OF CASH FLOWS
PROPRIETARY FUND - SEWER FUND

For the Year Ended June 30, 2025

| | |
|--|---------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES: | |
| Cash received from customers | \$ 2,360,537 |
| Cash paid to suppliers | (1,590,668) |
| Cash paid to employees and related benefits | (718,542) |
| Net cash provided by operating activities | <u>51,327</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES: | |
| Purchase of capital assets | (4,443,769) |
| Capital contributions received | 4,691,428 |
| Debt principal paid | (378,110) |
| Debt interest paid | (60,864) |
| Received from other funds | (92,926) |
| Net cash used for capital and related financing activities | <u>(284,241)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES: | |
| Investment income received | 91,057 |
| Payments on notes receivable received | 566 |
| Net cash provided by investing activities | <u>91,623</u> |
| Net decrease in cash and cash equivalents | (141,291) |
| Cash and cash equivalents, beginning of year | <u>2,940,660</u> |
| Cash and cash equivalents, end of year | <u>\$ 2,799,369</u> |
| RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION: | |
| Cash and cash equivalents | \$ 1,733,098 |
| Restricted cash and cash equivalents | <u>1,066,271</u> |
| Cash and cash equivalents, end of year | <u>\$ 2,799,369</u> |
| RECONCILIATION OF NET LOSS FROM OPERATIONS TO NET CASH PROVIDED BY OPERATING ACTIVITIES: | |
| Net loss from operations | \$ (280,500) |
| Adjustments to reconcile net income from operations to cash provided by operating activities: | |
| Depreciation | 786,364 |
| Nonoperating revenues received | 3,002 |
| (Increase) decrease in assets: | |
| Accounts receivable, net | 82,684 |
| Due from other governmental agencies | (1,470) |
| Prepaid expenses | 21,075 |
| (Decrease) increase in liabilities: | |
| Accounts payable | (575,593) |
| Accrued expenses | 974 |
| Compensated absences | 3,400 |
| Net pension liability | 1,637 |
| Deferred inflows (outflows) related to pension plan | 9,754 |
| Net cash provided by operating activities | <u>\$ 51,327</u> |

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

NOTES TO THE BASIC FINANCIAL STATEMENTS

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

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

The City participates in a Joint Exercise of Powers Agreement with the County of Placer establishing the Sierra Valley Energy Authority (the Authority). This agreement was amended in February 2017 to include the unincorporated areas of Placer County and five cities in Placer County. The name was changed to Pioneer Community Energy (Pioneer) on July 17, 2017. Pioneer was established to provide assistance with the development, financing and implementation of public and private sector energy and resource development and conservation programs. The City has not had any financial activity related to the Authority during the year ended June 30, 2025.

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

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

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

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

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

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

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

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

The City reports the following major governmental fund:

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.

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

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The City reports the following major enterprise fund:

Sewer Fund – The Sewer Fund is used to account for the operations of the City’s sewer services.

Additionally, the City reports the following fund types:

GOVERNMENTAL FUNDS

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

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

PROPRIETARY FUNDS

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

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

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

Receivables and Payables: Sales, use, and utility user taxes related to the current fiscal year are accrued as revenue and accounts receivable and considered available if received within 90 days of year end. Property taxes related to the current fiscal year are accrued as revenue and accounts receivable and considered available if received within 60 days of year-end. Federal and state grants are considered receivable and accrued as revenue when reimbursable costs are incurred under the accrual basis of accounting in the government-wide statement of net position. The amount recognized as revenue under the modified accrual basis of accounting is limited to the amount that is deemed measurable and collectible. Unbilled utility revenue earned is recognized as revenue and accounts receivable in the enterprise funds. An allowance for doubtful accounts of \$20,000 has been provided in the Sewer Fund for accounts that are deemed uncollectible.

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Lease Receivable: The City is a lessor for noncancellable leases of property for billboards and telecommunications facilities. The City recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term. The City uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lease.

The City monitors changes in circumstances that would require a remeasurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

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

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

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

Deferred Outflows and Inflows of Resources: In addition to assets and liabilities, the statement of financial position reports a separate section for deferred outflows and deferred inflows of resources. *Deferred outflows of resources* represent a consumption of net assets or fund balance by the government that is applicable to a future reporting period. *Deferred inflows of resources* represent an acquisition of net assets or fund balance that is applicable to a future reporting period. These amounts will not be recognized as an outflow of resources (expenditure/expense) or an inflow of resources (revenue) until the expenditure is incurred or the earnings process is complete. The governmental funds report unavailable revenues for grants and other revenues when the amounts meet the asset recognition criteria under GASB 33 and were accrued as receivables, but the amounts were not received in the availability period. Deferred outflows and inflows of resources include amounts deferred related to the City's pension plan under GASB Statement No. 68 as described in Note H and related to leases receivable as described in Note D.

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

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

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

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

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

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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

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

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

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

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

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

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

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

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Excess Expenditures Over Appropriations: The following funds had excess expenditures over appropriations:

| Fund | Appropriations | Total Expenditures and Transfers Out | Excess Expenditures |
|------------|----------------|--------------------------------------|---------------------|
| Sewer Fund | \$ 2,136,586 | \$ 2,620,516 | \$ (483,930) |

Although expenditures exceeded the budget, there is fund balance sufficient to cover the expenditures.

Deficit Fund Equity: The following funds have fund deficits at June 30, 2025:

| Fund | Deficit |
|--|-------------|
| Nonmajor Capital Projects Funds: Capital projects | \$ (36,482) |

The fund deficit is the result of grant revenues not being collected within 90 days after year-end and thus were deferred, whereas the related expenditures were recognized.

New Pronouncements: In June 2022, the GASB issued Statement No. 101, *Compensated Absences*. This statement requires that liabilities for compensated absences be recognized for leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or paid in cash or settled through noncash means and leave that has been used but not paid in cash or settled through noncash means. The City implemented this Statement during the year ended June 30, 2025. The effect of this change was immaterial and net position has not been restated as a result.

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements*. This statement will implement changes to the financial reporting model including the Management’s Discussion and Analysis, Unusual or Infrequent Items, presentation of the Proprietary Fund Statement of Revenues, Expenses and Changes in Fund Net Position, Major Component Unit Information, and Budgetary Comparison Information. The provisions of this Statement are effective for year ended June 30, 2026.

In October 2024, the GASB issued Statement No. 104, *Disclosure of Certain Capital Assets*, that requires certain types of assets to be disclosed separately in the note disclosures and establishes requirements for capital assets held for sale. The provisions of this statement are effective for the fiscal years beginning after June 15, 2025.

In December 2025, the GASB issued Statement No. 105, *Subsequent Events*. This Statement defines subsequent events as transactions or other events that occur after the date of the financial statements but before the date the financial statements are available to be issued. The provisions of this Statement are effective for fiscal years beginning after June 15, 2026.

The City is currently analyzing the impact of this new Statement on the financial statements.

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE B – CASH AND INVESTMENTS

The City follows the practice of pooling cash and investments of all funds. Cash represents cash on hand, demand deposits in the bank and amounts invested in the State of California Local Agency Investment Fund (LAIF). Cash and investments at June 30, 2025 are classified in the accompanying financial statements as follows:

| | Governmental Activities | Business-Type Activities | Total |
|---------------------------------|----------------------------|-----------------------------|----------------------|
| Cash and investments | \$ 8,238,131 | \$ 1,733,098 | \$ 9,971,229 |
| Restricted cash and investments | | 1,066,271 | 1,066,271 |
| | <u>\$ 8,238,131</u> | <u>\$ 2,799,369</u> | <u>\$ 11,037,500</u> |

As of June 30, 2025, the City’s cash and investments consisted of the following:

| | |
|---|----------------------|
| Cash on hand | \$ 300 |
| Deposits in financial institutions | 126,322 |
| Investments | |
| California Local Agency Investment Fund | <u>10,910,878</u> |
| Total cash and investments | <u>\$ 11,037,500</u> |

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

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

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE B – CASH AND INVESTMENTS (Continued)

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

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City's investment in LAIF has an average maturity of 248 days.

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

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the City's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Governmental Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure public agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits. At June 30, 2025, the carrying amount of the City's deposits was \$126,322 and the balance in financial institutions was \$234,618. Of the balances in financial institutions, \$250,000 was covered by federal depository insurance and the remaining amount was covered by the pledging financial institution with assets held in a common pool for the City and other governmental agencies, but not in the name of the City.

Investment in LAIF: LAIF is stated at amortized cost, which approximates fair value. The LAIF is a special fund of the California State Treasury through which local governments may pool investments. The total fair value amount invested by all public agencies in LAIF is \$179,918,091,940 which is managed by the State Treasurer. Of that amount, 3.81% is invested in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by State Statute. The fair value of the City's investment in this pool is reported in the accompanying financial statements at amounts based upon the City's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE C – INTERFUND TRANSACTIONS

Interfund balances at June 30, 2025 were as follows:

| <u>Due to Other Funds</u> | <u>Due from Other Funds General Fund</u> |
|------------------------------|--|
| Major Governmental Funds: | |
| Capital Projects Fund | \$ 25,847 |
| Nonmajor Governmental Funds: | |
| Gas Tax Fund | <u>5,184</u> |
| | <u>\$ 31,031</u> |

The due to/from balances are to pay project expenditures until receivables are collected.

Transfers during the year ended June 30, 2025 were as follows:

| <u>Transfers out</u> | <u>Transfers In</u> | | | <u>Total</u> |
|------------------------------|---------------------|---|------------------------------------|-------------------|
| | <u>General</u> | <u>Nonmajor Governmental Capital Projects</u> | <u>Transportation and Road</u> | |
| Major Governmental Funds: | | | | |
| General | | \$ 6,054 | \$ 60,050 | \$ 66,104 |
| Nonmajor Governmental Funds: | | | | |
| CDBG | \$ 7,300 | | | 7,300 |
| Gas Tax | | | 42,477 | 42,477 |
| SB1 | | <u>12,058</u> | | <u>12,058</u> |
| | <u>\$ 7,300</u> | <u>\$ 18,112</u> | <u>\$ 102,527</u> | <u>\$ 127,939</u> |

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

NOTE D – LEASES RECEIVABLE

The City records a lease receivable and deferred inflow for the present value of the future payments received under agreements for several leases.

The City leases billboard rights under two lease agreements, one that expires August 2038 for a monthly rent of \$515, and another that expires November 2037 for a monthly rent of \$2,000. These leases have rent increases every five years at the CPI rate. For purposes of discounting future payments on the leases, the City used a discount rate of 5.75% and 8.50%, respectively. The deferred inflow is being amortized over 17.17 years and 12.75 years, respectively, the remaining term of the leases.

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE D – LEASES RECEIVABLE (Continued)

In October 2022, the City entered into an agreement to lease property for telecommunications facilities that expires October 2027, and includes the option to extend for four additional five-year terms, for an annual rent of \$6,000. The lease has rent increases every year at the CPI rate. For purposes of discounting future payments on the leases, the City used a discount rate of 7.75%. The deferred inflow is being amortized over 25 years, the total remaining term of the lease through all the optional extended periods.

For the year ended June 30, 2025, the City reported leases receivable of \$331,875 and deferred inflows of resources of \$318,554. The City recognized \$29,643 of lease and interest revenue during the year ended June 30, 2025 under these leases.

NOTE E – CAPITAL ASSETS

Governmental capital assets activity for the year ended June 30, 2025 was as follows:

| | Balance at June 30, 2024 | Additions | Retirements | Balance at June 30, 2025 |
|--|-----------------------------|---------------------|-------------|-----------------------------|
| Capital assets, not being depreciated: | | | | |
| Land | \$ 1,379,087 | | | \$ 1,379,087 |
| Easements | 68,310 | | | 68,310 |
| Construction in progress | 1,189,115 | \$ 1,515,280 | | 2,704,395 |
| Total capital assets, not being depreciated | <u>2,636,512</u> | <u>1,515,280</u> | | <u>4,151,792</u> |
| Capital assets, being depreciated: | | | | |
| Buildings and improvements | 10,736,418 | 27,815 | | 10,764,233 |
| Vehicles | 170,424 | | | 170,424 |
| Machinery and equipment | 329,492 | 14,070 | | 343,562 |
| Furniture and fixtures | 12,534 | | | 12,534 |
| Total capital assets, being depreciated | <u>11,248,868</u> | <u>41,885</u> | <u>-</u> | <u>11,290,753</u> |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | (2,881,000) | (283,000) | | (3,164,000) |
| Vehicles | (170,424) | | | (170,424) |
| Machinery and equipment | (193,374) | (38,063) | | (231,437) |
| Furniture and fixtures | (12,533) | | | (12,533) |
| Total accumulated depreciation | <u>(3,257,331)</u> | <u>(321,063)</u> | <u>-</u> | <u>(3,578,394)</u> |
| Capital assets being depreciated, net | <u>7,991,537</u> | <u>(279,178)</u> | | <u>7,712,359</u> |
| GOVERNMENTAL ACTIVITIES CAPITAL ASSETS, NET | <u>\$ 10,628,049</u> | <u>\$ 1,236,102</u> | <u>\$ -</u> | <u>\$ 11,864,151</u> |

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

| | |
|--|-------------------|
| General governmental | \$ 14,553 |
| Public safety | 224 |
| Public works | 220,320 |
| Culture and recreation | 18,230 |
| Community development | 67,736 |
| Total governmental activities depreciation expense | <u>\$ 321,063</u> |

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE E – CAPITAL ASSETS (Continued)

Business-type capital assets activities for the year ended June 30, 2025 was as follows:

| | Balance at June 30, 2024 | Additions | Retirements | Transfers | Balance at June 30, 2025 |
|---|-----------------------------|---------------------|-------------------|-------------|-----------------------------|
| Capital assets, not being depreciated: | | | | | |
| Land | \$ 134,700 | | | | \$ 134,700 |
| Construction in progress | 10,000,389 | \$ 3,726,891 | | | 13,727,280 |
| Total capital assets, not being depreciated | <u>10,135,089</u> | <u>3,726,891</u> | | | <u>13,861,980</u> |
| Capital assets, being depreciated: | | | | | |
| Buildings and improvements | 25,885,253 | | | | 25,885,253 |
| Vehicles | 44,053 | | \$ (12,559) | | 31,494 |
| Machinery and equipment | 1,768,433 | 65,594 | (43,068) | | 1,790,959 |
| Total capital assets, being depreciated | <u>27,697,739</u> | <u>65,594</u> | <u>(55,627)</u> | | <u>27,707,706</u> |
| Less accumulated depreciation for: | | | | | |
| Buildings and improvements | (10,223,435) | (651,242) | | | (10,874,677) |
| Vehicles | (44,053) | | 12,559 | | (31,494) |
| Machinery and equipment | (853,442) | (135,122) | 37,716 | | (950,848) |
| Total accumulated depreciation | <u>(11,120,930)</u> | <u>(786,364)</u> | <u>50,275</u> | | <u>(11,857,019)</u> |
| Capital assets being depreciated, net | <u>16,576,809</u> | <u>(720,770)</u> | <u>(5,352)</u> | | <u>15,850,687</u> |
| BUSINESS-TYPE ACTIVITIES CAPITAL ASSETS, NET | <u>\$ 26,711,898</u> | <u>\$ 3,006,121</u> | <u>\$ (5,352)</u> | <u>\$ -</u> | <u>\$ 29,712,667</u> |

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

| | |
|---|-------------------|
| Sewer | <u>\$ 786,364</u> |
| Total business-type activities depreciation expense | <u>\$ 786,364</u> |

NOTE F – LONG-TERM LIABILITIES

Long-term liability activity for the year ended June 30, 2025 was as follows:

| | Balance June 30, 2024 | Additions | Reductions | Balance June 30, 2025 | Due Within One Year |
|--|--------------------------|------------------|-------------|--------------------------|------------------------|
| Governmental Activities: | | | | | |
| Postclosure landfill costs | \$ 431,519 | \$ 45,212 | | \$ 476,731 | |
| Compensated absences | 13,226 | 8,452 * | | 21,678 | \$ 12,917 |
| Net pension liability | 113,818 | 1,080 | | 114,898 | |
| Governmental activities long-term liabilities | <u>\$ 558,563</u> | <u>\$ 54,744</u> | <u>\$ -</u> | <u>\$ 613,307</u> | <u>\$ 12,917</u> |

* The change in compensated absences liability is presented as a net change

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE F – LONG-TERM LIABILITIES (Continued)

| | Balance June 30, 2024 | Additions | Payments | Balance June 30, 2025 | Due Within One Year |
|---|--------------------------|-----------------|---------------------|--------------------------|------------------------|
| Business-Type Activities: | | | | | |
| State loan - restructured | \$ 6,086,395 | | \$ (378,110) | \$ 5,708,285 | \$ 381,891 |
| Note Payable | 104,629 | | | 104,629 | 104,629 |
| Total bonds, loans, settlements payable | 6,191,024 | | (378,110) | 5,812,914 | 486,520 |
| Compensated absences | 19,572 | \$ 3,400 * | | 22,972 | 13,701 |
| Net pension liability | 120,859 | 1,636 | | 122,495 | |
| Business-type activities long-term liabilities | <u>\$ 6,331,455</u> | <u>\$ 5,036</u> | <u>\$ (378,110)</u> | <u>\$ 5,958,381</u> | <u>\$ 500,221</u> |

* The change in compensated absences liability is presented as a net change

Long-term debt of the City’s governmental activities consisted of the following as of June 30, 2025:

Postclosure Landfill Costs: State and Federal laws and regulations require the City to perform certain maintenance and monitoring functions on its landfill for 30 years after closure. The City has recorded a liability for landfill closure in the General Fund in accordance with GASB 18, *Accounting for Municipal Solid Waste Landfill Closure and Postclosure Costs*. The City hired a private consultant to perform an analysis to determine estimated total cost of the landfill closure, postclosure care costs, total capacity and remaining life. The City’s landfill closure liability, based on landfill capacity used to date, is recorded based on the information provided by the consultant’s analysis. The consultant’s analysis is an estimate only and is subject to yearly changes due to inflation or deflation, technology, or applicable laws and regulations. The City is currently estimating that 100% of the landfill is used and there is no remaining life. As of June 30, 2025, the remaining closure and postclosure maintenance costs to be recognized over the next 15 years is \$476,731.

Long-term debt of the City’s business-type activities consisted of the following as of June 30, 2025:

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

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

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

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE F – LONG-TERM LIABILITIES (Continued)

Principal and interest payments on debt are due as follows:

| June 30 | State Loan - Restructured | | Total |
|-----------|---------------------------|-------------------|---------------------|
| | Principal | Interest | |
| 2026 | \$ 381,891 | \$ 57,083 | \$ 438,974 |
| 2027 | 385,710 | 53,264 | 438,974 |
| 2028 | 385,567 | 49,407 | 438,974 |
| 2029 | 393,463 | 45,511 | 438,974 |
| 2030 | 397,397 | 41,577 | 438,974 |
| 2031-2035 | 2,047,397 | 147,472 | 2,194,869 |
| 2036-2039 | 1,712,860 | 43,034 | 1,755,894 |
| Totals | <u>\$ 5,704,285</u> | <u>\$ 437,348</u> | <u>\$ 6,145,633</u> |

Pledged Revenues: The City has pledged future Sewer Fund revenues, net of specified operating expenses, to repay its state loan from the SWRCB issued in June 2012 with total proceeds of \$9,506,600. Proceeds from the loan were used to refinance a previous SWRCB loan used to make improvements on the City’s wastewater treatment plant. The loan is payable solely from sewer customer net revenues and is payable through October 2038. Total principal and interest remaining to be paid on the loan was \$6,145,633 at June 30, 2025. Total cash basis principal and interest payments on the loan during the year ended June 30, 2025 were \$438,974 and net revenues were \$647,323, respectively.

NOTE G – NET POSITION/FUND BALANCE

The following are the purposes for which net positions are restricted on the Government-Wide Statement of Net Position:

| | Governmental Activities | Business-Type Activities |
|-----------------------------------|-------------------------|--------------------------|
| Mitigation projects | \$ 705,868 | |
| Landfill | 480,888 | |
| Street projects | 109,802 | |
| Recycling | 29,736 | |
| Economic development | 2,294 | |
| Debt service reserve | | \$ 438,974 |
| Capital improvements | | 321,775 |
| Replacement of short-lived assets | | 305,522 |
| | <u>\$ 1,328,588</u> | <u>\$ 1,066,271</u> |

In addition to these restricted amounts, the City Council had designated \$540,000 from the operating reserve and \$700,000 for capital projects in business-type activities at June 30, 2025.

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE G – NET POSITION/FUND BALANCE (Continued)

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

| | General | Capital Projects | Nonmajor Governmental Funds | Total Governmental Funds |
|-----------------------|---------------------|---------------------|-----------------------------------|--------------------------------|
| Fund balances: | | | | |
| Nonspendable: | | | | |
| Long-term receivables | \$ 19,934 | | \$ 2,294 | \$ 22,228 |
| Total Nonspendable | <u>19,934</u> | <u>-</u> | <u>2,294</u> | <u>22,228</u> |
| Restricted for: | | | | |
| Landfill closure | 957,619 | | | 957,619 |
| Street projects | | | 109,802 | 109,802 |
| Mitigation projects | | | 705,868 | 705,868 |
| Recycling | | | 29,736 | 29,736 |
| Total Restricted | <u>957,619</u> | | <u>845,406</u> | <u>1,803,025</u> |
| Committed for: | | | | |
| Operating Reserve | 645,000 | | | 645,000 |
| Pension Reserve | 145,000 | | | 145,000 |
| Capital Reserve | 450,000 | | | 450,000 |
| Total Committed | <u>1,240,000</u> | | | <u>1,240,000</u> |
| Assigned for: | | | | |
| Fire services | 100,170 | | | 100,170 |
| Total Assigned | <u>100,170</u> | | | <u>100,170</u> |
| Unassigned | <u>5,561,510</u> | \$ (36,482) | | 5,525,028 |
| Total Unassigned | <u>5,561,510</u> | <u>(36,482)</u> | <u>-</u> | <u>5,525,028</u> |
| TOTAL FUND BALANCES | <u>\$ 7,879,233</u> | <u>\$ (36,482)</u> | <u>\$ 847,700</u> | <u>\$ 8,690,451</u> |

The City Council has designated \$645,000 of General Fund committed fund balance as an operating reserve to protect against revenue shortfalls and unpredicted one-time expenditures.

NOTE H – PENSION PLAN

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

- Miscellaneous Rate Plan
- PEPRA Miscellaneous Rate Plan

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE H – PENSION PLAN (Continued)

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

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

The Plan’s provisions and benefits in effect at June 30, 2025, are summarized as follows:

| | Miscellaneous Rate Plan (Prior to January 1, 2013) | PEPRA Miscellaneous Rate Plan (On or after January 1, 2013) |
|---|---|---|
| Hire date | | |
| Benefit formula (at full retirement) | 2.0% @ 60 | 2.0% @ 62 |
| Benefit vesting schedule | 5 years service | 5 years service |
| Benefit payments | monthly for life | monthly for life |
| Retirement age | 50 - 63 | 52 - 67 |
| Monthly benefits, as a % of eligible compensation | 1.092% to 2.418% | 1.0% to 2.5% |
| Required employee contribution rates | 7.00% | 7.75% |
| Required employer contribution rates | 10.71% | 7.87% |

In addition to the contribution rates above, the City was also required to make payments of \$16,299 toward its unfunded actuarial liability during the year ended June 30, 2025. The Miscellaneous Rate Plan is closed to new members that are not already CalPERS eligible participants.

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

For the year ended June 30, 2025, the employer contributions made to the Plan were \$87,097.

Pension Liability, Pension Expenses and Deferred Outflows/Inflows of Resources: As of June 30, 2025, the City reported a net pension liability for its proportionate share of the net pension liability of \$237,393.

The City’s net pension asset is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2024, and the total pension liability used to

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE H – PENSION PLAN (Continued)

calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. The City’s proportion of the net pension liability was based on a projection of the City’s long-term share of contributions to the Plan relative to the projected contributions of all participating employers, actuarially determined. The City’s proportionate share of the net pension liability for the Plan as of June 30, 2025 and 2024 was as follows:

| | <u>Miscellaneous Plan</u> |
|------------------------------|-------------------------------|
| Proportion - June 30, 2023 | 0.00469% |
| Proportion - June 30, 2024 | <u>0.00491%</u> |
| Change - Increase (Decrease) | <u>0.00022%</u> |

For the year ended June 30, 2025, the City recognized pension expense of \$109,113. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to the Plan combined from the following sources:

| | <u>Deferred Outflows of Resources</u> | <u>Deferred Inflows of Resources</u> |
|--|---|--|
| Pension contributions subsequent to measurement date | \$ 87,097 | |
| Changes in assumptions | 6,102 | |
| Net differences between projected and actual earnings on plan investments | 13,666 | |
| Difference between actual and allocated contributions | 25,957 | |
| Difference between expected and actual experience | 20,525 | \$ (801) |
| Adjustment due to differences in proportions | <u>32,391</u> | |
| Total | <u>\$ 185,738</u> | <u>\$ (801)</u> |

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

| Fiscal Year Ended <u>June 30</u> | |
|-------------------------------------|------------------|
| 2026 | \$ 48,501 |
| 2027 | 46,338 |
| 2028 | 7,684 |
| 2029 | <u>(4,683)</u> |
| | <u>\$ 97,840</u> |

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE H – PENSION PLAN (Continued)

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

| | |
|---------------------------|---|
| Valuation Date | June 30, 2022 |
| Measurement Date | June 30, 2023 |
| Actuarial Cost Method | Entry-Age Normal Cost Method |
| Actuarial Assumptions: | |
| Discount Rate | 6.90% (a) |
| Inflation | 2.30% |
| Projected Salary Increase | Varies depending on entry age and service |
| Mortality (1) | Derived using CalPERS Membership Data |

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

(1) The underlying mortality assumptions were developed based on CalPERS-specific data. The rates incorporate Generational Mortality to capture ongoing mortality improvement using 80% of Scale MP 2020 published by the Society of Actuaries. Further details can be found in the 2021 experience study report on the CalPERS website.

