

City of Colfax - Adopted Budget
For the Fiscal Years 2020-2021 and 2021-2022
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CITY OF COLFAX
Adopted Budget for Fiscal Years 2020-2021 and 2021-2022
Management Budget Memo

June 10, 2020

Honorable Mayor and Members of the Colfax City Council

City staff is pleased to present the Fiscal Year 2020-2021 and Fiscal Year 2021-2022 Annual Operating Budgets for the City of Colfax. The Annual Budget provides the framework for the delivery of public services to the City. This budget document presents staff's recommendation of a spending plan consistent with projected funding availability, public and City Council goals, efficient and effective service delivery to the community, existing contractual agreements and legal requirements. The proposed budget is balanced, with expenditure amounts in the General Fund and Enterprise Funds within projected revenues and available non-restricted funds, while providing for contributions toward prudent fund balance reserves.

Budget Highlights and Assumptions

Staffing

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

Consistent with previous years, a Cost of Living Adjustment (COLA) has been budgeted effective July 1, 2020 and July 1, 2021. The COLA in

recent years has been based on Consumer Price Index for Urban Wage Earners and Clerical Workers. For budgeting purposes, an increase of 3% has been used for estimating labor costs. In addition, a provision has been estimated for up to 5% in merit increases at employee anniversary dates. These increases are projected for both represented and non-represented employees. The current Memorandum of Understanding with our labor union expires on June 30, 2020 and negotiations for a new agreement have not been completed as of the proposed budget date.

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

Staffing levels for the forecasted two years are consistent with current approved staffing levels. We are continuing with employee training/development and succession planning with the Operator in Training program

Due to fluctuating needs of some administrative functions, the City continues to contract services with outside agencies and service providers. The functions that are currently contracted are: Attorney Services, Finance Services, Planner Services, Building Services, and Engineering Services. Estimates for these functions are consistent with previous year's activity. In addition to these ongoing functions an expense estimate is included for a Grant consultant (CDBG), City newsletter editor, branding consultants and retail strategy consultant. Expense estimates for Human Resource consulting, Labor law

assistance and a Contract Negotiator on an as needed basis have also been included.

General Funds

Sales and Use Tax is the largest revenue source in the City General Fund and in recent years has accounted for approximately 60% of total unrestricted revenues. The COVID-19 outbreak has created a massive decrease in consumer spending and is expected to have a significant impact on the City Sales and Use Tax revenues for this two year budget period. The total impact and recovery period is not foreseeable at this time. The City is gathering and analyzing projections provided by various agencies. These projections forecast the largest impact to the current quarter ending June 30, 2020 with a continuing negative impact for the first quarter of fiscal year 2020-2021, and then forecast a recovery beginning in the Fall of 2020. For budget purposes, we have elected to estimate a slightly more conservative forecast and therefore, included in this budget are projections of 20% (year 1) and 10% (year 2) decreases from fiscal year 2018-2019 actuals.

We have also anticipated negative impacts to Business License revenues, Transient Occupancy Taxes (TOT), and interest income as a result of the COVID-19 outbreak and have budgeted accordingly.

Property Taxes are the second largest revenue source in the General Fund and we are estimating a modest growth in this revenue category for Fiscal Year 2020-2021 and additional growth in fiscal year 2021-2022 due to anticipated completion of new housing developments currently in process. The current development project for a new hotel on South Auburn Street will bring additional Transient Occupancy Tax to the City and we have conservatively estimated an increase in this category for the second year (Fiscal year 2021-2022).

Approximately one-third of general fund expenditures are for public safety services and specifically for the City contract with Placer County for Sheriff services. The budget projection reflects a 6.2% increase in costs for fiscal year 2020-2021 as provided by Placer County Sheriff Department. An additional 4.4% increase is estimated for fiscal year 2021-2022. City staff labor costs (increases discussed in staffing section of this memo) are the largest expenditure category in the general fund.

The projected forecast for General Funds includes \$280,000 in fiscal year 2020-2021 and \$385,000 in fiscal year 2021-2022 for funding capital projects (refer to capital project listing), funding General Fund capital reserves, and the City’s annual contribution to Streets and Roads operating expenses.

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

General Fund - Unrestricted	Projected Balance 06/30/2020
Unrestricted - Committed - Operating	\$ 450,000
Unrestricted - Committed - Capital	\$ 200,000
Unrestricted - Committed - Pension	\$ 45,000
Unrestricted - Unassigned	\$ 1,415,761
Total Unrestricted	\$ 2,110,761

We have budgeted increases in committed reserves as follows:

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

- Pension – Increase reserve to latest reported unfunded liability by CalPERS actuarial report and additional amount anticipated due to current economic situation.

Special Revenue Funds

Special revenue funds include:

1. Mitigation Fees – Conservative estimates for mitigation fee revenues have been forecasted for the Sierra Oaks Estates and Shadow Wood Developments. Final payments for the Best Western projects are estimated in Fiscal year 2021-2022. Expenditure of funds will not be planned until revenues are more concrete. Other pending projects mitigation fee revenues will be updated at mid-year and fiscal year budget reviews.
2. Support for Law Enforcement – The proposed budget includes an estimate of \$100,000 per year from the COPS grant. The balance of costs for the Sheriff contract is budgeted in the General Fund.
3. Transportation/Streets & Roads – The City receives funding for transportation funds processed through Placer County Transportation Planning Agency (PCTPA). The forecast for fiscal year 2020-2021 is projected to be lower than current allocation by 20% due to sales tax implications from the COVID-19 outbreak. Funds received via the Transportation Development Act Tax (TDA) are first allocated to Transit costs and then available for Street and Road operations and maintenance. Expenses for transportation and maintenance exceed the transportation funding therefore, the fund is supplemented from unrestricted General Funds.
4. Gas Tax funds - These funds are used to maintain the City’s street lights – with residual funding being allocated to Streets

and Roads operating expenses. Revenues are projected based on the latest State of California estimates but may change as additional information is received related to the impact of the COVID-19 outbreak.

5. Fire Capital Funds – These funds have been designated for the replacement of fire equipment. A new Water Tender has been proposed for purchase in fiscal year 2020-2021 and the estimated cost exceeds anticipated fund balance, so financing would be required. This purchase will be analyzed and presented at the 2020-2021 mid-year budget review.

Capital Projects

The proposed capital project list includes both City and grant/developer funded projects. Funding sources for each project are identified.

The City is continuing with the Road Improvement projects budgeted/approved in the fiscal year 2019-2020 for Kneeland Street and Culver Street-phase 2 with construction forecast for fiscal year 2020-2021. The Pond 3 fissure repair project and PSPS generator replacement (which have both already been funded) are also forecast to be completed in fiscal year 2020-2021.

The largest projects are the Wastewater Treatment Improvements project (SRF Construction grant) and the Road Improvements (CDBG Construction Grant – two years). Both projects are 100% grant funded and dependent upon grant award.

As mitigation and sewer connection fees are finalized/received for current development projects, opportunities to fund additional capital projects will be reviewed.

Sewer Enterprise Fund

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

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

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

Enterprise (Sewer) Fund	Projected Balance 06/30/2020
Restricted Funds - Debt Reserves, Insurance/Capital funds	\$ 660,306
Unrestricted - Committed - Operating	\$ 325,000
Unrestricted - Committed - Capital	\$ 200,000
Unrestricted - Unassigned	\$ 1,540,000
Total	\$ 2,725,306

We have budgeted increases in committed reserves as follows:

- Operating – Current policy dictates that operating reserve will be 17% of anticipated operating expenses
- Capital – Established practice to allocate \$100,000 per year for Capital Reserve

Fiscal Challenges and Opportunities

The economic impact created by the COVID-19 Outbreak is not easily determined as of this date and will be closely monitored as data is available.

Cal PERS Retirement expenses are expected to continue increasing over the next five years. It is anticipated that unfunded pension liabilities will continue to increase and impact retirement expenses in future years.

Ongoing and new Development projects will bring an increase in economic vitality to the City and increases in sales tax and transient occupancy tax revenues. Additionally, Mitigation Fees from Development projects will provide much needed funding for City Infrastructure projects.

The City anticipates as much as \$12,000,000 in grant funding for City improvements over the next two years.

