

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

SPECIAL MEETING AGENDA

May 21, 2026

Special Meeting Open 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. COUNCIL BUSINESS (Pages 3-34)

2A. Fiscal Year 2025-26 Year End Estimates to Close and Fiscal Year 2026-27 Proposed Budget

Recommended Action: Receive fiscal year (FY) 2025-26 year-end (YE) estimates to close and fiscal year 2026-27 proposed budget for review. City Council to provide input and direction to staff for budget adoption at the June 10, 2026, City Council meeting.



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

May 21, 2026
Special Meeting Agenda
Budget Workshop

ADJOURNMENT

I, Ron Walker, City Manager for the City of Colfax, declare that this SPECIAL MEETING AGENDA was posted in accordance with the Brown Act at Colfax City Hall, Colfax Post Office. The SPECIAL MEETING AGENDA is also available on the City website at <http://colfax-ca.gov/>

Ron Walker

Ron Walker, City Manager

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.



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May 21, 2026
Special Meeting Agenda
Budget Workshop



Staff Report to City Council

FOR THE MAY 21, 2026 SPECIAL CITY COUNCIL MEETING

From: Ron Walker, City Manager
Prepared by: Catrina Olson, Administrative Services Officer
Subject: Fiscal Year 2025-26 Year End Estimates to Close and Fiscal Year 2026-27 Proposed Budget

Budget Impact Overview:

N/A: ✓	Funded:	Un-funded:	Amount:	Fund(s):
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RECOMMENDED ACTION: Receive fiscal year (FY) 2025-26 year-end (YE) estimates to close and fiscal year 2026-27 proposed budget for review. City Council to provide input and direction to staff for budget adoption at the June 10, 2026, City Council meeting.

Summary/Background

At the May 13, 2026, City Council meeting an updated budget calendar was approved with a revised budget workshop date of May 20, 2026. Unfortunately, because of a scheduling conflict, the workshop has been changed to May 21, 2026.

The City of Colfax typically adopts a biennial budget per Resolution 15.2-25 Financial Policies. This year the City has decided to shift to a one-year budget cycle to accommodate the fact that the City is currently moving to a new financial software system and recently hired a new Administrative Services Officer. A one-year budget cycle also allows for added flexibility to quickly respond to economic shifts, provides greater forecasting accuracy and improves accountability with annual review of the budget serves as a regular check on City program performance. Staff will come back to Council with edits to update the City financial policies that reflect these updated procedures.

The City of Colfax is required to adopt a balanced budget for the upcoming FY 2026-27 prior to June 30, 2026. This budget workshop serves as the initial presentation of the preliminary draft budget, designed to allow Council and the public to examine spending plans, review department request and align financial resources with the City Councils financial goals.

Analysis/Discussion

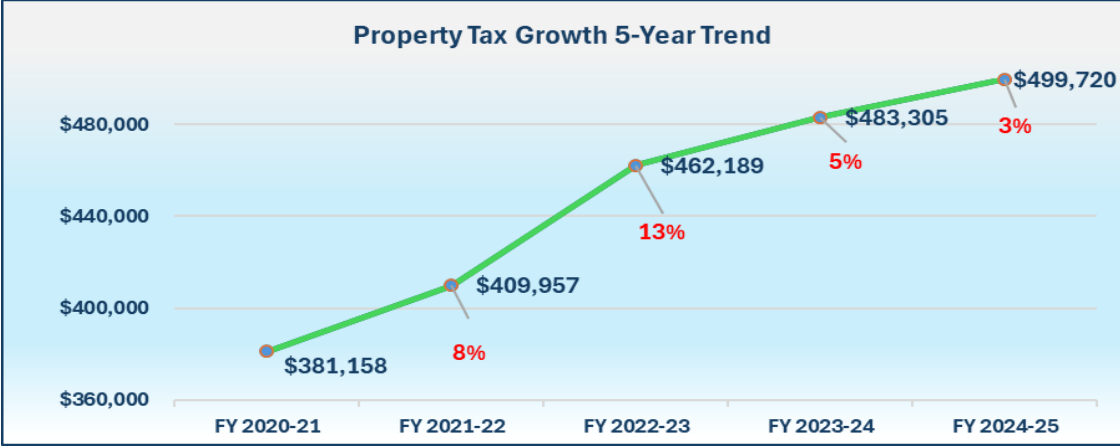
The FY 2026-27 budget was developed against a backdrop of minimal economic growth, with revenue projections factoring in a significant increase in sales tax based on the in-depth analysis and projections provided by the City’s sales tax consultant, HdL. Key inflationary pressures on salaries and benefits, and materials and supplies have been addressed.

GENERAL FUND OVERVIEW:

YE 2025-26 revenue estimates to close for the general fund are \$3.46 million vs. FY 2025-26 budget of \$2.69M which is a 29% positive variance. This is primarily associated to the updated projection of sales tax provided by HdL. The FY 2025-26 budget for sales tax was set at \$1.36 million vs. the HdL projection of \$1.92M or a 41% increase.

The overall general fund FY 2026-27 revenue budget being proposed is \$3.45M, a slight decrease from YE 2025-26 estimate to close at \$3.46M which is a decrease of \$10K, or a flat projection. Key assumptions for FY 2026-27 general fund revenues:

- ✚ **Property Tax**, \$540K vs. \$520K YE 2025-26 estimate, a 4% increase which includes the annual 2% increase per Proposition 13 and an additional 2% for ongoing citywide development. See below 5-year trend.



- ✚ **Sales Tax**, \$1.89M vs. \$1.92M YE 2025-26 estimate, a 2% decrease based on HdL projections.
- ✚ **Other Funding Sources**, \$251K vs \$347K YE 2025-26 estimate, a 28% decrease associated to a reduced interest income projection.
- ✚ **Transfer In**, \$100K vs \$0 YE 2025-26 estimate, this is due to a change in the accounting for Supplemental Law Enforcement Funds that the City receives for increased costs to the City for Placer County Sheriff public safety coverage.

YE 2025-26 expenditure estimates to close for the general fund are \$2.31M vs. FY 2025-26 budget of \$2.69M a savings of 9%. The year-end estimates are favorable to the budget because of conservative spending trends throughout the fiscal year and staffing vacancies creating savings in salaries and benefits.

The overall general fund FY 2026-27 expenditure budget being proposed is \$3.30M, a significant increase from YE 2025-26 estimate to close at \$2.31M, this equates to a 47% increase. Key assumptions for FY 2026-27 general fund expenditures include:

- ✚ **Salaries and Benefits**, \$556K vs. \$451K YE 2025-26 estimate, a 23% increase which includes:
 - 2.8% COLA Adjustment
 - 12% increase in health benefit premiums
 - 2% increase to dental and vision premiums
 - CalPERS employer costs of 7.96% for the CalPERS PEPRA retirement plan and 10.76% for the CalPERS Miscellaneous first tier retirement plan (associated with 2 employees). The retirement plans are dropping to 7.93% and 10.75% consecutively, which only generates a \$250 decrease in costs for both plans.
 - FY 2026-27 workers compensation costs of \$96k vs. YE 2025-26 actuals of \$85k, a 9% increase.
 - Full staffing.

- + **Supplies and Equipment**, \$100K vs \$87K YE 2025-26 estimate, a 15% increase tied to the current climate of inflated materials, supplies and gas costs.
- + **Contracted Services**, \$1.93M vs \$1.47M YE 2025-26 estimate, a 31% increase which includes:
 - o City Attorney an increase of 67K over the YE 2025-26 estimate or 20% to accommodate for any unknown legal services the City may need in the upcoming fiscal year. This budget has slight fluctuations year by year.
 - o Fire Department an increase of \$3K or 3% based on the City’s contract with CAL FIRE.
 - o Placer County Sheriff Services increase of \$55k over the YE 2025-26 estimate or 19%. This is exaggerated based on the current account of SLESF fund. Currently the City posts a portion of the Sheriffs expense to fund 218. Going forward all sheriff public safety expenses will be recorded in the general fund with a transfer in the general fund from fund 218 to account for the SLESF revenue that the City receives.
 - o Building Department increase of \$10k or 13% to adjust for CPI outlined in the contract and increased use of inspection services for upcoming projects.
 - o Engineering Department increase of \$72K over the year-end estimate of \$88K but is equivalent to the FY 2025-26 \$160k for engineering services that fluctuate depending on projects.
 - o Planning Department increase of \$31K over the year-end estimate of \$65K to account for a CPI adjustment in the City’s planning services agreement and increased professional costs of \$25K to update the City’s Housing Element. The Housing Element update is a \$224K project and will span 3 years beginning in FY 2027-28 (October 2027). The \$25K will be reserved at the end of the FY 2026-27 to accommodate total project costs.
- + **Capital Outlay**, \$179K vs \$24K YE 2025-26 estimate a 100% increase. This increase accommodates multiple general fund projects that are outlined on the citywide capital improvement plan (CIP).

GENERAL FUND - 100				FY 2026-27
Central Services - 000				
Downtown Outdoor Dining Improvements	100-000-7500	1		\$ 25,000
Downtown Outdoor Seating: Hire an Architect Planning	100-000-7500	2		
Administration & Finance - 120				
Tyler - ERP Pro 10 Software	100-120-7300	1	A	\$ 32,866
Buildings & Grounds - 500				
Corporate Yard Building: Windows and Rollup Door	100-500-7500	1		
Corporate Yard: Fencing	100-500-7500	1		\$ 25,000
Vehicles: Class C Dump Truck	100-500-7040	2		
Vehicles: Pickup	100-500-7040	2		
Heavy Equipment: Backhoe	100-500-7300	3		
Streets : ADA Project	100-500-7100	1		\$ 20,000
Parks - 530				
Arbor Park - Rehab	100-530-7110	1		\$ 50,000
Art park - Back Fence and Gate(s)	100-530-7110	1		\$ 25,000
TOTAL GENERAL FUND				\$ 177,866

- + **Transfers Out**, \$323K vs \$24K YE 2025-26 estimate a \$ 300k increase. The increase is due to a transfer of \$323K to the Streets and Road/Transportation fund 250 for capital projects outlined in the citywide CIP.

The FY 2026-27 general fund net change to fund balance being proposed is revenues over expenditures of \$154k. The YE 2025-26 estimated fund balance net change is revenues over expenditures of \$1.15M. This is a

significant surplus. Staff are proposing that the City Council establish two new reserve funds and rename the existing capital revenue reserve as noted below:

- ✚ Establishment of new reserve within the fund balance to be titled “General Planning Update Reserve”. This would be to establish setting aside funds for the Housing Element Update that the City is mandated to complete. Staff are recommending **10%** of the FY 2025-26 surplus be set aside in this new reserve.
- ✚ Establishment of second new reserve within the fund balance to be titled “Citywide Capital and Infrastructure Replacement Reserve”. This would be to establish funds for replacement of capital and infrastructure that already exists within the City, such as technology, vehicle/fleet replacement, equipment replacement, large facility improvements, streets and roads etc. Staff are recommending **50%** of the FY 2025-26 surplus be set aside in this new reserve.
- ✚ Rename the existing reserve titled “Capital Project Revenue” to “Capital and Infrastructure Projects Reserve”. This reserve currently has \$450K set aside, renaming it would identify using these funds for NEW capital and infrastructure the City may need in the future. Staff are recommending **10%** of the FY 2025-26 surplus be set aside in this added reserve.
- ✚ The existing “Pension Liability Reserve” currently has a balance of \$145K. The City’s current CalPERS unfunded liability is \$352K. Staff are recommending **10%** of the FY 2025-26 surplus be set aside in this existing reserve.
- ✚ The existing “Operating Reserve” has a balance of \$645K. With FY 2026-27 proposed operational costs for the City of \$3.11M (total general fund expenditures less capital outlay), the existing balance is about 20% of the City’s annual general fund operating budget or approximately 2.5 months. Based on the City’s current financial policies, 25% is the target operational reserve, or a balance of approximately \$780K. Staff are recommending that **\$135K** of the year-end revenues over expenditures be added to the reserve, as long as it does not exceed **5%** of the year-end surplus.

The FY 2026-27 proposed net change to fund balance of \$160K. The \$25K budgeted in professional services in the planning budget will be reserved at the end of FY 2026-27 for the future cost to the City to update the Housing Element.

MAJOR SPECIAL FUNDS AND GRANTS OVERVIEW:

- ✚ **Land Development**, currently the land development funds revenues and expenditures have been running through the City’s income statement. The revenues are deposits required by the City for developers to pay as they begin their permitting and project. This is so the City has money on record to cover additional costs for the City for assistance from outside consultants for services the City needs assistance to provide. These revenues and expenditures should not be running through the City’s income statement. These revenues and expenditures should be accounted for on the City’s balance sheet in a deposit account. The current fund balance after accounting for revenues and expenditures recorded for FY 2025-26 is \$185K. This balance will be close to the fund 100 balance sheet during year end close and fund 120 will be closed out.
- ✚ **Cannabis**, the separate fund for cannabis does not need to be in a separate fund from the general fund. The fund balance of \$27K will be transferred to the general fund during the fiscal year end close and fund 200 will be closed out.