Discount Rate: The discount rate used to measure the total pension liability was 6.90%. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the Plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate is applied to all plans in the Public Employees Retirement Fund. The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

In determining the long-term expected rate of return, CalPERS took into account long-term market return expectations as well as the expected pension fund cash flows. Projected returns for all asset classes are estimated and combined with risk estimates, are used to project compound (geometric) returns over the long term. The discount rate used to discount liabilities was informed by the long-term projected portfolio return.

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

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE H – PENSION PLAN (Continued)

| Asset Class (c) | New Strategic Allocation | Real Return Years 1 - 10(a),(b) |
|--------------------------------|--------------------------|---------------------------------|
| Global Equity - cap-weighted | 30.00% | 4.54% |
| Global Equity non-cap-weighted | 12.00% | 3.84% |
| Private Equity | 13.00% | 7.28% |
| Treasury | 5.00% | 0.27% |
| Mortgage-backed Securities | 5.00% | 0.50% |
| Investment Grade Corporates | 10.00% | 1.56% |
| High Yield | 5.00% | 2.27% |
| Emerging Market Debt | 5.00% | 2.48% |
| Private Debt | 5.00% | 3.57% |
| Real Assets | 15.00% | 3.21% |
| Leverage | -5.00% | -0.59% |
| Total | 100.00% | |

- (a) An expected inflation of 2.30% used for this period.
- (b) Figures are based on the 2021-22 Asset Liability Management study.

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

| | |
|-------------------------------|------------|
| 1% Decrease | 5.90% |
| Net Pension Liability/(Asset) | \$ 445,984 |
| | |
| Current Discount Rate | 6.90% |
| Net Pension Liability/(Asset) | \$ 237,393 |
| | |
| 1% Increase | 7.90% |
| Net Pension Liability/(Asset) | \$ 65,692 |

Fiduciary Net Position: Detailed information about the Plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE I – INSURANCE

The City is a member of the Small Cities Organized Risk Effort (SCORE) with other northern California cities. SCORE is a joint powers authority organized in accordance with Article 1, Chapter 5, Division 7, Title I of the California Government Fund Programs. The purpose is to create a common pool of funds to be used to meet obligations of the parties to provide workers’ compensation benefits for their employees and to provide liability insurance. SCORE provides claims processing administrative services, risk management services and actuarial studies. A member from each city governs SCORE. The City of Colfax council members do not have significant oversight responsibility, since they evenly share all

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE I – INSURANCE (Continued)

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

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

| Coverage | SCORE | Excess | Banking Layer/ Deductible |
|--------------------------------|-------------|---------------|------------------------------|
| Liability | \$ 750,000 | \$ 39,500,000 | \$ 25,000 |
| Employers liability/crime | 1,000,000 | | 2,500 |
| Deadly Weapons | 10,000,000 | | 250,000 |
| Auto Physical Damage | 2,500,000 | | - |
| Property | 500,000,000 | | 25,000 |
| Boiler and machinery | 100,000,000 | | 10,000 |
| Mobile equipment | 7,000,000 | | 10,000 |
| Workers Compensation liability | 250,000 | 4,750,000 | 50,000 |
| Pollution | 10,000,000 | | 250,000 |

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

CITY OF COLFAX, CALIFORNIA

NOTES TO BASIC FINANCIAL STATEMENTS (Continued)

June 30, 2025

NOTE J – COMMITMENTS AND CONTINGENCIES

Contract Commitments: The City had the following contract commitments at June 30, 2025:

| | Remaining Contract Amount |
|-------------------------------------|---------------------------------|
| Home Hardening | \$ 1,998,857 |
| Wastewater Treatment Plant projects | 840,003 |
| Financial / Planning Services | 480,096 |
| Engineering Services | 413,149 |
| CDBG grant writing | 350,050 |
| Building inspector | 283,431 |
| CDBG construction management | 254,514 |
| SCADA Program & Install | 203,440 |
| SWRCB Sewer Collection System | 56,295 |
| | \$ 4,879,835 |

Sheriff Services: The City entered into an agreement with Placer County to provide sheriff, coroner, and marshal services extending through June 30, 2026. The City’s remaining contractual commitment as of June 30, 2025, is \$1,025,640. These fees are subject to renegotiation should salary and benefit costs be increased by a Memorandum of Understanding between the Placer County Board of Supervisors and Placer County Deputy Sheriff’s Association.

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

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

Violation liability: The City’s wastewater treatment plant has two enforcement actions from the State Water Board related to wastewater discharge violations, with a total penalty of \$75,000. The matters are pending, and final assessments have not been issued. Management does not believe the violations will have a material adverse impact on the City’s financial position.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF COLFAX

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

For the Year Ended June 30, 2025

| | Budgeted Amounts | | Actual Amounts (Budgetary Basis) | Variance with Final Budget |
|--|---------------------|---------------------|--|-------------------------------|
| | Original | Final | (See Note A) | |
| REVENUES: | | | | |
| Taxes | \$ 2,085,850 | \$ 2,775,400 | \$ 3,386,182 | \$ 610,782 |
| Licenses, fees and permits | 126,200 | 145,750 | 208,610 | 62,860 |
| Intergovernmental revenues | 196,500 | 196,500 | 242,960 | 46,460 |
| Charges for services | 164,050 | 163,550 | 152,845 | (10,705) |
| Fines, forfeitures and penalties | 1,200 | 600 | 1,085 | 485 |
| Use of money and property | 183,500 | 207,500 | 319,165 | 111,665 |
| Other revenue | | 1,078 | 12,172 | 11,094 |
| Total revenues | <u>2,757,300</u> | <u>3,490,378</u> | <u>4,323,019</u> | <u>832,641</u> |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 1,093,627 | 1,091,146 | 913,073 | 178,073 |
| Public safety | 1,050,724 | 957,875 | 964,645 | (6,770) |
| Public works | 204,871 | 210,601 | 185,843 | 24,758 |
| Engineering services | 182,250 | 122,250 | 108,124 | 14,126 |
| Culture and recreation | 156,321 | 171,726 | 150,159 | 21,567 |
| Capital outlay | 153,396 | 153,396 | 14,070 | 139,326 |
| Total expenditures | <u>2,841,189</u> | <u>2,706,994</u> | <u>2,335,914</u> | <u>371,080</u> |
| Excess (deficiency) of revenues over expenditures | (83,889) | 783,384 | 1,987,105 | 1,203,721 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Transfers in | 6,000 | 6,000 | 7,300 | 1,300 |
| Transfers out | (153,677) | (153,677) | (66,104) | 87,573 |
| Total other financing sources (uses) | <u>(147,677)</u> | <u>(147,677)</u> | <u>(58,804)</u> | <u>88,873</u> |
| Net change in fund balance | (231,566) | 635,707 | 1,928,301 | 1,292,594 |
| Fund balance, beginning of year | <u>5,950,932</u> | <u>5,950,932</u> | <u>5,950,932</u> | |
| Fund balance, end of year | <u>\$ 5,719,366</u> | <u>\$ 6,586,639</u> | <u>\$ 7,879,233</u> | <u>\$ 1,292,594</u> |

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

CITY OF COLFAX

REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2025

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

| | June 30, 2025 | June 30, 2024 | June 30, 2023 | June 30, 2022 | June 30, 2021 | June 30, 2020 | June 30, 2019 | June 30, 2018 | June 30, 2017 | June 30, 2016 | June 30, 2015 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Proportion of the net pension liability | 0.00491% | 0.00469% | 0.00441% | -0.00020% | 0.00346% | 0.00293% | 0.00245% | 0.00246% | 0.00202% | 0.00169% | 0.00231% |
| Proportionate share of the net pension liability | \$ 234,393 | \$ 234,676 | \$ 206,334 | \$ (3,890) | \$ 145,938 | \$ 117,142 | \$ 92,380 | \$ 97,040 | \$ 70,057 | \$ 46,274 | \$ 57,010 |
| Covered payroll - measurement period | \$ 722,331 | \$ 771,795 | \$ 645,747 | \$ 591,701 | \$ 727,475 | \$ 639,107 | \$ 615,095 | \$ 595,177 | \$ 456,524 | \$ 367,481 | \$ 353,250 |
| Proportionate share of the net pension liability as a percentage of covered payroll | 32.45% | 30.41% | 31.95% | -0.66% | 20.06% | 18.33% | 15.02% | 16.30% | 15.35% | 12.59% | 16.14% |
| Plan fiduciary net position as a percentage of the total pension liability | 83.45% | 83.45% | 85.34% | 100.31% | 86.77% | 86.84% | 88.14% | 84.22% | 83.56% | 78.40% | 79.82% |

Notes to Schedule:

| | | | | | | | | | | | |
|----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Reporting valuation date | June 30, 2023 | June 30, 2022 | June 30, 2021 | June 30, 2020 | June 30, 2019 | June 30, 2018 | June 30, 2017 | June 30, 2016 | June 30, 2015 | June 30, 2014 | June 30, 2013 |
| Reporting measurement date | June 30, 2024 | June 30, 2023 | June 30, 2022 | June 30, 2021 | June 30, 2020 | June 30, 2019 | June 30, 2018 | June 30, 2017 | June 30, 2016 | June 30, 2015 | June 30, 2014 |
| Discount rate | 6.90% | 6.90% | 6.90% | 7.15% | 7.15% | 7.15% | 7.65% | 7.65% | 7.50% | 7.50% | 7.50% |
| Change in benefit terms: | None | | | | | | | | | | |

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

| | June 30, 2025 | June 30, 2024 | June 30, 2023 | June 30, 2022 | June 30, 2021 | June 30, 2020 | June 30, 2019 | June 30, 2018 | June 30, 2017 | June 30, 2016 | June 30, 2015 |
|---|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Contractually required contribution - employer fiscal year (actuarially determined) | \$ 87,097 | \$ 68,725 | \$ 73,921 | \$ 64,454 | \$ 59,733 | \$ 63,773 | \$ 52,523 | \$ 44,554 | \$ 48,319 | \$ 33,408 | \$ 30,589 |
| Contributions in relation to the actuarially determined contributions | (87,097) | (68,725) | (73,921) | (64,454) | (59,733) | (63,773) | (52,523) | (44,554) | (48,319) | (33,408) | (30,589) |
| Contribution deficiency (excess) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Covered payroll - employer fiscal year | \$ 847,423 | \$ 722,331 | \$ 771,795 | \$ 645,747 | \$ 591,701 | \$ 727,475 | \$ 639,107 | \$ 615,095 | \$ 595,177 | \$ 456,524 | \$ 367,481 |
| Contributions as a percentage of covered payroll | 10.28% | 9.51% | 9.58% | 9.98% | 10.10% | 8.77% | 8.22% | 7.24% | 8.12% | 7.32% | 8.32% |

Notes to schedule:

| | | | | | | | | | | | |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| Contribution valuation date | June 30, 2021 | June 30, 2021 | June 30, 2020 | June 30, 2019 | June 30, 2018 | June 30, 2017 | June 30, 2016 | June 30, 2015 | June 30, 2014 | June 30, 2013 | June 30, 2012 |
|-----------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|

Methods and assumptions used to determine contribution rates

| | | | | | | | | | | | |
|---|---|-------|-------|-------|-------|--------|--------|-------|-------|-------|-------|
| Amortization cost method | Entry age normal cost method | | | | | | | | | | |
| Amortized method | Level percentage of payroll, closed | | | | | | | | | | |
| Remaining amortization period | Varies, but not more than 30 years | | | | | | | | | | |
| Asset valuation method | Market Value | | | | | | | | | | |
| Inflation | 2.30% | 2.30% | 2.50% | 2.50% | 2.50% | 2.625% | 2.75% | 2.75% | 2.75% | 2.75% | 2.75% |
| Payroll growth | 2.80% | 2.80% | 2.75% | 2.75% | 2.75% | 2.875% | 3.00% | 3.00% | 3.00% | 3.00% | 3.00% |
| Salary increases | Varies by Entry Age and Service | | | | | | | | | | |
| Investment rate of return and discount rate | 6.90% | 6.90% | 7.00% | 7.00% | 7.00% | 7.25% | 7.375% | 7.50% | 7.50% | 7.50% | 7.50% |
| Retirement age | 50-67 years. Probabilities of retirement are based on the most recent CalPERS Experience Study. | | | | | | | | | | |
| Mortality | Most recent CalPERS Experience Study | | | | | | | | | | |

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

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COMBINING STATEMENTS AND INDIVIDUAL FUND STATEMENT

CITY OF COLFAX
 COMBINING BALANCE SHEET
 NONMAJOR GOVERNMENTAL FUNDS

June 30, 2025

| | Special Revenue | | | |
|--|-----------------|----------------------------------|-----------------|----------------------------------|
| | CDBG | Transportation & Road Fund | Gas Tax | Road Maintenance SB1/RSTBG |
| ASSETS: | | | | |
| Cash and investments | | \$ 91,067 | | \$ 36,255 |
| Due from other governmental agencies | | | \$ 5,184 | 9,613 |
| Interest receivable | | 671 | | 436 |
| Notes receivable | \$ 2,294 | | | |
| Total assets | <u>\$ 2,294</u> | <u>\$ 91,738</u> | <u>\$ 5,184</u> | <u>\$ 46,304</u> |
| LIABILITIES AND FUND BALANCES: | | | | |
| LIABILITIES: | | | | |
| Accounts payable | | \$ 24,687 | | |
| Accrued expenses | | 3,553 | | |
| Deferred revenue | | | | |
| Due to other funds | | | \$ 5,184 | |
| Total liabilities | | <u>28,240</u> | <u>5,184</u> | |
| Deferred Inflows of Resources | | | | |
| Unavailable revenue | | | | |
| Total Deferred Inflows of Resources | | | | |
| FUND BALANCES: | | | | |
| Nonspendable | \$ 2,294 | | | |
| Restricted | | 63,498 | | \$ 46,304 |
| Unassigned | | | | |
| Total fund balances | <u>2,294</u> | <u>63,498</u> | | <u>46,304</u> |
| Total liabilities and fund balances | <u>\$ 2,294</u> | <u>\$ 91,738</u> | <u>\$ 5,184</u> | <u>\$ 46,304</u> |

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

| Special Revenue | | | | Total Nonmajor Governmental Funds |
|-------------------|--------------------|-----------------|------------------|-----------------------------------|
| Mitigation Funds | Beverage Recycling | Oil Grant | Grant Funds | |
| \$ 698,588 | \$ 21,089 | \$ 4,158 | \$ 41,101 | \$ 892,258 |
| 7,280 | 220 | 43 | 464 | 14,797 |
| | | | | 9,114 |
| | | | | 2,294 |
| <u>\$ 705,868</u> | <u>\$ 21,309</u> | <u>\$ 4,201</u> | <u>\$ 41,565</u> | <u>\$ 918,463</u> |
| | | | \$ 2,830 | \$ 27,517 |
| | | | 34,509 | 3,553 |
| | | | | 34,509 |
| | | | | 5,184 |
| | | | <u>37,339</u> | <u>70,763</u> |
| | | | | |
| | | | | |
| | | | | 2,294 |
| \$ 705,868 | \$ 21,309 | \$ 4,201 | 4,226 | 845,406 |
| <u>705,868</u> | <u>21,309</u> | <u>4,201</u> | <u>4,226</u> | <u>847,700</u> |
| <u>\$ 705,868</u> | <u>\$ 21,309</u> | <u>\$ 4,201</u> | <u>\$ 41,565</u> | <u>\$ 918,463</u> |

CITY OF COLFAX

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

For the Year Ended June 30, 2025

| | Special Revenue | | | | |
|--|------------------------------------|-----------------|----------------------------------|-----------------|----------------------------------|
| | Supplemental Law Enforcement | CDBG | Transportation & Road Fund | Gas Tax | Road Maintenance SB1/RSTBG |
| REVENUES: | | | | | |
| Taxes | | | | \$ 61,746 | |
| Licenses, fees and permits | | | \$ 376 | | |
| Intergovernmental revenues | \$ 194,663 | | 157,661 | | \$ 57,442 |
| Use of money and property | | \$ 401 | 3,388 | | 920 |
| Total revenues | <u>194,663</u> | <u>401</u> | <u>161,425</u> | <u>61,746</u> | <u>58,362</u> |
| EXPENDITURES: | | | | | |
| Current: | | | | | |
| General government | | | | | |
| Public safety | 194,663 | | | | |
| Public works | | | 264,115 | 19,269 | |
| Capital outlay | | | | | |
| Total expenditures | <u>194,663</u> | | <u>264,115</u> | <u>19,269</u> | |
| Excess (deficiency) of revenues over (under) expenditures | | <u>401</u> | <u>(102,690)</u> | <u>42,477</u> | <u>58,362</u> |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Transfers in | | | 102,527 | | |
| Transfers out | | (7,300) | | (42,477) | (12,058) |
| Total other financing sources (uses) | | <u>(7,300)</u> | <u>102,527</u> | <u>(42,477)</u> | <u>(12,058)</u> |
| Net change in fund balances | | (6,899) | (163) | - | 46,304 |
| Fund balances, beginning of year | | <u>9,193</u> | <u>63,661</u> | | |
| Fund balances, end of year | <u>\$ -</u> | <u>\$ 2,294</u> | <u>\$ 63,498</u> | <u>\$ -</u> | <u>\$ 46,304</u> |

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

| Special Revenue | | | | Total Nonmajor Governmental Funds |
|-------------------|--------------------|-----------------|-----------------|-----------------------------------|
| Mitigation Funds | Beverage Recycling | Oil Grant | Grant Funds | |
| | | | | \$ 61,746 |
| \$ 93,995 | | | | 94,371 |
| | | | \$ 57,050 | 466,816 |
| 28,550 | \$ 928 | \$ 182 | 2,545 | 36,914 |
| <u>122,545</u> | <u>928</u> | <u>182</u> | <u>59,595</u> | <u>659,847</u> |
| | | | 29,235 | 29,235 |
| | | | | 194,663 |
| | | | | 283,384 |
| | | | 27,815 | 27,815 |
| | | | <u>57,050</u> | <u>535,097</u> |
| <u>122,545</u> | <u>928</u> | <u>182</u> | <u>2,545</u> | <u>124,750</u> |
| | | | | 102,527 |
| | | | | (61,835) |
| | | | | <u>40,692</u> |
| 122,545 | 928 | 182 | 2,545 | 165,442 |
| <u>583,323</u> | <u>20,381</u> | <u>4,019</u> | <u>1,681</u> | <u>682,258</u> |
| <u>\$ 705,868</u> | <u>\$ 21,309</u> | <u>\$ 4,201</u> | <u>\$ 4,226</u> | <u>\$ 847,700</u> |

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COMPLIANCE REPORT



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

City Council
City of Colfax, California
Colfax, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Colfax, California (the City) as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 27, 2026.

Internal Control Over Financial Reporting

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

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

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

To the City Council
City of Colfax, California

Compliance and Other Matters

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

Purpose of this Report

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

Richardson & Company, LLP

January 27, 2026



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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH
MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE

City Council
City of Colfax, California
Colfax, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Colfax, California's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended June 30, 2025. The City's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

To the City Council
City of Colfax, California

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not

To the City Council
City of Colfax, California

identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Richardson & Company, LLP

January 27, 2026

CITY OF COLFAX, CALIFORNIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 For the Year Ended June 30, 2025

A. SUMMARY OF AUDIT RESULTS

| <u>Financial Statements</u> | <u>Summary of Auditor's Results</u> |
|---|---|
| 1. Type of auditor's report issued: | Unmodified opinion |
| 2. Internal controls over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| 3. Noncompliance material to financial statements noted? | No |
| <u>Federal Awards</u> | |
| 4. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| 5. Type of auditor's report issued on compliance for major programs: | Unmodified |
| 6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? | No |
| 7. Identification of major programs: | |
| <u>AL Number</u> | <u>Name of Federal Program</u> |
| 14.228 | Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii |
| 8. Dollar Threshold used to distinguish between Type A and Type B programs? | \$ 750,000 |
| 9. Auditee qualified as a low-risk auditee under 2 CFR Section 200.516(a)? | No |

(Continued)

CITY OF COLFAX, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2025

B. CURRENT YEAR FINDINGS – FINANCIAL STATEMENT AUDIT

None

C. CURRENT YEAR FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD PROGRAM

None

D. PRIOR YEAR FINDINGS

None

CITY OF COLFAX, CALIFORNIA
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 For the Year Ended June 30, 2025

| <u>Federal Grantor/Pass-through Grantor/ Program Title</u> | <u>Federal Assistance Listing Number</u> | <u>Pass-Through Grantors' Number</u> | <u>Expenditures</u> |
|---|--|--------------------------------------|---------------------|
| MAJOR PROGRAMS | | | |
| <u>U.S. Department of Housing and Urban Development</u> | | | |
| Passed through the California Department of Housing and Community Development | | | |
| Community Development Block Grant Program | 14.228 | 22-CDBG-NH-00052 | \$ 1,494,155 |
| TOTAL MAJOR PROGRAMS | | | <u>1,494,155</u> |
| NON-MAJOR PROGRAMS | | | |
| <u>U.S. Department of Homeland Security, Federal Emergency Management Agency (FEMA)</u> | | | |
| Passed through the California Governor's Office of Emergency Services | | | |
| Hazard Mitigation Grant | 97.039 | 061-14498-00 | 36,482 |
| TOTAL NON-MAJOR PROGRAMS | | | <u>36,482</u> |
| TOTAL FEDERAL AWARDS | | | <u>\$ 1,530,637</u> |

The accompanying notes to the schedule of expenditures of federal awards are an integral part of this schedule.

CITY OF COLFAX, CALIFORNIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2025

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of the City of Colfax, California (the City) under programs of the federal government for the year ended June 30, 2025. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the City's operations, it is not intended to be and does not present the financial position, changes in net position, or cash flows of the City.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenses reported on the Schedule are reported on the accrual basis of accounting. Such expenses are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenses are not allowable or are limited as to reimbursement.

NOTE C – INDIRECT COSTS

The City did not charge indirect costs to federal programs during the year ended June 30, 2025.

NOTE D – PROGRAM COSTS/MATCHING CONTRIBUTIONS

Expenses during the year ended June 30, 2025 represent only the Federal grant portion of the program.

NOTE E – SUBRECIPIENTS

There were no subrecipients of the City's programs during the year ended June 30, 2025.



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

City Council
City of Colfax
Colfax, California

We have performed the procedures enumerated below to the accompanying calculation of the Appropriation Limit of the City of Colfax (the City) for the year ended June 30, 2025. The City management is responsible for complying with the appropriations limit calculation. The City and the League of California Cities (as presented in the publication entitled Agreed-Upon Procedures applied to the Appropriations Limitation Prescribed by Article XIII-B of the California Constitution) have agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to assist the Agency in meeting the requirements of Section 1.5 of Article XIII B of the California Constitution. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures performed and our findings were as follows:

1. We obtained the City's calculation of the 2024/2025 appropriations limit and compared the limit and annual adjustment factors included in the calculation to the limit and annual adjustment factors that were adopted by resolution of the City Council.

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

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

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

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

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

City Council
 City of Colfax
 Page 2

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

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

5. We recalculated the 2024/2025 Appropriation Limit by multiplying the product of the two above factors by the 2023/2024 appropriation limit.

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

6. We compared the City's actual revenues to the computed appropriation limit for fiscal year 2024/2025.

Finding: For the 2024/2025 fiscal year, the City's actual revenues subject to the appropriations limit did not exceed the appropriation limit adopted by resolution of the City Council.

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

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

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

Richardson & Company, LLP

January 27, 2026

APPENDIX A

**CITY OF COLFAX
APPROPRIATION LIMIT CALCULATION
Year Ended June 30, 2025**

**APPROPRIATIONS LIMIT
ADOPTED BY CITY:**

Recorded in Final 2024/2025 Budget \$7,659,282

**APPROPRIATIONS LIMIT
COMPUTATION PER REVIEW:**

2023/2024 Appropriations Limit \$7,342,508

Cost of living factor:

Change in California per capita income 1.0362

Population Adjustment Factor:

Population change in County of Placer 1.0067

Auditor computed limitation \$7,659,282

Variance (\$0)



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GOVERNANCE LETTER

To the City Council
City of Colfax
Colfax, California

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Colfax, California (the City), for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated May 2, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards and Uniform Guidance

As stated in our engagement letter dated May 2, 2025, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing proceeds for the purpose of expressing our opinion on the consolidating financial statements and not to provide assurance on the internal control over financial reporting. We considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the City's consolidating financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the consolidating financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also, in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the City's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the City's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination of the City's compliance with those requirements.

Planned Scope and Timing of the Audit

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

To the City Council
Page 2

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

We are required by the audit standards to identify potential risks of material misstatement during the audit process. We have identified the following significant risks of material misstatement as part of our audit planning: Management override of internal control and revenue recognition. These are the areas that the audit standards require at a minimum to be identified as significant risks. However, no such items were noted during our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note A to the financial statements. The City implemented GASB Statement No. 101, *Compensated Absences*, which resulted in the City being required to accrue sick leave expected to be used for time-off as part of the compensated absences liability in fiscal year 2024/2025. Previously, all earned sick leave was accrued. Implementation of GASB No. 101 was not material so previous year's amounts were not restated. The application of existing policies was not changed during fiscal year 2024/2025. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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

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

- Disclosures related to the City's postclosure landfill liability, loans and notes payable and other long-term liabilities are reported in Note F to the financial statements.

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

Difficulties Encountered in Performing the Audit

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

To the City Council
Page 3

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We proposed four adjustments during our audit. The following adjustments were proposed:

- Reclassify negative cash balance to interfund transfer
- Remove pension asset and net with pension liability
- Accrue accounts payable for an invoice paid after year-end
- Corrections to retentions

Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 27, 2026.

Management Consultations with Other Independent Accountants

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

Issues Discussed Prior to Retention of Independent Auditors

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

Other Matters

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

We were engaged to report on the combining and individual fund financial statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we

To the City Council

Page 4

made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

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

Richardson & Company, LLP

January 27, 2026



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MANAGEMENT LETTER

City Council
City of Colfax
Colfax, California

In planning and performing our audit of the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Colfax (the City) as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the City's system of internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

We noted the following other matters that have been included for your consideration:

Capital Asset Policy:

We noted that while the City does have a policy that outlines capitalization thresholds, the policy does not include a policy for asset useful lives for depreciation and for disposal of capital assets. Without clear procedures for the accounting of capital assets, there is a risk of inconsistent treatment of asset depreciation and disposals. We recommend the Capital Asset policy be revised to incorporate asset useful lives and to include City Council approval for surplus assets prior to them being disposed.