Conclusion

As in previous years, we are challenged with minimal resources to provide solid local government services and project management. City Council and staff must continue to focus on finding and securing new or improved sources of revenue and be good stewards of taxpayers’ monies. We believe this budget will allow the City to accomplish goals set by Council.

Wes Heathcock
City Manager

CITY OF COLFAX
Fund Summary - Projected Revenues, Expenditures, Transfers and Fund Balance
For Fiscal Year 2020-2021

		Fiscal Year 2020-2021							
Fund Description	Fund #	Projected Fund Balance 07/01/2020	Projected Revenues	Operating Expenses	Grants/Other	Capital Projects	Reserves	Fund Transfers In (Out)	Fund Balance 06/30/2021
General Fund - Unrestricted	100/120/570	\$ 1,691,630	\$ 2,066,110	\$ (1,938,909)		\$ -	\$ (135,000)	\$ (144,648)	\$ 1,539,184
General Fund - Restricted									
Operating Reserve - 25%	100	450,000	-	-			35,000	-	485,000
Pension Liability Reserve	100	45,000	-	-			50,000	-	95,000
Capital Project Reserve	100	200,000	-	-			50,000	-	250,000
2% AB939 Landfill Diversion	571	26,917	-	-				(26,917)	-
Landfill - Postclosure Maintenance	572	377,511	80,000	(90,225)				-	367,286
Total General Fund - Restricted		\$ 1,099,428	\$ 80,000	\$ (90,225)	\$ -	\$ -	\$ 135,000	\$ (26,917)	\$ 1,197,286
Special Revenues									
Mitigation Funds	210-17	668,915	122,295	-				-	791,210
Support Law Enforcement	218	-	100,000	(100,000)				-	-
CDBG - Program Income	244	-	6,000	(6,000)				-	-
Transportation - Streets/Roads	250	3,622	122,100	(253,633)				127,911	(0)
Gas Taxes	253	36,559	97,096	(19,000)				(114,655)	-
Beverage Recycling	270	22,277	-	-				(22,277)	-
Fire Capital Fund	292	95,518	12,000	(5,000)				(102,518)	-
Fire Construction - Mitigation	342	28,143	14,687	-				(42,830)	0
Recreation Construction	343	28,143	14,687	-				-	42,830
Total Special Revenues		\$ 883,177	\$ 488,865	\$ (383,633)	\$ -	\$ -	\$ -	\$ (154,369)	\$ 834,040
Capital Projects									
Administration		-	-	-	143,000	(190,000)		47,000	-
Buildings & Grounds		-	-	-	-	(70,000)		70,000	-
Fire Capital		-	-	-	-	(373,000)		148,211	(224,789)
Streets & Roads		354,000	-	-	3,500,000	(3,929,723)		75,723	-
		-	-	-	-	-		-	-
Total Capital Projects		\$ 354,000	\$ -	\$ -	\$ 3,643,000	\$ (4,562,723)	\$ -	\$ 340,934	\$ (224,789)
Enterprise Funds									
WWTP, Collection System, Debt Serv	560, 561, 563	1,313,683	2,090,939	(1,836,239)			(125,000)	(50,000)	1,393,384
		-	-	-				-	-
Operating Reserve - 17% (Restricted)		325,000					25,000	-	350,000
Sewer Connections - Restricted		283,112	44,750						327,862
Short Term Asset Reserve (Restricted)		165,065							165,065
Loan Payment Reserve (Restricted)		438,974							438,974
Capital Projects		592,194			5,725,000	(6,352,194)		35,000	-
Capital Projects - Reserve		200,000					100,000		300,000
Total Enterprise Funds		\$ 3,318,028	\$ 2,135,689	\$ (1,836,239)	\$ 5,725,000	\$ (6,352,194)	\$ -	\$ (15,000)	\$ 2,975,285
TOTAL ALL FUNDS		\$ 7,346,263	\$ 4,770,665	\$ (4,249,005)	\$ 9,368,000	\$ (10,914,917)	\$ -	\$ -	\$ 6,321,006

CITY OF COLFAX
Fund Summary - Projected Revenues, Expenditures, Transfers and Fund Balance
For Fiscal Year 2021-2022

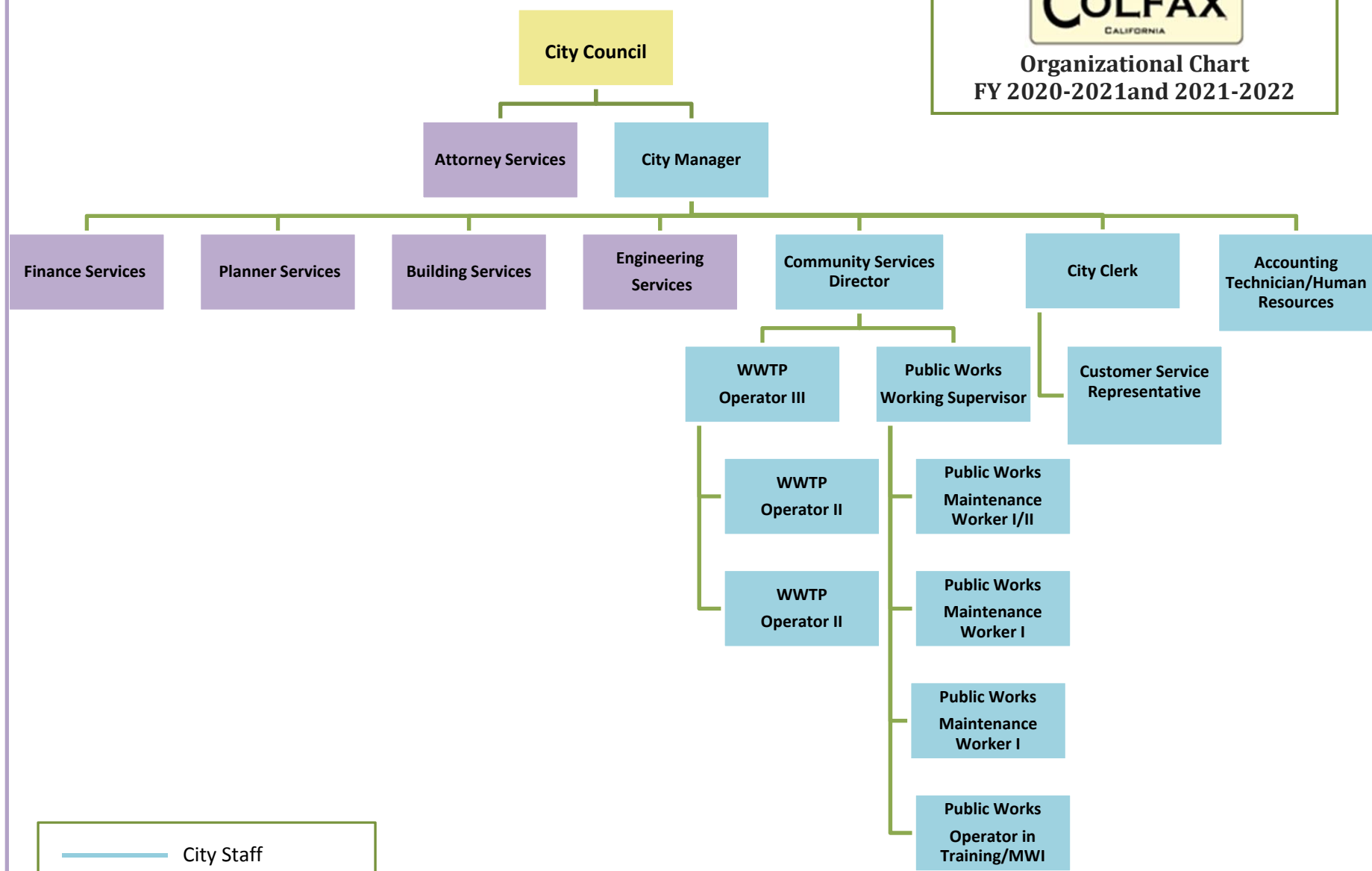
		Fiscal Year 2021-2022							
Fund Description	Fund #	Fund Balance 07/01/2021	Projected Revenues	Projected Expenses	Grants/Other	Capital Projects	Reserves	Fund Transfers In (Out)	Projected Fund Balance 06/30/2022
General Fund - Unrestricted	100/120/570	\$ 1,539,184	\$ 2,270,110	\$ (1,989,333)		\$ -	\$ (115,000)	\$ (270,655)	\$ 1,434,306
General Fund - Restricted									
Operating Reserve - 25%	100	485,000	-	-			15,000	-	500,000
Pension Liability Reserve	100	95,000	-	-			50,000	-	145,000
Capital Project Reserve	100	250,000	-	-			50,000	-	300,000
Landfill - Postclosure Maintenance	572	367,286	80,000	(94,878)				-	352,408
Total General Fund - Restricted		\$ 1,197,286	\$ 80,000	\$ (94,878)	\$ -	\$ -	\$ 115,000	\$ -	\$ 1,297,408
Special Revenues					\$ -				
Mitigation Funds	210-17	791,210	214,520	-	-			-	1,005,730
Support Law Enforcement	218	-	100,000	(100,000)	-			-	-
CDBG - Program Income	244	-	6,000	(6,000)	-			-	-
Transportation - Streets/Roads	250	(0)	137,300	(266,887)	-	-		129,587	(0)
Gas Taxes	253	-	97,096	(19,000)	-	-		(78,096)	-
Beverage Recycling	270	-			-	-		-	-
Fire Capital Fund	292	-	12,000	(5,000)	-	-		(7,000)	-
Fire Construction - Mitigation	342	0	18,800	-	-	-		(11,050)	7,750
Recreation Construction	343	42,830	18,800	-	-	-		-	61,630
Total Special Revenues		\$ 834,040	\$ 604,516	\$ (396,887)	\$ -	\$ -	\$ -	\$ 33,441	\$ 1,075,110
Capital Projects									
Administration		-	-	-	-	-		-	-
Buildings & Grounds		-	-	-	-	(180,000)		180,000	-
Fire Capital		(224,789)				(50,000)		18,050	(256,739)
Streets & Roads		-			3,500,000	(3,539,164)		39,164	-
Total Capital Projects		\$ (224,789)	\$ -	\$ -	\$ 3,500,000	\$ (3,769,164)	\$ -	\$ 237,214	\$ (256,739)
Enterprise Funds									
WWTP, Collection System, Debt Serv	560, 561, 563	1,393,384	2,183,630	(1,821,130)	-	-	(147,500)	-	1,608,384
Operating Reserve - 17% (Restricted)		350,000					10,000		360,000
Sewer Connections - Restricted		327,862	91,900						419,762
Short Term Asset Reserve (Restricted)		165,065					37,500	(40,000)	162,565
Loan Payment Reserve (Restricted)		438,974							438,974
Capital Projects		-				(40,000)		40,000	
Capital Projects - Reserve		300,000					100,000	-	400,000
Total Enterprise Funds		\$ 2,975,285	\$ 2,275,530	\$ (1,821,130)	\$ -	\$ (40,000)	\$ -	\$ -	\$ 3,389,684
TOTAL ALL FUNDS		\$ 6,321,006	\$ 5,230,156	\$ (4,302,228)	\$ 3,500,000	\$ (3,809,164)	\$ -	\$ -	\$ 6,939,769