Mitigation Funds, the overall mitigation (or impact fees) fund balance as of June 30, 2025, was \$706K. Impact fees must be spent within 5 years of receipt or have documented reasoning if they are not. YE 2025-26 estimates and FY 2026-27 proposed budget will add another \$67k to the fund balance. A \$100K transfer out of Parks/Rec Mitigation Fees fund, 213 will be recorded in FY 2025-26 to be transferred into the Skatepark fund, 379. Leaving the overall proposed fund balanced for FY 2026-27 will be \$673K.

Streets and Roads Transportation/STA Transit Fund, revenues that get recorded in this fund are the Local Transportation funds (LTF) and State Transit Assistance funds (STA). These revenues come from the Transportation Development Act (TDA) claim that the City submits to the Placer County Transportation Planning Agency (PCTPA) each fiscal year.

- The YE 2025-26 revenues total \$241K. The estimated expenditures are \$305K creating a negative fund balance of -\$64K. A transfer in of \$24K from the general fund and a transfer in of \$40K from the Gas Tax fund, will be recorded at the end of FY 2025-26 to leave the fund with a \$0 balance.
- The FY 2026-27 proposed revenues total \$171K based on figures provided by the TDA. The estimated expenditures are \$539K. YE estimates of \$305k vs FY 2026-27 proposed expenditures of \$536k is an increase of \$244K or 77%. The increase is tied to a greater budget for street maintenance and repair of \$45K and capital outlay of \$180K. The capital outlay projects are on the Citywide CIP schedule.

STREETS & ROADS TRANSPORTATION - 250				FY 2026-27
Culver Street Storm Pumping Station	250-000-7500	1		\$ 30,000
Welcom to Colfax Sign - East	250-000-7100	2		
Welcom to Colfax Sign - West	250-000-7100	1		\$ 25,000
RFP Roadway Maintenance-Variou Locations	250-000-7100	1		\$ 100,000
Wayfinding Signs	250-000-7100	1		\$ 25,000
TOTAL STREETS & ROADS TRANSPORTATION				\$ 180,000

- Revenues of \$171k and expenditures of \$539K generate a negative fund balance of \$368K. A transfer of \$323K from the general fund and \$44K from the gas tax fund will be recorded at the end of FY 2026-27 to leave the fund with a \$0 balance.

Home Hardening CalOES Grant Fund, YE 2025-26 estimated revenues are \$184K and expenditures are \$199K for consulting fees. This grant is 90% reimbursement. The City is responsible for a match of 10% for the total consulting agreement with 4-Leaf. The total contract with 4-Leaf is \$511K so the City’s match is \$51K. \$51K will be transferred into the Home Hardening fund, 248, at the end of FY2025-26. The transfer in \$51k will come from the Fire Department Capital Fund, 292, which will leave a remaining balance of \$30K in the capital fund. This fiscal year \$22K has been spent out of fund 292 for mold remediation in the Fire Department Building (station 36). The remaining balance of \$30K will be used to complete the mold remediation. For FY 2026-27 grant reimbursement revenues are projected at \$2.7M and expenditures at \$2.7M. The total that will be spent next year on the Home Hardening projects will be \$3M. That is 50 homes at approximately \$60K per home. The 10% match will be covered by the homeowner.

CDBG Road Rehabilitation, total revenues for YE 2025-26 estimate are \$317K, with expenditures matching. The City’s match responsibility for this grant is \$136K. This will be transferred from the Road Maintenance, SB1/RSTBG fund 258 at the end of FY 2025-26. The estimated grant funds to be reimbursed for FY 2026-27 \$778K with expenditures of \$1.23M leaving the fund balance at \$0 for FY 2026-27.

WASTEWATER TREATMENT PLANT (WWTP) OVERVIEW:

- ✚ YE 2025-26 estimated revenues are \$2.32M on target with the budget for FY 2025-26 of \$2.37M. The proposed revenues for FY 2026-27 budget are \$2.32 million. The WWTP revenues have been flat based on a rate stabilization plan implemented by the City. There has not been a rate increase since FY 2023-24.
- ✚ YE 2025-26 estimated expenditures are \$1.9M vs the budget of \$2.4M, \$500K under the FY 2025-26 budget. This favorable variance is due to reduced spending in salaries and benefits tied to staffing vacancies, reduced supplies cost mainly chemicals and reduced occupancy cost tied to the addition of solar creating reduced energy costs.
- ✚ FY 2026-27 proposed expenditures are \$1.31M, \$412K higher than the YE 2025-26 estimate of \$1.9M. The increased expenditures are tied to increasing salaries and benefits based on the below assumptions that mirror the general fund. Also, there is an increase in contracted services software for the implementation of Tyler ERP Pro 10.
 - 2.8% COLA Adjustment
 - 12% increase in health benefit premiums
 - 2% increase to dental and vision premiums
 - CalPERS employer costs of 7.96% for the CalPERS PEPRA retirement plan and 10.76% for the CalPERS Miscellaneous first tier retirement plan (associated with 2 employees). The retirement plans are dropping to 7.93% and 10.75% consecutively, which only generates a \$250 decrease in costs for both plans.
 - FY 2026-27 workers compensation costs of \$96k vs. YE 2025-26 actuals of \$85k, a 9% increase.
 - Full staffing.
- ✚ YE 2025-26 estimated net change to the fund balance of approximately \$420K. FY 2026-27 is balanced revenues over expenditures of \$6.9K.

Overall, the proposed FY 2026-27 budget reflects a stable financial position for the City, with the General Fund showing strong year-end results and a balanced approach to addressing rising operating costs, capital needs, and reserve planning; the major special funds and grant programs continuing to support targeted projects, infrastructure, and reimbursement-based activities with planned transfers to maintain appropriate fund balances; and the Wastewater Treatment Plant Fund remaining financially steady with consistent revenues, controlled operating costs, and a balanced budget that supports ongoing service delivery and future operational needs.

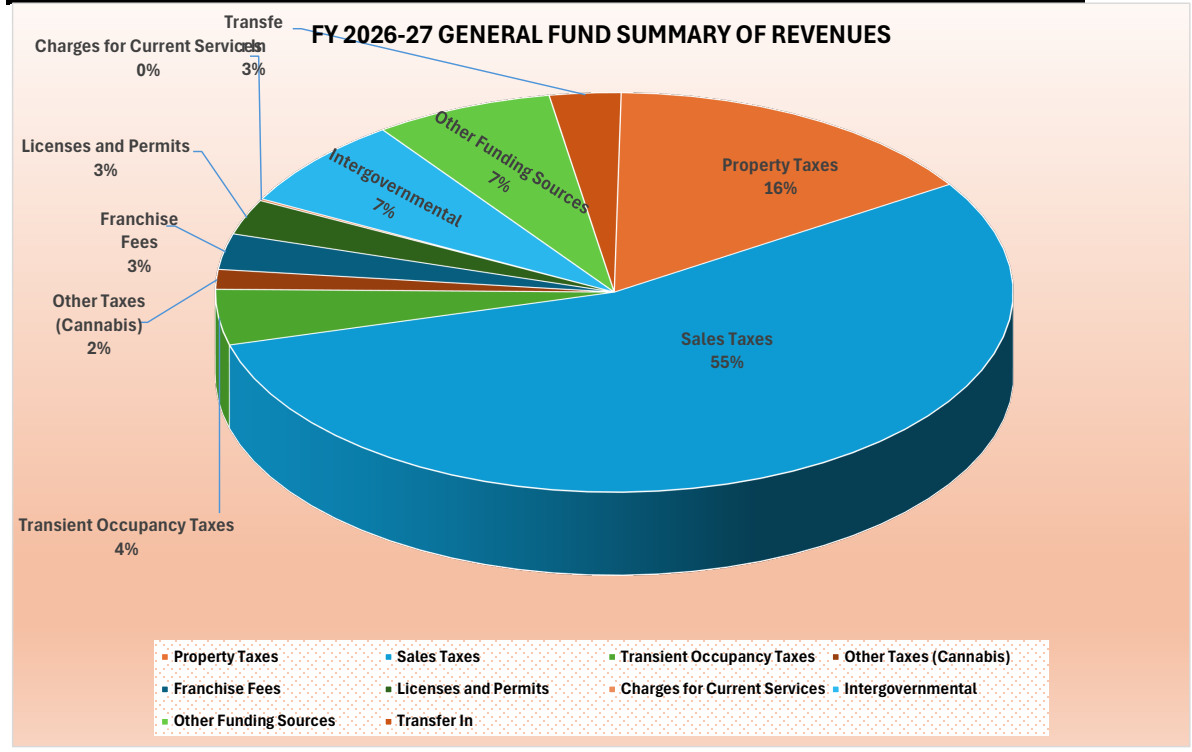
City of Colfax

YE Estimates FY 2025-26 & Proposed Budget FY 2026-27

	General Fund Summary - 100			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
<u>REVENUES BY MAJOR CATEGORY</u>				
Property Taxes	\$ 507,009	\$ 527,663	\$ 520,141	\$ 540,000
Sales Taxes	2,618,428	1,363,500	1,922,370	1,892,186
Transient Occupancy Taxes	162,532	135,252	160,440	155,000
Other Taxes (Cannabis)	66,962	45,000	63,365	55,000
Franchise Fees	98,213	100,000	98,500	100,000
Licenses and Permits	115,056	82,700	96,623	99,041
Charges for Current Services	5,725	45,250	5,145	5,200
Intergovernmental	242,960	196,500	247,112	255,055
Other Funding Sources	316,872	184,100	347,432	250,500
Transfer In	7,300	6,000	-	100,000
TOTAL REVENUES	\$ 4,141,056	\$ 2,685,965	\$ 3,461,128	\$ 3,451,982
<u>EXPENDITURES BY DEPARTMENT</u>				
100 - Central Services	\$ 293,978	\$ 220,460	\$ 234,451	\$ 615,011
110 - City Council	47,225	56,300	68,114	50,500
115 - Events	-	-	14,133	-
120 - Administration & Finance	357,075	400,016	380,004	473,236
160 - City Attorney	108,046	171,000	133,475	200,000
200 - Fire Department	87,615	89,613	89,635	92,671
300 - Sheriff Department	792,504	936,639	839,153	994,550
400 - Building Department	84,526	85,400	75,010	86,430
425 - Engineering Department	88,255	160,000	88,000	161,330
450 - Planning Department	61,539	60,000	65,000	96,300
500 - Buildings & Property	192,998	193,270	187,098	270,462
530 - Parks & Recreation	157,876	161,520	136,986	251,389
TOTAL EXPENDITURES	\$ 2,271,638	\$ 2,534,218	\$ 2,311,059	\$ 3,291,879
NET CHANGE GENERAL FUND BALANCE	\$ 1,869,419	\$ 151,747	\$ 1,150,069	\$ 160,103

City of Colfax
 YE Estimates FY 2025-26 & Proposed Budget FY 2026-27

REVENUES BY MAJOR CATEGORY	General Fund Revenue Summary - 100				% Change FY 2026-27 over FY 2025-26
	Actuals	Budget	YE Estimate	Proposed	
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	
Property Taxes	\$ 507,009	\$ 527,663	\$ 520,141	\$ 540,000	4%
Sales Taxes	2,618,428	1,363,500	1,922,370	1,892,186	-2%
Transient Occupancy Taxes	162,532	135,252	160,440	155,000	-3%
Other Taxes (Cannabis)	66,962	45,000	63,365	55,000	-13%
Franchise Fees	98,213	100,000	98,500	100,000	2%
Licenses and Permits	115,056	82,700	96,623	99,041	3%
Charges for Current Services	5,725	45,250	5,145	5,200	1%
Intergovernmental	242,960	196,500	247,112	255,055	3%
Other Funding Sources	316,872	184,100	347,432	250,500	-28%
Transfer In	7,300	6,000	-	100,000	100%
TOTAL GENERAL FUND REVENUES REVENUES	\$ 4,141,056	\$ 2,685,965	\$ 3,461,128	\$ 3,451,982	0%