We would like to take this opportunity to acknowledge the courtesy and assistance extended to us during the course of the audit. This communication is intended solely for the information and use of the City Council, management, and others within the organization and does not affect our report dated January 27, 2026 on the financial statements of the City.

Richardson & Company, LLP

January 27, 2026



Staff Report to City Council

FOR THE FEBRUARY 11, 2026, REGULAR CITY COUNCIL MEETING

From: Ron Walker, City Manager
Prepared by: Kathy Pease, AICP, Planning Consultant
Subject: Senate Bill 35 Affordable Housing Policy

Budget Impact Overview:

| | | | | |
|-------------|----------------|---------------------|----------------|-----------------|
| N/A: | Funded: | Un-funded: ✓ | Amount: | Fund(s): |
|-------------|----------------|---------------------|----------------|-----------------|

RECOMMENDED ACTION: Adopt a resolution adopting a policy for Senate Bill 35 to streamline affordable housing consistent with state law.

Summary/Background

City staff met with Paul Cohen with the California office of Housing and Community Development (HCD) on December 18, 2025, to go through the identified Housing Implementation Measures identified in the City’s Housing Element. HCD is auditing all jurisdictions to determine compliance with the Housing Element. The current housing cycle is 2021-2029.

The city’s General Plan Housing Element identifies a series of actions that the city must implement during the current Housing Element Cycle (2021-2029). One of the implementation strategies identified is to adopt a policy to institute Senate Bill 35 (SB 35) which allows certain qualifying affordable housing projects to be approved ministerially.

Discussion

One of the Housing Element measures is 6.2 Streamlined Approval (SB 35) from the Housing Element which requires the following:

6.2: Streamlined Approval (SB 35). The City will establish a written policy or procedure and other guidance as appropriate to specify a streamlining approval process and standards for eligible projects, as set forth under Government Code Section 65913.4. Responsibility: Planning/Building Time Frame: Annually review, develop a streamlining approval process by December 2021 Financing: Permit fees, General Fund

SB 35 prohibits a city or county from issuing a conditional use permit on a multifamily housing development, if the development meets the following criteria:

- a. The development contains two or more residential units.
- b. The development is located on a site that satisfies both of the following: is an urban infill site and is zoned for residential use or residential mixed-use development.
- c. If the development contains units that are subsidized, units shall remain subsidized for 55 years if rented and 45 years if owned.

- d. The development is consistent with objective zoning standards and objective design review standards in effect at the time that the development is submitted to the local government.
- e. e. The development is subject to a requirement mandating a minimum percentage of below market rate housing based on the following:
 - i. The city or county constructed fewer units of above moderate-income housing than was required for that year and dedicates an unspecified percentage of the total number of units to below market rate housing.
 - ii. The city or county constructed fewer units of very low-, low- or moderate-income housing than was required for that year and dedicates an unspecified percentage of the total number of units to below market rate housing.
- f. The development is not located on a site that is any of the following: a coastal zone, prime farmland or farmland of statewide importance, wetlands, or a hazardous waste site. The development shall also not be within: a very high fire hazard severity zone, delineated earthquake fault zone, flood plain, or floodway.
- g. The development does not require the demolition of the following: housing that is subject to rent control, housing that is subject to deed restrictions, housing that has been occupied by residents within the past 10 years, or a historic structure that was placed on a national, state, or local historic register prior to December 31, 2016.

3. Restricts a city or county from requiring more than one parking space per unit for any multifamily residential development that meets the criteria listed in Section (2) of this summary. A city or county cannot impose any parking standards if the multifamily residential development meets the listed criteria in Section (2) of this summary and is pursuant to any of the following instances:

- a. The development is located within one-half mile of public transit.
- b. The development is located within an architecturally and historically significant historic district.
- c. When on-street parking permits are required but not offered to the occupants of the development.
- d. When there is a car share vehicle located within one block of the development.

The entire city is within a very high fire severity zone. Therefore, this policy would not be mandatory, as identified in “f.” above. However, because it is identified in the Housing Element, it is recommended that the City adopt the policy.

A majority of the Downtown is both in an historic district and within one-half mile of a train station, therefore, the city would only require one parking space per proposed units as indicated in “3” above.

Staff has drafted the attached policy to provide applicants with a process for applying for streamlined review. To date, no applicants have expressed interest in the streamlined review and/or proposed any new affordable housing developments. If an applicant were to come forward, this would allow an incentive for development.

General Plan and Zoning Consistency

The proposed amendments would be consistent with the City’s General Plan which supports housing.

Fiscal

This action has a small impact on the City’s General Fund as a result of this amendment. Staff time to prepare the draft resolution is an unfunded state mandate that is funded by the City’s General Fund.

Next Housing Element Update

The City Council should be aware that the next housing element cycle process will be starting at the end of this year. Updating the Housing Element is a multi-year effort and will require hiring of a housing consultant and extensive coordination with the Sacramento Area Council of Governments (SACOG) which will be identifying the City’s next Regional Housing Needs Allocation (RHNA). Grants were able to fund the last Housing Element update. No grants are identified for this next update; therefore, the City will need to come up with money for the update, likely out of its General Fund. There are substantially more requirements for the next update, so it is expected that the effort could exceed \$100,000 in staff and consultant costs. There are limited consultants that can do housing element updates, so it is recommended that the City get a consultant on board in the near future. It should also be noted that the Safety Element must also be updated at the same time as the Housing Element which would be an additional effort and cost.

Environmental Review

The City of Colfax finds that adoption of this policy does not constitute a project under the California Environmental Quality Act (CEQA).

Attachments

1. Resolution
2. Draft SB 35 Policy

Resolution No. XXXX-XXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLFAX APPROVING POLICIES AND PROCEDURES REGARDING ONGOING SPECIAL EVENT FACILITIES

WHEREAS, In 2017, the Governor signed Senate Bill (SB) 35 Streamlined Approval Process, which added Section 65913.4 to the Government Code providing for a streamlined, ministerial approval process for multi-unit housing projects of two or more residential units or mixed-use, subject to certain conditions and consistent with objective zoning and design review standards.

WHEREAS, the City of Colfax supports the provision of additional housing units, and therefore, is adopting a policy to support implementation of Senate Bill 35.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Colfax as follows:

SECTION 1. Purpose. To establish a framework for the ministerial review, approval of qualifying affordable housing project consistent with state law..

SECTION 2. Definitions. If an affordable housing project meets the following criteria, it is considered an Administrative Permit approval process:

- a. The multi-family housing project consists of two (2) or more units with a minimum of 10% of the units designated as affordable at the moderate to very-low-income level (80% AMI).
- b. The site is zoned for residential use or residential mixed-use development.
- c. For property designed for mixed-use, the project shall provide two-thirds (2/3) of the square footage as residential.
- d. The project meets all design requirements, and objective zoning standards.

SECTION 3. Effective Date. This Resolution shall become effective on February 11, 2026

The foregoing Resolution was regularly introduced and adopted at a Regular Meeting of the City Council of the City of Colfax duly held on the _____ day of _____ 2026, by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

Ron Walker, Interim City Clerk

Caroline McCully, Mayor



Senate Bill 35 Project Eligibility Policy

Senate Bill 35 (SB 35) requires cities to streamline, ministerial review and approval of affordable housing projects.

If an affordable housing project meets the following criteria, it is considered a Administrative Permit approval process:

- a. The multi-family housing project consists of two (2) or more units with a minimum of 10% of the units designated as affordable at the moderate to very-low-income level (80% AMI).
- b. The site is zoned for residential use or residential mixed-use development.
- c. For property designed for mixed-use, the project shall provide two-thirds (2/3) of the square footage as residential.
- d. The project meets all design requirements, and objective zoning standards.

SUBMITTAL REQUIREMENTS. Each of the following materials and/or plans are required for a complete application.

- APPLICATION. One completed Application Packet.
- ADMINISTRATIVE PERMIT FILING FEE. See current Fee Schedule.
- PROJECT DESCRIPTION. A narrative that summarizes the proposed project, and any relevant details including on-site operations, parking specifics, amenities, etc. Please include a discussion of the project site context, including what existing uses, if any, adjoin the project site.
- STATEMENT OF DESIGN INTENT. Describe the design program, the designer's approach, and how the architectural, landscape and other elements have been integrated in compliance with the City's objective standards. The relationship of the project to adjacent properties and to the adjacent streets should be expressed in design terms. Define the site, building design, and landscape concepts in terms of site design goals and objectives, pedestrian circulation, outdoor-use areas, visual screening and enhancements, conservation of natural resources, mitigation of negative site characteristics, and off-site influences.
- STATEMENT OF CONSISTENCY WITH OBJECTIVE STANDARDS. Describe how the proposed project is consistent with all objective zoning and design review standards to the project site, including those standards included in the General Plan, Colfax Municipal Code, and other applicable City documents. At a minimum, define how the project complies with use requirements, density, setbacks, height standards, lot coverage ratios, landscaping standards, creek setbacks, tree preservation and protection standards, water

efficient landscaping requirements, storm water requirements, and common open space, and private useable open space requirements.

- COLOR AND MATERIALS SHEET. Include materials and color palette of actual materials/colors for all buildings and structures.
- TITLE REPORT. Prepared within the past three months. Submit copies of all existing easements and maps and other recorded documents for review. An electronically linked document from the title company is preferred.
- ARBORIST REPORT. If substantial trees are on site, an Arborist Report prepared by an ISA Certified Arborist regarding all trees on the project site, and any on an adjacent property that might be affected by the proposed development. Describe the condition of all trees to be removed/disturbed, provide a statement of specific reasons for the proposed removal and include all necessary methods to protect trees to be preserved. Plans should show accurate trunk location and drip line for all existing trees on the site and adjacent to the site with a trunk diameter of 6" or greater (measured at 4-1/2' above grade). For each tree, specify the species, and size (circumference or diameter noted). All tree protection methods that are required in the arborist report shall be included on the construction plans.
- HYDROLOGY AND HYDRAULICS REPORT OR STUDY. Analysis by a Civil Engineer regarding the sizing of proposed storm water facilities to and the review of whether adequate capacity of the downstream outfall facilities closest to the project site exists or were designed to take the storm water run-off volume for the project after development.
- STORM WATER DETERMINATION WORKSHEET. A calculation sheet for impervious surfaces of the project with a signed statement from the owner, determining whether permanent BMPs are required to be installed onsite.
- PROJECT VALUATION. A cost summary prepared from the project Architect or Civil Engineer with the estimated project costs, including on and offsite improvement costs and tenant improvement costs for both design and construction.
- TRAFFIC IMPACT LETTER. < 50 trips Peak Hour Volume and or TRAFFIC IMPACT STUDY > 50 trips Peak Hour Volume – Please be advised, a project located on an arterial street or state highway may require a Traffic Impact Study/Vehicle Miles Traveled (VMT) even if it does not meet the 50 PHV threshold (circulation/access study). A specific project analysis prepared, and signed by a Registered Traffic Engineer is required.
- AFFORDABILITY. Provide certification that the project will meet the affordability requirements under Government Code Section 65913.4(a)(3). Affordability Agreement with the City of Santa Rosa will be recorded prior to issuance of the Building Permit.
- PHOTO-SIMULATIONS. Digital photo-simulations of the site with and without the project, taken from various points off-site with the best visibility of the project. Include a key map showing the location where each photo was taken.
- PHOTOS. Several photos of the project site and adjacent development.



Staff Report to City Council

FOR THE FEBRUARY 11, 2026 REGULAR CITY COUNCIL MEETING

From: Ron Walker, City Manager
Prepared by: Ron Walker, City Manager
Subject: Wood Rodgers Contract to Support Planning for the Shady Glen Community Sewer Consolidation Project

Budget Impact Overview:

| | | | | |
|-------------|------------------|-------------------|----------------------------|-----------------|
| N/A: | Funded: √ | Un-funded: | Amount: \$1,300,160 | Fund(s): |
|-------------|------------------|-------------------|----------------------------|-----------------|

RECOMMENDED ACTION: Discuss and consider adopting Resolution __-2026 authorizing the City Manager or designee to execute a professional services agreement with Wood Rodgers to provide planning and design for Shady Glen Community Consolidation Project for an amount not-to-exceed \$1,300,160.

Summary/Background

On November 29, 2023, through Resolution 42-2023, City Council authorized the “City Manager, Mayor or Mayor Pro Tem to sign and file a financial assistance application to for a financing agreement from the State Water Resources Control Board (Water Board) for the planning, design, and construction of Shady Glen Community Sewer Consolidation Project (Project).” While the Resolution mentions “construction”, in fact the funding application was solely for planning and design. With the assistance of Wood Rodgers, the application was submitted to the Water Board on March 27, 2024. The Water Board approved funding of the Project for \$1,668,000. Subsequently, City staff and Wood Rodgers worked with Water Board staff to finalize the funding agreement for \$1,653,000. The agreement was provided by the Water Board to the City Manager in December 2025.

The purpose of the Project is to collect and convey the wastewater generated by the Shady Glen Community to the City of Colfax where it will be further conveyed through the City’s collection system to the wastewater treatment plant (WWTP). A second planning application was submitted to the Water Board to study upgrades that may be needed to the City’s WWTP to support the additional demands from Shady Glen. That application was not approved for funding in this same cycle.

It is anticipated that the agreement will be fully executed in January or February 2026 where upon the City can commence planning and design of the Project with all costs reimbursed through the Clean Water State Revolving Fund (CWSRF). Wood Rodgers has been assisting the City with the application, and they are prepared to provide management, planning, and 30% design for the Project. The scope of the project is more fully described in their attached proposal; however, it will entail the following key tasks.

- Planning Project Management
- Environmental Technical Studies and CEQA Documentation and Adoption
- Engineering Studies
- Construction Grant Application and Agreement
- 30% Engineering
- Annexation of the Shady Glen Community parcels and other parcels between the City and Shady Glen

All of the tasks are expected to take at least two years from February 2026. Once the planning process is completed and City Council elects to move forward with construction, it is expected to take one to two years for the Water Board to approve funding for construction. The improvement plans will be completed to 100% with

the construct grant fund because the Water Board is only funding design to 30% with the planning grant funds. In all, construction would likely not begin until 2030.

To complete the above tasks, Wood Rodger has provided the attached scope of work and proposal for \$1,300,160. Their entire services will be reimbursable through the \$1,653,000 CWSRF Planning Grant.

Recommendation

City staff recommend that City Council adopt the attached Resolution authorizing the City Manager to execute a professional services agreement with Wood Rodgers for the scope of work outlined in their attached proposal. The Resolution conditions the execution on the City completing the funding agreement with the Water Board.

Fiscal Impact

One hundred percent of the cost for Wood Rodger's services for the Project will be reimbursable through the CWSRF Planning Grant. The City's Wastewater Funds, 560 and 561, will provide bridge funding between payments to Wood Rodgers and reimbursement by the Water Board.

Attachment:

1. Wood Rodgers Proposal
2. Resolution __-2026



January 21, 2026

Mr. Ron Walker
 City Manager
 City of Colfax
 P.O. Box 702
 Colfax, CA 95713

**RE: Shady Glen Community Sewer Consolidation Project
 State Water Resources Control Board, Small Community Wastewater Program
 Professional Services Proposal**

Dear Ron:

We respectfully submit this proposal for the subject project which is based upon the anticipated scope of work to prepare planning and environmental services, engineering studies, engineering designs, construction support and other items of work as described below.

The City of Colfax is working with the State Water Resources Control Board (SWRCB or Water Board) and the Shady Glen Community to obtain planning and construction grant funds for the purpose of consolidating the Shady Glen Community's sewer system and wastewater treatment plans (WWTP) into the City of Colfax sewer collection system and WWTP. Shady Glen is an unincorporated community of approximately 112 mobile homes located about 1.5 miles north of Colfax along State Route 174. The Community currently owns, operates, and is served by a package WWTP that consists of an aeration system, clarifying/storage ponds, and sprinkler/drip irrigation for post treated water disposal. The WWTP operates under a Central Valley Regional Water Quality Control Board permit, General Order WQ 2014-0153-DWQ. The State has offered to fund 100% of the cost of the consolidation through Clean Water State Revolving Funds (CWSRF).

There are two applications because the City may be eligible for two sources of grant funds. One application, which is titled "Shady Glen Community Sewer Consolidation Project" (Consolidation Project), is worth around \$14 million in grant funds and can be used to reconstruct Shady Glen's sewer system and redirect its sewage to the City of Colfax's wastewater treatment plans. The other application, which is titled "City of Colfax Sewer Construction Project" (City Project), may be worth as much as \$41 million, and can be used to enhance the City's wastewater treatment plant and/or the collection system lift stations, pipes, manholes and services.

The City, through Resolutions 23-2023 and 13-2024, contracted with Wood Rodgers to prepare two planning grant applications for the Consolidation and the City Projects. Those applications were submitted to the Water Board in February 2024, and Wood Rodgers has been responding to questions and providing additional requested information to Water Board staff. The Water Board did not select the City Project for the 2025/26 funding cycle; however, the Consolidate project has been approved. Funding for the City Project will be deferred for at least one year.

The scope of the Consolidation Projects was identified in detail in the planning application, and this proposal draws from that scope to identify Wood Rodgers' role in assisting the City in the planning process. City staff requested this proposal in anticipation of funding approval for the Consolidation Project.

Mr. Ron Walker
City Manager, City of Colfax

Since the Water Board is not funding the City Construction Project this fiscal cycle (2025/26), our proposal includes performing and managing all of the planning scope identified in the Consolidation Project, but not the City Construction Project. If the Water Board decides to fund the City Construction Project, then Wood Rodgers will provide another proposal for that scope of work.

It is anticipated that this planning project will span two or more years due to its complexity and the funding framework. Task 1, Planning Grant Application, is complete and the Planning Grant Funding Agreement between the City and the State is in process. Engineering studies and design tasks are expected to take at least one year, beginning in February 2026. Concurrently with engineering studies and design, Annexation of the Shady Glen area, CEQA adoption, and a Construction Grant Application will be prepared and submitted to the Water Board. These three components of the planning process is expected to take two years with a completions data around February 2028. Once the Construction Application is submitted to the Water Board, experience suggests that it will take a year or more for the Water Board to approve the application and fundings so that construction could commence, around February 2029 or later. If the City and the Water Board agree to proceed with construction, then we believe construction of the Consolidation Project improvements could take two or more years. Since the Planning Application process began in June 2023 and based on the above timeframe assumptions, we expect the entire project to span six or more years, completed no earlier than 2031.

Let it be understood that funding for the planning project is separate from funding for construction. If at the end of the planning process, the City decides not to move forward with construction then the City is under no obligation to continue, and the Planning Grant Funds are not subject to recoupment by the Water Board.

From early coordination with the Placer County Local Agency Formation Commission (LAFCo), Wood Rodgers understands that the Shady Glen community, and possibly some surrounding properties will need to be annexed into the City of Colfax. The form and extent of the annexation is not known at this time; however, Wood Rodgers proposes to lead the effort based on our experience with successful annexation initiatives in Placer County, Sacramento County, and other surrounding counties. Wood Rodgers has enlisted a team of professionals with the necessary skill and experience to work with Placer County LAFCo, the City, property owners and all other stakeholders. To augment Wood Rodgers' team of engineers and planners, these professionals will include a LAFCo liaison, finance specialist, attorney, and planner. More specifically, Wood Rodgers' key team members will include:

Wood Rodgers Staff

- Matt Spokely, PE, Wood Rodgers, Principal in Charge
- Jim Fletter, PE, Wood Rodgers, Project Manager
- Vance Jones, Wood Rodgers, Annexation & General Plan Amendment Manager
- Tim Chamberlain, Wood Rodgers, CEQA Manager

Supplemental Engineering Subconsultants

- Dan Rich, Nexgen Utility Management
- Sam Terry, Electrical & Control Systems Engineering (ECS)

Annexation and Finance Specialist Subconsultants

- Allen Johnson, Al Johnson Consulting - Annexation Director
- Marcus Lo Duca, Attorney at Law – Legal guidance
- Matt Johnson, DPF Investments – Annexation fiscal impact and tax sharing
- Roseanne Chamberlain – LAFCo liaison

Mr. Ron Walker
City Manager, City of Colfax

Wood Rodgers will provide most services, including project management, application preparation, annexation coordination, City General Plan amendments, CEQA/NEPA documentation and coordination, engineering studies and report coordination and preparation, geotechnical analysis, land survey, and pump station and collection system design. Biographical information and resumes of Wood Rodgers key personnel and the above listed subconsultants are provided at the end of this proposal.

Because the professional services outlined below are based on broad assumptions, it is possible that an amendment to this proposal will be necessary to adjust the scope to align with the consolidation scope identified by the studies. A brief list of key project components, from the CWSRF funding applications to studies, and design follows, with details of each component provided on the next pages. Generally, the list is ordered from first item of work to last, though some items will progress concurrently.

- Lead an annexation effort and prepare associated applications/reports/mapping, as required by LAFCo. This includes a fiscal impact analysis and tax sharing agreement.
- Prepare a General Plan amendment to reflect changes resulting from an annexation.
- Complete Shady Glen studies to develop the basis of design. These studies will likely address the following issues.
 - Mapping (as necessary) of Shady Glen’s sewer system and WWTP.
 - Condition assessment of gravity conveyance system, including house services.
 - Identification of current and future sewer demands.
 - Identify location and size of new pump station conveying sewage to City of Colfax.
 - Identify extent of decommissioning/demolition of Shady Glen’s WWTP.
- Prepare environmental technical studies and CEQA/NEPA documentation.
- Prepare financial impact study of Shady Glen connection and ongoing costs.
- Complete City of Colfax studies to develop the basis of design. These studies will likely address the following issues.
 - Location and demand of Shady Glen sewer discharge to the City of Colfax sewer system.
 - Collection system upgrades needed to support new sewer flows from Shady Glen.
 - Identify City WWTP deficiencies due to and upgrades needed to support new sewer flows from Shady Glen.
- Prepare 30% improvement plans for Shady Glen (likely a single plan set).
- Prepare CWSRF construction grant application and obtain construction grant fund.

SCOPE OF WORK

The following scope is intended to provide a complete cost estimate of Wood Rodgers' professional services and its subconsultants over the life of the planning stage of the Consolidation Project. The Wood Rodgers Team's billing rates for 2026 are provided at the end of this proposal as exhibits. These include the rates for Wood Rodgers' Sacramento office (**Exhibit A**) and our Nexgen and ECS engineering partners (**Exhibit B**).

The rate for the annexation related specialists are provided in **Exhibit C**. As specialists in their individual roles, they will provide guidance to City staff, Wood Rodgers staff, and outside agencies such as LAFCo and Placer County staff.

TASK 1 – Planning Project Management

Once the planning applications are approved by the Water Board and CWSRF planning grant funding is available, Wood Rodgers will manage the planning grant process for both Shady Glen and the City. This management is anticipated to include the following, based on our experience with similar projects.

- Prepare quarterly status reports for the Water Board
- Coordinate and attend community meetings and design workshops
- Prepare and distribute meeting agenda and minutes
- Coordinate and provide documentation for CEQA/NEPA preparation and adoption
- Prepare miscellaneous exhibits

Travel and other Reimbursements

This task includes travel mileage from Wood Rodgers to Colfax, plan duplication, and other incidental costs based on Wood Rodgers fee schedule provided in **Exhibit A1**.

TASK 2 – Engineering Studies

Engineering studies will be prepared to identify, to the greatest extent possible with the planning funds available, the condition of the Shady Glen house services, gravity pipelines, and manholes. The studies will further identify constraints within the City's collection system for acceptance of the new Shady Glen sewer flows. The following is an anticipated list of studies needed to develop a basis of design report that will identify improvements necessary to support consolidation of the Shady Glen sewer system into the City of Colfax.

While Wood Rodgers will provide engineering oversight and management of the data collection phase, it is expected that the City will contract directly with firms that specialize in data collection activities, such as flow monitoring and leak detection services.

- Research and collection of historic records of the sewer system and WWTP including maps, record drawings, flow data and sewer evaluation reports. It is assumed that these records and reports will be gathered and provided to Wood Rodgers by Shady Glen representatives.
- Research ownership and easement.
 - Obtain title reports.
 - Collect easement records.
- Additional data collection including, but not limited to, the following:

- Sewer flows
- CCTV (video) inspections
- Smoke testing.
- Manual flow source tracing, such as dye tests
- Prepare Basis of Design Report that will include the following engineering analysis.
 - Hydraulic analysis of sewage conveyance within the Shady Glen Community including
 - Average day and peak dry weather flows.
 - Peak wet weather flows (10-year, 36-hour storm event).
 - Surface water inflow and groundwater infiltration flows.
 - Develop design criteria for potential future growth within the Shady Glen Community and for any reconstruction of existing Shady Glen sewer infrastructure.
 - Evaluate growth (if needed) to identify anticipated future demand from build-out of the community or future connections to other communities.
 - Evaluate existing collection system conditions and propose improvements.
 - Evaluate decommissioning and demolition of existing secondary WWTP.
 - Evaluate new pump station to redirect sewer flows to the City of Colfax.
 - Locate pump station with possible alternatives (up to two).
 - Size and describe all components of the pump station.
 - Locate alignment, size, and describe the force main discharge from the pump station to the City's collection system.
 - Provide engineer's construction cost estimate.
 - Provide useful life cycle cost estimates.

Deliverables

- *AutoCAD and/or GIS files of existing Shady Glen collection system*
- *Updated sewer system model incorporating Shady Glen impacts*
- *Basis of design reports for Shady Glen and City of Colfax projects*
- *Geotechnical Reports for Shady Glen and City of Colfax projects*

TASK 3 – Environmental Technical Studies and CEQA

Documentation and Adoption

After Wood Rodgers has completed engineering studies and 30% engineering design, we will begin research and studies for environmental clearance of the projects.