City of Colfax
 Budget - Staffing Personnel Equivalents
 For the Fiscal Years 2020-2021 and 2021-2022

<u>Employees/Temporary Staff</u>	<u>Status</u>	<u>Union</u>	<u>Current</u>	<u>Budget</u>	
				<u>FY2020-2021</u>	<u>FY2021-2022</u>
City Manager	FT	N	1.0	1.0	1.0
City Clerk	PT	N	0.8	0.8	0.8
Community Services Director	FT	N	1.0	1.0	1.0
Customer Service Representative	PT	N	0.5	0.5	0.5
Accounting Technician	FT	N	1.0	1.0	1.0
Operator III	FT	Y	1.0	1.0	1.0
Sewer Operator II	FT	Y	1.0	1.0	1.0
Sewer Operator II	FT	Y	1.0	1.0	1.0
Public Works Supervisor	FT	Y	1.0	1.0	1.0
Maintenance Worker I/OIT	FT	Y	1.0	1.0	1.0
Maintenance Worker I	FT	Y	1.0	1.0	1.0
Maintenance Worker I	FT	Y	1.0	1.0	1.0
Maintenance Worker I	FT	Y	1.0	1.0	1.0
			12.3	12.3	12.3
<u>Consultants/Contract Services</u>					
Finance Services	PT	N/A			
Planner Services	PT	N/A			
Building Services	PT	N/A			
Engineering Services	PT	N/A			
Attorney Services	PT	N/A			
Human Resources Consult Services	As Needed				
Labor law Services	As Needed				
Contract Negotiator - Services	As Needed				



Organizational Chart
FY 2020-2021 and 2021-2022



— City Staff
— Contract Services

City of Colfax Capital Expenditures Adopted Budget for Fiscal Year 2020-2021 and 2021-2022		Estimated Previous Year Expenditures	FY2020-2021 Capital Outlay	FY2021-2022 Capital Outlay	Total Project Cost	Funding Notes
Fund	Description					
Administration						
Grant/GF	General Plan Update	\$ 17,000	\$ 190,000		\$ 207,000	SB2 Grant secured for \$160,000 - Pursuing other grant opportunities
					\$ -	
					\$ -	
					\$ -	
Buildings & Grounds						
270/571/GF	Corp Yard Security/Recycling Improvements	\$ -	\$ -	\$ 80,000	\$ 80,000	Estimate \$80K
General Fund	Roof Replacement - Fire Station 36	\$ -	\$ -	\$ 80,000	\$ 80,000	Unknown structural improvements. Review possible USDA funding and fire impact fees
General Fund	ADA Project - 2021		\$ 20,000	\$ -	\$ 20,000	One project per year
General Fund	ADA Project - 2022			\$ 20,000	\$ 20,000	One project per year
100/250/560	New Dump Trailer		\$ 20,000		\$ 20,000	50% GF/ 50% Sewer
General Fund	Commerical Mower and Trailer		\$ 20,000		\$ 20,000	75% GF/ 25% Sewer
General Fund	Metal Storage Building for Corp Yard		\$ 10,000		\$ 10,000	
					\$ -	
Steets & Roads						
General Fund	PMP - Kneeland Improvements	\$ 116,000	\$ 124,000		\$ 240,000	2019-2020 PMP Budget Funding (\$500K)
General Fund	PMP - Culver St. Phase 2	\$ 20,000	\$ 220,000		\$ 240,000	2019-2020 PMP Budget Funding (\$500K)
General Fund	PMP - S. Auburn/Whitcomb	\$ 10,000	\$ 10,000		\$ 20,000	2019-2020 PMP Budget Funding (\$500K)
Grant	Road Rehabilitation - CDBG Construction Grant/SB1 Funds		\$ 3,575,723	\$ -	\$ 3,575,723	CDBG OTC Grant Funding Opportunities
Grant	Road Rehabilitation - CDBG Construction Grant/SB1 Funds			\$ 3,539,164	\$ 3,539,164	CDBG OTC Grant Funding Opportunities
Fire Capital						
100-200/292	Wildland Fire Equipment (VFA Grant)		\$ 3,000		\$ 3,000	50% Grant
100-200/292	Structure Protective Clothing		\$ 20,000		\$ 20,000	
100-200/292	SCBA's			\$ 50,000	\$ 50,000	
100-200/292	Water Tender		\$ 350,000		\$ 350,000	Will require financing - to be reviewed at Mid Year Budget
Sewer Plant and Collection Systems						
Grant	SRF Planning Grant	\$ 300,000	\$ 200,000		\$ 500,000	Balance of \$500,000 Planning Grant
Grant	SRF Construction Grant		\$ 5,500,000		\$ 5,500,000	SAF/DAF, Solar, Lift Station #3 Force Main, I&I repairs
ST Assets	Lift Station Pump and motor replacement			\$ 40,000	\$ 40,000	Utilize short term asset reserve
Ins/FEMA	Pond 3 Fissure Repair- Funded by Ins/FEMA		\$ 342,194		\$ 342,194	Rolled forward from FY2018-2019 Budget - Current Estimate of Remaining balance
Grant	PSPS - Generators		\$ 300,000		\$ 300,000	Project rolled forward from FY2018-2019 Budget
Sewer Ops	Metal Storage Building for WWTP		\$ 10,000		\$ 10,000	
WWTP						
TOTAL		\$ 463,000	\$ 10,914,917	\$ 3,809,164	\$ 15,187,081	