City of Colfax

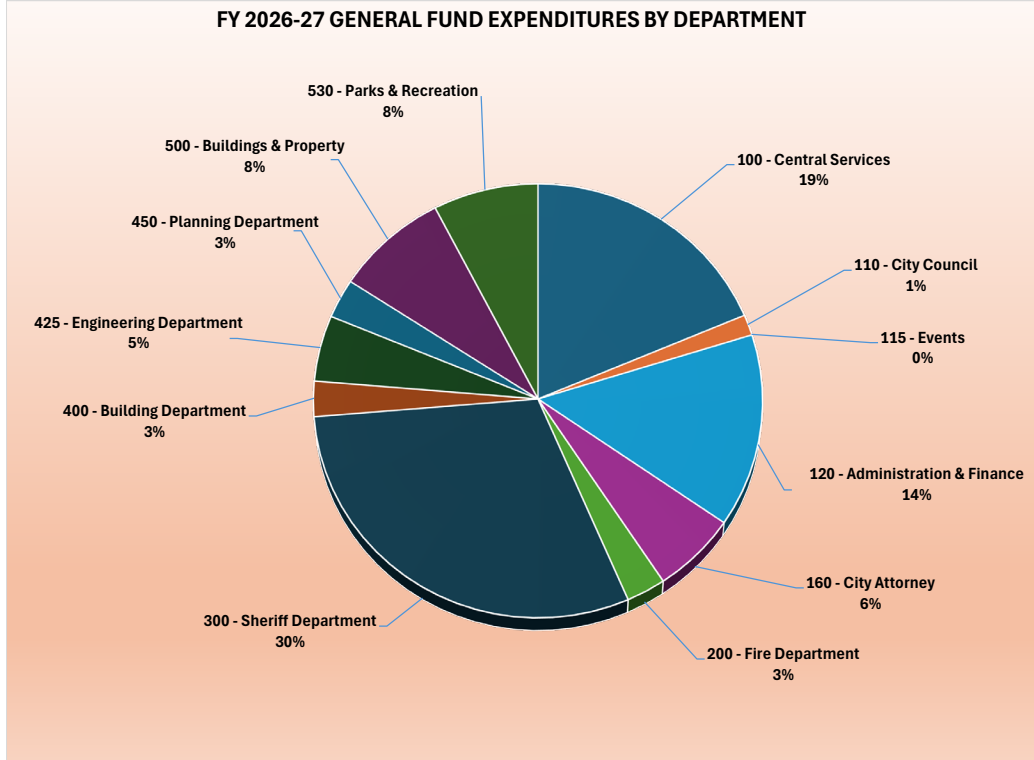
YE Estimates FY 2025-26 & Proposed Budget FY 2026-27

	General Fund Revenue Detail - 100			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
TAXES				
4010 - Property Taxes	\$ 499,720	\$ 512,663	\$ 505,986	\$ 525,000
4015 - Real Property Transaction Tax	7,289	15,000	14,155	15,000
4020 - Sales Taxes	2,618,428	1,363,500	1,922,370	1,892,186
4030 - Cannabis Business Tax	66,962	45,000	63,365	55,000
4040 - Transient Occupancy Taxes	162,532	135,252	160,440	155,000
SUBTOTAL	\$ 3,354,930	\$ 2,071,415	\$ 2,666,316	\$ 2,642,186
FRANCHISES				
4100 - Franchises	\$ 98,213	\$ 100,000	\$ 98,500	\$ 100,000
SUBTOTAL	\$ 98,213	\$ 100,000	\$ 98,500	\$ 100,000
LICENSES & PERMITS				
4200 - Business Licenses	\$ 39,029	\$ 38,000	\$ 38,235	\$ 38,000
4210 - Plan Check Fees	23,436	12,000	12,935	20,000
4215 - Short Term Rental Review	1,050	-	700	-
4220 - Building Permits	48,251	30,000	37,233	38,441
4230 - Nuisance Abatement Fees	150	600	5,300	500
4240 - Encroachment Permits	2,340	1,500	1,220	1,500
4270 - Sign Permits	800	600	1,000	600
SUBTOTAL	\$ 115,056	\$ 82,700	\$ 96,623	\$ 99,041
CHARGES FOR CURRENT SERVICES				
4605 - Recreation Fees	\$ 4,590	\$ 4,000	\$ 3,995	\$ 4,000
4620 - Planning and Zoning Fees	-	40,000	-	-
4630 - Court Fines	1,085	1,200	1,150	1,200
4640 - Copies and Reports	50	50	-	-
SUBTOTAL	\$ 5,725	\$ 45,250	\$ 5,145	\$ 5,200
INTERGOVERNMENTAL				
4700 - State Motor Vehicle License	\$ 3,152	\$ 2,500	\$ 3,056	\$ 3,000
4710 - Motor Vehicle In Lieu	203,898	164,000	210,734	217,055
4760 - Prop 172 - Public Safety	35,910	30,000	33,321	35,000
SUBTOTAL	\$ 242,960	\$ 196,500	\$ 247,112	\$ 255,055
OTHER FUNDING SOURCES				
4800 - Rents & Leases	\$ (49,970)	\$ 13,600	\$ 13,800	\$ 13,800
4810 - Sign Rental	74,828	70,000	74,735	75,000
4815 - Digital Sign Fees	900	500	1,200	1,200
4850 - Donations and Reimbursements	-	-	-	-
4900 - Miscellaneous Revenues	349	-	700	500
4905 - Chicken Permits	-	-	-	-
4962 - Reimbursements/Restitutions	1,078	-	-	-
4964 - Accounting & Admin Reimb.	11	-	-	-
4970 - Insurance Refunds	-	-	4,159	-
4980 - Interest Income	281,089	100,000	238,257	160,000
4981 - Unrealized gains/losses	8,587	-	-	-
115-4235 - Event Booth Rental	-	-	14,581	-
SUBTOTAL	\$ 316,872	\$ 184,100	\$ 347,432	\$ 250,500
TRANSFER IN				
4998 - Transfers in	\$ 7,300	\$ 6,000	\$ -	\$ 100,000
SUBTOTAL	\$ 7,300	\$ 6,000	\$ -	\$ 100,000
TOTAL GENERAL FUND REVENUES	\$ 4,141,056	\$ 2,685,965	\$ 3,461,128	\$ 3,451,982

City of Colfax
 YE Estimates FY 2025-26 & Proposed Budget FY 2026-27

	General Fund Summary - 100				% Change FY 2026-27 over FY 2025-26
	Actuals	Budget	YE Estimate	Proposed	
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	
EXPENDITURES BY DEPARTMENT					
100 - Central Services	\$ 293,978	\$ 220,460	\$ 234,451	\$ 615,011	162%
110 - City Council	47,225	56,300	68,114	50,500	-26%
115 - Events	-	-	14,133	-	-100%
120 - Administration & Finance	357,075	400,016	380,004	473,236	25%
160 - City Attorney	108,046	171,000	133,475	200,000	50%
200 - Fire Department	87,615	89,613	89,635	92,671	3%
300 - Sheriff Department	792,504	936,639	839,153	994,550	19%
400 - Building Department	84,526	85,400	75,010	86,430	15%
425 - Engineering Department	88,255	160,000	88,000	161,330	83%
450 - Planning Department	61,539	60,000	65,000	96,300	48%
500 - Buildings & Property	192,998	193,270	187,098	270,462	45%
530 - Parks & Recreation	157,876	161,520	136,986	251,389	84%
TOTAL EXPENDITURES	\$ 2,271,638	\$ 2,534,218	\$ 2,311,059	\$ 3,291,879	42%

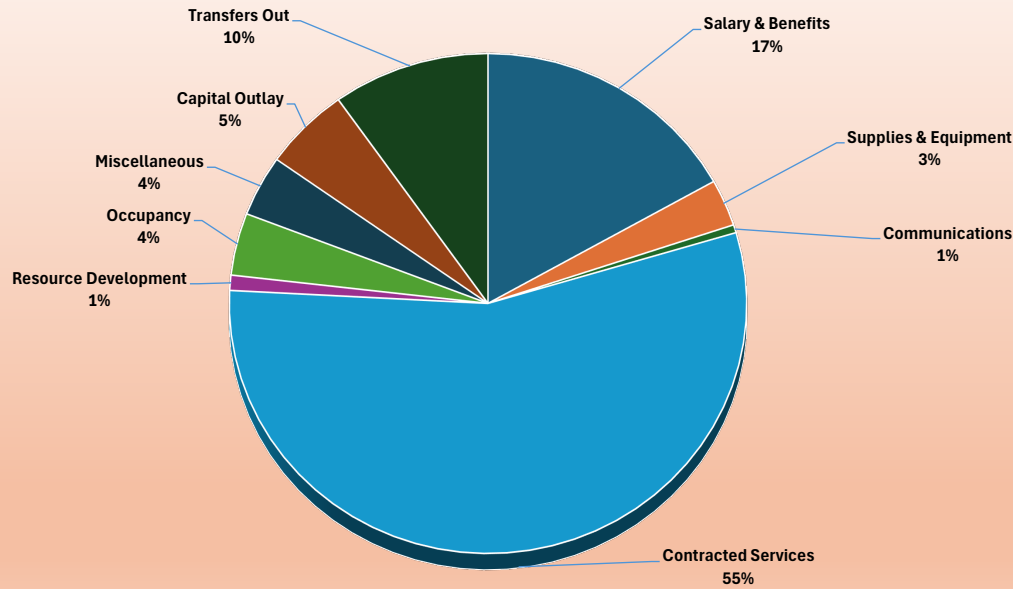
FY 2026-27 GENERAL FUND EXPENDITURES BY DEPARTMENT



City of Colfax
 YE Estimates FY 2025-26 & Proposed Budget FY 2026-27

EXPENSES BY CATEGORY	General Fund Expenditures by Category - All GF Departments				% Change FY 2026-27 over FY 2025-26
	Actuals	Budget	YE Estimate	Proposed	
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27	
Salary & Benefits	\$ 473,381	\$ 493,306	\$ 450,608	\$ 555,923	23%
Supplies & Equipment	93,736	86,650	86,872	99,600	15%
Communications	14,872	27,760	14,230	17,050	20%
Contracted Services	1,361,090	1,646,552	1,474,261	1,823,609	24%
Resource Development	28,494	34,000	18,609	32,315	74%
Occupancy	108,570	127,200	105,810	132,430	25%
Miscellaneous	115,197	118,750	136,804	129,626	-5%
Capital Outlay	14,070	-	-	177,866	100%
Transfers Out	62,228	-	23,866	323,460	1255%
TOTAL GENERAL FUND EXPENDITURES BY CATEGORY	\$ 2,271,638	\$ 2,534,218	\$ 2,311,059	\$ 3,291,879	42%

FY 2026-27 GENERAL FUND EXPENDITURES BY CATEGORY



3114013
 0.20712823

Project Name/Description & Location	Capital Outlay Account	Priority			Status	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 3030-31
		(1) 1-2 years	(2) 3 - 5 years	(3) 5- 8 years						
GENERAL FUND - 100										
Central Services - 000										
Downtown Outdoor Dining Improvements	100-000-7500		1		\$ 25,000					
Downtown Outdoor Seating: Hire an Architect Planning	100-000-7500		2			\$ 30,000				
Administration & Finance - 120										
Tyler - ERP Pro 10 Software	100-120-7300		1	A	\$ 32,866					
Buildings & Grounds - 500										
Corporate Yard Building: Windows and Rollup Door	100-500-7500		1			\$ 30,000				
Corporate Yard: Fencing	100-500-7500		1		\$ 25,000					
Vehicles: Class C Dump Truck	100-500-7040		2					\$ 90,000		
Vehicles: Pickup	100-500-7040		2				\$ 50,000			
Heavy Equipment: Backhoe	100-500-7300		3						\$ 180,000	
Streets : ADA Project	100-500-7100		1		\$ 20,000					
Parks - 530										
Arbor Park - Rehab	100-530-7110		1		\$ 50,000					
Art park - Back Fence and Gate(s)	100-530-7110		1		\$ 25,000					
TOTAL GENERAL FUND						\$ 177,866	\$ 60,000	\$ 50,000	\$ 90,000	\$ 180,000
STREETS & ROADS TRANSPORTATION - 250										
STREETS & ROADS TRANSPORTATION - 250										
Culver Street Storm Pumping Station	250-000-7500		1		\$ 30,000					
Welcom to Colfax Sign - East	250-000-7100		2			\$ 25,000				
Welcom to Colfax Sign - West	250-000-7100		1		\$ 25,000					
RFP Roadway Maintenance-Variou Locations	250-000-7100		1		\$ 100,000					
Wayfinding Signs	250-000-7100		1		\$ 25,000					
TOTAL STREETS & ROADS TRANSPORTATION						\$ 180,000	\$ 25,000	\$ -	\$ -	\$ -
WASTEWATER TREATMENT PLANT - 560										
WASTEWATER TREATMENT PLANT - 560										
Tyler - ERP Pro 10 Software	560-560-7200		1		\$ 32,366					
3 New Blowers and VFD's	560-560-7300		1			\$ 200,000				
Service Tool Truck with Crane	560-560-5040		1				\$ 175,000			
2 Backup Pumps Lift Station 2 (Pump A & Pump B)	560-560-7500		1		\$ 40,000					
Pond 3 Access	560-563-7500		1		\$ 50,000					
TOTAL WASTEWATER TREATMENT PLANT						\$ 122,366	\$ 200,000	\$ 175,000	\$ -	\$ -