Environmental Technical Studies

Wood Rodgers' team of environmental specialists will complete environmental technical studies required to support the CEQA and SWRCB Federal Cross-Cutting Environmental Package requirements. These technical studies will include a Biological Resources Report (BRR) and Historic Property Identification Report (HPIR). The HPIR will support CEQA findings (including AB 52 requirements) and will also be prepared for concurrence with Section 106 of the National Historic Preservation Act. This scope of work assumes that no other standalone environmental technical studies would be required as part of the proposed project. This assumption is predicated on the purpose of the project involving upgrading infrastructure and the project not resulting in additional unplanned growth. Environmental analysis for a wide variety of environmental topics will be included directly in the Environmental Impact Report outlined in the following subtask.

CEQA Documentation

Wood Rodgers will prepare a CEQA document of the appropriate level to analyze the proposed project and its potential for environmental impacts. Based on our initial review of the proposed infrastructure improvements, annexation of the Shady Glen into the City of Colfax, and a General Plan amendment, Wood Rodgers recommends an Environmental Impact Report (EIR) would be the appropriate level of CEQA document.

Notice of Preparation

Wood Rodgers will prepare a Notice of Preparation (NOP) for the EIR which will be circulated to responsible agencies and the public for their review and comments. The NOP will provide interested parties with sufficient information describing the project, its alternatives under consideration, the project location, and possible environmental impacts of the proposed project. The NOP will be sent via certified mail to each responsible agency as well as other known stakeholders identified by the City.

Wood Rodgers will coordinate with the City of Colfax to organize a NOP Scoping Meeting and will attend the meeting to meet with participants and answer questions. Wood Rodgers will provide basic meeting materials (comment cards, sign in sheet) as well as project exhibits. A summary of comments and meeting minutes will be provided to the City and included in the Draft EIR.

Draft Environmental Impact Report

Wood Rodgers will incorporate the purpose and need, project description, proposed build alternatives, preliminary design, and environmental research, and environmental technical study content into the Draft Environmental Impact Report (EIR). Wood Rodgers specialists will prepare sections of the EIR covering the 22 environmental topics provided in the CEQA guidelines. Due to the proposed annexation and general plan amendment, particular focus will be made towards explaining how the project is not expected to induce growth, or growth related impacts. This is important in that it will minimize the potential for environmental impacts associated with growth that should not be attributed to what we consider an infrastructure improvement project. These environmental concerns could include traffic impacts, air quality and greenhouse gas emissions, utilities and services, and cumulative impacts when considered with other regional projects. Furthermore, the City's recently updated General Plan has identified that the City's goal is smart

growth within the existing City limits and this project will need to accomplish its purpose and need, while remaining consistent with the updated General Plan and its Environmental Impact Report.

Once the administrative Draft EIR has been completed, Wood Rodgers will submit it to the City for their review and comment. A pre-review of the document through LAFCo is also recommended to ensure the EIR adequately covers the elements necessary to support the annexation process. Once the draft EIR has been approved by the City, it will be circulated for public review for a period of 45 days. The Draft EIR has a critical objective of providing a means by which the public and responsible agencies can participate in the environmental process by providing written comments on issues addressed in the EIR. Wood Rodgers will coordinate the preparation of the distribution list with the City, and pursuant to CEQA requirements, Wood Rodgers will also prepare a Notice of Availability/Notice of Intent for the Draft EIR. This notice, along with the draft environmental document, will be made available at the appropriate City office, Shady Glen community office, County Clerk, and a local newspaper or distribution list of local property owners during the 45-day public circulation and review period. In addition, the document will be distributed to other reviewing government agencies through the California State Clearinghouse. Wood Rodgers will facilitate preparation of all hard copies, electronic copies, public notices, and direct mailers to ensure the public circulation period is noticed pursuant to CEQA requirements.

Final Environmental Impact Report and Notice of Determination

Following public circulation of the Draft EIR, Wood Rodgers will review and coordinate with the City to prepare written responses to any comments received. All comments and written responses will be included within the Final EIR as an Appendix. Wood Rodgers will prepare a Final IS/MND and Mitigation Monitoring and Reporting Program (MMRP) for City's review and approval.

To complete the CEQA process, Wood Rodgers will prepare and file a Notice of Determination (NOD) with the Placer County Recorder's Office and the Office of Planning and Research State Clearinghouse within 5 days of the County's approval of the Final IS/MND and MMRP (pursuant to CEQA guidelines). This scope of work assumes the City will provide payment for the CEQA filing fee at the time the Notice of Determination is filed.

Environmental Permitting

Based on our review of the proposed project, there is potential for the project to impact waters of the U.S., waters of the State, and CDFW jurisdictional habitats during construction. Wood Rodgers' permitting specialist will review all engineering studies and preliminary design to confirm if impacts would occur. If impacts are identified, Wood Rodgers will prepare the appropriate regulatory permit applications for Clean Water Act Section 404 (United States Army Corps of Engineers), Section 401 (Regional Water Quality Control Board), and Section 1602 of California Fish and Game Code (CDFW). Wood Rodgers will work with the permitting agencies to secure approvals of required compliance with the Clean Water Act, state water quality regulations, and state habitat protection. This scope of work assumes the City will be responsible for all permit application fees as well as any required compensatory mitigation costs determined by the final permits.

TASK 4 – Construction Grant Application and Agreement

At 60% or 90% improvement plan development, the City and Wood Rodgers will prepare the CWSRF construction grant application for both the Shady Glen Community and the City of Colfax. The applications will be submitted to the Water Board once the project CEQAs is adopted by City Council and the Placer County Board of Supervises. Based on Wood Rodgers' experience, we expect both grant application approvals to take six months to one year.

Wood Rodgers will work with Shady Glen Community representatives, City staff, and Water Board staff to complete the CWSRF construction grant application. The grant amount requested will be based upon the engineer's estimate for both construction and construction management.

TASK 5 – 30% Engineering Plans

Upon completion and approval of the Basis of Design Reports (BODR) by Shady Glen and City representatives, Wood Rodgers (WR) will prepare preliminary improvements described in the BODR. Details within the below tasks are based on the assumed scope described above. Once the BODR is complete, the actual design scope will be updated and amended, as necessary. Funding to complete the engineering improvement plans will be provided by the State through a separate construction grant.

The following lists provide key components that will likely encompass the improvement plans, to a greater or lesser degree. The Wood Rodgers team members assigned to each component is provided for clarity. This task does not include development of technical specifications.

Geotechnical Investigations and Reports

As needed, Wood Rodgers will provide geotechnical analyses and design services to augment the identified studies and to support the development of the overall improvement plan. The definitive extents of geotechnical services are not known at this time; therefore, the presented scopes and anticipated fees should be viewed to represent our best assumptions based on our experience with similar improvements, comparable loads, and similar construction demands. Final scopes and costs for specific geotechnical investigations and reports will be developed and presented, as necessary, once project scopes of work are identified and honed during the planning grant application process and/or after completion of initial studies.

The following scopes are presented to attempt to identify potential geotechnical design needs. These lists are not comprehensive and do not catalogue specific sampling, evaluations, testing, and analyses that would be provided in the course of preparing the improvement specific geotechnical report. Permitting requirements have also not specifically been considered at this stage.

- To the extent necessary, borings will be advanced around the existing WWTP to support decommissioning and demolition design and construction. If made available, geotechnical information obtained from the design and construction of the existing improvements can also be relied upon and applied.
- To support pump station design, borings will be advanced specific to any proposed pump station sites identified in the engineering studies.
- Borings advanced at each end of potential jack and bore sites (and extending at least to 5-feet below invert) for new sewer trunk crossing under Interstate 80.
- Borings at each end of potential horizontal directional drilling or jack and bore sites for new sewer trunk crossing under Union Pacific Railroad tracks.
- A preliminary geotechnical approach memo will be developed summarizing findings and

presenting preliminary design and construction considerations.

- Supplemental discussions specific to geotechnical design and construction approaches will be provided on an as needed basis.

Survey

Wood Rodgers will establish survey control, prepare topographic maps, and map property boundaries and easements pertinent to project sites to support engineering studies and design, as well as construction. The extent of surveys for this proposal is an estimate and will be amended as necessary once the scope of the project is identified following submission of the CWSRF planning grant applications. In general, the survey effort will include the following:

- Research to identify and collect maps and records from the Placer County Recorder.
- Establishment of survey control around Shady Glen, City of Colfax and in between, as needed.
- Aerial imaging and mapping via high altitude flights or low altitude drones.
- Preparation of topographic maps based on aerial images and ground survey data collection.

30% Improvement Plan Development

- Sewer main and manhole layout (WR)
- Sewer pump station key components layout and section views (WR & ECS)
- Sewer force main alignment (WR)
- Secondary WWTP decommissioning and demolition overview (Nexgen)
- Conceptual force main connection to existing or new City collection system manhole (WR)
- Identification of improvement needed to City collection system, including
 - Jack and bore new sewer trunk under Union Pacific Railroad tracks (WR)
 - Jack and bore new sewer trunk under Interstate 80 (WR)

Deliverables

- Geotechnical Reports
- 30% Engineering Design
- Preliminary Construction Cost Estimate
- Preliminary Construction Schedule

TASK 6 – Annexation

In coordination with the City, Wood Rodgers will lead the annexation process with LAFCO to expand the City's boundaries to include the Shady Glen Community. This effort consists of several sub-tasks identified below:

Define Annexation Area

Working collaboratively with affected public agencies, service districts, property owners, LAFCO staff, and other stakeholders, define a logical boundary for properties to be incorporated into the City. This effort will strive to meet the needs of incorporating the Shady Glen Community into the City while also meeting the goals of other stakeholders, in a manner that maintains consistency with LAFCO's applicable policies, procedures, and criteria. Through this effort, we anticipate generating a range of alternatives for consideration, which will be illustrated on maps/exhibits and evaluated individually. Completion of this task will result in a map that illustrates what unincorporated areas adjacent to the City will ultimately be included in the application to LAFCO for annexation. This will form the basis of subsequent project-related mapping and studies.

Mapping

After an annexation area is defined, prepare various maps and exhibits required for an annexation package to LAFCO. Anticipated work products include:

- Map illustrating existing City limits and proposed annexation area.
- Map identifying all properties proposed for annexation, including a corresponding list of assessor parcel numbers and property owners of record.
- A legal description of the proposed annexation boundary.
- Pre-Zoning exhibit identifying the proposed City zoning districts to be applied to properties in the annexation area.
- Address list of all registered voters and landowners within the proposed annexation area and within 300 feet of the annexation boundary.

For this mapping service, we are assuming that the annexation area will encompass the parcels between the most northly City Limit line and the Shady Glen Community, give or take. We also assume all of the annexed parcels are within the City's sphere of influence. If the annexation area includes other areas around the City, then the proposed costs will need to be reevaluated.

Application Package to LAFCO

Prepare application package to Placer LAFCO for the proposed annexation area. The contents of the application package will include LAFCO's minimum required items, such as the completed application and justification form, mapping, legal description of annexation boundary, initiating resolution, filing fees, and other materials specific to the City's request.

Fiscal Impact Analysis & Tax Sharing Agreement

Prepare a Fiscal Impact Analysis (FIA) and provide support for preparation of a Tax Sharing Agreement with Placer County. The FIA will analyze land use assumptions, evaluate City budget for General Fund revenues and expenses, and include case studies for revenues and expenses, and per capita calculations for revenues and expenses (if applicable), which will be summarized in a memo and table set. Support for the Tax Sharing Agreement will include review of Placer County's budget and services provided, which will be incorporated into the FIA model, and will summarize County-incurred expenses and potential scenarios for tax sharing.

Wood Rodgers will outsource the effort to DPF Investments under the guidance of Matt Johnson who will work closely with the Annexation Director and Legal Advisor identified below, along with the City's Finance Director.

Plan for Service (if required)

Prepare a Plan for Service that outlines what municipal services will be provided by the City upon incorporation of the proposed annexation area. Building from the topics addressed in the Municipal Service Review, the Plan for Service will identify what local public agencies currently serve the proposed annexation area, the range and level of services to be provided, any proposed changes in government structure, financing sources, and potential impacts and/or effects in the level of public services to be provided. The Plan for Service will include maps and exhibits supporting the text narrative.

Community Outreach, Meetings & Hearings

The annexation effort will involve participation in several meetings throughout the process. This may include community workshops, stakeholder meetings at key milestones during the process, in addition to ongoing meetings with staff from the City and affected public agencies. This effort also assumes preparation for, and attendance at, public hearings.

Annexation Project Management

Managing the annexation effort and processing the application with LAFCO will involve a team of experts in the field. Wood Rodgers team will include individuals who will function in the following roles:

- Annexation Director: This position is responsible for guiding the City through the annexation process with LAFCO while also providing high-level direction to the Project Management team to coordinate preparation of work products. Responsibilities include providing review and oversight of the Municipal Services Review and Fiscal Impact Analysis, serving as lead negotiator for the Tax Revenue Sharing agreement with Placer County, and meeting with City staff, elected and appointed officials to coordinate project efforts. Wood Rodgers will outsource this role to Al Johnson Consulting.
- Legal Advisor: A land use attorney will be utilized to provide strategic guidance and legal advice throughout the process. Responsibilities include supporting the Annexation Director's efforts, facilitating meetings with LAFCO, reviewing CEQA documentation to ensure legal adequacy, and assisting with the tax-sharing agreement between the City and County. Wood Rodgers will outsource this role to Marcus Lo Duca, Attorney at Law.
- LAFCO Liaison: A specialist to consult with Placer County LAFCO staff to prepare the City's application, project justification statement, and plan of services. Further assist the City with staff reports and resolution for City Council meetings, and review/advise during the preparation of the Municipal Services Review.
- Project Manager: This position is responsible for overseeing completion of all day-to-day tasks, preparing submittals, responding to inquiries, coordinating meetings, and functioning as the project's primary point of contact.

Municipal Service Review (excluded from proposal)

The following services were initially requested by City staff to be included with this proposal; however, the City and LAFCO began the Municipal Service Review (MSR) process in 2025 at the urging of LAFCO. LAFCO has agreed to fund this process. While unlikely, it is possible that the City, LAFCO and Placer County will request Wood Rodgers' assistance with some aspects of the following scope of work. For this reason, we are retaining the scope descriptions in this proposal. The purpose of the MSR is to provide LAFCO with an information base to update the Spheres of Influence for the City and affected districts/service providers, which provides a foundation on which to consider changes to the City's existing SOI boundary. The MSR will meet the requirements of the Cortese-Knox-Hertzberg (CKH) Local Government Reorganization Act of 2000 (Act), per Government Code Section 56000, et seq. As such, it will include information that can be used by LAFCO to make determinations regarding the following elements:

- Growth and Population: To provide growth and population projections within the City's existing service boundaries, including an assessment of the City's ability to accommodate additional growth.
- Disadvantaged Communities: To identify the location and characteristics of known disadvantaged unincorporated communities within, or contiguous to, the SOI. This is defined as a community with 12 or more registered voters with a median household income of 80 percent or less of the state's median.
- Public Facilities & Services: To outline the current and planned capacity of public facilities and adequacy of public services, including infrastructure needs and deficiencies. Topics addressed include water, wastewater, circulation and roadways, animal care, code enforcement, law

enforcement, fire protection, solid waste, storm drainage and flood control, parks and recreation, libraries, and electricity & natural gas.

- Financial Ability to Provide Services: To evaluate all agency's fiscal position and rate structures to determine the viability and ability to meet demands for various public services.
- Shared Facilities: To assess the status of, and opportunities for, shared facilities or services between the agencies, cities, and/or special districts, including opportunities to achieve cost savings through the reduction/elimination of redundancies.
- Government Structure and Accountability: To examine the current community service needs, government structure, operational efficiencies, and managerial practices of each agency, including an accountability assessment of the transparency of their respective processes.
- Other Matters Related to Effective Service Delivery: To assess various policies and factors that could affect the City's ability to efficiently provide public services.

General Plan Amendment

In coordination with the City, Wood Rodgers will prepare an amendment to the Colfax General Plan to reflect the expanded City boundary associated with annexation of the Shady Glen Community. Because the City is nearing completion of a comprehensive General Plan update with a new horizon year of 2040, our approach to amending the General Plan is intentionally limited to updating only those components affected by the annexation.

Tasks for this effort will include:

- Establishing appropriate land use designations to newly annexed land areas and properties.
- Reviewing and updating General Plan goals and policies that are directly affected by the annexation.
- Updating General Plan diagrams to reflect the expanded City boundary.

We assume that the level of effort for this task will consist of minor text revisions and exhibit updates to show the expanded City boundary and to maintain internal consistency between General Plan elements. We further assume that the amendments will focus on the Land Use and Circulation elements, and not Noise, Community Design, Conservation and Open Space, Safety, or Economic Development elements. Finally, to complete this task, we assume that the adopted 2040 General Plan will be provided to Wood Rodgers in a digital, editable format, including source files needed to modify text (MS Word, InDesign, other) and to update exhibits and figures (AutoCAD, GIS, other).

ENGINEERING FEE

Wood Rodgers teams will bill on a Time & Material basis initially utilizing the rates provided in **Exhibits A, B and C**. Wood Rodgers estimates the following budgets will be required to complete the work described in this proposal. These budgets have been adjusted to account for labor cost inflation since the project is expected to span five years. Wood Rodgers reserves the right to transfer budget between tasks without affecting the total project budget.

| SCOPE ITEM | ESTIMATED BUDGET |
|--|---------------------|
| TASK 1 –Project Management | \$ 111,600 |
| 1.1 – Travel and Other Reimbursements | \$ 8,000 |
| TASK 2 – Engineering Studies & Investigation | |
| 2.1 – Engineering Studies | \$ 124,900 |
| 2.2 – Ownership and Easement Research | \$ 21,000 |
| TASK 3 – Environmental Tech Studies and CEQA Docs | |
| 3.1 – Environmental Technical Studies | \$ 73,860 |
| 3.2 –CEQA Documentation | \$ 101,370 |
| 3.3 – Environmental Permitting | \$ 69,770 |
| TASK 4 – Construction Grant Application and Agreement | \$ 53,900 |
| TASK 5 – 30% Engineering Plans | |
| 5.1 – Geotechnical Investigations & Reports | \$ 114,100 |
| 5.2 – Geotechnical Report | \$ 132,350 |
| 5.3 – Survey | \$ 101,550 |
| 5.4 – 30% Improvement Plan Development | |
| TASK 6 – Annexation | |
| 1.1 – Define Annexation Area | \$ 11,750 |
| 1.2 – Mapping | \$ 35,280 |
| 1.3 – Application Package to LAFCO | \$ 15,000 |
| 1.4 –Fiscal Impact Analysis & Tax Sharing Agreement | \$ 34,000 |
| 1.5 – Plan for Service (if required) | \$ 75,000 |
| 1.6 – Community Outreach, Meetings & Hearings | \$ 35,000 |
| 1.7 – Annexation Project Management | |
| 1.7.1 – Annexation Director | \$ 50,000 |
| 1.7.2 – Legal Advisor | \$ 40,000 |
| 1.7.3 – LAFCO Liaison | \$ 25,000 |
| 1.7.4 – Project Manager & Staff | \$ 30,000 |
| 1.8 – Municipal Services Review (Excluded) | |
| 1.9 – General Plan Amendment | \$ 36,730 |
| TOTAL BUDGET PER THIS PROPOSAL: | \$ 1,300,160 |

CONDITIONS, ASSUMPTIONS AND EXCEPTIONS

1. This scope of work and costs incorporate all anticipated work required under the CWSRF planning and construction grants; however, all tasks are estimates based on project scope assumptions outlined in this proposal. It is expected that the scope and costs will be amended as the project scope is identified through workshops, studies and improvement plans development.
2. This scope of work assumes that the annexation of the Shady Glen community and the general plan amendment associated with this annexation will not result in new, unplanned growth in or around the City of Colfax, consistent with the City’s recently updated General Plan.
3. Wood Rodgers subconsultant invoices will include a 10% markup.
4. The rates provided in the enclosed exhibits may adjust annually at the beginning of each calendar year to account for inflation.
5. The City will pay any applicable plan check, inspection, permit and application fees.
6. Coordination for approvals will be provided by the City only. No other agencies will be consulted, coordinated with, or sought out for approvals.
7. Expert witness services are not included.
8. The budget for individual tasks may be moved between tasks as necessary, but the total budget will not be exceeded without prior written approval of both parties. Wood Rodgers Inc. will not assume responsibility for the use of these costs in budget analysis or be held liable for potential cost increases associated with the development of this project.

We trust this Proposal is sufficiently detailed to meet your needs and we thank you for the opportunity to provide the requested professional services. If you have any questions, please do not hesitate to call.

Sincerely,

IN AGREEMENT WITH THE ABOVE ITEMS

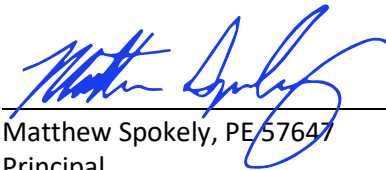
WOOD RODGERS, INC

CITY OF COLFAX



Jim Fletter, PE 73457
Associate Engineer

Ron Walker
City Manager



Matthew Spokely, PE 57647
Principal

EXHIBIT A



SACRAMENTO & ROSEVILLE FEE SCHEDULE

| CLASSIFICATION | STANDARD RATE |
|---|---------------|
| Principal Engineer/Geologist/Surveyor/Planner/GIS/LA* II | \$350 |
| Principal Engineer/Geologist/Surveyor/Planner/GIS/LA* I | \$315 |
| Senior Engineer/Geologist/Surveyor/Planner/GIS/LA* II | \$285 |
| Senior Engineer/Geologist/Surveyor/Planner/GIS/LA* I | \$275 |
| Project Engineer/Geologist/Surveyor/Planner/GIS/LA* II | \$260 |
| Project Engineer/Geologist/Surveyor/Planner/GIS/LA* I | \$250 |
| Engineer/Geologist/Surveyor/Planner/GIS/LA* II | \$235 |
| Engineer/Geologist/Surveyor/Planner/GIS/LA* I | \$215 |
| Assistant Engineer/Geologist/Surveyor/Planner/GIS/LA* | \$175 |
| Designer | \$110 |
| Senior CAD Technician/Graphics Designer II | \$220 |
| Senior CAD Technician/Graphics Designer I | \$195 |
| CAD Technician/Graphics Designer | \$170 |
| Project Coordinator | \$185 |
| Administrative Assistant | \$150 |
| 1 Person Survey Crew | \$280 |
| 2 Person Survey Crew | \$400 |
| 3 Person Survey Crew | \$510 |
| Senior Field Technician I | \$190 |
| Field Technician II | \$170 |
| Field Technician I | \$150 |
| Consultants, Outside Services, Materials & Direct Charges | Cost Plus 10% |
| Overtime Work, Expert Witness Testimony and Preparation | Rate Plus 50% |

*LA = Landscape Architect

Blueprints, reproductions, and outside graphic services will be charged at vendor invoice. Auto mileage will be charged at the IRS standard rate when incurred.

Fee Schedule subject to change January 1, 2027 and annually thereafter.

EXHIBIT B



FEE SCHEDULE

| CLASSIFICATION | 2026 HOURLY RATE |
|---------------------|------------------|
| Principal | \$310 |
| Senior Engineer | \$290 |
| Engineer | \$240 |
| Junior CAD Designer | \$180 |
| Administration | \$130 |

Direct Expenses

Reimbursement for direct expenses, as listed below, incurred in connection with the work, will be at cost plus five percent (5%) for items such as: sub-consultants, soils engineers, surveyors, drillers, labs, and contractors.

* *After 2026, these labor rates will be increased by the United States Department of Labor's Consumer Price Index (CPI) for All Western Small Cities (population under 2.5 million)*

ECS Engineering

FEE SCHEDULE

| CLASSIFICATION | HOURLY RATE |
|---------------------------------|-------------|
| Principal / Electrical Engineer | \$185 |
| Electrical Designer | \$168 |
| AutoCAD | \$140 |
| Clerical | \$115 |

Fee Schedule subject to change January 1, 2027.

EXHIBIT C

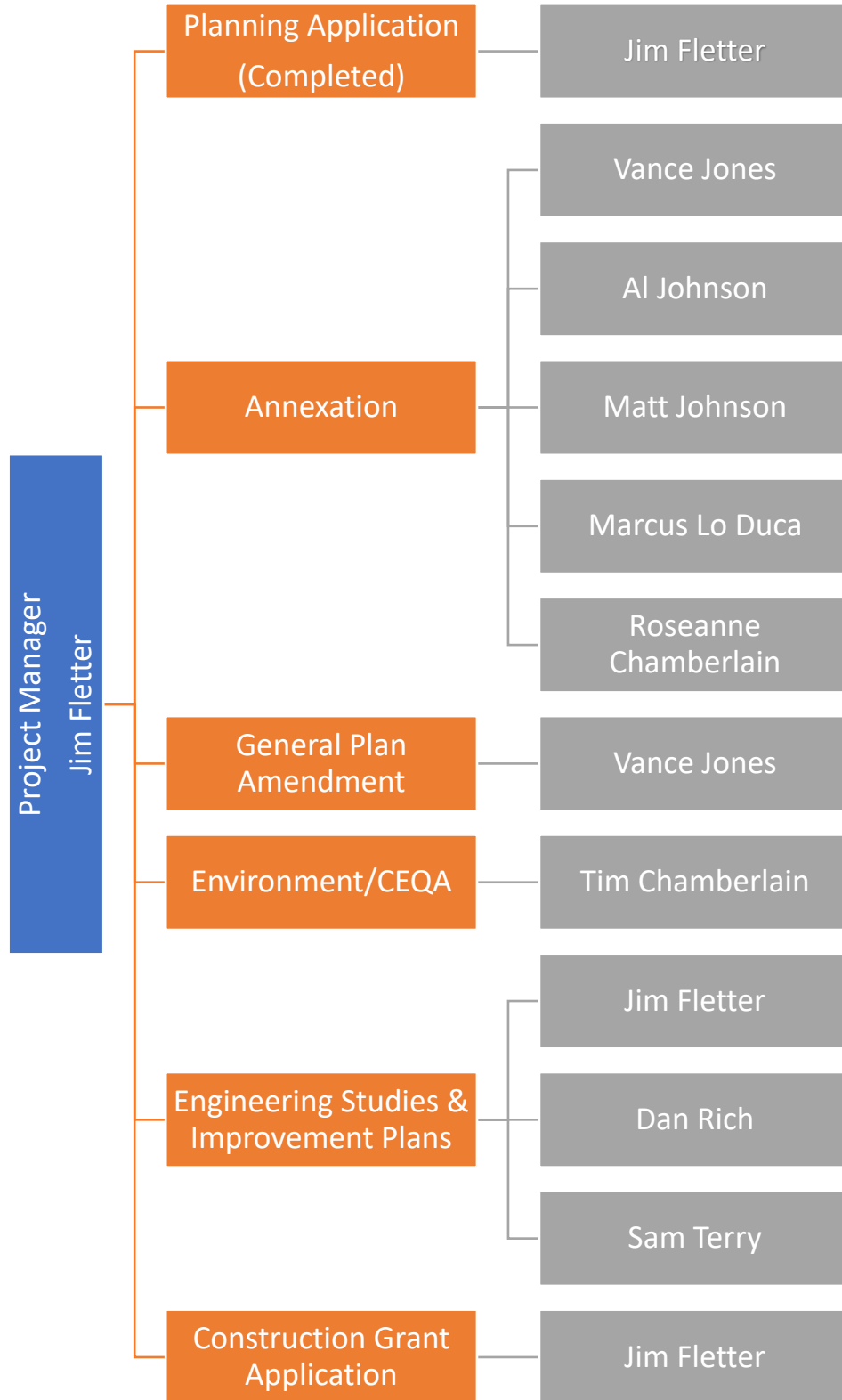
Annexation Consultants

HOURLY RATES

| CONSULTANT | HOURLY RATE |
|--------------------------------------|--------------------|
| Allen Johnson, Al Johnson Consulting | \$400 |
| Marcus Lo Duca, Attorney at Law | \$500 |
| DPFG | |
| Managing Principal | \$425 |
| Manager | \$275 |
| Roseanne Chamberlain | \$180 |

Fee Schedules subject to change January 1, 2027.