CITY OF COLFAX
Fund Descriptions - General Funds

The General Fund receives all unrestricted money, which pays for departmental spending on the day-to-day operating costs for traditional City services. Major funding sources include property taxes, sales taxes, transient occupancy taxes, franchise fees, business license fees, building permits, and vehicle license fees. Most of the individual revenue sources are sensitive to changes in the economy, and most are not directly under the City's control.				
Fund	Dept	Fund Name	Fund Description	Budget Notes/Assumptions
100				
	100	Central Services	Central Service Department provides support for city-wide services consumed by all City departments. Services include copy machine costs, office supplies, animal control contracts. The department also includes an allocation for City wide audit services.	
	110	City Council	The City Council serves as the Board of Directors for the municipal organization providing policy direction and guidance to staff. The City Council consists of five members, elected at-large on a non-partisan basis. Members serve for four years, with overlapping terms. The City Council enacts city ordinances, establishes policies, hears appeals, adopts annual budget, sets salaries, represents the public, and maintains intergovernmental relations. The Mayor presides over the City Council meeting. Regular meetings of the Council are held on the second and fourth Wednesdays of every month. Council members also serve on regional and local boards, and on Council ad-hoc committees.	Council member stipends are projected at current rates of \$100 per month for members and \$150 per month for the mayor. The City Treasurer also receives a monthly stipend of \$100.
	120	Administration and Finance	The Administration and Finance Department implements the legislative actions of the City Council, provides for the City's administrative, fiscal, personnel, property management, public information, record keeping functions, maintaining the financial integrity, and managing the day-to-day financial operations of the City. In addition, staff manages labor relations and staff support, inter-governmental relations, business license administration, and insurance administration.	City staff and consultants are allocated to Fund/Departments based on annual estimates of tasks to be performed.
	160	City Attorney	The City Attorney prepares contracts, agreements, leases, and other legal documents, ordinances, and resolutions. The City Attorney advises the City Council and staff on legal matters, represents and defends the City in litigation and supervises outside Counsel activities in special areas.	City contracts with an outside attorney. Budget estimates of general fund legal expenses based on previous years' actual costs.
	200	Fire Department	The Fire Department's primary function and responsibility is to reduce the risk of life and property loss resulting from fire and hazardous materials incidents, and provide emergency medical assistance to the residents of Colfax. Fire protection services are provided primarily through the use of volunteers. Currently, management is provided by contract with Placer County using Cal Fire. Volunteer services are coordinated through the Cal Fire Fire Chief.	Budget estimates based on contract with Cal Fire - and projected expenses provided by Fire Chief.
	300	Sheriff	The Sheriff department is responsible for the enforcement of State laws and municipal ordinances, the prevention of crime, traffic, investigations, and apprehension of suspected criminals. The City contracts with Placer County for Sheriff services.	Budget estimates based on contract with Placer County. City also pays for booking fees.
	400	Building Dept	The Building Department administers and enforces the California Building Codes, other pertinent State and Federal Laws, and City ordinances regulating construction activities. The Department issues permits, collects fees, reviews construction plans for compliance, inspects construction projects, and provides information about the development.	City staff and consultants are allocated to Fund/Departments based on annual estimates of tasks to be performed.
	425	City Engineer	The Engineering Department is responsible for all engineering related functions of the City. The city engineer reviews development and construction plans for impact to road circulation, water drainage, and other City impacts. Additionally, the City Engineer is also responsible for the City's capital improvement program.	The City contracts with an outside Engineering firm on an hourly basis. Budget estimates of general fund engineering expenses based on previous years actual costs.
	450	Planning	The Planning Department oversees development and maintenance of the City General Plan, related community plans, design standards, zoning regulations and other development and design programs. It administers all City environmental review processes for public and private projects. Planning also coordinates projects through and administers all programs related to the Planning Commission. Planning also helps the City Manager develop and manage economic development programs.	The City contracts with an outside firm on an hourly basis. Budget estimates of general fund planning expenses based on previous years actual costs.

CITY OF COLFAX
Fund Descriptions - General Funds

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

Fund	Dept	Fund Name	Fund Description	Budget Notes/Assumptions
	500	City Buildings	The Building and Grounds Department is responsible for the maintenance of all City-owned buildings and adjacent grounds areas. Included are City Hall, Fire Stations, Depot, Courthouse, and the Corporation Yard.	City staff and consultants are allocated to Fund/Departments based on annual estimates of tasks to be performed.
	530	Parks and Rec	The Park and Recreation Department is responsible for maintaining the City's park and recreation gathering areas, and for the maintenance and upkeep of the landscaped areas surrounding City facilities.	City staff and consultants are allocated to Fund/Departments based on annual estimates of tasks to be performed.
	571	2% AB939	State Assembly Bill 939 requires the reduction of Solid waste going into landfills through "diversion" - diverting garbage away from landfills and into recycling programs.	This surcharge is no longer collected. City expects to expend fund balance on capital project in fiscal year 2021-2022.
	572	27% Landfill	The City of Colfax adopted Resolution 20-92 on March 10, 1992 implementing a surcharge on all refuse disposal fees for costs of closure of the Colfax Landfill.	City is required to maintain a fund balance to cover postclosure period (30 years initially)

City of Colfax
 Adopted Budget
 For the Fiscal Years 2020-2021 and 2021-2022

General Fund
 Summary

Description	Actuals 2018-19	Estimate	Preliminary Budget	
		2019-2020 MYR	2020-2021	2021-2022

REVENUES BY MAJOR CATEGORY

Property, Sales, and TOT Taxes	\$ 1,802,538	\$ 1,867,338	\$ 1,542,000	\$ 1,748,000
Franchise Fees	88,004	82,000	82,000	82,000
Licenses and Permits	119,847	96,500	86,500	79,500
Charges for Current Services	219,047	74,600	71,050	71,050
Revenue from Other Agencies	181,712	171,000	161,000	161,000
Other Sources of Revenues	120,742	134,689	117,560	122,560
Transfers In	10,330	6,000	6,000	6,000
TOTAL REVENUES	\$ 2,542,220	\$ 2,432,127	\$ 2,066,110	\$ 2,270,110

EXPENDITURES BY DEPARTMENT

100 Central Services	185,458	176,860	191,685	184,866
110 City Council	21,477	34,700	81,200	81,200
120 Administration and Finance	235,145	273,045	300,284	312,320
160 City Attorney	56,307	95,000	70,400	70,400
200 Fire Department	75,031	64,000	68,500	68,500
300 Sheriff Department	535,257	587,380	688,615	722,696
400 Building Department	84,178	108,900	90,500	90,500
425 Engineering	14,010	30,000	21,000	21,000
450 Planning	39,105	45,000	40,000	40,000
500 Buildings & Property	156,270	210,495	179,503	187,405
530 Parks And Recreation	111,520	132,808	138,822	142,046
120-XXX Land Development Fees	165,957	47,300	68,400	68,400
TOTAL EXPENDITURES	\$ 1,679,715	\$ 1,805,488	\$ 1,938,909	\$ 1,989,333