City of Colfax

YE Estimates FY 2025-26 & Proposed Budget FY 2026-27

	General Fund Departmental Expenditure Detail - 100 Central Services			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
SUPPLIES & EQUIPMENT				
5201 - Materials and Supplies	4,778	9,000	5,000	8,000
5220 - Copy Machine	7,595	4,000	3,665	4,000
5410 - Postage	2,747	3,500	3,190	3,000
SUBTOTAL	\$ 15,121	\$ 16,500	\$ 11,855	\$ 15,000
COMMUNICATIONS				
5420 - Telephone\Internet\Website	7,268	8,500	6,230	5,300
5425 - Cell Phone and Pagers	15	-	-	-
5440 - Printing and Advertising	3,903	3,310	3,000	3,500
SUBTOTAL	\$ 11,185	\$ 11,810	\$ 9,230	\$ 8,800
CONTRACTED SERVICES				
5510 - Animal Control	40,427	40,400	41,670	40,800
5560 - Software Maintenance Contract	7,286	1,500	770	6,800
5650 - Auditors	23,223	13,500	15,050	15,750
5660 - Professional Services	18,803	3,000	8,500	35,000
5665 - Legal Fees	18,173	30,000	15,000	30,000
SUBTOTAL	\$ 107,910	\$ 88,400	\$ 80,990	\$ 128,350
RESOURCE DEVELOPMENT				
5810 - Membership and Dues	4,203	5,500	5,280	5,500
5820 - Education and Training	40	-	-	-
SUBTOTAL	\$ 4,243	\$ 5,500	\$ 5,280	\$ 5,500
OCCUPANCY				
100-100-6120 Utilities	13,099	14,000	13,000	14,000
SUBTOTAL	\$ 13,099	\$ 14,000	\$ 13,000	\$ 14,000
MISCELLANEOUS				
8250 - Miscellaneous	754	-	500	500
8252 - Bank Charges	4,682	3,400	4,595	4,750
8260 - Property Tax Admin Costs	9,673	8,500	9,760	10,000
8285 - SB1383 Procurement Compliance	-	-	-	-
8300 - Payments to Other Agencies	994	3,500	6,764	3,900
8320 - LAFCO Fees - Placer County	2,373	2,300	2,486	2,355
8400 - Bonds and Insurance	61,717	66,550	66,125	70,896
8600 - Codification	-	-	-	2,500
SUBTOTAL	\$ 80,191	\$ 84,250	\$ 90,230	\$ 94,901
TRANSFERS OUT				
9998 - Transfer Out	\$ 62,228	\$ -	\$ 23,866	\$ 323,460
SUBTOTAL	\$ 62,228	\$ -	\$ 23,866	\$ 323,460
CAPITAL OUTLAY				
7500 - Structure Improvements	\$ -	\$ -	\$ -	\$ 25,000
SUBTOTAL	\$ -	\$ -	\$ -	\$ 25,000
TOTAL EXPENDITURES 100 CENTRAL SERVICES	\$ 293,978	\$ 220,460	\$ 234,451	\$ 615,011

City of Colfax

YE Estimates FY 2025-26 & Proposed Budget FY 2026-27

	General Fund Departmental Expenditure Detail - 110 City Council			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
<u>SALARIES & BENEFITS</u>				
5060 - Council Member Stipends	7,850	7,800	7,800	7,800
5110 - Social Security Taxes	600	650	600	600
SUBTOTAL	\$ 8,450	\$ 8,450	\$ 8,400	\$ 8,400
<u>SUPPLIES & EQUIPMENT</u>				
5201 - Materials and Supplies	-	1,000	-	250
SUBTOTAL	\$ -	\$ 1,000	\$ -	\$ 250
<u>COMMUNICATIONS</u>				
5420 - Telephone\Internet\Website	-	1,500	-	-
5440 - Printing and Advertising	-	250	250	250
SUBTOTAL	\$ -	\$ 1,750	\$ 250	\$ 250
<u>CONTRACTED SERVICES</u>				
5660 - Professional Services	3,600	3,600	23,879	3,600
SUBTOTAL	\$ 3,600	\$ 3,600	\$ 23,879	\$ 3,600
<u>RESOURCE DEVELOPMENT</u>				
5815 - Conferences and Meetings	5,175	10,000	5,585	6,500
5820 - Education and Training	-	1,000	-	1,000
5830 - Travel and Mileage	-	500	-	500
SUBTOTAL	\$ 5,175	\$ 11,500	\$ 5,585	\$ 8,000
<u>MISCELLANEOUS</u>				
8263 - Economic Dev - Event Support	30,000	30,000	30,000	30,000
SUBTOTAL	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
TOTAL EXPENDITURES 110 CITY COUNCIL	\$ 47,225	\$ 56,300	\$ 68,114	\$ 50,500

	General Fund Departmental Expenditure Detail - 115 Events			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
<u>SUPPLIES & EQUIPMENT</u>				
5201 - Materials and Supplies	-	-	1,007	-
SUBTOTAL	\$ -	\$ -	\$ 1,007	\$ -
<u>MISCELLANEOUS</u>				
6100 - Rents and Leases	-	-	1,364	-
8263 - Economic Dev - Event Support	-	-	10,000	-
8300 - Payments to Other Agencies	-	-	509	-
8400 - Bonds and Insurance	-	-	1,254	-
SUBTOTAL	\$ -	\$ -	\$ 13,127	\$ -
TOTAL EXPENDITURES 115 EVENTS	\$ -	\$ -	\$ 14,133	\$ -

City of Colfax
 YE Estimates FY 2025-26 & Proposed Budget FY 2026-27

	General Fund Departmental Expenditure Detail - 120 Administration & Finance			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
<u>SALARIES & BENEFITS</u>				
5010 - Salaries and Wages	199,161	211,578	178,534	231,765
5015 - In Lieu Pay - Wages	-	-	-	-
5025 - Deferred Compensation Cost	1,232	-	2,652	3,590
5030 - Overtime	215	-	-	-
5110 - Social Security Taxes	16,032	16,186	13,555	17,730
5115 - Unemployment & Training Taxes	918	1,176	655	790
5120 - Workmen's Compensation	12,831	18,285	20,642	18,750
5130 - Health Insurance	26,034	31,636	23,214	38,405
5160 - Retirement	25,588	18,455	25,361	21,825
5170 - Car Allowances	5,150	5,200	5,200	2,633
5180 - Phone Allowance	1,300	1,300	1,600	1,235
SUBTOTAL	\$ 288,461	\$ 303,816	\$ 271,414	\$ 336,723
<u>SUPPLIES & EQUIPMENT</u>				
5201 - Materials and Supplies	1,343	-	1,500	500
SUBTOTAL	\$ 1,343	\$ -	\$ 1,500	\$ 500
<u>COMMUNICATIONS</u>				
5425 - Cell Phone and Pagers	337	1,200	-	-
5440 - Printing and Advertising	1,128	10,000	2,500	5,000
SUBTOTAL	\$ 1,465	\$ 11,200	\$ 2,500	\$ 5,000
<u>CONTRACTED SERVICES</u>				
5560 - Software Maintenance Contract	3,466	7,500	3,900	18,703
5660 - Professional Services	38,719	60,000	90,000	60,000
SUBTOTAL	\$ 42,186	\$ 67,500	\$ 93,900	\$ 78,703
<u>RESOURCE DEVELOPMENT</u>				
5810 - Membership and Dues	250	-	-	445
5815 - Conferences and Meetings	5,391	1,500	5,651	6,000
5820 - Education and Training	11,054	8,000	813	5,000
5830 - Travel and Mileage Reimb.	2,141	3,500	1,000	3,500
SUBTOTAL	\$ 18,836	\$ 13,000	\$ 7,464	\$ 14,945
<u>MISCELLANEOUS</u>				
8250 - Miscellaneous	1,092	1,000	500	1,000
8270 - Medical Expenses	735	1,000	670	1,000
8550 - Election Costs	1,000	-	-	2,500
8600 - Codification	1,958	2,500	2,056	-
8650 - Administration Expenses	-	-	-	-
SUBTOTAL	\$ 4,785	\$ 4,500	\$ 3,226	\$ 4,500
<u>CAPITAL OUTLAY</u>				
7200 - Software - Capital Outlay	-	-	-	32,866
SUBTOTAL	\$ -	\$ -	\$ -	\$ 32,866
TOTAL EXPENDITURES 120 ADMINISTRATION & FINANCE	\$ 357,075	\$ 400,016	\$ 380,004	\$ 473,236

City of Colfax
 YE Estimates FY 2025-26 & Proposed Budget FY 2026-27

	General Fund Departmental Expenditure Detail - 160 City Attorney			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
CONTRACTED SERVICES				
5660 - Professional Services	-	-	8,475	50,000
5665 - Legal Fees	108,046	171,000	125,000	150,000
SUBTOTAL	\$ 108,046	\$ 171,000	\$ 133,475	\$ 200,000
TOTAL EXPENDITURES 160 CITY ATTORNEY	\$ 108,046	\$ 171,000	\$ 133,475	\$ 200,000

	General Fund Departmental Expenditure Detail - 200 Fire Department			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
CONTRACTED SERVICES				
5620 - Fire Protection Services	81,955	84,413	84,413	86,946
SUBTOTAL	\$ 81,955	\$ 84,413	\$ 84,413	\$ 86,946
OCCUPANCY				
6120 - Utilities	1,525	1,500	1,800	1,800
6125 - Water	1,103	1,200	1,200	1,200
6140 - Building Repairs & Maintenance	2,811	2,500	2,000	2,500
SUBTOTAL	\$ 5,440	\$ 5,200	\$ 5,000	\$ 5,500
MISCELLANEOUS				
8300 - Payments to Other Agencies	221	-	222	225
SUBTOTAL	\$ 221	\$ -	\$ 222	\$ 225
TOTAL EXPENDITURES 200 FIRE DEPARTMENT	\$ 87,615	\$ 89,613	\$ 89,635	\$ 92,671

	General Fund Departmental Expenditure Detail - 300 Placer County Sheriff Services			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
CONTRACTED SERVICES				
5580 - Booking Fees	5,568	1,000	5,500	5,500
5600 - Sheriff Protection Services	777,505	925,639	824,103	976,550
SUBTOTAL	\$ 783,073	\$ 926,639	\$ 829,603	\$ 982,050
OCCUPANCY				
6120 - Utilities	9,431	10,000	9,550	10,000
6140 - Building Repairs & Maintenance	-	-	-	2,500
SUBTOTAL	\$ 9,431	\$ 10,000	\$ 9,550	\$ 12,500
TOTAL EXPENDITURES 300 PLACER COUNTY SHERIFF SERVICES	\$ 792,504	\$ 936,639	\$ 839,153	\$ 994,550

City of Colfax
 YE Estimates FY 2025-26 & Proposed Budget FY 2026-27

	General Fund Departmental Expenditure Detail - 400 Building Department			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
SUPPLIES & EQUIPMENT				
5201 - Materials and Supplies	-	400	10	100
SUBTOTAL	\$ -	\$ 400	\$ 10	\$ 100
CONTRACTED SERVICES				
5560 - Software Maintenance Contract	-	-	-	1,330
5660 - Professional Services	84,526	85,000	75,000	85,000
SUBTOTAL	\$ 84,526	\$ 85,000	\$ 75,000	\$ 86,330
TOTAL EXPENDITURES 400 BUILDING DEPARTMENT	\$ 84,526	\$ 85,400	\$ 75,010	\$ 86,430

	General Fund Departmental Expenditure Detail - 425 Engineering Department			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
CONTRACTED SERVICES				
5560 - Software Maintenance Contract	-	-	-	1,330
5540 - Engineering Services	88,255	160,000	88,000	160,000
SUBTOTAL	\$ 88,255	\$ 160,000	\$ 88,000	\$ 161,330
TOTAL EXPENDITURES 425 ENGINEERING SERVICES	\$ 88,255	\$ 160,000	\$ 88,000	\$ 161,330

	General Fund Departmental Expenditure Detail - 450 Planning Services			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
CONTRACTED SERVICES				
5560 - Software Maintenance Contract	-	-	-	1,000
5560 - Professional Services	-	-	-	25,000
5570 - Planning Services	61,539	60,000	65,000	70,300
SUBTOTAL	\$ 61,539	\$ 60,000	\$ 65,000	\$ 96,300
TOTAL EXPENDITURES 450 PLANNING SERVICES	\$ 61,539	\$ 60,000	\$ 65,000	\$ 96,300