PROJECT COMPONENTS AND WOOD RODGERS PROJECT TEAM



WOOD RODGERS TEAM BIOGRAPHICS

Matthew Spokely, PE, QSD/QSP



PROJECT ROLE

Principal-in-Charge

CLASSIFICATION

Principal Engineer II

EDUCATION

BS, Civil Engineering, California
Polytechnic State University, San Luis
Obispo, 1993

REGISTRATIONS/CERTIFICATIONS

Professional Civil Engineer, CA
#57647

Qualified SWPPP Developer (QSD)
Qualified SWPPP Practitioner (QSP)

YEARS OF EXPERIENCE

- 32 years total
- 26 years with Wood Rodgers

Matthew has 32 years of experience in planning, design and engineering of healthcare projects, large-scale master planned communities, municipal infrastructure projects, and infill development projects. He has been the principal in charge, project manager and licensed professional responsible for a multitude of development projects throughout Northern California. His responsibilities included engineering and environmental document coordination, regional drainage, sewer, and water master plans, capital improvement programs, public financing, final improvement plan preparation with extensive background in low impact design and NPDES compliance. Matthew's experience with public projects includes municipal infrastructure, water/wastewater system design, and roadway improvement projects with an emphasis in public bikeway facilities (Class I - III) and federal/military housing redevelopment projects across the country. Matthew is a Qualified SWPPP Developer (QSD) and a Qualified SWPPP Practitioner (QSP) in the State of California. Matthew served as planning commissioner for the City of Auburn for 7 years and as an Auburn City Council Member from 2014 to 2022 and two terms as Mayor of Auburn. Matthew is Vice President with Wood Rodgers and manages the Roseville office.

RELEVANT PROJECT EXPERIENCE

California Northstate University - Post-Acute Hospital – Elk Grove, CA | Project Manager for the planning support, engineering, and surveying services for entitlements for this project located in Elk Grove, California. Scope of work Includes entitlement, construction drawings, and mapping support for approximately 24.6 acres of property adjacent to Elk Grove Blvd in Elk Grove. Entitlements include site plan, utility infrastructure analysis, design development drawings (preliminary grading plan, preliminary wet utility plan, stormwater quality conceptual plan), LEED coordination, and project construction support.

Catholic Healthcare West Mercy – Elk Grove, CA | Principal Engineer and Project Manager in providing the conceptual site plan for the entire 28-acre Catholic Healthcare West (CHW) Campus in Elk Grove, California. The proposed campus includes three medical office buildings, parking structure, hospital, central plant, helistop, and associated parking fields. In addition, Matthew is currently preparing the civil engineering for the Phase 1 - Medical Office Building and offsite improvements. The Phase 1 building includes a healing garden, patient drop off area, landscape planters, 300 stall parking lot and main project entry design. He is also preparing the necessary off-site improvement plans for two major roadways on the north and east boundary of the project.

Kaiser Permanente Elk Grove Medical Office Building, M&H Properties – Elk Grove, CA | Principal in charge for the 65,000 MOB in Elk Grove California. Matthew coordinated with the development team and City of Elk Grove on the entitlement approvals for the larger retail commercial parcel (28.3Ac) that included the six acre Kaiser site. Matthew oversaw the

development of the projects Low Impact Design (LID) strategy to reduce water quality costs for the proposed project. He attended meeting with City Officials and represented the project during public hearings through final approval by the City of Elk Grove.

Capital Commerce Center – Elk Grove, CA | Project Manager for professional civil engineering, surveying, and mapping services this 125.8 ac site, which is bounded by single family Residential neighborhoods to the north, general and limited commercial uses to the

Matthew Spokely, PE, QSD/QSP (continued)

east along Franklin Boulevard, light industrial uses along 47th Avenue to the south and the Union Pacific Railroad Right of Way to the west. The property is designated as INT IND (Intensive Industrial) on the Sacramento County General Plan Land Use Diagram and M-2 (Heavy Industrial) on the County's Zoning Map. Scope of work included the preparation of the proposed phase 1 infrastructure improvements necessary to provide basic wet utility services to each of the 4 proposed parcels along with adequate onsite private road for vehicular, truck and fire truck access to the parcels.

Backer 52 – Elk Grove, CA | Project Manager for professional engineering, surveying, and mapping services for this 52-unit residential project located in Sacramento County, CA. Scope of work included topographic, base map surveys, final mapping, and construction staking; engineering master planning studies; infrastructure improvements that included 2,170 lf of offsite improvements for offsite sewer and frontage improvements.

Arista Del Sol Rephasing and Remapping Project – Rancho Cordova, CA | Project Manager for professional engineering services for the rephasing of ADS to meet the needs of Woodside Homes for the project. The design will remain the same but the plan set will be re-laid out to convert the two villages into three Villages. This scope of work also included a reconfiguration of the final maps to match the existing Villages. Updated the approved water study for ADS and processed the proposed phase changes with Sacramento County Water Agency; and updated and processed plans and maps for phases 1-3 of the project.

Madeira South - Village 1 B (32 Lots), 2B (25 Lots) and 3B (45 Lots) Improvement Plans and Final Map – Elk Grove, CA | Project Manager providing professional engineering services to support the completion and processing of improvement plans and final maps to support the client's request for each of the Madeira South Villages 1 through 3 be split into two separate villages. The A Village were separated and processed for approval with the City of Elk Grove. The 8 Villages were generally prepared at the time of the split but there is still coordination between the approved A plans that is necessary.

Lent Ranch Regional (Promenade) Mall Major Roads, General Growth Properties – Elk Grove, CA | Lead civil engineer and coordinated closely with the development team throughout the entitlement process for this 300 acre retail center which includes commercial and multi-family components. Matthew oversaw the preparation of the infrastructure master plans and financing plans and reimbursement agreements with various city and County agencies. He also coordinated and oversaw the preparation of construction drawings for 2.5 miles of new arterial and collector roadways, five traffic signals, 117 Ac-ft Combination Detention / Water Quality Basin, mile of offsite water transmission mains and a regional Sewer Lift Station. The infrastructure total construction costs exceeds \$18 million.

Lent Ranch Regional (Promenade) Mall Commercial Parcels B-G, M&H Properties – Elk Grove, CA | Project Manager/Design Engineer for 133-acre multiple commercial property development. He prepared detailed feasibility studies including: on-site water distribution and fire protection systems, sanitary sewer and storm drainage systems, and grading and earthwork cut and fill estimates.

Elk Grove Civic Center Community Park, Phase 1 – Elk Grove, CA | Project Manager for professional civil engineering services for the Phase 1 Site Civil Plans located in the Elk Grove Civic Center Community Park. The proposed Phase 1 Area includes the Western parking lot, Eastern parking lot and the commons area between the future library, phase 1 community/ senior center, Phase 1 veterans hall pad and the Phase 1 aquatics center. Scope of work included the development of the schematic design that was developed with the Mater Planning process to prepare the required schematic design exhibits for the Overall Phase 1 Development, including preliminary grading plan for the subject project and a preliminary utility layout for sewer, water and drainage; Schematic water quality design to support the Phase 1 site civil schematic design effort; Supplemental surveys at critical locations to support onsite and offsite design development; Preparation of a Storm Water Pollution Prevention Plan (SWPPP) required for approval of improvement plans and stormwater quality maintenance plans for the permanent onsite BM P's and applicable LID measures; Preparation of improvement plans for the proposed outfalls into the existing stock pond; Provide the necessary structural design and details for the proposed concrete benches planned throughout the commons area and onsite lighting foundation; Site civil design and construction documents along with final improvement plans; and bid and construction support.

Elliott Springs – Elk Grove, CA | Project Manager for professional services associated with the preparation of the final map and improvement plans for this 230 ac, 644-unit residential development. Specific scope includes surveying and engineering studies, including the preparation of on-site sewer, water, and drainage as required by the City of Elk Grove and the County of Sacramento.



Matthew Spokely, PE, QSD/QSP (continued)

Timberline at Auburn – Placer County, CA | Project Manager for professional surveying, mapping, and engineering services necessary to prepare the Improvement Plans, Final Map and Construction Support for the Phase 1 component of the approved Tentative Map for this development is located approximately 400 feet north of the intersection of Bell Road and Richardson Drive. The project was approved to allow for a Continuing Care Retirement Community including up to 858 residential units on 54 lots consisting of single-family homes, duplex homes, multi-family apartments, recreation centers and commercial facilities on 94 acres. Phase 1 created four lots containing up to 188 rental units on 10 acres. The improvements included road reconstruction, public road extensions (Richardson Drive and Education Street), interior private roads, trails, sewer, drainage and utility infrastructure, and survey monuments.

Laguna Ridge Specific Plan, Laguna Ridge Owners Group – Elk Grove, CA | Supervised the preparation of detailed roadway, sewer, water and drainage master plans for this 7800-unit master planned community on 1900-acres. The innovative specific plan balanced single family residential units (consisting of low, medium and high-density units) with commercial, retail, civic center, schools and a high percentage of open space and parklands. Work included coordination and preparation of various sections of the Environmental Document, design and analysis of existing and proposed drainage channels and floodplain limits for the project area, as well as development of the infrastructure portion of the Capital Improvement Program for the project totaling \$620,000,000. Matthew also served as the lead project engineer for the backbone improvement plan design of arterial roadways, sewer lift stations and force main improvements, water system upgrades and wells. He also coordinated the water treatment plant design and major drainage channel and conveyance systems.

Sunrise Corridor Bikeway Project, Sacramento County Department of Transportation – Sacramento, CA | Responsible for design, improvement plans and management of a half-mile trail for Sacramento County DOT. He coordinated with the Gold River Homeowners Association adjacent to project. He was also responsible for the design of two new signals and "ped heads" to existing signals on Sunrise Blvd.

Bell Road/Richardson Drive Traffic Signal and Interconnect – Auburn, CA | Project Manager for the preparation of Plan, Specifications, and Estimate (PS&E) for the traffic signal design as part of the approved condition of the proposed Timberline at Auburn Continuing Care Retirement Community (CCRC) development. The design of signal system, including, but not limited to, signal pole and head placements, ADA push button installation, signal phasing and timing, and underground conduit and conductor systems. With installing the new signal system, Wood Rodgers also designed the interconnect system along Bell Road between Richardson Drive and Professional Drive, and analyzed the signal timing at both locations to improve the operating efficiency. The timing analysis was performed by modeling the intersections and corridor with projected traffic data. All output result were transferred to the timing sheet for the use of programming the traffic signal controller. Wood Rodgers also provided support to the contractor during bidding and construction period. The design plans were approved in 2016 and the signal was turned on in 2018.

Fort Huachuca Housing, Sacramento Corps of Engineers – Sierra Vista, AZ | Project Manager/Design Engineer for the civil portion of a design build team constructing 118 new military family housing units. His design responsibilities included demolition plans, site control diagrams, street widening plans, street overlay plans and utility plan development detailing integration with existing utilities and consultant coordination.

Langley AFB Housing, Norfolk District of the Corps of Engineers – Langley, VA | Project Manager/Design Engineer for the civil portion of a design build team constructing 148 new military family housing units. His design responsibilities included demolition plans, site control diagrams, improvement plan development and consultant coordination.

Holloman AFB, Albuquerque District of Corps of Engineers – Alamogordo, NM | Project Manager/Design Engineer for the civil portion of a design build team constructing new military family housing units. His design responsibilities included demolition plans, studies, streets, grading, drainage, sewer and water distribution.

Morgan Creek, Lakemont Homes – South Placer County, CA | Principal Civil Engineer and Project Manager for this 579 units master planned community on 545-acres in South Placer County. Design responsibilities included: preliminary infrastructure plans (for sewer, water, and storm drainage), rough grading and erosion control plans, roadway plans and subdivision improvement plans, wetland and easements, and 17-acres of lake design.

The Ranch at Clay Station, J.T.S. Communities – Wilton, CA | Project Manager/Design Engineer for 1,200-acre equestrian style community. The project included 226 ranch style lots and 50 percent open space for equestrian use. Design responsibilities



Matthew Spokely, PE, QSD/QSP (continued)

included: infrastructure plans (for sewer, water, and storm drainage), rough grading plans, erosion control plans, roadway plans, subdivision improvement plans, wetland preservation and easement preparation.

Wickford Square, Richmond America Homes – City of Sacramento, CA | Acted as principal in charge & project manager for 103-unit single-family residential development to include 0.5 mile of arterial and collector roadway widening. Overseeing the entitlement process through the City of Sacramento, design and preparation of improvement plans to include: sanitary sewer and storm drain systems, grading, erosion control, and onsite water distribution mains to include a series of complex manifold water metering systems allowing multiple connections to enhance the systems operational performance.

Elk Grove Southeast Policy Area (SEPA) and Laguna Ridge South Development Area Sewer Infrastructure Design - Phase 4 – Elk Grove, CA | Project Manager for engineering and surveying services for the Phase 4 of the Southeast Policy Area and Laguna Ridge South Lift Station design for the preparation and processing of the sewer lift station and sewer force main plans. Prepared the plans based on current SASD design standards for a Medium Lift Station (As defined in SASD 2013 Standards and Specifications). The force main design was based on the pipe sizes and alignments developed in conjunction with SASD during the Phase 3 design report.

The Outlet Collection – Elk Grove, CA | Project Manager for engineering and surveying services in assisting the design team with updates to the projects approved entitlements, the updating and processing of the civil improvements, and construction administration services to support the redesign and proposed outlet configuration on Parcel A within the Lent Ranch Marketplace Specific Plan Area.

Bruceville Meadows HDR Site at South East Policy Area Specific Plan – Elk Grove, CA | Principal-in-Charge for due diligence investigation for this project located in the South East Policy Area Specific Plan in Elk Grove, CA. Wood Rodgers will be preparing a due diligence memo and ALTA survey that meets all the minimum standard detail requirements for National ALTA/NSPS Land Title Surveys.

Bruceville Meadows – City of Elk Grove, CA | Project Manager for the preparation and processing of a general plan amendment, rezone, and large/small lot tentative maps through approval by the City Council. The project is located in the City of Elk Grove's Southeast Planning Area (SEPA) and includes 332 DU's of Low Density and Estate Residential on 80 acres and a future High Density Residential project on 8 acres. The plan includes an additional 21 acres of parks, open space corridors, detention basins and a major regional drainage channel.

Fieldstone North, Villages 4 and 5 – Elk Grove, CA | Project Manager for professional civil engineering, surveying, and mapping services for the preparation of the final map and improvement plans for this this 59-unit, residential development located in Sacramento County, CA. Scope of work includes the processing of the improvement plans through final approval with the City, County and other agencies; Recording of the final map; monumentation; and construction staking.

City of Elk Grove Recycled Water Transmission Line – Elk Grove, CA | Project Manager for the Recycled Water Program Nexus Fee Study for the Laguna Ridge Specific Plan (LRSP) Phase 3 area and the Southeast Policy Area (SEPA) and provide associated technical and planning support. The preparation of the nexus analysis included using the cost and land use data used to complete the recycled water capital improvement program, updating and defining the obligations, including payment timing, receipt of fee program reimbursements and credits, as well as SCWA obligations for reimbursements from fee program cash flows, where applicable. The proposed modeling framework facilitated the tracking of cost and land use changes over time, as well as the tracking of fee credits and reimbursements by owner/project.



James Fletter, PE, QSD/QSP



PROJECT ROLE

Project Manager & Design Engineer

CLASSIFICATION

Senior Engineer II

EDUCATION

BS, Civil Engineering, Loyola
Marymount University, Los Angeles,
1993

BS, Mechanical Engineering, Loyola
Marymount University, Los Angeles,
1993

REGISTRATIONS/CERTIFICATIONS

Professional Civil Engineer, CA
#73457

Qualified SWPPP
Developer/Practitioner #22555

YEARS OF EXPERIENCE

- 22 years total
- 8 years with Wood Rodgers

James has 22 years of experience in providing design and project management for public agencies. He has experience with a wide array of design projects including, storm water facility management and planning, well rehabilitation, water and sewer pipeline design and renovation, roadway design and renovation, ADA facility reconstruction, and GIS project management and implementation. Most of his utility projects involve some form of pipe rehabilitation through pipe bursting, pipe lining, or complete replacement. He has been involved in and responsible for all aspects of public works project delivery from planning and programming through design and construction. His expertise lies in water, wastewater, and storm water facilities management and evaluation. His experience includes civil design for storm drainage, sewer and water utilities, and all forms of infrastructure rehabilitation. James is recognized for his ability to coordinate small and large projects that involve local, state and federal agencies including Cities, Counties, Caltrans, State Water Resource Control Board, USDA, EPA, and public utilities. He strives to complete projects with the highest quality on-time and under budget by categorizing and managing the needs of every stakeholder.

RELEVANT PROJECT EXPERIENCE

I&I Mitigation, WWTP Algae Treatment and WWTP Solar Project – City of Cofax, CA | Working closely with the City Manager, James obtained grant funding from the State Water Board to replace and rehabilitate 2.5 miles of sewer main, manholes and services, construct an algae treatment system at the City's wastewater treatment plant, and erect a solar generation field at the treatment plant. James oversaw all aspects of the project including planning, design, and construction. The project was originally funded for \$6 million, but James was able to increase the funding to over \$13 million by working closely with Water Board staff. The final phase of construction is expected to be completed in 2025.

SEPA Sewer Pump Station & Force Main – City of Elk Grove, CA | For this special planning area, James developed high level infrastructure analysis and sewer shed plans. Working closely with the sewer district, he developed a Basis of Design report for a 6 MGD pump station to serve the planning area. The pump station and three-mile force main was constructed in 2017.

East 5th Street Rehabilitation – City of Lincoln, CA | Currently in design phase, James is preparing plans to replace and rehabilitate the water and sewer system. Due to unique conditions to save historic trees, James's plans include water main bursting and replacement, sewer main lining, and service replacements, bursting and lining. The project was constructed during summer 2016.

Greenville Sewer and Water System Repair – County of Plumas, CA

Worked closely with Plumas County and Indian Valley Community Services District staff to identify deficiencies and needed improvements to the water and sewer system in Greenville, CA. Under time pressure and in coordination with Caltrans, he developed plans, specifications, and estimates to rehabilitate and improve the systems prior to a Caltrans project to improve the roadway on State Route 89 through the town.

James Fletter, PE, QSD/QSP (continued)

Sewer Pump Station Rehabilitation – Colusa, CA | Managed the development of a Wastewater Collection System Master Plan that identified pump station deficiencies with this City's infrastructure. He was then tasked with identifying funding sources, developing funding applications, preparing engineering reports and project specifications. Once funding was obtained, James prepared design plans and construction documents to rehabilitate four sewer pump stations. Fulfilling the roll of project manager and construction manager, Jim was able to complete the project on-time and within budget.

Sewer and Water Rehabilitation – Winters, CA | Identified the project scope, project alternative and prepared funding analysis for this bond funded project totaling \$1.8 million. He prepared design and construction plans for rehabilitation through lining and replacement of 18,000 linear feet of City Sewer Main, manholes and lateral. He further provided construction management and inspection services for the project.

I&I Mitigation and WWTP Pond Lining Project – Colfax, CA | Obtained USDA, EPA, and State SRF funding totaling \$6.6 million. He prepared design and construction plans for rehabilitation to reduce inflow and infiltration (I&I) into the sewer collection system through lining and replacement of 9,000 linear feet of City Sewer Main, manholes and laterals. He oversaw system evaluation projects including smoke testing, wet weather flow monitoring, and CCTV inspections. He provided Project Management of design engineers, construction managers, inspectors, and contractors. He managed all budgets and schedules and work closely with state and federal agencies to ensure compliance with covenants. This successful project resulted more than 50% reduction of I&I from the collection system and relief from the State's Cease and Desist Orders.

Gateway Utilities, SS and W Infrastructure, Phases 1 & 2 – Winters, CA | Managed easement acquisition and scope development for this \$1.3 million dollar project. He prepared design and construction plans for a sewer pump station, sewer mains and water infrastructure. He provided Project Management of design engineers, construction managers, inspectors and contractors. He managed all budgets and schedules and work closely with state and federal agencies to ensure compliance with covenants.

Road Realignment and Bus Turn-out – Yolo County Transportation District, Madison, CA | Managed and prepared alternatives, plans, specifications, and estimates for realigning the main roadway through the town of Madison for construction of a new bus turn-out and roadway reconstruction. The project involved numerous town meetings, design coordination with the Transportation District, Yolo County and the Town of Madison. Along with roadway and transportation improvements, the project required analysis and rerouting of drainage systems.

Grass Valley Reconstruction and Railroad Pedestrian Xing – Colfax, CA | A CMAQ-funded project, James prepared plans, specification and estimates for rehabilitation of a main road through the City of Colfax. Design included double chip seal, asphalt paving, relocation of railroad crossing gates, pedestrian cross improvements, and ADA facilities through coordination with CPUC, and Union Pacific Railroad.

Sewer System Management Plans (SSMP) – Winters, Colfax and Colusa, CA | For these three cities, James prepare SSMPs in conformance with State mandate. The plans include evaluation of the sewer collections systems, sewer modeling, preparation and passing of new ordinances, preparation of collection system maintenance programs, and cataloguing and mapping of wastewater facilities including pump stations, manholes, piping and service laterals.

SCADA Implementation – Winters, Colfax and Colusa, CA | Project Manager, developed Supervisor Control and Data Acquisition System (SCADA) for these agencies. The systems included selection of a SCADA consultant, selection and development of radio communication networks, computer and interface platform selection, integration into existing water, sewer and storm water pump stations, development of monitoring and historical record collection methodologies, and training of maintenance personnel.

Infrastructure Master Plans (Water, Sewer & Drainage) – Colusa, CA | Project Manager, oversaw the development of master plans. His leadership ensured that the master plans were completed on-time and within budget. James worked closely with City Council, management and staff to develop long term programs to correct all deficiencies identified by the master plans. His efforts to obtain grant and loan funding resulted in major reliability improvements to the sewer collection system and enhancements to the water supply system.





PROJECT ROLE

General Plan and Annexation Manager

CLASSIFICATION

Senior Planner II

EDUCATION

BS, City & Regional Planning, Cal Poly,
San Luis Obispo, 1994

PROFESSIONAL AFFILIATIONS

Roseville Area Chamber of Commerce
-Board of Directors Member & VP of
Economic & Government Affairs

ULI - Urban Land Institute

APA - American Planning Association

BIA-North State Building Industry
Association

YEARS OF EXPERIENCE

- 25 + years total
- 2 years with Wood Rodgers

As an accomplished City Planner and Project Manager with over 25 years of experience in the land development industry, Vance Jones manages a variety of complex land development projects throughout Northern California. Being proficient in writing Specific Plans and Development Codes, preparing illustrative site plans and graphics, and developing subdivision maps. He will guide public and private-sector clients through entitlement approval processes, drawing from a deep understanding of discretionary review and California Environmental Quality Act (CEQA). Vance is a recognized leader in the business community, serving as Vice President of Roseville Chamber Board of Directors, facilitating both community workshops and conducting public hearing presentations.

RELEVANT PROJECT EXPERIENCE

Upper Westside Specific Plan – Sacramento County, CA | Provided planning support for this 2,083-acre specific plan effort located in North Natomas, west of Interstate 80 and El Centro Road, within Sacramento County. The Plan proposes a forward-looking urban infill mixed use community with 9,400 dwelling units on 1,500 acres, and a 583-acre agricultural buffer and mitigation area. Unique features proposed include a urban town center with high-density, vertically integrated development; a very diverse range of housing types, a 1-mile long “Amsterdam-like” canal, an urban farm & greenbelt corridor, a K-14 educational node with a focus on vocational training, and leading edge energy and sustainability features.

Manzanita Retail Center – Sacramento County, CA | Provided planning support for this 25+ acre retail center site that is located at the southeast corner of Manzanita Avenue and Winding Way in the community of Fair Oaks. Scope of services include providing Conceptual Design Maps suitable for submittal of a request to the Sacramento County Department of Planning and Environmental Review for a Pre-Application Meeting.

Amoruso Ranch Specific Plan – Roseville, CA | Providing planning support for comprehensive engineering, land planning and surveying services for this 640-acre site northwest of the current city limits, south of West Sunset Boulevard approximately 1.5 miles west of Fiddymont Road. The development will include a mix of uses, including 337 acres of low, medium, and high-density residential land developed with 2,827 dwelling units. The land use plan also includes three commercial parcels totaling 51 acres, a 9.6-acre elementary school site, seven neighborhood parks, and a 3-acre fire station/public facilities site. Approximately 135 acres of the site will be set aside as open space preserve.