City of Colfax
 Adopted Budget
 For the Fiscal Years 2020-2021 and 2021-2022

General Fund
 Revenue Detail

Description	Actuals 2018-19	Estimate	Preliminary Budget	
		2019-2020 MYR	2020-2021	2021-2022
<u>PROPERTY AND SALES TAXES</u>				
4010 Property Taxes	\$ 369,106	\$ 369,338	375,000	400,000
4020 Sales and Use Taxes	1,401,608	1,450,000	1,125,000	1,260,000
4030 Cannabis Business Tax	17,393	32,000	32,000	32,000
4040 Transient Occupancy Tax	14,431	16,000	10,000	56,000
TOTAL TAXES	1,802,538	1,867,338	1,542,000	1,748,000
<u>FRANCHISES</u>				
4100 Franchises (Also includes Fund 570)	88,004	82,000	82,000	82,000
TOTAL FRANCHISES	88,004	82,000	82,000	82,000
<u>LICENSES AND PERMITS</u>				
4200 Business Licenses	33,022	35,000	30,000	33,000
4210 Plan Check Fees	48,237	20,000	25,000	15,000
4220 Building Permits	33,418	40,000	30,000	30,000
4230 Nuisance Abatement	3,000			
4240 Encroachment Permits	1,320	1,000	1,000	1,000
4270 Sign Permits	850	500	500	500
TOTAL LICENSES & PERMITS	119,847	96,500	86,500	79,500
<u>CURRENT SERVICE CHARGES</u>				
4605 Recreation Fees	4,853	7,000	3,500	3,500
4620 Planning & Zoning Fees (Fund 120)	210,778	65,000	65,000	65,000
4630 Court Fines	3,345	2,500	2,500	2,500
4640 Copies & Reports	71	100	50	50
TOTAL CURRENT SERVICE CHARGES	219,047	74,600	71,050	71,050

City of Colfax
 Adopted Budget
 For the Fiscal Years 2020-2021 and 2021-2022

General Fund
 Revenue Detail

Description	Actuals 2018-19	Estimate		Preliminary Budget	
		2019-2020 MYR		2020-2021	2021-2022
REVENUE FROM OTHER AGENCIES					
4700 State Motor Vehicle License	1,032	1,000		1,000	1,000
4710 Motor Vehicle Fees	144,336	145,000		136,000	136,000
4720 Revenues from Other Agencies	8,807	1,000		-	-
4760 Prop 172 Public Safety	27,537	24,000		24,000	24,000
TOTAL FROM OTHER AGENCIES	181,712	171,000		161,000	161,000
OTHER SOURCES OF FUNDS					
4800 Rents and Leases	7,820	8,000		7,560	7,560
4810 Sign Rental & Leases	53,335	60,000		63,000	63,000
4815 Digital Sign Fees	900	500		1,000	1,000
4900 Miscellaneous	2,332	1,000		1,000	1,000
4940 Sale of Property		5,189			
4980 Interest Income	56,355	60,000		45,000	50,000
TOTAL OTHER SOURCES OF FUNDS	120,742	134,689		117,560	122,560
TRANSFERS IN					
4998 Transfer In	10,330	6,000		6,000	6,000
TOTAL TRANSFERS IN	10,330	6,000		6,000	6,000
TOTAL GENERAL FUND REVENUE	\$ 2,542,220	\$ 2,432,127		\$ 2,066,110	\$ 2,270,110

City of Colfax
 Adopted Budget
 For the Fiscal Years 2020-2021 and 2021-2022

General Fund Departmental Detail
 Department 100
 Central Services

Description	Actuals 2018-19	Estimate		Preliminary Budget	
		2019-2020 MYR		2020-2021	2021-2022
SUPPLIES AND EQUIPMENT					
5201 Materials and Supplies	\$ 4,308	\$ 8,900		\$ 8,900	\$ 8,900
5203 Office Expenses	8,220	-		-	-
5220 Copy Machine	4,872	6,000		6,000	6,000
COMMUNICATIONS					
5410 Postage	1,953	2,100		2,100	2,100
5420 Telephone/Internet	7,255	6,500		8,000	8,500
5440 Printing and Advertising	702	3,310		3,310	3,310
CONTRACTED SERVICES					
5510 Animal Control Contracts	28,059	22,500		23,625	24,806
5560 Software Maintenance Costs	958	1,200		1,200	1,200
5650 Annual Audit	11,855	11,250		11,250	11,250
5660 Professional Services	3,076	5,200		5,200	5,200
5665 Legal Fees	67,188	55,000		55,000	55,000
RESOURCE DEVELOPMENT					
5810 Memberships and Dues	4,322	4,800		4,800	4,800
OCCUPANCY					
6120 Utilities	8,747	10,000		11,000	11,000
MISCELLANEOUS					
8250 Miscellaneous	20	100		100	100
8252 Bank Charges	2,496	2,500		2,500	2,500
8260 SB 2557 Prop Tax Admin Costs	6,314	9,000		7,500	8,000
8300 Payment to Other Agencies	1,075	1,200		1,200	1,200
8320 LAFCO Fees	940	1,000		10,000	1,000
8400 Insurance and Bonds	23,098	26,300		30,000	30,000
8710 Interest Expense	-	-		-	-
TOTALS	\$ 185,458	\$ 176,860		\$ 191,685	\$ 184,866

City of Colfax
 Adopted Budget
 For the Fiscal Years 2020-2021 and 2021-2022

General Fund Department Detail
 Department 110
 City Council

Description	Estimate		Preliminary Budget	
	Actuals 2018-19	2019-2020 MYR	2020-2021	2021-2022
PERSONNEL				
5060 Council Member Stipends	\$ 7,550	\$ 7,800	\$ 7,800	\$ 7,800
5110 Social Security Taxes	578	650	650	650
SUPPLIES AND EQUIPMENT				
5201 Materials and Supplies	346	4,000	1,000	1,000
COMMUNICATIONS				
5430 Internet/Website	-	-	1,500	1,500
5440 Printing & Advertising	-	250	250	250
CONTRACTED SERVICES				
5660 Professional Services	2,235	10,000	55,000	55,000
RESOURCE DEVELOPMENT				
5815 Conference & Meetings	4,331	3,000	5,000	5,000
5820 Education and Training	4,725	5,000	5,000	5,000
5830 Travel and Mileage Reimbursement	212	1,000	1,000	1,000
MISCELLANEOUS				
8263 Economic Development - Event support	1,500	3,000	4,000	4,000
TOTALS	\$ 21,477	\$ 34,700	\$ 81,200	\$ 81,200

City of Colfax
 Adopted Budget
 For the Fiscal Years 2020-2021 and 2021-2022

General Fund Departmental Detail
 Department 120
 Administration and Finance

Description	Actuals 2018-19	Estimate		Preliminary Budget	
		2019-2020 MYR		2020-2021	2021-2022

PERSONNEL

5010	Salaries and Wages	\$ 115,708	\$ 124,026	\$ 126,721	\$ 138,126
5015	In Lieu Pay - Taxes	-	3,600	3,600	3,600
5030	Overtime	557	-	1,000	1,000
5110	Social Security Taxes	13,302	14,000	9,694	10,567
5115	Employment & Training Tax	1,447	1,500	848	851
5120	Worker's Compensation	9,183	10,860	9,473	11,013
5130	Health & Life Insurance	19,045	18,375	19,002	19,002
5160	Retirement	10,859	9,407	10,745	11,712
5170	Auto Allowance	2,450	2,400	2,400	2,400

SUPPLIES AND EQUIPMENT

5201	Materials & Supplies	342	1,000	5,000	5,000
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COMMUNICATIONS

5425	Cell Phone and Pagers	718	750	1,200	1,200
5440	Printing and Advertising	989	500	500	500

CONTRACTED SERVICES

5560	Software Service Contract	2,323	2,500	2,750	3,000
5660	Professional Services	50,106	71,277	90,000	90,000

RESOURCE DEVELOPMENT

5815	Conference & Meetings	(108)	3,000	3,000	3,000
5820	Education & Training	2,176	2,000	4,000	4,000
5830	Travel/Mileage	236	1,500	4,000	4,000

City of Colfax
 Adopted Budget
 For the Fiscal Years 2020-2021 and 2021-2022

General Fund Departmental Detail
 Department 120
 Administration and Finance

Description		Estimate		Preliminary Budget	
		Actuals 2018-19	2019-2020 MYR	2020-2021	2021-2022
MISCELLANEOUS					
8250	Miscellaneous	852	1,000	1,000	1,000
8550	Election Costs	2,914	3,000	3,000	-
8600	Codification	2,046	2,350	2,350	2,350
TOTALS		\$ 235,145	\$ 273,045	\$ 300,284	\$ 312,320

City of Colfax
 Adopted Budget
 For the Fiscal Years 2020-2021 and 2021-2022

General Fund Departmental Detail
 Department 160
 City Attorney and Legal Fees

	Description	Actuals 2018-19	Estimate		Preliminary Budget	
			2019-2020 MYR		2020-2021	2021-2022