City of Colfax
 YE Estimates FY 2025-26 & Proposed Budget FY 2026-27

	General Fund Departmental Expenditure Detail - 500 Buildings & Grounds			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
<u>SALARIES & BENEFITS</u>				
5010 - Salaries and Wages	51,690	57,785	43,655	57,650
5030 - Overtime	60	-	1,069	4,535
5040 - Salary Call Bank	4,056	-	5,098	9,000
5110 - Social Security Taxes	4,167	4,421	3,786	5,170
5115 - Unemployment & Training Taxes	371	321	673	322
5120 - Workmen's Compensation	3,559	6,992	5,731	5,755
5130 - Health Insurance	18,141	15,370	19,601	16,880
5150 - Uniform Allowance	1,369	1,500	1,350	1,500
5160 - Retirement	3,976	4,131	3,250	4,590
SUBTOTAL	\$ 87,389	\$ 90,520	\$ 84,212	\$ 105,402
<u>SUPPLIES & EQUIPMENT</u>				
5201 - Materials and Supplies	33,093	30,000	34,250	35,000
5219 - Street Repair & Maintenance	-	-	-	-
5300 - Equip. Repairs & Maintenance	4,431	2,500	50	2,500
5320 - Vehicle Repairs & Maintenance	4,341	2,500	4,850	3,500
5325 - Gas & Oil	3,314	3,500	3,150	3,500
5350 - Tools Rental	1,315	1,500	8,625	10,000
SUBTOTAL	\$ 46,493	\$ 40,000	\$ 50,925	\$ 54,500
<u>COMMUNICATIONS</u>				
5425 - Cell Phone and Pagers	1,111	1,500	1,250	1,500
SUBTOTAL	\$ 1,111	\$ 1,500	\$ 1,250	\$ 1,500
<u>CONTRACTED SERVICES</u>				
5660 - Professional Services	-	-	-	-
SUBTOTAL	\$ -	\$ -	\$ -	\$ -
<u>RESOURCE DEVELOPMENT</u>				
5810 - Membership and Dues	120	-	60	60
5820 - Education and Training	-	1,500	60	2,000
5830 -Travel and Mileage Reimb.	-	500	-	250
SUBTOTAL	\$ 120	\$ 2,000	\$ 120	\$ 2,310
<u>OCCUPANCY</u>				
100-500-6100 Rents and Leases	5,000	5,000	5,000	5,000
100-500-6120 Utilities	28,177	32,000	32,966	35,000
100-500-6125 Water	3,882	4,500	3,500	4,000
100-500-6140 Building Repairs & Maintenance	10,736	14,000	5,500	14,000
100-500-6160 Security	3,054	3,750	3,625	3,750
SUBTOTAL	\$ 50,849	\$ 59,250	\$ 50,591	\$ 61,750
<u>CAPITAL OUTLAY</u>				
100-500-7100 Streets	-	-	-	20,000
100-500-7110 Grounds and Sidewalks Capital Outlay	-	-	-	25,000
100-500-7300 Machinery & Equipment Capital Outlay	7,035	-	-	-
100-500-7500 Structure Improvements Capital Outlay	-	-	-	-
SUBTOTAL	\$ 7,035	\$ -	\$ -	\$ 45,000
TOTAL EXPENDITURES 500 BUILDINGS & GROUNDS	\$ 192,998	\$ 193,270	\$ 187,098	\$ 270,462

City of Colfax
 YE Estimates FY 2025-26 & Proposed Budget FY 2026-27

General Fund Departmental Expenditure Detail -530 Parks & Recreation				
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
SALARIES & BENEFITS				
5010 - Salaries and Wages	51,690	57,785	45,334	57,650
5030 - Overtime	60	-	1,005	4,535
5040 - Salary Call Bank	4,056	-	5,294	9,000
5110 - Social Security Taxes	4,167	4,421	3,923	5,170
5115 - Unemployment & Training Taxes	371	321	699	322
5120 - Workmen's Compensation	3,559	6,992	5,802	5,755
5130 - Health Insurance	19,832	15,370	20,296	16,877
5150 - Uniform Allowance	1,369	1,500	1,000	1,500
5160 - Retirement	3,976	4,131	3,229	4,590
SUBTOTAL	\$ 89,080	\$ 90,520	\$ 86,582	\$ 105,399
SUPPLIES & EQUIPMENT				
5201 - Materials and Supplies	20,524	17,000	15,125	17,000
5300 - Equip. Repairs & Maintenance	2,455	3,000	50	3,000
5320 - Vehicle Repairs & Maintenance	4,341	2,500	3,250	4,000
5325 - Gas & Oil	3,314	3,500	3,150	3,750
5350 - Tools Rental	145	2,750	-	1,500
SUBTOTAL	\$ 30,779	\$ 28,750	\$ 21,575	\$ 29,250
COMMUNICATIONS				
5425 - Cell Phone and Pagers	1,111	1,500	1,000	1,500
SUBTOTAL	\$ 1,111	\$ 1,500	\$ 1,000	\$ 1,500
RESOURCE DEVELOPMENT				
5810 - Membership and Dues	120	-	60	60
5820 - Education and Training	-	1,500	100	1,500
5830 -Travel and Mileage Reimb.	-	500	-	-
SUBTOTAL	\$ 120	\$ 2,000	\$ 160	\$ 1,560
OCCUPANCY				
6120 - Utilities	6,910	5,500	6,150	6,500
6125 - Water	20,636	22,000	21,338	22,000
6140 - Building Repairs & Maintenance	1,644	10,000	-	10,000
6160 - Security	561	1,250	180	180
SUBTOTAL	\$ 29,751	\$ 38,750	\$ 27,668	\$ 38,680
CAPITAL OUTLAY				
100-500-7110 Grounds and Sidewalks Capital Outlay	-	-	-	75,000
100-500-7300 Machinery & Equipment Capital Outlay	7,035	-	-	-
SUBTOTAL	\$ 7,035	\$ -	\$ -	\$ 75,000
TOTAL EXPENDITURES 530 PARKS & RECREATION	\$ 157,876	\$ 161,520	\$ 136,986	\$ 251,389

City of Colfax
 YE Estimates FY 2025-26 & Proposed Budget FY 2026-27
 General Funds Other - 120, 200, 292, 363

	Land Development Detail - 120-XXX			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
REVENUES				
000 - Planning and Zoning Fees	\$ 5,372	\$ -	\$ -	\$ -
701 - Sierra Oaks Estates - Planning and Zoning Fees	-	-	-	-
702 - Maidu Village - Planning and Zoning Fees	1,869	-	(178)	-
703 - Village Oaks Subdivision - Planning and Zoning Fees	(0)	-	-	-
709 - Colfax Net - Planning and Zoning Fees	355	-	-	-
710 - 1533 S. Auburn Grading - Planning and Zoning Fees	(1)	-	(1)	-
714 - Osborn Frontage Imp. - Planning and Zoning Fees	-	-	-	-
715 - Arco - Planning and Zoning Fees	405	-	-	-
716 - Colfax RV Park Nyack - Planning and Zoning Fees	6,352	-	3,673	-
719 - Colfax Hotel 10 Grass Valley - Planning and Zoning Fees	(6,498)	-	(6,498)	-
720 - 701 Highway 174 LLA - Planning and Zoning Fees	-	-	-	-
721 - Walter White Mini-Storage - Planning and Zoning Fees	7,764	-	5,928	-
724 - 13 School St LLA - Planning and Zoning Fees	-	-	-	-
725 - 7/11 Remodel - Planning and Zoning Fees	-	-	-	-
726 - Tesla Charging Station - Planning and Zoning Fees	5,062	-	-	-
727 - O'Reilly's Kinetic Design - Planning and Zoning Fees	9,529	-	11,386	-
728 - Timea Torok Hwy 174 - Planning and Zoning Fees	2,470	-	(627)	-
729 - S. Auburn Gym - Planning and Zoning Fees	1,685	-	583	-
732 - 701 Highway 174 LLA - Planning and Zoning Fees	1,100	-	1,267	-
TOTAL LAND DEVELOPMENT REVENUES	\$ 35,464	\$ -	\$ 15,533.99	\$ -
EXPENDITURES				
000 - Land Development	\$ -	\$ 86,000	\$ -	\$ -
701 - Sierra Oaks Estates	-	-	-	-
702 - 702 Maidu Village	200	-	4,158	-
703 - 703 Village oaks subdivision	-	-	-	-
709 - Colfax Net	259	-	-	-
714 - Osborn Frontage Imp.	-	-	-	-
715 - Arco	-	-	-	-
716 - Colfax RV Park - Nyack	1,955	-	-	-
719 - Colfax Hotel - 10 Grass Valley	-	-	100	-
721 - Walter White Mini-Storage	7,280	-	7,359	-
724 - 13 School St LLA	-	-	-	-
725 - 7/11 Remodel	-	-	-	-
726 - Tesla Charging Station	-	-	1,861	-
727 - O'Reilly's - Kinetic Design	7,918	-	21,709	-
729 - Timea Torok - Hwy 174	2,260	-	1,862	-
730 - S. Auburn Gym - Gordon Allen	3,724	-	-	-
732 - 701 Highway 174 LLA	700	-	1,230	-
TOTAL LAND DEVELOPMENT EXPENDITURES	\$ 24,296	\$ 86,000	\$ 38,278.39	\$ -

	Cannabis Funds - 200			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
REVENUES				
4200 - Business License	7,996	-	-	-
4980 - Interest Income	104	-	-	-
4985 - Program Income	9,684	-	-	-
TOTAL CANNABIS FUND REVENUES	\$ 17,784	\$ -	\$ -	\$ -
EXPENDITURES				
5660 - Professional Services	1,500	-	-	-
TOTAL CANNABIS FUND EXPENDITURES	\$ 1,500	\$ -	\$ -	\$ -

	Fire Department Capital Funds - 292			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
REVENUES				
4980 - Interest Income	4,405	-	3,852	-
4981 - Unrealized Income	122	-	(122)	-
TOTAL FIRE DEPARTMENT CAPITAL FUND REVENUES	\$ 4,526	\$ -	\$ 3,730.16	\$ -
EXPENDITURES				
6140 - Building Repairs & Maintenance	-	-	22,381	-
9998 - Transfer Out	3,876	-	51,150	-
TOTAL FIRE DEPARTMENT CAPITAL FUND EXPENDITURES	\$ 3,876	\$ -	\$ 73,531.00	\$ -

	Railroad Street Crossing - 363			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
REVENUES				
4998 - Transfer In	2,178	-	-	-
RAILROAD STREET CROSSING REVENUES	\$ 2,178	\$ -	\$ -	\$ -
EXPENDITURES				
5660 - Professional Services	2,178	-	-	-
TOTAL RAILROAD STREET CROSSING EXPENDITURES	\$ 2,178	\$ -	\$ -	\$ -

City of Colfax
 YE Estimates FY 2025-26 & Proposed Budget FY 2026-27
 Special Funds - 250, 257

	Landfill Post Closure Maintenance - 572			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
REVENUES				
4660 - Service Charges	131,487	120,000	126,278	128,000
TOTAL LANDFILL POST CLOSURE MAINTENANCE REVENUES	\$ 131,487	\$ 120,000	\$ 126,278	\$ 128,000
EXPENDITURES				
PERSONNEL				
5010 - Salaries and Wages	27,555	30,894	27,225	34,019
5025 - Deferred Compensation Cost	249	-	500	520
5030 - Overtime	15	-	200	2,250
5040 - Salary Call Bank	1,014	800	1,340	1,135
5110 - Social Security Taxes	2,187	2,363	2,308	2,800
5115 - Unemployment & Training Taxes	122	172	190	115
5120 - Workmen's Compensation	1,887	3,738	3,035	3,025
5130 - Health Insurance	4,868	5,510	5,247	6,365
5150 - Uniform Allowance	230	200	250	250
5160 - Retirement	2,575	2,786	2,595	3,125
SUBTOTAL	\$ 40,703	\$ 46,463	\$ 42,890	\$ 53,604
SUPPLIES & EQUIPMENT				
5201 - Materials and Supplies	630	3,500	3,000	3,500
5325 - Gas & Oil	732	700	700	800
SUBTOTAL	\$ 1,361	\$ 4,200	\$ 3,700	\$ 4,300
COMMUNICATIONS				
5425 - Cell Phone and Pagers	312	600	300	500
SUBTOTAL	\$ 312	\$ 600	\$ 300	\$ 500
CONTRACTED SERVICES				
5660 - Professional Services	3,752	7,500	5,850	7,000
5665 - Legal Fees	-	-	-	-
SUBTOTAL	\$ 3,752	\$ 7,500	\$ 5,850	\$ 7,000
MISCELLANEOUS				
8300 - Payments to Other Agencies	13,961	17,000	14,825	15,500
8400 - Bonds & Insurance	4,792	6,000	5,040	5,900
8525 - Testing & Monitoring	35,828	25,000	21,500	25,000
SUBTOTAL	\$ 54,581	\$ 48,000	\$ 41,365	\$ 46,400
TOTAL LANDFILL POST CLOSURE MAINTENANCE EXPENDITURES	\$ 100,709	\$ 106,763	\$ 94,105	\$ 111,804

City of Colfax
 YE Estimates FY 2025-26 & Proposed Budget FY 2026-27
 Special Funds - 250, 257