Dunisch Property – Elk Grove, CA | Provided planning support for this 13.2+ acre site is located at the southwest corner of West Stockton Blvd and Dunisch Road, in Elk Grove, CA. Surveying services included the preparation of a Record Base Map, suitable for use with an entitlement application and subsequent design. The base mapping was utilized in the

preparation of a Preliminary Site Plan, Small Lot Tentative Maps and an entitlement application package and submittals. Preliminary Engineering was provided in support of the entitlement request, revisions based on client and/or agency comments and for meetings & coordination including attendance at public hearings as needed.

Lincoln 270 North - Planning Entitlements – Lincoln, CA | Provided planning support for the preparation of the Planning Entitlements for the Lincoln 270 North property, which measures approximately 71.5± acres and is located in the City of Lincoln

Vance Jones (continued)

northwest of the Highway 65 and Twelve Bridges Drive interchange, and east of Lincoln Boulevard. Planning scope of services included the preparation of an illustrative site plan; specific plan amendment; revisions to the General Development Plan; revisions to the Design Guidelines; lot line adjustments; and application preparation and processing.

Foothill Station – Roseville, CA | Provided planning support for the Foothill Station development project located in Roseville, CA. The ±30-acre project site is located at the northeast corner of Pleasant Grove Boulevard and Foothills Boulevard and was designated for development with light industrial uses. The proposed project would rezone and subdivide the property to allow for development of commercial, medium-density residential (MDR), and high-density residential uses. The preliminary planning included the preparation of a base map and providing a lotting study. Preliminary engineering included engineering research. Wood Rodgers assisted with an assessment of the property's development potential with the new land uses identified and prepared a preliminary lotting study on the MDR site to determine potential lot yield.

Granite Bay Islands – Granite Bay, CA | Provided planning support to finalize the improvement plans, final map and provide construction staking for the development of 55 lots on 16.33 ac+/- in the Granite Bay Island development, located in the Granite Bay Community Plan area of southern Placer County, California. The goal of the project was to develop all 55 lots in a single phase consistent with the approved Tentative Map, that was previously prepared by Wood Rodgers, Inc. Scope of work included supplemental topographic surveys; preparation of the final map; monumentation as required by the Subdivision Map Act; finalizing and processing improvement plans through the City of Roseville and Placer County for approval; planning coordination efforts with client, county, and city staff; preparation and processing of a development notebook; preparation of civil improvement quantity and cost estimates for major infrastructure; preparation of a Fit List and compute footprints for each of the 4 product types and 3 elevations for each product type; plot plan preparation; review landscape design concepts and finalize and process landscape improvement plans for approval; onsite and offsite construction staking; and construction support.

Placer Ranch Specific Plan – Placer County, CA | Serving as a consultant to Placer County's Executive Office and working with key management staff, Vance lead the entitlement approval process for a 2,200-acre master planned community north of Roseville. Responsibilities included preparing a Land Use Plan, Specific Plan, Development Standards, Design Guidelines, and a Large Lot Tentative Map to facilitate buildout of the Plan Area. Key project features include a 200-acre mixed-use Town Center, a 335-acre Campus Park employment center, and a 300-acre site for Sacramento State and Sierra College to collaboratively construct a new university campus. At full buildout, Placer Ranch accommodates over 5,600 new homes and creates nearly 15,000 new jobs.

Creekview Specific Plan – Roseville, CA | Representing a master developer and home builder, Vance managed the entitlement process and secured project approvals for development of a new 500-acre community in Roseville, adding over 2,000 units to City's available housing stock. Vance's responsibilities included designing residential neighborhoods, preparing conceptual site plans for its commercial center and parks, preparing large lot and small lot tentative maps, and amending an approved Specific Plan. Other land use entitlements included a General Plan Amendment, Rezone, and a Development Agreement.

Bickford Ranch Specific Plan – Placer County, CA | Collaborating with a master developer and Placer County staff, Vance helped secure entitlement approvals for a 1,900-acre residential community in west Placer County. Responsibilities included re-tooling an existing Specific Plan to create a financially-viable project, creating custom development standards and design guidelines that achieves the overarching project vision, and preparing large lot and small lot tentative maps. Other land use entitlements included a General Plan Amendment and a Development Agreement. At buildout, Bickford Ranch augment's Placer County's available housing opportunities by adding 1,900 residential units to the region, including 950 units targeted for an age-restricted population.

Sierra Vista Specific Plan – Roseville, CA | Served as the project manager and primary author of the Sierra Vista Specific Plan, a regulatory document to guide buildout of a 2,064-acre master planned community in Roseville. In this role, he worked collaboratively with the property owners and City staff to create a land use plan that fosters development of distinct residential villages, which are each geographically defined in response to on-site resources and regional roadway linkages. To carry out the City's adopted Smart Growth Principles for New Development, each residential village is designed to be anchored by a small, mixed-use village node, with adjacent land uses organized to foster a traditional development pattern. Supporting this land use framework, customized street standards, development regulations, and design guidelines were written to ensure that the community would build out as envisioned.

Crane Crossing and Sierra Pointe Specific Plans – Oakdale, CA | As a consultant to the City of Oakdale, Vance lead a comprehensive effort to prepare two specific plans for Oakdale's future growth areas, which involved close coordination with department heads, landowners, and community stakeholders. Key responsibilities included preparing land use alternatives, facilitating a series of



Vance Jones (continued)

community workshops, and writing each project's specific plan, development code, and design guidelines. He was also responsible for managing the efforts of the consultant team, analyzing technical data and preparing reports, and adhering to a strict timeline that coincided with a concurrent comprehensive General Plan update. Upon adoption, the two specific plans provided the City with the implementation tools for development of approximately 2,000 new housing units and nearly 2-million square feet of non-residential uses.

Village 7 Specific Plan – Lincoln, CA | Served as project manager overseeing the preparation of a Specific Plan for development of Village 7 in the City of Lincoln. It establishes the land use and natural resource conservation framework for approximately 700 acres along Auburn Ravine, which incorporates elements to minimize effects on adjacent and on-site natural resources. By “working with the land” to “create community”, the land use and development framework incorporates elements to address the General Plan’s policies for the creation of villages that are patterned after traditional neighborhood design models. In addition to providing the framework to guide a traditional development pattern, the specific plan also establishes the land use designations, street design standards, and associated master plans for utilities and public services to ensure that the plan can be successfully implemented by both the City and property owners. Village 7 accommodates nearly 3,300 new residential units, helping the City of Lincoln to achieve its fair share housing allocation for the region.

Village 7 General Development Plan – Lincoln, CA | Served as project manager and primary author of the Village 7 General Development Plan, the zoning and design document used to implement the Village 7 Specific Plan. This role involved a very high level of collaborative input from both the City and the master developer to ensure that the document’s level of detail was appropriate to provide a clear vision for the community’s long-term buildout. To this end, land uses were organized in a manner to create compact neighborhoods organized along a network of gridded streets, each anchored by a central village green. As the primary implementation tool for Village 7, the document includes specific regulatory details to ensure that the physical form of each neighborhood follows a prescribed development pattern. Design standards and development regulations were crafted for each neighborhood to provide performance criteria for the design of neighborhoods, lots, and homes.

Sutter Pointe Specific Plan – Sutter County, CA | Served as an adjunct to Sutter County’s Planning Services staff, facilitating the project’s entitlement review process among various departments. The project encompassed approximately 7,500 acres along the southern edge of the County within the commute shed of downtown Sacramento and provided for a mix of land uses including several residential villages, employment centers, and a town center. Initially, Vance’ role was to provide peer review services for the various entitlements, ensuring that the documentation prepared by the project applicant, such as the specific plan, development standards, and design guidelines, were complete and adequate and would effectively guide future buildout. However, as the entitlement process ensued, his role evolved to writing significant sections of the project’s development regulations. This effort included writing several sections of the project’s Zoning Code, as well as providing significant input on the makeup and framework for design guidelines and development regulations.

Regional University Specific Plan – Placer County, CA | Assisted the project manager with the county’s entitlement review effort for a master-planned community in western Placer County. The 1,100-acre project consisted of a university on 600 acres and an adjoining 500-acre, mixed-use, planned urban development. Under the direction of the county’s planning staff, Vance worked collaboratively with the project applicant to create the development standards for the design of a University Town Center, located adjacent to the university. In this role, he helped direct the location and orientation of land uses that would result in a high-density/intensity urban core that would be supported by the university. This included a retail town center along the university’s eastern edge and a central promenade on which the Town Center and adjoining residential neighborhoods would be organized. Further, he developed the development standards and design guidelines to ensure that the University Town Center would develop as envisioned.

Sierra Vista Land Use Entitlements – Roseville, CA | Guided group of landowners through City of Roseville’s entitlement process and secured City Council approval of the Sierra Vista Specific Plan and associated entitlements. Directed preparation of technical studies for project’s CEQA clearance, facilitated meetings with landowner team and City staff, and coordinated work efforts of land use planners, engineers, and consultant team.

Sunset Area Plan Design Standards & Guidelines – Placer County, CA | Serving as a consultant to Placer County’s Executive Office and working with key management staff, Vance assisted with the preparation of corridor design standards and guidelines for the re-imagined Sunset Area Plan in south Placer County. As a means of administering the Area Plan’s Zoning Implementation Regulations, the design standards and guidelines established illustrative plans to guide the design of streetscape corridors, site



Vance Jones (continued)

plans, pedestrian connectivity, landscaping, and parking for development projects within the Sunset Area Plan. The Placer County Board of Supervisors adopted the Sunset Area Plan Design Standards & Guidelines in December 2019 and projects within the Area Plan have commenced construction.

Placer Commerce Center Master Plan – Placer County, CA | Prepared a Master Plan and associated design guidelines for development of a large-scale employment center on a 400-acre site within the Sunset Area in Placer County. As an implementation tool for the Sunset Area Plan, the Master Plan includes development standards and design guidelines that address site design, building architecture, landscape architecture, signage, walls & fences, and site lighting. The Master Plan was approved by Placer County in 2022.

Upper Westside Specific Plan – Sacramento County, CA | Provided planning support for this 2,083-acre specific plan effort located in North Natomas, west of Interstate 80 and El Centro Road, within Sacramento County. The Plan proposes a forward-looking urban infill mixed use community with 9,400 dwelling units on 1,500 acres, and a 583-acre agricultural buffer and mitigation area. Unique features proposed include a urban town center with high-density, vertically integrated development; a very diverse range of housing types, a 1-mile long “Amsterdam-like” canal, an urban farm & greenbelt corridor, a K-14 educational node with a focus on vocational training, and leading edge energy and sustainability features.

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Vance Jones (continued)

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Roseville 2020 General Plan Update – Roseville, CA | Vance....

City of Foster City General Plan Update – Foster City, CA | Vance....

West Roseville Specific Plan – Roseville, CA | Vance....

OTHER PROJECT EXPERIENCE

Subdivision Maps

- Bickford Ranch Large and Small Lot Tentative Maps, Placer County, CA
- Placer Ranch Large Lot Tentative Map, Placer County, CA
- Creekview Specific Plan, Small Lot Tentative Maps, Roseville, CA
- Sierra Vista Specific Plan, Solaire Large and Small Lot Tentative Maps, Roseville, CA
- West Roseville Specific Plan Parcel F-55 Small Lot Tentative Map, Roseville, CA
- Westpark Business Center Tentative Parcel Map, Roseville, CA
- Village 7 Specific Plan Small Lot Tentative Map, Lincoln, CA
- Sierra View Country Club Small Lot Tentative Map, Roseville, CA

Specific Plans, Master Plans, General Plans

- Placer Commerce Center Master Plan, Placer County, California
- Placer Ranch Specific Plan, Placer County, California
- Sierra Vista Specific Plan, Roseville, California
- Regional University Specific Plan, Placer County, California
- Village 7 Specific Plan, Lincoln, California



Vance Jones (continued)

- South Lathrop Specific Plan, Lathrop, California
- Southeast Elk Grove Specific Plan, Elk Grove, California
- Berenda Ranch Specific Plan, Madera County, California
- Fresno Campus Community Plan, Fresno, California
- Sutter Pointe Specific Plan, Sutter, California
- Moore Ranch Specific Plan, Lincoln, California
- Dixon Downs Specific Plan Revisions, Dixon, California
- West Roseville Specific Plan, Roseville, California
- Stone Point Master Plan, Roseville, California
- Burchell Hill Specific Plan, Oakdale, California
- Highway 33 Specific Plan, Newman, California
- Twelve Bridges Master Plan, including Master Land Use Plan, Specific Plans, and General Development Plans, Lincoln, California
- Pelandale-Snyder Specific Plan, Modesto, California
- Del Rio Hills Planned Unit Development, Rio Vista, California
- Aitken Ranch II General Development Plan, Lincoln, California
- City of Sacramento General Plan Update, Sacramento, California
- Sutter County General Plan Update, Sutter County, California
- City of Roseville General Plan Update, Roseville, California
- City of Foster City General Plan Update, Foster City, California
- Community Profile, Foster City, California
- Roseville On-Call Planning Services, Roseville, California

Redevelopment

- Marlin Cove Redevelopment Project Environmental Impact Report, Foster City, California
- Port O'Call Redevelopment Project Environmental Impact Report (Miramar Apartments), Foster City, California
- Foster-Woodstock Redevelopment Project General Plan Amendment (Parkside Towers), Foster City, California

Urban Design Plans

- McHenry Avenue Urban Design Plan, Escalon, California
- Clovis Avenue Railroad Corridor Area Plan, Clovis, California
- Villa Del Lago Architectural Design Guidelines, Stanislaus County, California
- Twelve Bridges Community Design Framework Manual, Lincoln, California
- Foster City Residential Architectural and Solar Guidelines, Foster City, California

Transportation

- Lathrop Bicycle Transportation Plan, Lathrop, California



Vance Jones (continued)

- Twelve Bridges Multimodal Transportation Plan, Lincoln, California



Tim Chamberlain



PROJECT ROLE

Environmental Lead

CLASSIFICATION

Principal Environmental Planner

EDUCATION

BA, Political Science, University of California, Los Angeles, 2005

PROFESSIONAL AFFILIATIONS

American Public Works Association

YEARS OF EXPERIENCE

- 20 years total
- 4 years with Wood Rodgers

Tim Chamberlain is a Principal Environmental Planner specializing in the delivery of small- and large-scale infrastructure projects. He has 20 years of experience leading environmental technical studies, preparing environmental documents, and managing teams of environmental specialists from project concept through construction. Tim brings extensive experience in a wide variety of planning projects, including land use, environmental permitting and regulatory compliance, cultural resources, and community outreach and engagement. He has worked on public works projects, specializing in those with federal funding, for most of his career and is experienced in the CEQA and NEPA analysis, technical document preparation, and project approvals processes. As a former Caltrans employee, Tim received extensive training and experience in Intermodal Transportation Management System and GIS based programs.

RELEVANT PROJECT EXPERIENCE

US-50/Western Placerville Interchanges – Placerville, CA | Lead Environmental Planner. The US-50/Western Placerville Interchanges Project included improvements to the existing interchange at US-50 and Placerville drive as well as a new freeway connection at the existing Ray Lawyer Drive overcrossing. Tim worked on this project from 2009 through 2020 including Phases 1A, 1B, 2, and 2.2 which included phased construction of improvements on Fair Lane, Mother Lode Drive, and the Ray Lawyer Interchange. Tim's role as lead environmental planner included multiple updates to the environmental record including a supplemental EIR in 2014 and iterative NEPA revalidations. The phased construction also required updated technical reports to accommodate design changes. Tim also led the effort to obtain multiple sets of environmental permits for the various phases including a 404 permit from the Army Corps of Engineers, a 401 Water Quality Certification from the Regional Water Quality Control Board, and a 1602 Streambed Alteration Agreement from the California Department of Fish and Wildlife.

5th Street Bridge Replacement – Yuba City, CA | Lead Environmental Planner. Tim managed the complete environmental process including preparation of environmental technical studies, CEQA and NEPA documents, obtaining all necessary environmental permits, coordination of Endangered Species Act Consultation, Native American Consultation, flood agency coordination, and providing full service environmental construction support. Construction support activities included full time Native American Monitoring in sensitive area of the project, preconstruction surveys, regulator coordination with regulatory agencies to ensure permit measures

were implemented, elderberry shrub transplanting, mitigation bank purchases, on-site habitat restoration, fish protection/relocation in the Feather River and hydroacoustic monitoring for protected fish migrating up the Feather River.

Bodega Avenue Corridor Reconstruction – Sebastopol, CA | Providing preliminary environmental studies for the reconstruction of a major east-west route that services much regional traffic in addition to local city vehicles. The project involves perform engineering design and project sequence planning for Bodega Avenue between High Street to the east and Pleasant Hill Road to the west Infrastructure improvements along Bodega Avenue including roadway stabilization, repaving, adding sidewalks to eliminate gaps, and bicycle lane striping. A key component of sidewalks work will be making determination whether or not sufficient right-of-way is present for the sidewalk work to occur. Repaving includes assessments of the existing pavement condition and the methods required to reconstruct to modern standards. Wood Rodgers is providing project management/administration, mapping, utility coordination, engineering studies, preliminary design, final design, and environmental NEPA documentation.

Tim Chamberlain (continued)

City of Sacramento, Sacramento River Parkway Trail – Sacramento CA | Environmental lead for this project to complete preliminary engineering, public outreach, environmental clearance, final design, and right-of-way services for the Sacramento River Parkway Project. The project proposes an approximately 4-mile-long multi-use trail along the east levee of the Sacramento River, from Garcia Bend Park to Zacharias Park. This federally funded project also includes preparing documentation to obtain necessary approvals to comply with the California Environmental Quality Act (CEQA) and the National Environmental Policy Act (NEPA).

Grant Avenue/State Route (SR) 128/Russell Blvd Bike and Pedestrian Improvements – Winters, CA | Providing environmental support for the construction of this project located in unincorporated Yolo County. This project is listed in the Metropolitan Transportation and Improvement Plan (MTIP) for the Sacramento Area Council of Governments and project is funded with Regional Active Transportation Program and Regional Surface Transportation Program grant funds and local Traffic Impact Fees. As such, a key component of the project involves bicycle and pedestrian improvements as well as greenhouse gas reduction characteristics. Additionally, this project schedule is driven by funding constraints with construction in 2026. The project includes bicycle and pedestrian improvements from the intersection of Matsumoto Lane and Grant Avenue/SR 128 in Winters to Russell Blvd/County Road (CR) 32 and Shams Way in unincorporated Yolo County. Scope of services include project management for the planning, project approval, environmental compliance, right of way acquisition, utility relocation, and development of complete project plans, specifications, and estimates for the public bidding and construction of the project.

Monier Circle Stormwater Detention Basin – City of Rancho Cordova, CA | Lead Environmental Planner providing full service CEQA and NEPA documentation for this federally funded flood risk reduction project. The project would provide additional flood capacity to alleviate flooding at downstream roadway crossings of the Folsom South Canal. Mr. Chamberlain is overseeing a team of environmental specialists to provide a cultural and biological study, CEQA document, and coordination with Cal OES and FEMA for NEPA documentation associated with flood protection funding. This project has completed CEQA and is proceeding with regulatory permits at the Regional Water Quality Control Board and the California Department of Fish and Wildlife. Construction is expected in 2025.

Knights Landing Small Community Flood Risk Reduction Project – Yolo County, CA | Lead Environmental Planner supporting Yolo County (County) for its Small Communities Flood Risk Reduction Program (SCFRRP) Phase 2 Grant. Services included preparation of environmental technical studies including a biological resources report, wetland delineation, cultural resources report, and hazardous waste site assessment and soil testing. Tim lead the effort to prepare a CEQA Initial Study leading to a Mitigated Negative Declaration. The project was able to avoid all impacts to the adjacent wetland habitat avoiding the need for regulatory permits.

City of Chico Storm Water Master Plan – Butte County, CA | Lead Environmental Planner for the completion and update of the Storm Water Master Plan in coordination and compliance with MS4 permit requirements for the City of Chico. Tim is leading the effort to prepare a Program Level Environmental Impact Report that will support the Storm Water Master Plan and a variety of smaller improvement projects needed to implement that plan. Scope includes assisting the City with revising the SDMP to create a SWMP and will model the current system for hydraulics and hydrology to assist with stormwater planning. The plan will also update the City's digital storm water maps and provide recommendations for improvement to the current system to stay within current local, state, and federal guidelines.

RD 817 Bear River North Levee Setback Project – Yuba County, CA | Lead Environmental Planner providing full services environmental for the Gibbs Pond and 40 Mile Road culvert replacements through the Bear River Levee. These services included preparation of environmental technical studies, preparation of a CEQA Initial Study leading to a Mitigated Negative Declaration, and obtaining environmental permits.

Marysville and Yuba City Boat Ramp Dredging – Marysville/Yuba City, CA | Lead Environmental Planner and Project Manager. This project involved dredging soil from areas around the Yuba City and Marysville Boat Ramps. Sediment from upstream flows had built up around these boat launching facilities preventing their use for predominantly recreational use of the Feather River. Tim led an environmental team to provide full environmental services to Sutter County and the City of Marysville including preparation of environmental technical studies, CEQA documentation, and environmental permits for the proposed action. Permitting included coordination with CDFW, Army Corps of Engineers, and Section 7 Consultation with the National Marine Fisheries Service to provide protection for federally listed anadromous fish species that spawn up the Feather River. Tim also managed the environmental construction support process for these projects which included use of fish screening and turbidity curtains to minimize impacts to protected fish.



Dennis Barber, PLS



Dennis Barber is the Principal Surveyor and manager of Wood Rodgers' Sacramento Survey Department. He brings 25 years of surveying experience in Central and Northern California, from which he has developed effective collaboration and strong relationships with state and local agencies. Dennis is known for providing reliable and consistent production and processing of the surveying and mapping aspects of land development and public works projects. He has experience with all aspects of surveying and mapping including GPS Control Setup; boundaries, plats, and descriptions; exhibits; Record Maps; right-of-way mapping; photogrammetric and planimetric mapping; as well as cadastral, topographic, and bathymetric surveys. Survey elements include waterways, all surface features associated with land development, roadways and highways, levees, floodplain mapping, and others.

RELEVANT PROJECT EXPERIENCE

Sacramento County On-Call Surveying and Mapping – Sacramento, CA |

Principal Surveyor supporting county-wide on-call surveying and mapping services, from mapping intakes to full control, construction staking, and topographic surveys. Responsible for the intake, review, and processing of all County records-of-survey, along with plats and legal description and corner records. Collaborates closely with the Sacramento County field survey section and provides surveys in support of the County's workload. Tasks include boundary surveys requiring the setting of monuments along property lines memorialized with a record-of-survey. Under this on-call contract, Wood Rodgers has provided the following additional services: GPS Surveys, UAS flight services, LiDAR (aerial, mobile, and terrestrial), topographic mapping, boundary/legal support, plat mapping, map review, construction surveys, and final staking on an as needed basis.

City of Oakland, Surveying Services for Safe Routes to Schools 2021 – 2023 – Oakland, CA |

Dennis provided QA/QC for this project for land surveying services at 12 intersections in the City of Oakland for the Department of Transportation to support plans to implement Safe Routes to School improvements at the 12 locations. The project proposed various countermeasures as well as upgrades in pedestrian facilities. All surface features within the project limits were collected (but not limited to): curb, gutter, sidewalk, edge of pavement, driveways, handicap ramps, parking, walls, fences, vaults, pull boxes, pedestals, utility poles, overhead lines, surface indications of subsurface utilities. Appropriate survey methods were used to obtain elevations of sewer and drainage improvements. The field survey is being used to develop engineering base drawings and digital terrain models (DTM) to be used in the detailed civil design as well as for the production of complete biddable PS&E package for the proposed design.

City of Oakland, Citywide Surveying for Paving Projects – Oakland, CA |

Dennis provided QA/QC for preparation of Corner Records for the City's paving projects. This effort is for 150 monuments on various streets within the City of Oakland. Specific scope of services included mobilization of a survey crew to locate monuments, set reference monuments, then prepare Corner Records and submit to the County of Alameda for

PROJECT ROLE

Survey & Mapping Manager

CLASSIFICATION

Principal Surveyor I

EDUCATION

BS, Surveying, Pennsylvania State University, 1999

REGISTRATIONS/CERTIFICATIONS

Professional Land Surveyor, CA #8067

ADDITIONAL TRAINING

Subdivision Map Act, Michael Durkee, 2002

Boundary Control and Legal Principles, Walter Robillard, 2003

Land Survey Exam Review Course, Paul Cuomo, 2004 & 2005

Modern Boundary Principles, Paul Cuomo, 2005

The Preparation and Processing of Condominium Plans, Michael J.

Pallamary, 2006

YEARS OF EXPERIENCE

- 25 years total
- 23 years with Wood Rodgers

processing.

Dennis Barber, PLS (continued)

Town of Paradise, On-System Rehabilitation & System Safety - Paradise, CA | Survey Manager for field surveying and base mapping support for this project that includes Geotechnical/Pavement Design Report, Pavement Design Memorandum, utility coordination, preliminary roadway, signal, intersection and HSIP improvement design' plans, specifications and estimates (PS&E), Caltrans coordination; public outreach and engagement; bidding assistance; and construction support, and systemic intersection safety improvements for the Zone 3 area in Paradise California.

On-Call Surveying City College Water T-Main Replacement – Sacramento, CA | Principal Surveyor and Project Manager supporting as-needed surveying services. Under this contract, Dennis supervised generation of a topographical base map to support the water transmission main replacement project for nearly four miles of roadway along Freeport Boulevard and 21st Street. Services included complete topographic surveying and base mapping, record data research, and right-of-way mapping. Mobile LiDAR data was collected and processed to establish a foundation for the topographic survey. Detailed conventional surveys were performed to supplement the more vital areas of the project, including underground utilities and protected features such as trees and historic landmarks. To support monument preservation, completed research and location of existing monuments to support the pre- and post-construction Corner Records. Surveying and mapping were provided for ultimate design and construction of a water transmission main replacement. All base mapping supported plans, specifications, and estimates with the City's Procedures Manual, and Standard Specifications and Plans.