CONTRACTED SERVICES

5665 Legal Fees - City Attorney

56,307	95,000		70,400	70,400
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TOTALS

\$ 56,307	\$ 95,000		\$ 70,400	\$ 70,400
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City of Colfax
 Adopted Budget
 For the Fiscal Years 2020-2021 and 2021-2022

General Fund Departmental Detail
 Department 200
 Fire Department

Description	Actuals 2018-19	Estimate	Preliminary Budget	
		2019-2020 MYR	2020-2021	2021-2022
PERSONNEL				
5120 Worker's Compensation	\$12,008	\$12,000	12,000	12,000
SUPPLIES AND EQUIPMENT				
5201 Materials & Supplies	6,503	4,500	4,500	4,500
5300 Equipment Repairs & Maintenance	344	2,000	2,000	2,000
5320 Vehicle Repairs & Maintenance	17,440	10,000	13,500	13,500
5325 Gas & Oil	2,563	2,000	2,000	2,000
COMMUNICATIONS				
5420 Telephone, Answering Services	467	500	300	300
CONTRACT SERVICES				
5620 Fire Protection Services	24,430	25,000	25,000	25,000
5660 Professional Services	6,325	2,500	2,000	2,000
RESOURCE DEVELOPMENT				
5820 Education and Training	251	600	1,000	1,000
5830 Travel & Mileage	-	-	-	-
OCCUPANCY				
6120 Utilities	1,698	2,000	2,000	2,000
6125 Water	959	900	1,200	1,200
6140 Building Repairs & Maintenance	1,504	1,700	2,500	2,500
MISCELLANEOUS				
8250 Miscellaneous	239	-	-	-
8532 Medical Screening/Exams	300	300	500	500
TOTALS	\$ 75,031	\$ 64,000	\$ 68,500	\$ 68,500

City of Colfax
 Adopted Budget
 For the Fiscal Years 2020-2021 and 2021-2022

General Fund Departmental Detail
 Department 300
 Sheriff Department

Description	Actuals 2018-19	Estimate		Preliminary Budget	
		2019-2020 MYR		2020-2021	2021-2022
CONTRACTED SERVICES					
5580 Booking Fees	1,890	1,000		1,000	1,000
5600 Placer County Sheriffs	527,405	580,380		681,615	715,696
OCCUPANCY					
6120 Utilities	5,962	6,000		6,000	6,000
TOTALS	\$ 535,257	\$ 587,380		\$ 688,615	\$ 722,696

City of Colfax
 Adopted Budget
 For the Fiscal Years 2020-2021 and 2021-2022

General Fund Departmental Detail
 Department 400
 Building Department

Description	Actuals 2018-19	Estimate	Preliminary Budget	
		2019-2020 MYR	2020-2021	2021-2022
SUPPLIES AND EQUIPMENT				
5201 Materials & Supplies	698	500	500	500
CONTRACTED SERVICES				
5660 Professional Services	83,086	108,000	90,000	90,000
RESOURCE DEVELOPMENT				
5810 Membership and Dues	-	200	-	-
MISCELLANEOUS				
8250 Miscellaneous	-	-	-	-
8300 Payment to Other Agencies	394	200	-	-
TOTALS	\$ 84,178	\$ 108,900	\$ 90,500	\$ 90,500

City of Colfax
 Adopted Budget
 For the Fiscal Years 2020-2021 and 2021-2022

General Fund Departmental Detail
 Department 425
 Engineering

Description	Actuals 2018-19	Estimate		Preliminary Budget	
		2019-2020 MYR		2020-2021	2021-2022

CONTRACTED SERVICES

5440 Printing and Advertising	\$ 469	\$ -		\$ -	\$ -
5540 Engineering Services	13,541	30,000		21,000	21,000

TOTALS

\$ 14,010	\$ 30,000		\$ 21,000	\$ 21,000
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City of Colfax
 Adopted Budget
 For the Fiscal Years 2020-2021 and 2021-2022

General Fund Departmental Detail
 Department 450
 Planning

Description	Actuals 2018-19	Estimate		Preliminary Budget	
		2019-2020 MYR		2020-2021	2021-2022
CONTRACTED SERVICES					
5570 Planning Services	39,105	45,000		40,000	40,000
MISCELLANEOUS					
8250 Miscellaneous	-	-		-	-
TOTALS	\$ 39,105	\$ 45,000		\$ 40,000	\$ 40,000

City of Colfax
 Adopted Budget
 For the Fiscal Years 2020-2021 and 2021-2022

General Fund Departmental Detail
 Department 500
 Buildings

Description	Actuals 2018-19	Estimate	Preliminary Budget	
		2019-2020 MYR	2020-2021	2021-2022
PERSONNEL				
5010 Salaries and Wages	\$ 56,548	\$ 71,095	\$ 71,307	\$ 77,406
5030 Overtime	-	-	-	-
5040 Salary - Call back	2,872			-
5110 Social Security Taxes	4,429	5,436	5,455	5,922
5115 Unemployment and Training tax	538	481	477	477
5120 Worker's Compensation	4,944	6,225	5,331	6,171
5130 Health & Life Insurance	19,346	21,537	19,077	19,077
5150 Uniform Allowances	1,401	1,500	1,500	1,500
5160 Retirement	4,039	4,868	5,506	6,002
5175 Temporary Services	1,476	-	-	-
SUPPLIES AND EQUIPMENT				
5201 Materials and Supplies	16,966	23,753	25,000	25,000
5300 Equip. Repairs & Maintenance	503	500	500	500
5320 Vehicle Repairs & Maintenance	1,368	2,500	2,500	2,500
5325 Gas and Oil	2,660	3,000	3,000	3,000
5350 Tools Rental	212	1,500	1,500	1,500
COMMUNICATIONS				
5425 Cell phone and pagers	999	1,000	1,250	1,250
RESOURCE DEVELOPMENT				
5820 Education	-	1,000	1,000	1,000
5830 Travel and Mileage Reimbursement	-	500	500	500

City of Colfax
 Adopted Budget
 For the Fiscal Years 2020-2021 and 2021-2022

General Fund Departmental Detail
 Department 500
 Buildings

Description	Actuals 2018-19	Estimate	Preliminary Budget	
		2019-2020 MYR	2020-2021	2021-2022
OCCUPANCY				
6100 Rents and Leases	-	100	100	100
6120 Utilities	19,816	20,000	20,000	20,000
6125 Water	2,934	3,500	3,500	3,500
6140 Building Repairs & Maintenance	5,605	40,000	10,000	10,000
6160 Security	8,891	2,000	2,000	2,000
MISCELLANEOUS				
8250 Miscellaneous	-	-	-	-
8720 Debt Service (Winner Chev Prop)	723	-	-	-
TOTALS	\$ 156,270	\$ 210,495	\$ 179,503	\$ 187,405

City of Colfax
 Adopted Budget
 For the Fiscal Years 2020-2021 and 2021-2022

General Fund Departmental Detail
 Department 530
 Parks and Recreation

Description	Estimate		Preliminary Budget	
	Actuals 2018-19	2019-2020 MYR	2020-2021	2021-2022
PERSONNEL				
5010 Salaries and Wages	\$ 41,195	\$ 52,134	\$ 51,796	\$ 56,214
5030 Overtime	-	-	-	-
5040 Salary - Call Back	2,811	-	-	-
5110 Social Security Taxes	3,278	3,988	3,962	4,300
5115 Unemployment and Training Tax	426	353	347	346
5120 Worker's Compensation	3,532	4,565	3,872	4,482
5130 Health Insurance	13,810	16,224	13,872	13,872
5150 Uniform Allowance	1,571	1,500	1,500	1,500
5160 Retirement	2,941	3,544	3,973	4,331
5175 Temporary Services	1,476	-	-	-
SUPPLIES AND EQUIPMENT				
5201 Materials and Supplies	11,723	12,000	15,000	12,500
5300 Equipment Repairs and Maintenance	1,139	2,500	2,500	2,500
5320 Vehicle Repair and Maintenance	966	5,000	2,500	2,500
5325 Gas & Oil	1,815	1,000	2,500	2,500
5350 Tool Rental	222	2,500	2,500	2,500
COMMUNICATIONS				
5425 Cell Phone and Pagers	820	1,000	1,000	1,000
RESOURCE DEVELOPMENT				
5815 Conferences and Meetings	-	-	-	-
5820 Education and Training	-	1,000	1,000	1,000
5830 Travel and Mileage	-	500	500	500