	Streets & Roads Transportation Fund - 250			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
REVENUES				
4280 - Transportation Permits	\$ 376	\$ 100	\$ 100	\$ 100
4540 - Local Transportation Fund (LTF)	139,964	149,272	225,629	157,569
4541 - State Transit Assistance Fund (STA)	17,697	18,266	15,136	13,660
4970 - Insurance Refunds	-	-	-	-
4998 - Transfer In	102,527	-	64,355	367,566
TOTAL STREETS & ROADS TRANSPORTATION FUND REVENUES	\$ 260,564	\$ 167,638	\$ 305,220	\$ 538,895
EXPENDITURES				
PERSONNEL				
5010 - Salaries and Wages	\$ 77,207	\$ 86,677	\$ 68,900	\$ 86,475
5025 - Deferred Compensation Cost	-	-	-	-
5030 - Overtime	90	-	1,500	500
5040 - Salary Call Bank	6,084	-	8,050	8,000
5110 - Social Security Taxes	6,231	6,631	5,600	7,750
5115 - Unemployment & Training Taxes	557	482	1,000	1,000
5120 - Workmen's Compensation	5,345	10,487	8,596	7,580
5130 - Health Insurance	29,701	23,055	28,850	25,350
5150 - Uniform Allowance	1,831	1,500	2,520	2,520
5160 - Retirement	5,938	6,197	5,000	6,885
SUBTOTAL	\$ 132,985	\$ 135,029	\$ 130,016	\$ 146,060
SUPPLIES & EQUIPMENT				
5201 - Materials and Supplies	\$ 26,041	\$ 28,000	\$ 25,000	\$ 25,000
5219 - Street Repairs & Maintenance	6,465	100,000	30,000	75,000
5300 - Equipment Repairs & Maintenance	7,294	3,000	5,000	5,000
5320 - Vehicle Repairs & Maintenance	4,341	2,500	3,500	3,500
5325 - Gas & Oil	5,987	6,000	5,000	6,000
5350 - Tools Rentals	61	1,750	1,500	1,500
SUBTOTAL	\$ 50,189	\$ 141,250	\$ 70,000	\$ 116,000
COMMUNICATIONS				
5425 - Cell Phone and Pagers	\$ 1,607	\$ 1,750	\$ 1,864	\$ 1,865
SUBTOTAL	\$ 1,607	\$ 1,750	\$ 1,864	\$ 1,865
RESOURCE DEVELOPMENT				
5810 - Membership and Dues	\$ 120	\$ 500	\$ 60	\$ 500
5820 - Education and Training	650	1,500	500	1,500
5830 -Travel and Mileage Reimb.	-	250	-	-
SUBTOTAL	\$ 770	\$ 2,250	\$ 560	\$ 2,000
CONTRACTED SERVICES				
5540 - Engineering Services	\$ 29,045	\$ -	\$ 40,255	\$ 30,000
5560 - Software Maintenance Contract	1,000	1,250	1,000	1,000
5590 - Transit Services	17,860	15,611	21,345	20,000
5650 - Audit Services	2,494	1,500	5,450	5,700
5660 - Professional Services	7,504	12,500	12,250	12,500
SUBTOTAL	\$ 57,902	\$ 30,861	\$ 80,300	\$ 69,200
OCCUPANCY				
6100 - Rents & Leases	\$ 250	\$ 250	\$ 250	\$ 250
SUBTOTAL	\$ 250	\$ 250	\$ 250	\$ 250
MISCELLANEOUS				
8300 - Payments to Other Agencies	\$ -	\$ -	\$ 767	\$ -
8400 - Bonds & Insurance	20,412	23,100	21,463	23,520
9998 - Transfer Out	-	-	-	-
SUBTOTAL	\$ 20,412	\$ 23,100	\$ 22,230	\$ 23,520
CAPITAL OUTLAY				
7100 - Streets	\$ -	\$ -	\$ -	\$ 150,000
7500 - Structure Improvements	-	-	-	30,000
SUBTOTAL	\$ -	\$ -	\$ -	\$ 180,000
TOTAL STREETS & ROADS TRANSPORTATION FUND EXPENDITURES	\$ 264,115	\$ 334,490	\$ 305,220	\$ 538,895
NET CHANGE STREETS & ROADS TRANSPORTATION FUND	\$ (3,551)	\$ (166,852)	\$ -	\$ -

	STA Transit Capital Funds - 257			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
REVENUES				
4980 - Interest Income	\$ 3,313	\$ -	\$ -	\$ -
4981 - Unrealized Gains/Losses	\$ 76	\$ -	\$ (76)	\$ -
4998 - Transfer In	\$ -	\$ -	\$ 76	\$ -
TOTAL STA TRANSIT CAPITAL FUND REVENUES	\$ 3,389	\$ -	\$ -	\$ -
EXPENDITURES				
5660 - Professional Services	\$ -	\$ -	\$ -	\$ -
TOTAL STA TRANSIT CAPITAL FUND EXPENITURES	\$ -	\$ -	\$ -	\$ -

City of Colfax

YE Estimates FY 2025-26 & Proposed Budget FY 2026-27

Special Funds - 210-217, 342-343

	Mitigation Funds - 210-217, 342-343			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
REVENUES				
210 - Mitigation Fees - Roads	26,368	-	2,325	5,000
211 - Mitigation Fees - Drainage	19,778	-	581	500
212 - Mitigation Fees - Trails	3,793	-	2,787	3,000
213 - Mitigation Fees - Parks/Rec	9,849	-	9,870	7,775
214 - Mitigation Fees - City Bldgs	13,197	-	2,334	4,250
215 - Mitigation Fees - Vehicles	2,968	-	657	1,000
217 - DT Parking	10,162	-	1,505	1,450
342 - Fire Contstruction	18,216	-	6,303	5,725
343 - Recreation Construction	18,216	-	6,363	5,725
TOTAL MITIGATION FEES	\$ 122,547	\$ -	\$ 32,725	\$ 34,425
EXPENDITURES				
OCCUPANCY				
213-6140 - Building Repairs & Maintenance	-	-	-	-
SUBTOTAL	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT				
210-9998 - Mitigation Roads Transfer Out	-	-	-	-
213-9998 - Mitigation Parks/Rec Transfer Out	-	-	100,000	-
214-9998 - Mitigation City Bldgs Transfer Out	-	-	-	-
343-9998 - Recreation Construction Transfer Out	-	-	-	-
SUBTOTAL	\$ -	\$ -	\$ 100,000	\$ -
TOTAL MITIGATION FEE EXPENDITURES	\$ -	\$ -	\$ 100,000	\$ -

City of Colfax
 YE Estimates FY 2025-26 & Proposed Budget FY 2026-27
 Special Funds - 253, 258

	Gas Tax Fund - 253			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
REVENUES				
4050 - Gas Taxes	19,068	17,902	18,160	19,250
4051 - Gas Tax 2105	12,432	12,516	12,060	12,784
4052 - Gas Tax 2106	12,754	12,744	12,295	13,033
4053 - Gas Tax 2107	16,492	18,105	16,500	17,490
4504 - Gas Tax 2107.5	1,000	-	1,000	1,000
4055 - Section 2107 Snow	-	-	-	-
TOTAL GAS TAX REVENUES	\$ 61,746	\$ 61,267	\$ 60,015	\$ 63,556
EXPENDITURES				
SUPPLIES & EQUIPMENT				
5300 - Equipment Repairs & Maintenance	-	3,000	-	-
SUBTOTAL	\$ -	\$ 3,000	\$ -	\$ -
OCCUPANCY				
6120 - Utilities	19,270	19,000	19,450	19,450
	\$ 19,270	\$ 19,000	\$ 19,450	\$ 19,450
TRANSFER OUT				
4998 - Transfer Out	42,477	-	40,565	44,106
SUBTOTAL	\$ 42,477	\$ -	\$ 40,565	\$ 44,106
TOTAL GAS TAX EXPENDITURES	\$ 61,746	\$ 22,000	\$ 40,565	\$ 63,556

	Road Maintenance - SB1/RSTBG Fund - 258			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
REVENUES				
4056 - SB1 Road Maint & Rehab	54,551	-	52,900	-
4590 - State Income	2,891	-	78,715	-
4980 - Interest Income	863	2,211	4,611	-
4981 - Unrealized Gains/Losses	57	-	(57)	-
TOTAL ROAD MAINTENANCE SB1/RSTBG REVENUES	\$ 58,362	\$ 2,211	\$ 136,226	\$ -
EXPENDITURES				
TRANSFER OUT				
9998 - Transfer Out	12,058	-	136,226	-
TOTAL ROAD MAINTENANCE SB1/RSTBG REVENUES	\$ 12,058	\$ -	\$ 136,226	\$ -

City of Colfax
 YE Estimates FY 2025-26 & Proposed Budget FY 2026-27
 Special Funds - 270, 280, 290-291

	Beverage Container Recycling Fund - 270			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
REVENUES				
4980 - Interest Income	902	-	895	895
4981 - Unrealized Gains/Losses	25	-	(25)	-
TOTAL BEVERAGE CONTAINER RECYCLING FUND REVENUES	\$ 927	\$ -	\$ 870	\$ 895

	Oil Recycling Fund - 280			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
REVENUES				
4980 - Interest Income	178	-	175	175
4981 - Unrealized Gains/Losses	5	-	(5)	-
TOTAL OIL RECYCLING FUND REVENUES	\$ 183	\$ -	\$ 170	\$ 175

	SB1383 Fund - 290			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
REVENUES				
4560 - State Grant	57,050	37,500	29,509	30,000
4980 - Interest Income	2,428	-	1,290	1,290
4981 - Unrealized Gains/Losses	43	-	(43)	-
TOTAL SB1383 FUND REVENUES	\$ 59,520	\$ 37,500	\$ 30,756	\$ 31,290
EXPENDITURES				
MATERIALS & SUPPLIES				
5201 - Materials & Supplies	2,383	-	-	-
SUBTOTAL	2,383	-	-	-
CONTRACTED SERVICES				
5660 - Professional Services	23,324	-	16,990	20,000
5665 - Legal Fees	-	-	-	-
SUBTOTAL	23,324	-	16,990	20,000
MISCELLANEOUS				
8285 - SB1383 Procurement Compliance	3,524	-	-	-
SUBTOTAL	3,524	-	-	-
CAPITAL OUTLAY				
7500 - Structure Improvements	27,815	-	-	-
SUBTOTAL	27,815	-	-	-
TOTAL SB1383 FUND EXPENDITURES	\$ 57,047	\$ -	\$ 16,990	\$ 20,000

	City County Beverage Container Fund - 291			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
REVENUES				
4560 - State Grant	-	-	10,000	5,000
4980 - Interest Income	69	-	215	215
4981 - Unrealized Gains/Losses	6	-	(6)	-
TOTAL OIL RECYCLING FUND REVENUES	\$ 75	\$ -	\$ 10,209	\$ 5,215

City of Colfax
 YE Estimates FY 2025-26 & Proposed Budget FY 2026-27
 Capital Projects/Grants - 348, 358, 379

	Home Hardening CalOES Fund - 348				
	Actuals	Actuals	Budget	YE Estimate	Proposed
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
REVENUES					
4500 - Federal Grant	-	-	-	184,412	2,700,000
4998 - Transfer In	-	-	-	51,150	-
TOTAL HOME HARDENING CALOES REVENUE	\$ -	\$ -	\$ -	\$ 184,412	\$ 2,700,000
EXPENDITURES					
CONTRACTED SERVICES					
5660- Professional Services	-	29,722	-	199,080	2,700,000
TOTAL HOME HARDENING CALOES EXPENDITURES	\$ -	\$ 29,722	\$ -	\$ 199,080	\$ 2,700,000

	CDBG Road Rehab Fund - 358				
	Actuals	Actuals	Budget	YE Estimate	Proposed
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
REVENUES					
4500 - Federal Grant	-	1,834,431	-	181,593	778,443
4998 - Transfer In	-	-	-	136,226	-
TOTAL CDBG ROAD REHAB REVENUES	\$ -	\$ 1,834,431	\$ -	\$ 317,819	\$ 778,443
EXPENDITURES					
CAPITAL OUTLAY					
7100 - Stree Repairs & Maintenance	157,844	1,357,149	-	43,733	1,232,488
7440 - CP Print & Advertising	2,534	-	-	319	-
7540 - Plan & Design	338,078	16,886	-	131,802	-
7660 - CP Professional Services	87,210	136,678	-	5,500	-
7665 - CP Legal Services	-	859	-	-	-
TOTAL EXPENDITURES CDBG ROAD REHAB	\$ 585,665	\$ 1,511,572	\$ -	\$ 181,353	\$ 1,232,488

	Skatepark Fund - 379				
	Actuals	Actuals	Budget	YE Estimate	Proposed
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
REVENUES					
4560 - State Grant				-	177,952
4720 - Payments from Other Agencies				-	205,000
4850 - Dontatios & Reimbursements				54,714	-
4998 - Transfer In				100,000	-
TOTAL SKATEPARK FUND REVENUES	\$ -	\$ -	\$ -	\$ 154,714	\$ 382,952
CAPITAL OUTLAY					
7500 - Structure Improvements				150,000	469,206
TOTAL SKATEPARK FUND EXPENDITURES	-	-	-	150,000	469,206
	\$ -	\$ -	\$ -	\$ 4,714	\$ (86,254)

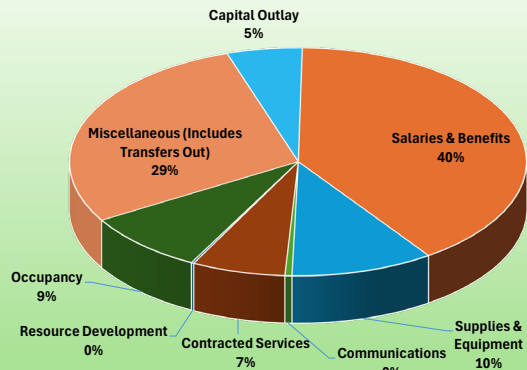
City of Colfax
 YE Estimates FY 2025-26 & Proposed Budget FY 2026-27
 WWTP - 560, 561, 563, 564