On-Call Surveying Fruitridge Manor & Lawrence Park – Sacramento, CA | Project Surveyor supporting on-call survey tasks. Under this contract, Dennis supervised the base mapping, record data research, and right-of-way mapping to support the ultimate design to include, utilities improvements, curb and gutter, sidewalk, and crosswalks. The base mapping supported plans, specifications, and estimates with current procedures, Standard Specifications, and Plans.

Sutter Butte Flood Control Agency, Feather River West Levee Project – Sutter and Butte Counties, CA | Project Surveyor in support of the project right-of-way team for 40 miles of levee improvements at the west levee of the Feather River between the Sutter Bypass and Thermalito Afterbay. Efforts include base map and boundary resolution, management of preparation and processing of appraisal exhibits, plats and legals for land acquisition and easements, topographic, bathymetric, and construction quality control surveys, monumentation and Record-of-Surveys to memorialize the project acquisitions and overall survey/mapping support of the project right-of-way team.

East 5th Street Sewer and Water Main Replacement – Lincoln, CA | Supported the survey team for a project to prepare plans, specifications, and estimates to rehabilitate or replace the water and sewer mains on East 5th Street, construct drainage improvements including new curb and gutter, reconstruct the roadway include signage and striping, and remove a Valley Oak Tree situated within the roadway. Provided surveying and topographic mapping for the project area. The design level topographic survey captured existing improvements pertinent for the analysis of the water and sewer mains. Features collected included USA markings, major surface features from sidewalk to sidewalk, and overhead and subsurface facility locations. Developed a base map that included the design level topographic survey together with the existing right-of-way lines, existing easements, and lot lines.

Roseville Benchmarks – Roseville, CA | Project Surveyor to support the City's benchmark network extending into West Roseville. Managed the day-to-day operations of providing field surveying to establish several new City benchmarks in West Roseville.

Sacramento County, Elverta Road/SR-99 Interchange – Sacramento, CA | Project Surveyor responsible for the day-to-day coordination of any survey or mapping effort needed to support a project to construct a new partial-cloverleaf interchange to replace an existing signalized intersection on a four-lane expressway section of State Route 99/70.

US Army Corps of Engineers, Sacramento Weir Widening – West Sacramento, CA | For this ongoing United State Army Corps of Engineers (USACE) project, Dennis is Project Surveyor providing survey support for the widening of the existing weir between the Sacramento River and the Sacramento/Yolo Bypass, located in Yolo County, California. The project includes the realignment of the existing Old River Road, supporting fish passage through the Sacramento Bypass. Survey efforts include a large-scale control network, underground utility surveys, aerial topographic surveys, detailed ground surveys, boundary surveys, bathymetric surveying, and integrated digital terrain model in and surrounding the Sacramento Bypass. Coordination with various agencies including City of West Sacramento, Yolo County, Sacramento Flood Control Agency, State of California Department of Water Resources and the USACE was required to determine project requirements and specifications and acceptance.

Department of Water Resources, Floodplain Mapping – Sacramento, CA | Project Surveyor supporting the design team with bathymetric and hydraulic surveys, Mission Planning and Post Processing of Control for LiDAR acquisition and photo imagery for



Dennis Barber, PLS (continued)

approximately 2,000 square miles for floodplain mapping of the Lower Sacramento River System. The hydraulic surveys included over 2,000 cross-section surveys, over 250 hydraulic structures, and stream gage surveys as needed by the design team. All survey data was collected to the standard set by and the approval of DWR, FEMA, and the USACE. Dennis worked side-by-side with the project staff, subcontractors and DWR; participated in all pertinent meetings and conference calls; and attended all Survey Work Group Meetings to discuss and determine scope and procedures for current and future task orders.

Sutter Butte Flood Control Agency, Feather River West Levee Project – Sutter and Butte Counties, CA | Project Surveyor in support of the project right-of-way team for 40 miles of levee improvements at the west levee of the Feather River between the Sutter Bypass and Thermalito Afterbay. Efforts include base map and boundary resolution, managing preparation and processing of appraisal exhibits, plats, and legals for over 250 land acquisitions and easements, topographic, bathymetric, and construction quality control surveys, and overall survey/mapping support of the project right-of-way team.

US Army Corps of Engineers, Sacramento Riverbank Protection Program Erosion Site Surveys – Sacramento, Sutter, and Yolo Counties, CA | Project Surveyor providing survey support to the USACE for the design of erosion repairs as well as protection and control measures. Managed the day-to-day operations of a complex workflow that included topographic, bathymetric, and tree surveys, together with the development with DTM surfaces for large areas along the river channel. The contract included 43 project sites totaling approximately 25 miles of bank surveys along with approximately 62 miles of bathymetric surveys. Notable erosion sites include three along the Pocket/Little Pocket east levees, and two in the area of Pioneer Reservoir and the Sacramento Deep Water Ship Canal lock. Coordinated with the USACE, DWR, Caltrans, and a variety of Levee and Reclamation Districts.

Lookout Slough Restoration Project – Solano County, CA | For an ongoing Ecosystem Investment Partners (EIP) project, Dennis is the Project Surveyor providing survey support for the restoration of 3,600 acres of tidal marsh north of the Cache Slough Complex in the Sacramento-San Joaquin Rivers Delta, located in Solano County, California. The survey efforts included an overall project control network, topographic, bathymetric, and boundary survey. Coordination with various agencies including Solano County, Yolo County, and the State Lands Commission was required to determine water rights and their impacts on the property. A project Record-of-Survey is being processed through Solano County to document the findings.

City of Sacramento, Dixianne Avenue “Green Street” – Sacramento, CA | Project Surveyor in support of a project to retrofit an existing six-block residential/commercial corridor to a more pedestrian “friendly” passageway.

Moss Landing Segment of Monterey Bay Sanctuary Scenic Trail – Monterey County, CA | Project Surveyor and responsible for the day-to-day coordination and any survey or mapping effort needed to support the project. This segment is approximately 4,200 feet long and crosses Elkhorn Slough on a new 380-ft-long bridge, passes through sensitive natural environment and cultural resources, and passes through the Moss Landing Power Plant. This project will be constructed in the State right of way and requires close coordination with Caltrans.

Oakland Waterfront Trail – US Audio/Capture Technologies Segment – Oakland, CA | Project Surveyor for providing surveys as part of the design services for a gap closure segment of the Oakland Waterfront Trail. Part of the San Francisco Bay Trail, the Oakland Waterfront Trail is a planned 400-mile network of bicycle and hiking trails that will form a continuous ring around the Bay.

International Drive Extension – Rancho Cordova, CA | Project Surveyor and responsible for the day-to-day coordination and any survey or mapping effort needed to support a project that extends a new 6-lane arterial roadway as part of a road and bridge project that connects Kilgore Road to Sunrise Boulevard.

John Laing Homes, Meridian at Lincoln Crossing – Lincoln, CA | Responsible for layout, preparation, and processing of one Subdivision Map containing 257 lots.

DR Horton, Sierra View at Lincoln Crossing – Lincoln, CA | Responsible for layout, preparation, and processing of a subdivision map for a condominium project. Dennis was also responsible for the preparation and processing of nine sets of condo plans containing 174 units.

Elliott Homes, Stoneridge East – Roseville, CA | Responsible for the preparation and processing of two subdivision maps containing 300 lots.

Hirschdale Road Bridge Replacement Project – Nevada County, CA | Project Surveyor for an approximate 1/3 mile stretch of rural 2-lane roadway in Nevada County concurrent with the replacement of the road’s two bridges, performing surveys within the Truckee River and the Union Pacific Railroad.



Dennis Barber, PLS (continued)

Lennar Communities, Westborough – Sacramento, CA | Responsible for layout, preparation, and processing of 13 subdivision maps containing 900 lots.

Lennar Communities, North Natomas Estates – Sacramento, CA | Responsible for layout, preparation, and processing of two subdivision maps containing 110 lots.

Lennar Communities, Northpointe Park Phase 2 – Sacramento, CA | Responsible for layout, preparation, and processing of a Master Parcel Map covering 463-acres and 18 Subdivision Maps containing 1500 Lots.

Lennar Communities, Northborough Phase II – Sacramento, CA | Responsible for preparation and processing of a master parcel map covering 250-acres, including 12 Subdivision Maps containing 800 lots.

Lennar Communities, The Meadows, Lennar Communities – Sacramento, CA | Responsible for layout, preparation, and processing of two subdivision maps containing 99 lots.

JTS Communities, Meadowview Estates – Sacramento, CA | Responsible for layout, preparation, and processing of two subdivision maps containing 250 lots.

DR Horton, Natomas Creek – Sacramento, CA | Responsible for layout, preparation, and processing of three subdivision maps containing 490 lots.

Lennar Communities, Regency Park – Sacramento, CA | Responsible for layout, preparation, and processing of four subdivision maps containing 350 lots.

Lennar Communities, Heritage at Natomas Park – Sacramento, CA | Responsible for layout, preparation, and processing of a master parcel map covering 291-acres, including 21 subdivision maps containing 1,250 lots.

Alleghany Properties, Parkview – Sacramento, CA | Responsible for layout, preparation, and processing of two master parcel maps covering 242-acres, including 10 subdivision maps containing 680 lots.

KB Homes, The Hamptons – Sacramento, CA | Responsible for layout, preparation, and processing of eight subdivision maps containing 1,268 lots.

Kern Schumacher, Schumacher Property – Sacramento, CA | Responsible for layout, preparation, and processing of multiple master parcel maps covering 400-acres.

Elliot Homes, Villages of Zinfandel – Rancho Cordova, CA | Responsible for layout, preparation, and processing of a large lot map covering 190-acres, including 16 Subdivision Maps containing 1,400 lots.

DR Horton, North Laguna Pointe – Sacramento, CA | Responsible for layout, preparation, and processing of a subdivision map for a condominium project, including seven sets of Condo Plans containing 153 units.

RD 817 Bear River North Levee Setback Project – Yuba County, CA | Survey Manager for land and bathymetric surveying portion of this project. The existing levee has experienced some erosion since the 2008 California Department of Water Resources Central Valley Floodplain Evaluation and Delineation (CVFED) Project developed topographic mapping for the area. In addition, the setback levee alignment requires supplemental planimetric surveying data for use in a setback levee design. As a result, new topographic mapping will be prepared for the project for the length of the setback levee alignment and 250 feet upstream and downstream of the project's limits. The survey will extend laterally from the northern waterline of the Bear River to a point 200 feet landward of the setback levee landside toe. Bathymetric cross sections will be prepared at 200-foot intervals throughout the Project length. A total of ten bathymetric cross sections will be prepared.



Mischelle "Mickey" Smith, PE, GE



PROJECT ROLE

Geotechnical Engineering

CLASSIFICATION

Principal

EDUCATION

BS, Civil Engineering, University of Reno, Nevada, 1980

BS, Geological Engineering, University of Nevada, Reno, 1981

REGISTRATIONS/CERTIFICATIONS

Professional Civil Engineer, CA #38777

Professional Civil Engineer, NV #6972

Professional Geological Engineer, CA #2892

PROFESSIONAL AFFILIATIONS

Member, Association of Engineering Geologists, Sierra Nevada Chapter

Member, Builders Association of Northern Nevada

Member, City of Reno Development Advisory Group

YEARS OF EXPERIENCE

- 27 years total
- 14 years with Wood Rodgers

Mickey has 27 years of professional experience in geotechnical engineering, materials engineering, and construction quality control. She has been responsible for the overview of all field exploration and laboratory testing and design services executed during performance of geotechnical investigation reports and Engineer of Record project management. Mickey is responsible for the formulation of foundation design recommendations for structures, structural pavement sections (AASHTO), public and private improvements, and mass grading operations. She is also responsible for the design and evaluation of flood retention structures and embankments. She is experienced in performing slope stability analyses, rockfall simulation utilizing CRSP, and design of catchment areas. Mickey has also led a team of engineers in developing local policies regarding slope evaluation and design limitations associated with hillside developments and retaining structures.

RELEVANT PROJECT EXPERIENCE

ROADWAY

South Virginia Street Widening, RTC of Washoe County | Reno Nevada

The project consists of rehabilitation and/or reconstructing South Virginia Street from Longley Lane to NB I-580 Off Ramp. Wood Rodgers provided geotechnical exploration testing and reporting services to identify and report existing structural pavement sections (including subbase, CTB, base course, and plantmix bituminous pavement section). Mickey provided project oversight and technical review of exploration protocols and report development for the geotechnical characterization of site conditions. Site conditions were relied upon to qualify subgrade conditions and to help develop pavement rehabilitation/reconstruction approaches.

Holcomb Avenue Improvements, RTC of Washoe County | Reno, Nevada

This project consists of the rehabilitation of approximately 0.55 miles of Holcomb Avenue from Burns Street to Liberty Avenue in Reno, Nevada. The project will include demolition, grading, pavement reconstruction, sidewalk, driveway, curb and gutter replacement as necessary, correction of localized drainage deficiencies, ADA/PROWAG assessment and compliance, construction of pedestrian ramps, reconstruction of driveways, preparation of easement documentation, traffic signal modifications and other incidentals necessary for the roadway within the Project limits. Wood Rodgers is responsible to perform engineering design, topographic survey and quality assurance and construction management services. Mickey provided project oversight and technical review of exploration protocols and report development for the geotechnical characterization of site conditions. Site conditions were relied upon to qualify subgrade conditions and to help develop pavement rehabilitation/reconstruction approaches.

Ski Way Traffic Safety Improvements, IVGID | Incline Village, Nevada

Mickey provided geotechnical support for this project that included preparing a unique plan to improve safety and circulation for Ski Way, a busy local Lake Tahoe roadway in the winter. Ski Way acts as both a local road connecting the Tyrolian Village neighborhood with Incline Village and parking for visitors to Diamond Peak Ski Resort. IVGID contacted Wood Rodgers and asked for help in developing a solution in conjunction with programmed pavement reconstruction. After extensive analysis of existing conditions and behaviors, Wood Rodgers engineered a plan that

Mischelle “Mickey” Smith, PE, GE (continued)

incorporates a family of roundabouts (including unique mini roundabouts) to improve circulation while slowing down through-traffic to mitigate conflicts with loading/unloading skiers. These roundabouts were combined with revised parking layouts that help offset the loss of roadside parking from the roundabout footprints and potential safety enhancements such as roadside pedestrian buffers.

SE McCarran Boulevard Widening and Rehabilitation, RTC | Reno, Sparks, Nevada

This project involves the widening of McCarran Boulevard from Longley Lane to Greg Street. This roadway is part of the National Highway System as well as the State Highway System. These designations dictate additional coordination with NDOT, City of Reno, City of Sparks, Truckee Meadows Flood Management Project as well as other entities. This project includes construction of sound walls, drainage improvements including large box culvert, pedestrian bridges as well as a complete geometric design for a six lane facility to fit in as much as possible in the existing right-of-way. Mickey was the laboratory manager on this project and the lead geotechnical engineering.

USA Parkway, NDOT (Sub to Jacobs) | Storey/Lyon Counties Nevada

Approximately 12 miles of highway will be designed and constructed as part of this project. One of the most unique components of the project is that this section of roadway extends across virgin terrain. This characteristic creates a very different approach demand. Material analyses for cut/fills, aggregate sources, slope stability analyses, etc., are essentially approached with limited physical constraints other than a concern for costs. Mickey was the lead geotechnical engineer for the project overseeing: exploration, materials testing, preliminary identification of borrow sources, slope analyses for both cuts and embankments, and formulation of grading recommendations. Supplementary investigations specific to structures will also be provided as the design progresses.

Terminal Way Rehabilitation, RTC | Reno, Nevada

Mickey was responsible for the formulation and characterization of geotechnical design constraints associated with the 1 + mile of pavement rehabilitation proposed for the Terminal Way, Gentry Way, Neil Road Corridor. A unique approach Mischelle has adopted when considering rehabilitation design is to evaluate the design R-Value based not only on the standard protocols but also based on the existing subgrade moisture contents. Due to the R-Value strength sensitivity to moisture content, this provides a more reasonable assessment base that considers long term subgrade conditions not just end of construction.

Raggio Parkway Improvements, DRI Research Parks, Ltd. | Reno, Nevada

Mickey provided geotechnical support for the rehabilitation of the mile-long roadway in support of development of the surrounding 328 acre Dandini Research Park, Desert Research Institute and Truckee Meadows Community College campuses. The project is a complex mixture of pavement rehabilitation, intersection and roundabout improvements, and pedestrian and ADA compliance work. As the roadway serves three community assets in the Research Park, DRI and TMCC campuses, the project relies upon involvement from those institutions as well as other community stakeholder groups including the City of Reno, Regional Transportation Commission, Nevada Department of Transportation and the Nevada State Public Works Board. Additional work on Raggio Parkway included construction management, construction coordination with contractor, construction meetings, as-built drawings, observation of asphalt concrete removal and overexcavation for new structural section, concrete placement for pedestrian ramps, curb/gutter and sidewalk, placement of new pavement, density testing, and concrete testing. Inspection, testing, and documentation were performed in accordance with the Standard Specifications for Public Works Construction (Orange Book).

Diamond Road Improvement Project, Duckwater Shoshone Tribe and Reck Brothers Construction, LLC | Nevada

Ms. Smith is the geotechnical manager for this project that consists of the design and construction of approximately 0.7 mile of roadway on the Duckwater Shoshone Reservation in Nye County, Nevada. Responsibilities included overseeing exploration and testing services, culminating in the preparation of a geotechnical report which presented site preparation and grading requirements as well as design parameter for the structural pavement section. Estimated Construction Cost: \$8.5 million.

WATER RESOURCES

City of Portola General Plan Safety Element Update & Local Hazard Mitigation Plan, City of Portola | California (2009)

Ms. Smith is providing geologic and seismic analysis on this project for the development of the City of Portola’s Local Hazard Mitigation Plan (following the 2008 FEMA Guidance Documents) and updating the General Plan Safety Element. Funding for the project is provided through the CDBG and 2008 DRI grant program. Unique aspects of the project include project web site with interactive community survey, risk assessment using the HAZUS-MH analysis tool, consideration of volcanic activity impacts, and evaluation of Grizzly Valley Dam break risk and impact. The work is progressing in close coordination with the City and involved agencies and citizens groups.



Mischelle "Mickey" Smith, PE, GE (continued)

Hellwinkle Channel, Town of Gardnerville | Nevada

Project Manager on this traffic analysis, design, and NDOT permitting to accommodate a change in control of access, ramp terminal improvements and tying in future Warrior Lane. Wood Rodgers has prepared a detailed operations analysis of the proposed roundabout ramp terminal for eastbound traffic using SIDRA software. The operations of this intersection have also been modeled with the proposed Warrior Lane roundabout and a Major Deviation from NDOT Access Management Standards prepared to support the proposed layout. Wood Rodgers will be conducting a complete interchange operations analysis including current and future performance of westbound ramp intersections, effects on adjacent interchanges, and developing mitigation strategies to support the planned growth.

Griff Creek, County of Placer | King's Beach, California

Ms. Smith led geotechnical evaluations in support of water quality improvements planned for the Griff Park of the King's Beach community. Included were geotechnical test pits, soil sampling, evaluation of seasonal high groundwater based on mottling and gleying of in-situ soils, assessment of height of capillary rise, and percolation testing. Design components include ditch improvements, stream restoration and infiltration and detention basins.

NDOT US50 Glenbrook Slope Stabilization, NDOT | Nevada

Ms. Smith led geotechnical evaluations in support of slope stabilization for the Glenbrook area of US50. Included were geotechnical borings, REMI seismic refraction analysis, evaluation of rockfall, and design recommendations which have been accepted by the project TAC. The project is currently final design of US50 Project A has been completed with construction anticipated 2011. Design of US50 Project B is ongoing. Design components include rockfall netting, retaining walls, & Vegetated Reinforced Soil Slopes (VRSS). SR431 evaluations have included gabion stabilized slopes and evaluations of retaining walls.

Lake Forest Erosion Control Project, Placer County Public Works | Placer County, California

Ms. Smith led geotechnical evaluations in support of water quality improvements planned for the Lake Forest community and improvement area. Included were geotechnical test pits, soil sampling, evaluation of seasonal high groundwater based on mottling and gleying of in-situ soils, and percolation testing. Design components include permeable pavement, curb and gutter, and stream restoration.

Gonowable Slope Assessment, Washoe County | South Lake Tahoe, California

As Project Manager, Mrs. Smith has recently completed performing the geotechnical investigation and analyses associated with a localized slope failure. Located in the Tahoe Basin, this project requires careful consideration of long-term impact slope mitigation measures will have on adjacent improvements. Limited construction area, constrained both by access and desire/need to limit impact, presents special concerns and sensitivity to project approach. Design components will include retaining structures complimented by revegetation considerations.

US 50, Pioneer Trail to SR 207 | Washoe and Douglas Counties, Nevada

Reviewed Project Study Report for preliminary geotechnical constraints as related to the integrated development of a regional system of transportation in the Tahoe Region through the completion of a loop road between California and Nevada.

AVIATION

Project 2413 Taxiways A, F & F Improvements, Clark County Department of Aviation | North Las Vegas Airport, Las Vegas, Nevada

Mrs. Smith provided geotechnical services on this project that consisted of subsurface soils investigations, laboratory testing, pavement design and preparation of complete plans, specifications and engineers estimate. The project consisted of miscellaneous FAA required airfield improvements including drainage improvements for much of the airfield, restriping of several taxiways and runways as well as pavement reconfiguration of 2 taxiways within the airfield to improve airfield safety. Additionally, several signage and lighting upgrades were designed to update the airfield to current FAA standards. During construction, our staff will provide Engineer of Record Services to monitor construction activities for conformance with the plans and specifications including review of material submittals, construction pavement requests, change orders and preparation of record drawings.

Runway 16L-34R Touchdown Area Rehabilitation, Reno-Tahoe Airport Authority | Reno-Tahoe International Airport, Reno, Nevada

Mrs. Smith provided geotechnical services on this project that consisted of civil design of the rehabilitation of runway pavement at the touchdown and turning areas of the runway. Project design included a full evaluation of the entire length of the runway, mapping surface distresses along the length of the runway, pavement design, electrical design, geotechnical engineering as well as project



Mischelle “Mickey” Smith, PE, GE (continued)

phasing. This work consisted of pulverization of existing portland cement concrete pavement, subgrade preparation, asphalt-treated permeable base, PCC pavement, removal replacement of centerline lights and marking. During construction, will provide Engineer of Record Services to monitor construction activities for conformance with the plans and specifications including review of material submittals, construction payment requests, change orders and preparation of record drawings.

Reno Tahoe International Airport Stage 14, Reno Tahoe Airport Authority | Reno, Nevada

The project entailed reconstructing the existing Portland Cement Concrete (PCC) and Asphalt Treated Permeable Base (ATPB) apron along the southern side of Concourse B. Mischelle was responsible for formulating the geotechnical design parameters based on existing data and conducting verification testing during construction through plate bearing test analyses on both the existing and newly constructed ATPB surfaces and subgrade. Subgrade stabilization recommendations were also an important component of the geotechnical considerations due to the presence of fine grained soils and close proximity to groundwater.

Reno Tahoe International Airport Stage 15, Reno Tahoe Airport Authority | Reno, Nevada

Stage 15 consists of reconstructing the existing PCC/ATPB apron section along the northern side of Concourse B and improving an equipment storage area just north of the terminal. Mischelle was responsible for performing the geotechnical investigations and design level report for the planned improvements in accordance with AC 150/5320-6E. Subgrade stabilization recommendations were also an important component of the geotechnical considerations due to the presence of fine grained soils and close proximity to groundwater.

STRUCTURES

RTIA Snow Removal Equipment Building, Reno Tahoe Airport Authority | Reno, Nevada

Wood Rodgers provided complete civil design and geotechnical engineering for the Snow Removal Equipment building. Vehicle loads for airport snow plows and equipment are huge. The specialized equipment required additional considerations for structural pavement sections and slab-on-grade support. Mischelle prepared the design level geotechnical report presenting recommendations regarding: site preparation and grading, foundation support requirements, and roadbed and slab on grade preparation.

VA Hospital Seismic upgrade | Reno, Nevada

Mrs. Smith was the project manager on this projects that consisted of restoring the original Veterans Administration Hospital – Reno Campus hospital from an administrative hub back to a medical facility. The original structure needed to undergo a seismic evaluation and retrofit design to meet current standards. Wood Rodgers’ services included: surveying, geotechnical engineering, materials testing and verification of structural members.

Renown Kiley Campus | Sparks, Nevada

The current plan for the Renown Kiley Campus is the construction of a main structure with supplemental access and parking via a secondary structure. Phased construction will lend itself to incorporating terraced facilities with retaining walls and varying grades. The Campus is in relatively close proximity to the Spanish Springs Fault Zone. Use of Refraction Microtremor Surveys helped identify and characterize the potential for liquefaction prior to drilling. This allows WR the flexibility to be focused in their exploration protocols especially for critical structures such as a hospital or medical facility. The REMI surveys also allow IBC site classification to be refined without the need to advance 100 feet deep borings. Mischelle was the geotechnical engineer for the project and responsible for the formulation of design parameters including: earth pressures, bearing capacities, seismic design parameters, and structural pavement section considerations.

UNR Living Learning Center | Reno Nevada

The Living Learning Center at the University of Nevada, Reno offers a contemporary living and learning environment to help our students make a successful transition to the working environment. One of the first dormitory environments that offers the convenience of living facilities in close proximity to teachers and research staff, this 6 story facility provides a contemporary approach to education that encompasses the learning, the working, and the living. Mischelle was responsible for the geotechnical design considerations associated with this project. The steep cross-gradient of the property required some special considerations for foundations and retaining structures.



Mischelle “Mickey” Smith, PE, GE (continued)

RENEWABLE ENERGY

Pabco Solar | Las Vegas, Nevada

Responding to the Client’s demand for a fast track geotechnical report, the geotechnical investigation/report and pile load testing program were completed within one month for this 300 acre photovoltaic site. The presence of gypsic and gypsiferous soils presented unique concerns to the design of the project. Mischelle was responsible for formulation of geotechnical design considerations and identification of geologic hazards associated with the development of the project. In addition, the fast track timeline helps to highlight Wood Rodger’s commitment to our clients’ needs.