City of Colfax
 Adopted Budget
 For the Fiscal Years 2020-2021 and 2021-2022

General Fund Departmental Detail
 Department 530
 Parks and Recreation

Description	Actuals 2018-19	Estimate		Preliminary Budget	
		2019-2020 MYR		2020-2021	2021-2022
OCCUPANCY					
6120 Utilities	3,825	2,000		2,000	2,000
6125 Water	19,970	18,000		20,000	20,000
6140 Repairs and Maintenance	-	5,000		10,000	10,000
MISCELLANEOUS					
8250 Miscellaneous	-	-		-	-
TOTALS	\$ 111,520	\$ 132,808		\$ 138,822	\$ 142,046

City of Colfax
 Adopted Budget
 For the Fiscal Years 2020-2021 and 2021-2022

General Fund Departmental Detail
 Department 120-XXX
 Land Development Fees

Description	Actuals 2018-19	Estimate		Preliminary Budget	
		2019-2020 MYR		2020-2021	2021-2022
COMMUNICATIONS					
5440 Printing, Advertising, and Mapping	2,072	1,000		1,000	1,000
CONTRACTED SERVICES					
5540 Engineering Services	76,781	22,400		22,400	22,400
5570 Planning Services	23,261	18,900		40,000	40,000
5660/65 Professional Services	63,843	5,000		5,000	5,000
TOTALS	\$ 165,957	\$ 47,300		\$ 68,400	\$ 68,400

City of Colfax
 Adopted Budget
 For the Fiscal Years 2020-2021 and 2021-2022

Landfill Post Closure Maintenance
 Fund #572

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate	Preliminary Budget	
			2019-2020 MYR	2020-2021	2021-2022
REVENUES					
4660	Landfill Closure Surcharge	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
	TOTAL REVENUE	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
EXPENDITURES					
5010	Salaries and Wages	27,905	30,378	31,516	34,315
5030	Overtime	-	-	-	-
5040	Salary - Call Back	-	800	800	800
5110	Social Security Taxes	2,135	2,324	2,411	2,625
5115	Unemployment & Training Tax	209	206	211	211
5120	Workmen's Compensation	2,338	2,660	2,356	2,736
5130	Health Insurance	6,743	6,639	6,198	6,198
5150	Uniform and Shoe Allowance		200	200	200
5160	Retirement	2,152	2,437	2,793	3,044
5175	Temporary Services	-	-	-	-
5201	Materials and Supplies	500	500	500	500
5325	Gas & Oil	600	600	600	600
5425	Cell Phone and Pagers	600	600	600	600
5660	Professional Services	7,000	6,750	7,000	7,000
5810	Membership and Dues	-	-	-	-
8300	Payments to Other Agencies	15,000	15,000	15,000	15,000
8400	Bonds and Insurance	4,200	5,040	5,040	6,048
8525	Testing and Monitoring	15,000	15,000	15,000	15,000
8530	Bacteria and Lab Tests	-	-	-	-
	TOTAL EXPENDITURES	\$ 84,382	\$ 89,134	\$ 90,225	\$ 94,878

CITY OF COLFAX
Fund Descriptions - Special Revenue Funds

Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenue sources. They are usually required by statute, or local ordinance to finance particular governmental functions or activities.			
Fund	Fund Name	Fund Description	Budget Notes/Assumptions
210-17	Mitigation Funds	The development fees for mitigation of traffic, drainage, trails, parks and recreation, city buildings, vehicles, and downtown parkings are necessary for community safety, welfare, and continued economic viability. The fees collected shall be expended only for the purposes mentioned.	No planned activity. If funding for Pool demolition/reconstruction is not received, funds may be transferred to cover costs expended to date for demolition.
218	Support Law Enforcement	Support Law Enforcement and COPS (Citizen Option for Public Safety): State of California appropriated special revenue funds to enhance law enforcement efforts in communities throughout the state. The funds are used primarily to enhance communications and records management, to improve information available to officers in patrol and other police services. The City has a contract with Placer County for police protection.	Budget assumes that the City will continue to receive annual COPS grant in the amount of \$100K. Funding is not constitutionally protected and is subject to reappropriation each year and may be eliminated at the discretion of the State Legislature, or by a veto of the Governor.
241	CDBG - Program Income	CDBG Program Income carried forward from previous years. Funds are restricted within CDBG guidelines.	Program Income less than \$25K per year can be "defederalized" and transferred to City General Funds.
250	Transportation /Streets & Roads	California Transportation Commission allocates funds for transit and transportation needs. Funds flow to the City as Local Transportation Funds (LTF) and State Transit Assistance (STA) through Placer County Transportation Planning Agency. STA funds can only be used for transit services. LTF funds must first be used on transit services, additional funds can be used for other transportation needs and streets/roads projects.	Funding levels based on Adopted apportionment approved by PCTPA.
253	Gas Taxes	The State currently imposes a 14 cent tax per gallon of gasoline, and allocates part of it to cities and counties on the basis of population and statutory formulas. These funds are restricted to use of street maintenance, traffic safety, and construction.	Expenses in fund include cost of street and traffic lights - residual of funds are transferred to Fund 250. Revenues projected at 5% increase.
270	Beverage Recycling	The Department of Resources Recycling and Recovery (CalRecycle) funds beverage container recycling and litter abatement projects. Expenses can be for education, recycling containers, etc.	No planned activity. City expects to expend available funds on capital project in fiscal year 2021-2022
292	Fire Capital Fund	The City on occasion "rents" equipment and volunteers to help with out of county fires (strike team coverage). Net revenues of this fund is designated for capital costs associated with the Fire Department.	Balance in fund is reserved for replacement of current equipment and facility improvements.
342	Fire Construction	The City collects .5 percent on the value of new construction. Net revenues of this fund is designated for capital costs associated with the Fire Department.	Balance in fund is reserved for replacement of current equipment and facility improvements.
343	Recreation Construction	The City collects .5 percent on the value of new construction. Net revenues of this fund is designated for capital costs associated with City Recreation construction.	Balance in fund is reserved for replacement of current equipment and facility improvements.

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Mitigation Funds - Roads
 Fund #210

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate		Preliminary Budget	
			2019-2020 MYR		2020-2021	2021-2022

REVENUES

4225	Mitigation Fees	\$ 283,056	\$ 121,917		\$ 27,030	\$ 102,260
4980	Interest	926	-		-	-
TOTAL REVENUE		283,982	121,917		27,030	102,260

EXPENDITURES

5440	Printing and Advertising	-	-		-	-
5660	Professional Services*	-	-		-	-
TOTAL EXPENDITURES		-	-		-	-

CAPITAL OUTLAY

9998	Transfers Out	-	-		-	-
TOTAL OTHER SOURCES (USES)		-	-		-	-

City of Colfax
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Mitigation Funds - Drainage
 Fund #211

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate		Preliminary Budget	
			2019-2020 MYR		2020-2021	2021-2022

REVENUES

4225	Mitigation Fees	\$ -	\$ 1,169		\$ 370	\$ -
4980	Interest	70	50		50	50
TOTAL REVENUE		70	1,219		420	50

EXPENDITURES

5440	Printing and Advertising	-	-		-	-
5660	Professional Services	-	-		-	-
TOTAL EXPENDITURES		-	-		-	-

CAPITAL OUTLAY

9998	Transfer Out	-	-		-	-
TOTAL OTHER SOURCES (USES)		-	-		-	-

City of Colfax
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Mitigation Funds - Trails
 Fund #212

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate	Preliminary Budget	
			2019-2020 MYR	2020-2021	2021-2022

REVENUES

4225	Mitigation Fees	\$ 1,029	\$ 18,737	\$ 7,095	\$ 2,028
4980	Interest	983	500	500	500
TOTAL REVENUE		2,012	19,237	7,595	2,528

EXPENDITURES

5440	Printing and Advertising	-	-	-	-
5660	Professional Services	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-

CAPITAL OUTLAY

9998	Transfer Out	-	-	-	-
TOTAL OTHER SOURCES (USES)		-	-	-	-

City of Colfax
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Mitigation Funds - Parks and Rec
 Fund #213