Wastewater Fund - 560, 561, 563, 564					
	Actuals	Actuals	Budget	YE Estimate	Proposed
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
REVENUES					
560-4660 - Service Charges	\$ 1,338,345	\$ 1,366,539	\$ 1,414,407	\$ 1,361,690	\$ 1,362,000
560-4800 - Rents & Leases	3,002	3,002	3,000	3,000	3,000
560-4980 - Interest Income	88,885	93,734	65,000	96,350	89,000
560-4981 - Unrealized Gains/Losses	-	3,312	-	(3,312)	-
560-4982 - Interest/Late Charges	25,772	23,024	18,000	17,231	18,000
561-4996 - Loss on Disposal of Assets	-	(5,352)	-	-	-
561-4672 - Inspection Fees	8,547	7,733	7,000	8,150	8,000
561-4680 - Lift Charges/Collection Syst.	210,106	213,977	218,472	212,455	212,450
561-4970 - Insurance Refunds	-	-	-	1,964	-
563-4662 - Debt Service Charges	602,090	614,729	636,393	612,350	615,000
563-4982 - Interest/Late Charges	10,077	8,685	7,000	8,000	8,500
564-4670 - Sewer Connection Fees	-	41,634	-	-	-
564-4998 - Transfer In	27,502	-	-	-	-
TOTAL WWTP REVENUES	\$ 2,314,325	\$ 2,371,016	\$ 2,369,272	\$ 2,317,879	\$ 2,315,950
EXPENDITURES					
Salaries & Benefits	\$ 676,963	\$ 734,306	\$ 823,391	\$ 720,371	\$ 925,477
Supplies & Equipment	283,000	369,115	375,700	203,133	232,840
Communications	10,622	17,313	12,200	9,895	11,450
Contracted Services	167,217	103,731	116,250	112,732	152,553
Resource Development	6,193	5,035	7,500	2,520	4,250
Occupancy	240,655	242,136	228,500	178,250	200,650
Miscellaneous (Includes Transfers Out)	1,090,824	1,026,205	644,974	617,465	658,974
Capital Outlay	(7,507,821)	(3,726,892)	182,000	52,874	122,866
TOTAL EXPENDITURES WWTP EXPENDITURES	\$ (5,032,347)	\$ (1,229,051)	\$ 2,390,515	\$ 1,897,239	\$ 2,309,059
NET CHANGE IN WWTP FUND BALANCE	\$ (2,718,022)	\$ 1,141,966	\$ (21,243)	\$ 420,639	\$ 6,891

% Change
 FY 2026-27 over FY 2025-26

28%
 15%
 16%
 35%
 69%
 13%
 7%
 132%
 22%

FY 2026-27 WWTP EXPENDITURES BY CATEGORY



- Salaries & Benefits
- Supplies & Equipment
- Communications
- Contracted Services
- Resource Development
- Occupancy
- Miscellaneous (Includes Transfers Out)
- Capital Outlay

City of Colfax
 YE Estimates FY 2025-26 & Proposed Budget FY 2026-27
 WWTP - 560, 561, 563, 564

	Wastewater Fund - 560, 561, 563, 564				
	Actuals		Budget	YE Estimate	
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
REVENUES					
560-4660 - Service Charges	\$ 1,338,345	\$ 1,366,539	\$ 1,414,407	\$ 1,361,690	\$ 1,362,000
560-4800 - Rents & Leases	3,002	3,002	3,000	3,000	3,000
560-4980 - Interest Income	88,885	93,714	65,000	96,350	89,000
560-4991 - Unrealized Gain/Losses	-	3,312	-	(3,312)	-
560-4982 - Interest/Late Charges	25,772	23,024	18,000	17,331	18,000
561-4996 - Loss on Disposal of Assets	-	(5,352)	-	-	-
561-4672 - Inspection Fees	8,547	7,733	7,000	8,150	8,000
561-4680 - Lift Charges/Collection Syst.	210,106	213,977	218,472	212,455	212,450
561-4970 - Insurance Refunds	-	-	-	1,964	-
563-4662 - Debt Service Charges	602,090	614,729	636,393	612,350	615,000
563-4982 - Interest/Late Charges	10,077	8,685	7,000	8,000	8,500
564-4670 - Sewer Connection Fees	-	41,634	-	-	-
564-4998 - Transfer In	27,502	-	-	-	-
TOTAL WWTP REVENUES	\$ 2,314,325	\$ 2,371,016	\$ 2,369,272	\$ 2,317,879	\$ 2,315,950
EXPENDITURES					
SALARIES & BENEFITS					
5010 - Salary & Wages	\$ 419,130	\$ 467,702	\$ 567,724	\$ 461,359	\$ 586,750
5025 - Deferred Compensation Cost	-	1,120	-	2,396	3,590
5030 - Overtime	319	9,130	4,000	13,340	12,270
5040 - Salary - Call back	25,524	24,966	-	32,655	38,900
5110 - Social Security Taxes	32,896	37,528	43,431	38,832	49,120
5115 - Unemployment & Training Taxes	1,959	2,931	3,154	2,860	2,265
5120 - Workmen's Compensation	38,394	34,612	49,065	55,689	50,953
5130 - Health Insurance	91,206	94,554	107,427	93,879	126,999
5150 - Uniform & Shoe Allowance	3,510	5,317	4,700	4,201	4,700
5160 - Retirement	37,742	45,045	43,890	15,160	49,930
5161 - Pension Liability Expense	26,283	11,391	-	-	-
SUBTOTAL	\$ 676,963	\$ 734,306	\$ 823,391	\$ 720,371	\$ 925,477
SUPPLIES & EQUIPMENT					
5201 - Materials and Supplies	\$ 42,524	\$ 24,404	\$ 63,000	\$ 45,124	\$ 53,000
5220 - Copy Machine	2,319	5,059	3,700	2,973	4,640
5300 - Equip. Repairs & Maintenance	84,698	284,286	110,000	117,345	100,000
5320 - Vehicle Repairs & Maintenance	3,599	438	4,500	1,666	22,500
5325 - Gas & Oil	9,175	7,797	11,500	8,300	12,500
5340 - Chemicals	123,640	32,557	170,000	25,000	30,000
5350 - Tool Rental	13,982	11,468	10,000	-	7,000
5410 - Postage	2,731	3,104	3,000	2,725	3,200
SUBTOTAL	\$ 283,000	\$ 369,115	\$ 375,700	\$ 203,133	\$ 232,840
COMMUNICATIONS					
5420 - Telephone/Internet	\$ 4,439	\$ 7,162	\$ 4,200	\$ 4,200	\$ 4,200
5425 - Cell Phone and Pagers	5,426	5,166	6,500	5,195	6,500
5430 - Internet/Website	207	1,263	-	250	250
5440 - Printing and Advertising	550	3,782	1,500	250	500
SUBTOTAL	\$ 10,622	\$ 17,313	\$ 12,200	\$ 9,895	\$ 11,450
CONTRACTED SERVICES					
5540 - Engineering Services	\$ 8,455	\$ 18,240	\$ 10,000	\$ 14,500	\$ 20,000
5560 - Software Maintenance Contract	12,319	12,293	13,500	16,067	40,703
5650 - Auditors	11,630	24,936	15,000	15,150	15,350
5660 - Professional Services	129,857	46,959	68,750	66,625	67,500
5665 - Legal Fees	4,975	1,303	9,000	390	9,000
SUBTOTAL	\$ 167,217	\$ 103,731	\$ 116,250	\$ 112,732	\$ 152,553
RESOURCE DEVELOPMENT					
5810 - Membership and Dues	\$ 4,094	\$ 4,372	\$ 3,500	\$ 1,605	\$ 1,500
5815 - Conferences and Meetings	32	-	500	-	-
5820 - Education and Training	2,045	663	2,500	915	2,750
5820 - Travel and Mileage Reimbursement	22	-	1,000	-	-
SUBTOTAL	\$ 6,193	\$ 5,035	\$ 7,500	\$ 2,520	\$ 4,250
OCCUPANCY					
6120 - Utilities	\$ 234,019	\$ 234,923	\$ 218,000	\$ 172,785	\$ 185,000
6125 - Water	552	598	500	650	650
6140 - Building Repairs & Maintenance	3,874	3,096	5,500	2,875	10,500
6160 - Security	2,210	3,520	4,500	2,140	4,500
SUBTOTAL	\$ 240,655	\$ 242,136	\$ 228,500	\$ 178,250	\$ 200,650
MISCELLANEOUS					
8250 - Miscellaneous	\$ -	\$ -	\$ 1,000	\$ -	\$ -
8270 - Medical Expenses	-	-	1,000	-	-
8280 - Sludge Removal	12,536	10,375	15,000	12,170	12,000
8300 - Payments to Other Agencies	14,316	92,028	37,000	70,062	37,000
8400 - Bonds and Insurance	75,597	91,578	100,000	66,067	98,600
8525 - Testing and Monitoring	42,805	54,061	52,000	45,926	52,000
8535 - UV	-	-	-	-	40,000
8700 - Debt Service	-	-	368,974	368,974	368,974
8710 - Interest Expense	62,112	58,343	70,000	54,265	50,400
9000 - Depreciation	773,850	774,425	-	-	-
9098 - Transfer Out	-	(51,605)	-	-	-
SUBTOTAL	\$ 1,090,824	\$ 1,026,206	\$ 644,974	\$ 617,465	\$ 658,974
CAPITAL OUTLAY					
7100 - Software Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 32,866
7300 - Machinery & Equipment Capital Outlay	8,624	65,592	182,000	52,874	-
7500 - Structure Improvements	-	-	-	-	90,000
7900 - Capital Outlay Offset	(7,516,445)	(3,792,484)	-	-	-
SUBTOTAL	\$ (7,507,821)	\$ (3,726,892)	\$ 182,000	\$ 52,874	\$ 122,866
TOTAL EXPENDITURES WWTP EXPENDITURES	\$ (5,032,347)	\$ (1,229,051)	\$ 2,390,515	\$ 1,897,239	\$ 2,309,059
NET CHANGE IN WWTP FUND BALANCE	\$ (2,718,022)	\$ 1,141,966	\$ (21,243)	\$ 420,639	\$ 6,891

City of Colfax
 YE Estimates FY 2025-26 & Proposed Budget FY 2026-27
 WW - 560

EXPENDITURES	Wastewater Fund - 560			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
PERSONNEL				
5010 - Salaries and Wages	\$ 335,889	\$ 413,268	\$ 336,324	\$ 430,000
5025 - Deferred Compensation Cost	1,120	-	2,156	2,965
5030 - Overtime	7,225	4,000	10,455	10,000
5040 - Salary - Call back	18,959	-	24,560	29,000
5110 - Social Security Taxes	26,931	31,615	28,407	36,060
5115 - Unemployment & Training Taxes	2,057	2,296	2,080	1,485
5120 - Workmen's Compensation	25,188	35,716	40,524	37,303
5130 - Health Insurance	63,142	76,360	63,304	90,684
5150 - Uniform & Shoe Allowance	3,617	3,500	3,101	3,500
5160 - Retirement	35,039	32,488	5,710	36,680
5161 - Pension Liability Expense	11,391	-	-	-
SUBTOTAL	\$ 530,557	\$ 599,243	\$ 516,621	\$ 677,677
SUPPLIES & EQUIPMENT				
5201 - Materials and Supplies	\$ 23,357	\$ 60,000	\$ 42,624	\$ 50,000
5220 - Copy Machine	3,795	3,000	2,213	2,420
5300 - Equip. Repairs & Maintenance	129,161	90,000	97,345	80,000
5320 - Vehicle Repairs & Maintenance	290	2,500	1,416	2,500
5325 - Gas & Oil	4,900	5,000	4,800	7,500
5340 - Chemicals	32,557	170,000	25,000	30,000
5350 - Tool Rental	-	5,000	-	2,000
5410 - Postage	1,963	2,000	1,575	2,000
SUBTOTAL	\$ 196,023	\$ 337,500	\$ 174,973	\$ 176,420
COMMUNICATIONS				
5420 - Telephone\Internet	\$ 7,162	\$ 4,200	\$ 4,200	\$ 4,200
5425 - Cell Phone and Pagers	3,873	4,400	3,895	4,400
5430 - Internet/Website	1,203	-	250	250
5440 - Printing and Advertising	3,782	1,000	250	500
SUBTOTAL	\$ 16,021	\$ 9,600	\$ 8,595	\$ 9,350
CONTRACTED SERVICES				
5540 - Engineering Services8	\$ 17,940	\$ 5,000	\$ 14,500	\$ 15,000
5560 - Software Maintenance Contract	11,305	11,500	15,000	38,703
5650 - Auditors	24,936	15,000	15,150	15,350
5660 - Professional Services	39,455	56,250	50,450	55,000
5665 - Legal Fees	1,303	9,000	390	9,000
SUBTOTAL	\$ 94,939	\$ 96,750	\$ 95,490	\$ 133,053
RESOURCE DEVELOPMENT				
5810 -Membership and Dues	\$ 4,252	\$ 3,500	\$ 1,545	\$ 1,500
5815 - Conferences and Meetings	-	500	-	-
5820 - Education and Training	332	2,500	665	2,500
5820 -Travel and Mileage Reimbursement	-	500	-	-
SUBTOTAL	\$ 4,584	\$ 7,000	\$ 2,210	\$ 4,000
OCCUPANCY				
6120 - Utilities	\$ 200,265	\$ 190,000	\$ 138,385	\$ 150,000
6140 - Building Repairs & Maintenance	2,795	5,000	2,175	10,000
6160 - Security	2,695	3,500	1,140	3,500
SUBTOTAL 560	\$ 205,755	\$ 198,500	\$ 141,700	\$ 163,500
MISCELLANEOUS				
8250 - Miscellaneous	\$ -	\$ 1,000	\$ -	\$ -
8270 - Medical Expenses	-	1,000	-	-
8280 - Sludge Removal	10,375	15,000	12,170	12,000
8300 - Payments to Other Agencies	85,953	30,000	70,062	30,000
8400 - Bonds and Insurance	62,827	75,000	66,067	68,600
8525 - Testing and Monitoring	54,061	52,000	45,926	52,000
8535 - UV	-	-	-	40,000
9000 - Depreciation	128,801	-	-	-
9998 - Transfer Out	(54,605)	-	-	-
SUBTOTAL 560	\$ 287,411	\$ 174,000	\$ 194,226	\$ 202,600
CAPITAL OUTLAY				
7100 - Software Capital Outlay	\$ -	\$ -	\$ -	\$ 32,866
7300 - Machinery & Equipment Capital Outlay	54,674	47,000	52,874	-
7500 - Structure Improvements	-	-	-	40,000
7900 - Capital Outlay Offset	(3,781,566)	-	-	-
SUBTOTAL 560	\$ (3,726,892)	\$ 47,000	\$ 52,874	\$ 72,866
TOTAL WASTEWATER FUND EXPENDITURES	\$ (2,391,602)	\$ 1,469,593	\$ 1,186,688	\$ 1,439,465