Fresno County Solar Project, GA Solar | Fresno, California

Wood Rodgers is currently providing site feasibility services to GA Solar on a 320-acre property in Fresno County, California. Mrs. Smith is leading the geotechnical investigation for the project site. Wood Rodgers scope of services has included preliminary engineering, geotechnical engineering, ALTA mapping, and topographic survey. Due to the timing and proprietary information relative to the project, the details of the developer and project cannot be shared at this time.

San Bernardino Solar Project, Axio Power | San Bernardino, California

Wood Rodgers is currently providing site feasibility services to Axio Power on a 150-acre property in San Bernardino County, California. Wood Rodgers scope of services has included preliminary hydrology, geotechnical, and structural feasibility analysis. Due to the timing and proprietary information relative to the project, the details of the developer and project cannot be shared at this time.

20 MW Photovoltaic Project, Blue Oak Energy | Las Vegas, Nevada

Mrs. Smith was responsible for the review of geotechnical reports and data. Provide value engineering and alternative design recommendations and excavatability review of geotechnical conditions presented in the final report. Also Wood Rodgers provided civil scope of services including the design of the overall grading of the 150± acre site, pad design for tracker blocks, Operations and Maintenance building and medium voltage substation, on-site and off-site roadway and drainage improvements. The project required Wood Rodgers to design an economically viable grading approach that would not detrimentally affect the operating performance of the PV tracker units due to shading. Wood Rodgers created a 3D earthwork model for the site and worked closely with the solar resource modeling team member to asses the overall performance of the PV system. Additionally, Wood Rodgers provided Blue Oak Energy with an analysis of the on-site soil conditions, which resulted in a value engineering decision making process for the design of the tracker foundations. Wood Rodgers analysis of the soil condition and foundations led to an approximate 40% savings in material costs. Due to the timing and proprietary information relative to the project, the details of the developer and project cannot be shared at this time.



Dan Rich, PE

PROJECT ROLE

Wastewater Treatment Plant
Engineering

CLASSIFICATION

Principal Engineer for
Nexgen Utility Management

EDUCATION

B.S. Civil Engineering, University of
Colorado at Boulder, Boulder, CO

MBA, University of California at Davis,
Davis, CA

M.S. Sanitary Engineering, University
of California at Davis, Davis, CA

REGISTRATIONS/CERTIFICATIONS

Professional Civil Engineer No.56365,
State of California

YEARS OF EXPERIENCE

- 30 years total

Dan has thirty years of experience in planning, designing, and evaluating processes for wastewater and sludge treatment. He specializes in treatment process development, process modeling and design, performance evaluation, troubleshooting, and NPDES compliance. He has served as Project Manager for over twenty sewer master plans and twelve wastewater treatment plant designs for cities across California. Dan co-founded Nexgen Utility Management in 2005 and is a Vice President of the firm. In his spare time, Dan serves as an elected member of the San Juan Water District which provides treated water to 300,000 people in Placer and Sacramento Counties.

RELEVANT PROJECT EXPERIENCE

Coke Street Pump Station Upgrades Mapping – West Sacramento, CA |

Dan served as Project Manager for design and construction of upgrades for two sewer pump stations (Coke Street and Triangle lift station upgrades had a combined construction cost of \$1.42 million). Coordinated field surveying and mapping, condition assessment, hydraulic evaluation, coordinated with geotechnical engineering and structural sub-consultants. Design included a new wet well made of fiber reinforced plastic (FRP), two submersible pumps, emergency bypass connection to the force main, emergency generators, FOG and odor control, and a secure concrete building. Provided constructability review, bid support, and engineering support during construction.

Pump Station Rehabilitation Projects – Auburn, CA | Dan is the Project Manager for four PS upgrades (Vista, Monicello, Vintage Oaks, Diamond Ridge) which included the following improvements:

- New standby generators
- Odor scrubbers
- New epoxy-coated pre-cast wet wells
- New submersible pumps
- New SCADA and control systems

Utilized Virtual Project Manager (VPM) and Wrike to manage project documentation and details, facilitate communication between all parties,

and keep everyone informed of latest updates during the project.

Regional Sewer Project Pump Station Design - Wheatland, CA | NEXGEN performed an alternatives analysis to determine the best regionalization option for the City of Wheatland's wastewater treatment. We determined that a pipeline to a neighboring community's WWTP was the most cost-effective solution. NEXGEN is working with the City to determine the placement of the 3 pump stations required to transport Wheatland's wastewater.

All three pump stations are being designed with submersible pumps, a "trench" style concrete wet well with epoxy liners to allow self-cleaning operation, grade valves and flow meter, alarms and operation tied to City SCADA, a control building, and an emergency generator or diesel pump. One station will have a sampling station and one station, located near a residential area, is being designed for chemical addition for odor and corrosion control.

Dan manages the project and coordinates regularly with project stakeholders: Yuba Water Agency, Yuba County, OPUD, LCWD, Wheatland staff, members of Wheatland's City Council, and the City's consultants preparing the financial plan and environmental documentation

Jackson Rancheria New Influent Pump Station and Headworks Design | The previous pump station had a number of deficiencies: the pumps and pipes were overloaded, odors were traveling up the storm drainpipes and could be detected in the Rancheria parking lot, required significant maintenance, and access was on a road leading to many homes.

Dan Rich, PE (continued)

Dan oversaw the \$100,000 design of the new influent pump station which included:

- Relocating the pump station to a less trafficked location
- Three VSPs (two duty, one standby)
- Magnetic influent flow meter
- Emergency storage tank
- Carbon odor scrubber for odor control
- Plant influent sampler
- Small building for electrical control panels and some chemical systems
- Two parallel 8-inch forcemains
- Magnesium hydroxide feed system for alkalinity control (includes a storage tank with mixer and two chemical metering pumps to meter magnesium hydroxide slurry into the wet well)

NEXGEN also provided construction management, specialty inspection, and construction support for this project (2018).

WWTP Solids Dewatering and Pumping Systems Upgrades Project (2020 – 2023). – Auburn, CA | Dan was the Project Manager for design, bid support, and construction management services of this \$5 million construction project.

The project includes:

- New 3,550 sq. ft. solids dewatering building to house new dewatering facilities
- New 1,000 sq. ft. loading dock
- Upgrades to plant water pumps to provide additional water supply capacity because of the screw press and polymer water system demands.

WATER & WASTEWATER DESIGN EXPERIENCE

WWTP Solids Dewatering and Pumping Systems Upgrades Project (2020 – Current). – Auburn, CA | Dan is the Project Manager for design, bid support, and construction management services of this \$5 million construction project.

The project includes:

- New 3,550 sq. ft. solids dewatering building to house new dewatering facilities
- New 1,000 sq. ft. loading dock to accommodate large solid waste trucks to haul dewatered solids to the landfill
- The new building will house: the new screw press equipment, chemical feed system, restroom, and sampling facilities
- A new outlet box level transmitter and motor operated outlet control valve will be installed at the oxidation ditch outlet to minimize air entrainment in the water during periods of high flow.
- New sewer to bypass the Pond 1B pump and measure diverted flow using a Parshall flume

WWTP Improvements (2008- Current) – Woodland, CA | Since 2008, NEXGEN has served as the City of Woodland’s Wastewater Consultant and Dan has served as the City’s Project Manager for various plant improvement projects. In 2009 and 2014, Dan served as PM for NPDES permit renewals. In each renewal, the adopted permit limits became less restrictive. Each summer since 2010, Dan has served as the PM for sludge stabilization, drying, and hauling operations at the WWTP. The WWTP utilizes a novel system of facultative ponds which use solar energy/algae to digest and dry the solids. The stabilized solids are used for alternative daily cover at the nearby landfill. In 2015, Dan served as City advisor for a \$1.4 million pond project that cement and lime treats the bottom of two 10-acre ponds and constructs various piping and valving improvements. In 2010-2013, Dan served as PM for improvements to the WWTP secondary system. The project included converting three 2 MG existing oxidation ditches to energy efficient fine bubble nitrifying/ denitrifying bioreactors. The project doubled the treatment capacity, cut power costs by half, fully nitrified and removed nitrates to below 10 mg/L, and improved effluent turbidity. The project construction cost was \$15 million. Dan also prepared documents for State Revolving Loans for WPCF upgrades in 2013 and two water recycling projects.

Treatment Improvements (2014- 2019) – Auburn, CA | Project Manager for a \$10 million upgrade to the City of Auburn’s WWTP. The secondary process upgrades will allow the city to treat 1.8 mgd to stringent ammonia and nitrate standards. The project includes new fine screens, a magnesium hydroxide feed system for alkalinity addition, a new return sludge pump station, and modifications to the stormwater pond system. The new 2.3 MG ditch is designed for maximum energy efficiency including 18-foot deep vertical walls, vertical aerators with by variable frequency drives, submersible mixers to mix contents during low load conditions, online nitrate and ORP sensors to match horsepower with influent loads, and a separate anoxic basin to remove nitrates and recover oxygen.



Samuel W. Terry

PROJECT ROLE

Electrical Engineer

EDUCATION

BS, College of Notre Dame, 1984

Tech, US Navy, 1980

PROFESSIONAL ORGANIZATIONS

Institute of Electrical Electronic

Engineers

YEARS OF EXPERIENCE

- 45 years total

Sam has over forty years of experience designing, planning, value engineering, modeling, documenting, operating, testing and troubleshooting electrical, mechanical, instrumentation and control systems. Sam has spent the last thirty years managing resources and people to meet clients' project goals. Sam is a registered Electrical Engineer and six states (including California) and a Registered Control System Engineer in California.

Sam is responsible for plan review on all projects and for design and project management of municipal, industrial and large institutional projects. An expert in the application of variable frequency drives, and their associated control systems, he is also proficient in the use of numerous field test instruments.

Sam and his staff have demonstrated a true talent for communicating with clients, vendors, and contractors, by evaluating real issues, generating workable alternatives and client orientated solutions and then, repeatedly, incorporating them into final engineering design. ECS provides quality work, while meeting deadlines in a branch of engineering that dictates very quick turnaround, we also follow our projects through construction by providing construction support, factory and field over-site testing witnessing, and inspection services.

ECS Engineering, Incorporated specializes in the Electrical and Control Systems Engineering of industrial facilities, water/wastewater treatment plants and pump stations. We apply "Total Systems Engineering" and, problem solving solutions for power distribution, communications, networking, SCADA systems, control systems, programmable logic controllers, remote telemetry units, motor controls, variable frequency drives and instrumentation. We also provide design for prime, cogeneration, standby and emergency on-site power generation.

ECS Engineering is not managed as a traditional engineering firm. We have a virtual office, using 21st century technology. Most of our projects are in California and Nevada, with occasional projects in Arizona, Hawaii, Oregon, and Washington. Technology allows us to be close to our clients and projects at all times. When confronting a design problem, our firm believes the solution must not only address the technical issues but should also consider the economic issues and scheduling constraints.

Sam has been using SKM software for over 30 years and ETAP for over five years.

RELEVANT PROJECT EXPERIENCE

Colfax WWTP DAF/SAF Project – Colfax, CA |

The electrical design work at the WWTP for the DAF/SAF project electrical loads and SCADA monitoring for the new system and related equipment. The DAF/SAF system was skid mounted including motor controls, pumps, compressors, electric actuated valves, controls and instruments, as well as replacement of the Pond 3 Irrigation Booster Pump Station and upgrade of the CCB Pump Station motor controls and related instrumentation. Legacy switchboard/ MCC gear was replaced and the existing 3-water/NPW Pumps were automated. The existing main plant PLC, SCADA and related computer hardware was also replaced.

Various Sewer Pump Station Projects in the Greater Sacramento Region (past three years).

The electrical design work generally included new electrical service, transfer switch, motor controls, low voltage panelboard, PLC/RTU, instrumentation and site lighting. New duplex or triplex pumps ranged from 5 to 385 HP submersible sewage pumps with pump protection relays and soft starter motor controls. The designs often include generators, load bank, crane panel and provisions for a future odor control.

Lakeside Sewer Pump Station – Sutter County
Arista Del Sol Sewer Pump Station – Rancho Cordova
Liberty Ranch Sewer Pump Station – Galt
Elliott Ranch Sewer Lift Station – Galt
Summerfield Sewer Pump Station – Galt

Metrolink Stormwater Pump Station – Glendora
Metrolink Stormwater Pump Station – San Dimas
Turkey Creek Sewer Pump Station – Lincoln
Garcia Rivera Sewer Pump Station – Sacramento County
Amoruso Ranch Sewer Pump Station – Roseville

Allen Johnson

PROJECT ROLE

Annexation Director

EDUCATION

BS, Sacramento State University,
Sacramento, 1976

MS, Public Administration, Golden
Gate University, 1985

PROFESSIONAL ORGANIZATIONS

American Leadership Forum (ALF)
Senior Fellow Status, April 2000)

YEARS OF EXPERIENCE

- 45 years total

Allen has over 20 years of experience as a consultant and city manager, specializing in land development, labor contracts, economic development, and public finance. As a consultant with AI Johnson Consulting LLC since 2003, he has advised private and public projects, negotiated development-related agreements, and served as an expert witness. In his roles with the City of Roseville, California, he managed a \$300 million budget, oversaw utility operations, and led the implementation of major development projects. Allen also has extensive experience in administrative services and personnel management, having directed departments in both Roseville and Yuba City.

RELEVANT PROJECT EXPERIENCE

Consultant - AI Johnson Consulting LLC – Roseville, CA | Since 2003, Allen has been a consultant to private development firms and public agencies, specializing in land development, labor contracts, economic development, and public finance. He has advised on private and public projects, including specific plans, development agreements, infrastructure planning, financing plans, fee structures, and retail, office, and industrial projects. As a negotiator, he has handled development-related projects such as condemnation actions, tax sharing agreements, public financing, labor negotiations, and LAFCO annexations. Additionally, Allen has trained on management topics like negotiation techniques, infrastructure planning and financing, park and recreation development, and regional issues

resolution. He also serves as an expert witness for development-related issues.

City Manager, City of Roseville – Roseville, CA | As City Manager of Roseville, California, Allen managed day-to-day operations for a full-service city with a \$300 million annual budget and 1,000 employees. He oversaw utility operations, including city-owned electric, water, regional wastewater, and refuse services. Allen negotiated agreements and led the implementation of nine specific plan developments ranging from 500 to 3,000 acres. He also negotiated public-private partnerships, project-specific development agreements for retail and manufacturing investments, joint power agency financing plans for public projects, and fee agreements. Additionally, Allen served as a speaker and trainer at community, conference, and retreat forums, addressing up to 1,000 participants on various management, development, and regional issues.

Administrative Services Director, City of Roseville – Roseville, CA | As the Administrative Services Director for the City of Roseville, Allen planned, directed, and reviewed the activities and operations of the city's Administrative Services Department, which included Personnel, Risk Management, Information Technology, Public Information, Purchasing, Garage, Central Stores, Labor Relations, and City Clerk offices. He was responsible for overseeing major city-wide projects involving all city departments and served as Acting City Manager in the absence of the City Manager.

Director of Personnel, City of Roseville – Roseville, CA | As Director of Personnel for the City of Roseville, Allen planned, directed, and reviewed the activities and operations of the city's Personnel Division. His duties included managing labor relations, recruitment and selection, risk management, training programs, workers' compensation, safety programs, self-insurance programs, and employee benefit programs.

Director of Personnel, City of Yuba City – Yuba City, CA | As Director of Personnel for the City of Yuba City, Allen planned, directed, and reviewed the activities and operations of the city's Personnel Division. His duties included managing labor relations, recruitment and selection, risk management, training programs, workers' compensation, safety programs, self-insurance programs, and employee benefit programs.

PRESENTATIONS

State of the City; Roseville Rotary Club, Roseville, CA; December 2002

State of the City; Roseville/Granite Bay Chamber of Commerce Board of Directors Retreat; Greenhorn Creek, CA; (1998-2002)

Allen Johnson (continued)

Council-Manager Relations; **Municipal Management Association of Northern California Annual Conference**; Sonoma, CA; October 2002

Communicating the Value of Parks and Recreation to Decision makers (keynote address); **National Recreation and Park Association Annual Conference**; La Jolla, CA; October 2002

Negotiation Techniques; **National Recreation and Park Association Annual Conference**; La Jolla, CA; October (1995-2004)

Roseville Redevelopment Agency Bond Rating Presentation; New York, NY; September 2002

City of Roseville: Organization and Budgeting; Leadership Roseville/Roseville Chamber of Commerce; September (1997-2003) (2017)

Sales Tax Sharing Legislation and Utility Users Tax; **Sacramento Regional Economic Forum**; Chico, CA; June 2002

Roseville Update; **Annual Keynote Address to 1,000 members of Chamber of Commerce**; Roseville, CA; (1998-2002)

AB 680 – A Local Government Perspective; **California State University Alumni Association**; Sacramento, CA; February 2002

Leadership Forum for Board of Directors; **Community Services District**, El Dorado Hills; February 2004

Keynote Address, **Lambda Alpha Society**, January 2005

Panelist, **Placer County Workforce Symposium**, April 2005



Marcus J. Lo Duca

PROJECT ROLE

Annexation Legal Adviser

EDUCATION

BS, Sacramento State University,
Sacramento, CA

MA, Government, Sacramento State
University, Sacramento, CA

JS, UC Berkley's Boalt Hall of Law,
Berkley, CA

YEARS OF EXPERIENCE

- 38 years

For the past 30 years, Marcus J. Lo Duca has focused exclusively on land use and environmental law, representing residential, commercial, and industrial developers and property owners across the greater Sacramento region and various parts of California. He handles all aspects of the land use entitlement process, drafts development agreements, and manages administrative processes before public bodies. His expertise includes State Planning and Housing laws, the Subdivision Map Act, and environmental laws related to development projects, including CEQA, wetlands, and endangered species. His clients range from the nation's largest homebuilders and retailers to leading land developers and major builders of apartments, offices, hotels, and industrial complexes. He has entitled approximately 500 projects in his 38-year career, including specific plans, regional shopping centers, apartment complexes, offices, hotels, recreational venues, and industrial parks. He has also served as special counsel to several cities and counties on land use planning matters and has expertise in redevelopment law, having represented various redevelopment agencies in California.

RELEVANT PROJECT EXPERIENCE

He has served on the boards of directors of over 30 non-profit organizations, acting as an officer in 16 of these organizations, including terms as president of the Roseville Chamber of Commerce, the Lincoln

Chamber of Commerce, the Placer SPCA, the Associates Council of the Building Industry Association, the Roseville Police Activities League, Inc. (12 terms), the Roseville Community Crime Stoppers Foundation (2 terms), the alumni associations of California State University, Sacramento, and of Jesuit High School (3 terms), and three business association political action committees. He has served on several local government task forces and committees, with appointments from the cities of Roseville, Rocklin (administrative appeals hearing officer), and Citrus Heights, and the County of Placer. For four years, he was a member of the faculty of the Government Department at California State University, Sacramento. He has also represented over 20 non-profit organizations on a pro bono basis in his career. He has been awarded numerous professional honors from both business groups and educational institutions.

Roseanne Chamberlain

PROJECT ROLE

LAFCo Liaison

EDUCATION

BS, Sacramento State University,
Sacramento, 1976

MS, Public Administration, Golden
Gate University, 1985

PROFESSIONAL ORGANIZATIONS

American Leadership Forum (ALF)
Senior Fellow Status, April 2000)

YEARS OF EXPERIENCE

- 36 years

Roseanne has extensive experience in managing and coordinating municipal projects and inter-agency collaborations. As Executive Officer for Amador LAFCO from 2006 to 2023, she handled various organizational changes, CEQA compliance, project management, annexations, and district formations. She led inter-agency cooperation, conducted municipal service reviews, and managed administrative systems. From 1996 to 2006, she served as Executive Officer for El Dorado LAFCO, where she executed similar duties and facilitated the incorporation of the City of El Dorado Hills. Additionally, Roseanne has held leadership roles in the Sacramento Local Agency Formation Commission and the California Association LAFCOs and served as Interim Executive Officer for Solano LAFCO in 2017.

RELEVANT PROJECT EXPERIENCE

Executive Officer, Amador LAFCO – Amador, CA | Roseanne has handled numerous organizational changes, including CEQA compliance, project management, annexations, reorganizations, and district formations or dissolutions. As an inter-agency liaison, she coordinated city-county staff cooperation for cost savings. She conducted municipal service reviews and adopted and amended Spheres of Influence. Roseanne led the Amador LAFCO start-up to implement Hertzberg changes (2000) and establish LAFCO as a non-county agency. She developed administrative systems, procedures, record management systems, and commission policies, and provided education and training to county, city, and district staff on LAFCO

requirements and functions.

Executive Officer, El Dorado LAFCO – El Dorado, CA | During her tenure, Roseanna managed numerous organizational changes, including CEQA compliance, project management, annexations, reorganizations, and district formations or dissolutions. She provided education and training to county, city, and district staff on LAFCO requirements and functions. She conducted municipal service reviews and adopted and amended Spheres of Influence. Roseanna set up independent accounting, financial, HR, and business processes and services for LAFCO. Additionally, she was involved in the incorporation efforts of the City of El Dorado Hills, overseeing revenue neutrality, CEQA compliance, and fiscal analysis with consultant advisors.

Administrative Services Director, City of Roseville – Roseville, CA | As the Administrative Services Director for the City of Roseville, John planned, directed, and reviewed the activities and operations of the city's Administrative Services Department, which included Personnel, Risk Management, Information Technology, Public Information, Purchasing, Garage, Central Stores, Labor Relations, and City Clerk offices. He was responsible for overseeing major city-wide projects involving all city departments and served as Acting City Manager in the absence of the City Manager.

ADDITIONAL HISTORY

Sacramento Local Agency Formation Commission: *Public Member, Chairman, 1988-1996*

California Association LAFCOs, *Executive Board/Chairman* multiple years

Interim Executive Officer, *Solano LAFCO, January 2017- August 2017, including recruitment and hiring permanent EO*

REFERENCES

Pat Crew, *Chairman Amador LAFCO 2017 to present (Amador County Board of Supervisors);* pcrew@amadorgov.org or (209) 304-9345

Jose Henriquez, *Executive Officer, Sacramento LAFCO, 916-874-6458*

Michelle MacIntyre, *Executive Officer, Placer LAFCO, (530) 889-4097 Sales Tax Sharing Legislation and Utility Users Tax;*

DPFG is a national real estate consulting firm that represents land developers and builders on many land use related matters. The firm specializes in providing land development and financing solutions in the local market for its clients which include, but are not limited to, the following areas:

Consulting Milestones:

- Completed over 2,565 Land Secured Public Financings with over \$16 billion in bonds.
- Completed over 550 Fiscal Impact Analysis Reviews and Reports.
- Negotiated over 350 School Mitigation Agreements.
- Completed over 150 Public Facilities Financing Reports.
- Completed over 600 Project Cash Flows, Valuation and Feasibility Analysis.
- Completed over 4,000 Disclosure Analysis Reviews and Reports.
- Completed over 100 Redevelopment projects.
- Restructured over 100 Land Secured Public Financing Districts.
- Completed over 4,000 Property Tax Appeals nationwide.
- Look Back Diagnostic findings reached over \$125 million.

The Management Team at DPFG has over **300 years** of combined real estate experience in performing the firm's core services and other general real estate consulting services as follows:

DPFG Executive Management Team:

- | | |
|---|---------------------|
| • Chris Austin – Managing Principal | 22 Years Experience |
| • Chris Cole – Managing Principal | 21 Years Experience |
| • Chris Lightburne – Managing Principal | 33 Years Experience |
| • Peter Pillar – Managing Principal | 36 Years Experience |

DPFG Senior Management Team:

- | | |
|---------------------------------------|---------------------|
| • Lucy Gallo – Managing Principal | 21 Years Experience |
| • Rick Rosenberg – Managing Principal | 41 Years Experience |
| • Chris Hall – Principal | 17 Years Experience |
| • Eric Quinlan – Sr. Manager | 17 Years Experience |
| • Kelly Restelli – Sr. Manager | 9 Years Experience |
| • Marc Santos – Sr. Manager | 15 Years Experience |
| • Mary Lu – Sr. Manager | 16 Years Experience |
| • Vanessa Stowe – Sr. Manager | 9 Years Experience |
| • Zach Crawford – Sr. Manager | 7 Years Experience |
| • Joey Lujan – Manager | 11 Years Experience |
| • Manju Pokharel – Manager | 9 Years Experience |
| • Matt Johnson – Manager | 17 Years Experience |
| • Nathan Morris – Manager | 12 Years Experience |
| • Ryan Hall – Manager | 11 Years Experience |
| • Steve Johnston – Manager | 10 Years Experience |

DPFG has over 40 other professionals that are at work with the Management Team to help process and solve their client's jobs and problems.

City of Colfax

City Council

Resolution No. __-2026

AUTHORIZING THE CITY MANAGER OR DESIGNEE TO EXECUTE A PROFESSIONAL SERVICES AGREEMENT WITH WOOD RODGERS TO PROVIDE PLANNING AND DESIGN FOR SHADY GLEN COMMUNITY CONSOLIDATION PROJECT

WHEREAS, The City of Colfax will enter into a Clean Water State Revolving Fund grant agreement with the State Water Resources Control Board (Water Board) for the planning and design of the Shady Glen Community Consolidation Project (Project) for \$1,653,000; and,

WHEREAS, The City would like Wood Rodgers to continue to provide management, planning and design for the Project based on the Planning Application approved by the Water Board; and,

WHEREAS, Wood Rodgers provided a scope of work to provide the needed services with a not to exceed amount of \$1,300,160.

NOW THEREFORE, BE IT RESOLVED the City Council of the City of Colfax authorizes the City Manager or designee to execute a professional services agreement with Wood Rodgers bases on their proposal; and,

BE IT FURTHER RESOLVED that the City Manager may not execute the agreement until the aforementioned grant agreement between the City and the Water Board is fully executed.

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED at the Regular Meeting of the City Council of the City of Colfax held on the 11th day of February 2026 by the following vote of the Council:

AYES:

NOES:

ABSTAIN:

ABSENT:

Caroline McCully, Mayor

ATTEST:

Ron Walker, Interim City Clerk