City of Colfax
 YE Estimates FY 2025-26 & Proposed Budget FY 2026-27
 WW Liftstations (Collections) - 561

	Wastewater Liftstations (Collections) - 561			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
EXPENDITURES				
PERSONNEL - 561				
5010 - Salaries and Wages	\$ 131,813	\$ 154,456	\$ 125,035	\$ 156,750
2025 - Deferred Compensation Cost	-	-	240	625
5030 - Overtime	1,905	-	2,885	2,270
5040 - Salary - Call back	6,007	-	8,095	9,900
5110 - Social Security Taxes	10,597	11,816	10,425	13,060
5115 - Unemployment & Training Taxes	874	858	780	780
5120 - Workmen's Compensation	9,424	13,349	15,165	13,650
5130 - Health Insurance	31,412	31,067	30,575	36,315
5150 - Uniform & Shoe Allowance	1,709	1,200	1,100	1,200
5160 - Retirement	10,007	11,402	9,450	13,250
SUBTOTAL	\$ 203,749	\$ 224,148	\$ 203,750	\$ 247,800
SUPPLIES & EQUIPMENT				
5201 - Materials and Supplies	\$ 1,048	\$ 3,000	\$ 2,500	\$ 3,000
5220 - Copy Machine	1,264	700	760	2,220
5300 - Equip. Repairs & Maintenance	155,126	20,000	20,000	20,000
5320 - Vehicle Repairs & Maintenance	148	2,000	250	20,000
5325 - Gas & Oil	2,897	6,500	3,500	5,000
5350 - Tool Rental	11,468	5,000	-	5,000
5410 - Postage	1,142	1,000	1,150	1,200
SUBTOTAL	\$ 173,092	\$ 38,200	\$ 28,160	\$ 56,420
COMMUNICATIONS				
5425 - Cell Phone and Pagers	\$ 1,292	\$ 2,100	\$ 1,300	\$ 2,100
5440 - Printing & Advertising	-	500	-	-
SUBTOTAL	\$ 1,292	\$ 2,600	\$ 1,300	\$ 2,100
CONTRACTED SERVICES				
5440 - Engineering Services	\$ 300	\$ 5,000	\$ -	\$ 5,000
5560 - Software Maintenance Contract	988	2,000	1,067	2,000
5660 - Professional Services	7,504	12,500	16,175	12,500
SUBTOTAL	\$ 8,792	\$ 19,500	\$ 17,242	\$ 14,500
RESOURCE DEVELOPMENT				
5810 - Membership and Dues	\$ 120	\$ -	\$ 60	\$ -
5820 - Education and Training	332	-	250	250
5830 - Travel & Mileage Reimbursement	-	500	-	-
SUBTOTAL	\$ 452	\$ 500	\$ 310	\$ 250
OCCUPANCY				
6120 - Utilities	\$ 34,658	\$ 28,000	\$ 34,400	\$ 35,000
6125 - Water	598	500	650	650
6140 - Building Repairs & Maintenance	300	500	500	500
6160 - Security	825	1,000	1,000	1,000
SUBTOTAL	\$ 36,381	\$ 30,000	\$ 36,550	\$ 37,150
MISCELLANEOUS				
8300 - Payments to Other Agencies	\$ 6,075	\$ 7,000	\$ -	\$ 7,000
8400 - Bonds and Insurance	28,751	25,000	-	30,000
9000 - Depreciaton	113,187	-	-	-
SUBTOTAL	\$ 148,013	\$ 32,000	\$ -	\$ 37,000
CAPITAL OUTLAY				
7300 - Machinery & Equipment Capital Outlay	\$ 10,918	\$ 135,000	\$ -	\$ -
7500 - Structure Improvements Capital Outlay	-	-	-	50,000
7900 - Capital Outlay Offset	(10,918)	-	-	-
SUBTOTAL	\$ -	\$ 135,000	\$ -	\$ 50,000
TOTAL WW LIFTSTATIONS (COLLECTIONS) FUND EXPENDITURES	\$ 571,771	\$ 481,948	\$ 287,312	\$ 445,220

City of Colfax

YE Estimates FY 2025-26 & Proposed Budget FY 2026-27

WW Treatment Plant, Connections - 563, 564

	Wastewater Treatment Plant Fund - 563			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
EXPENDITURES				
MISCELLANEOUS				
8700 - Debt Services	-	368,974	375,000	385,710
8710 - Interest Expense	58,343	70,000	54,265	50,400
9000 - Depreciation Expense	501,726	-	-	-
TOTAL WWTP FUND EXPENDITURES	\$ 560,069	\$ 438,974	\$ 429,265	\$ 436,110

	Wastewater Connections Fund - 564			
	Actuals	Budget	YE Estimate	Proposed
	FY 2024-25	FY 2025-26	FY 2025-26	FY 2026-27
EXPENDITURES				
MISCELLANEOUS				
8700 - Debt Service	-	368,974	368,974	368,974
9000 - Depreciation Expense	30,711	-	-	-
9998 - Transfer Out	-	-	-	-
TOTAL SEWER CONNECTIONS FUND EXPENDITURES	\$ 30,711	\$ 368,974	\$ 368,974	\$ 368,974

City of Colfax
 YE Estimates FY 2025-26 & Proposed Budget FY 2026-27

FUND BALANCE (FB) SUMMARY

GENERAL FUND - 100	FUND#	Ending Fund Balance 06/30/2025	YE Estimate Revenues FY 2025-26	YE Estimate Expenditures FY 2025-26	Transfers In/(Out) FY 2025-26	Reserves 2025-2026	FY	Budgeted Fund Balance 06/30/2026	YE Estimate Revenues FY 2025-26	YE Estimate Expenditures FY 2025-26	Transfers In/(Out) FY 2025-26	Reserves 2025-2026	FY	Budgeted Fund Balance 06/30/2026
Nonspendable	100	\$ 19,934	\$ -	\$ -	\$ -	\$ -		\$ 19,934	\$ -	\$ -	\$ -	\$ -		\$ 19,934
Restricted														
AB939 Landfill Diversion	571	\$ 23,317	\$ -	\$ -	\$ -	\$ -		\$ 23,317	\$ -	\$ -	\$ -	\$ -		\$ 23,317
Landfill - Postclosure Maintenance	572	\$ 934,321	\$ 126,278	\$ (94,105)	\$ -	\$ -		\$ 966,494	\$ 128,000	\$ (111,804)	\$ -	\$ -		\$ 982,690
Committed														
Operating Reserve	100	\$ 645,000				\$ 135,000		\$ 780,000						\$ 780,000
Pension Liability Reserve	100	\$ 145,000				\$ 115,000		\$ 260,000						\$ 260,000
Capital and Infrastructure Projects Reserve "New"	100	\$ 450,000				\$ 115,000		\$ 565,000						\$ 565,000
General Planning Update Reserve	100	\$ -				\$ 115,000		\$ 115,000				\$ 25,000		\$ 140,000
Citywide Capital and Infrastructure Replacement Reserve	100	\$ -				\$ 575,000		\$ 575,000						\$ 575,000
Assigned														
Fire Services Capital Funds	292	\$ 100,170	\$ 3,730	\$ (22,381)	\$ (51,150)	\$ -		\$ 30,369	\$ -	\$ -	\$ -	\$ -		\$ 30,369
Unassigned														
General Fund	100	\$ 5,326,141	\$ 3,461,128	\$ (2,287,193)	\$ 188,739	\$ (1,055,000)		\$ 5,633,815	\$ 3,351,982	\$ (2,968,419)	\$ (223,460)	\$ (25,000)		\$ 5,768,918
Land Development Fees	120	\$ 207,860	\$ 15,534	\$ (38,278)	\$ (185,116)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Cannabis	200	\$ 27,489	\$ -	\$ -	\$ (27,489)	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
TOTAL GENERAL FUND		\$ 7,879,233	\$ 3,606,670	\$ (2,441,957)	\$ (75,016)	\$ -		\$ 8,968,930	\$ 3,479,982	\$ (3,080,223)	\$ (223,460)	\$ -		\$ 9,145,229

SPECIAL REVENUES		Ending Fund Balance 06/30/2025	YE Estimate Revenues FY 2025-26	YE Estimate Expenditures FY 2025-26	Transfers In/(Out) FY 2025-26	Reserves 2025-2026	FY	Budgeted Fund Balance 06/30/2026	YE Estimate Revenues FY 2025-26	YE Estimate Expenditures FY 2025-26	Transfers In/(Out) FY 2025-26	Reserves 2025-2026	FY	Budgeted Fund Balance 06/30/2026
Nonspendable														
CDBG - Program Income	244	\$ 2,294	\$ -	\$ -	\$ -	\$ -		\$ 2,294	\$ -	\$ -	\$ -	\$ -		\$ 2,294
Restricted														
Mitigation Funds (Fire & Recreation Construction)	210-217, 342-343	\$ 705,868	\$ 32,725	\$ -	\$ (100,000)	\$ -		\$ 638,593	\$ 34,425	\$ -	\$ -	\$ -		\$ 673,018
Supplemental Law Enforcement Funds (SLESF)	218	\$ -	\$ 100,000	\$ (100,000)	\$ -	\$ -		\$ -	\$ 100,000	\$ -	\$ (100,000)	\$ -		\$ -
Streets & Roads Transportation & STA Transit Capital	250, 257	\$ 63,498	\$ 240,865	\$ (305,296)	\$ 64,431	\$ -		\$ 63,498	\$ 171,329	\$ (538,895)	\$ 367,566	\$ -		\$ 63,498
Gas Taxes	253	\$ -	\$ 60,015	\$ (19,450)	\$ -	\$ -		\$ -	\$ 63,556	\$ (19,450)	\$ (44,106)	\$ -		\$ -
Road Maintenance SB1/RSTBG	258	\$ 46,304	\$ 136,226	\$ -	\$ (136,226)	\$ -		\$ 46,304	\$ -	\$ -	\$ -	\$ -		\$ 46,304
Beverage & Recycling	270	\$ 21,309	\$ 870	\$ -	\$ -	\$ -		\$ 22,179	\$ 895	\$ -	\$ -	\$ -		\$ 23,074
Oil Recycling	280	\$ 4,201	\$ 170	\$ -	\$ -	\$ -		\$ 4,371	\$ 175	\$ -	\$ -	\$ -		\$ 4,546
Grant Funds - SB1383 & City County Beverage Container	290, 291	\$ 4,226	\$ 40,965	\$ (16,990)	\$ -	\$ -		\$ 28,201	\$ 36,505	\$ (20,000)	\$ -	\$ -		\$ 44,706
Home Hardening CalQES Grant	348	\$ (36,482)	\$ 184,412	\$ (199,080)	\$ -	\$ 51,150		\$ -	\$ 2,700,000	\$ (2,700,000)	\$ -	\$ -		\$ -
CDBG Road Rehabilitation	358	\$ -	\$ 317,819	\$ -	\$ (136,226)	\$ -		\$ 454,045	\$ 778,443	\$ (1,232,488)	\$ -	\$ -		\$ -
Skatepark	379	\$ -	\$ 54,714	\$ (150,000)	\$ 100,000	\$ -		\$ 4,714	\$ 382,952	\$ (469,206)	\$ -	\$ -		\$ (81,540)
TOTAL SPECIAL REVENUES		\$ 811,218	\$ 1,168,782	\$ (790,816)	\$ 75,015	\$ -		\$ 1,264,199	\$ 4,268,280	\$ (4,980,039)	\$ 223,460	\$ -		\$ 775,900