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate	Preliminary Budget	
			2019-2020 MYR	2020-2021	2021-2022

REVENUES

4225	Mitigation Fees	\$ 30,086	\$ 102,525	\$ 71,635	\$ 45,817
4980	Interest	1,189	500	500	500
TOTAL REVENUE		31,275	103,025	72,135	46,317

EXPENDITURES

5440	Printing and Advertising	-	-	-	-
5660	Professional Services	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-

TRANSFERS OUT

9998	Transfers to Projects	94,775	45,000	45,000	-
TOTAL OTHER SOURCES (USES)		94,775	45,000	45,000	-

City of Colfax
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Mitigation Fund - City Buildings
 Fund #214

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate	Preliminary Budget	
			2019-2020 MYR	2020-2021	2021-2022

REVENUES

4225	Mitigation Fees	\$ 4,788	\$ 39,598	\$ 10,260	\$ 33,831
4980	Interest	19	-	-	-
TOTAL REVENUE		4,807	39,598	10,260	33,831

EXPENDITURES

5440	Printing and Advertising	-	-	-	-
5660	Professional Services	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-

TRANSFERS OUT

9998	Transfer Out - Bldg Upgrade projects	-	-	-	-
TOTAL OTHER SOURCES (USES)		-	-	-	-

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Mitigation Fund - City Vehicles
 Fund #215

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate	Preliminary Budget	
			2019-2020 MYR	2020-2021	2021-2022

REVENUES

4225	Mitigation Fees	\$ 910	\$ 8,457	\$ 1,950	\$ 7,357
4980	Interest	4	-	-	-
TOTAL REVENUE		914	8,457	1,950	7,357

EXPENDITURES

5440	Printing and Advertising	-	-	-	-
5660	Professional Services	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-

TRANSFERS OUT

9998	Transfer Out - Vehicle purchase	-	-	-	-
TOTAL OTHER SOURCES (USES)		-	-	-	-

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Mitigation Fund - Downtown Parking
 Fund #217

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate	Preliminary Budget	
			2019-2020 MYR	2020-2021	2021-2022
REVENUES					
4225	Mitigation Fees	\$ -	\$ 31,056	\$ 2,905	\$ 22,177
4980	Interest	235	-	-	-
	TOTAL REVENUE	235	31,056	2,905	22,177
EXPENDITURES					
5440	Printing and Advertising	-	-	-	-
5660	Professional Services	-	-	-	-
	TOTAL EXPENDITURES	-	-	-	-
TRANSFERS OUT					
9998	Transfer Out - ADA Curbs and Ramps	22,276	-	-	-
	TOTAL OTHER SOURCES (USES)	22,276	-	-	-

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Supplemental Law Enforcement
 Fund #218

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate	Preliminary Budget	
			2019-2020 MYR	2020-2021	2021-2022

REVENUES

4560	State Grant - COPS	\$ 148,747	\$ 155,948	\$ 100,000	\$ 100,000
4980	Interest	-	-	-	-
TOTAL REVENUE		148,747	155,948	100,000	100,000

EXPENDITURES

5201	Materials and Supplies	-	-	-	-
5320	Vehicle Repairs & Supplies	-	-	-	-
5520	Accounting Services	-	-	-	-
5600	Placer Co. Sheriff Protection	148,747	155,948	100,000	100,000
5600	Sheriff Protection - Overtime	-	-	-	-
9998	Transfer Out				
TOTAL EXPENDITURES		148,747	155,948	100,000	100,000

City of Colfax
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CDBG - Program Income
 Fund #244 (Includes Old Fund 241)

NUMBER	DESCRIPTION	Actuals 2017-18	Actuals 2018-19	Estimate	Preliminary Budget	
				2019-2020 MYR	2020-2021	2021-2022
REVENUES						
4980	Principal and Interest	\$3,840	\$5,396	\$1,500	\$6,000	\$6,000
	TOTAL REVENUE	3,840	5,396	1,500	6,000	6,000
OTHER SOURCES (USES)						
9998	Transfer Out	(13,412)	(10,542)	(211,000)	(6,000)	(6,000)
	TOTAL OTHER SOURCES (USES)	(13,412)	(10,542)	(211,000)	(6,000)	(6,000)

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Streets and Roads
 Fund #250

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate	Preliminary Budget	
			2019-2020 MYR	2020-2021	2021-2022

TRANSPORTATION FUND REVENUE

4280	Transportation Permit	\$ 564	\$ 500	\$ 500	\$ 500
4540	Transportation Allotment	118,653	138,622	110,400	124,200
4541	State Transit Assistance	14,274	14,062	11,200	12,600
4900	Miscellaneous Revenue	2,520	-	-	-
4980	Interest Earnings	(1,260)	-	-	-
	Total Transportation Revenue	134,751	153,184	122,100	137,300

PERSONNEL

5010	Salaries and Wages	77,571	96,001	95,945	104,149
5030	Overtime	-	-	-	-
5040	Salary - Call Back	3,008	-	-	-
5110	Social Security Taxes	5,998	7,344	7,340	7,967
5115	Unemployment & Training Tax	745	650	642	642
5120	Worker's Compensation	7,064	8,406	7,172	8,304
5130	Health & Life Insurance	26,209	29,393	25,755	25,755
5150	Uniforms	1,582	1,500	1,500	1,500
5160	Retirement	5,549	6,568	7,404	8,070
5175	Temporary Services	2,214	-	-	-

SUPPLIES AND EQUIPMENT

5201	Materials and Supplies	21,683	25,000	20,000	20,000
5219	Street Repair and Maintenance	11,957	8,000	40,000	40,000
5300	Equip. Repairs & Maintenance	1,434	2,500	2,500	2,500
5320	Vehicle Repairs	992	1,750	2,000	2,000
5325	Gas & Oil	3,558	4,000	4,000	4,000
5350	Tool Rental	1,396	1,500	1,500	1,500

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Streets and Roads
 Fund #250

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate	Preliminary Budget	
			2019-2020 MYR	2020-2021	2021-2022
COMMUNICATIONS					
5420	Telephone	-	-	-	-
5425	Cell phone and pagers	1,358	2,500	1,500	1,500
5440	Printing and Advertising	-	-	-	-
CONTRACTED SERVICES					
5540	Engineering Services	438	7,000	2,000	2,000
5560	Software Maintenance Contract				
5590	Transit Services	12,079	14,062	14,375	15,000
5650	Auditors	1,067	1,250	2,000	2,000
5660	Professional Services	9,835	14,000	-	-
5540	Engineering Services PMP	-	-	-	-
RESOURCE DEVELOPMENT					
5810	Membership and Dues	-	500	500	500
5820	Education and Training	-	500	1,000	1,000
5830	Travel and Mileage Reimbursement	-	250	250	250
OCCUPANCY					
6100	Rents and Leases	250		250	250
MISCELLANEOUS					
8250	Miscellaneous	-	-	-	-
8400	Bonds and Insurance	9,686	14,544	16,000	18,000
8710	Interest Expense	-	-	-	-
TOTAL EXPENDITURES		205,673	247,218	253,633	266,887

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Gas Tax Fund
 Fund #253

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate	Preliminary Budget	
			2019-2020 MYR	2020-2021	2021-2022
REVENUE					
4050	Gas Tax 2103	\$ 7,183	\$ 500	\$ 18,378	\$ 18,378
4051	Gas Tax 2105	11,796	12,000	11,915	11,915
4052	Gas Tax 2106	12,718	11,000	12,326	12,326
4053	Gas Tax 2107	15,835	18,000	15,225	15,225
4056-4057	SB1 Road Maint and Loan Repayment	41,852		39,152	39,152
4980	Interest Income	836	100	100	100
	Total Gas Tax Revenues	90,220	41,600	97,096	97,096
OCCUPANCY					
6120	Utilities	16,037	19,000	19,000	19,000
8250	Miscellaneous	-	-	-	-
	TOTALS EXPENDITURES	16,037	19,000	19,000	19,000

City of Colfax
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Fire Capital Fund
 Fund #292

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate	Preliminary Budget	
			2019-2020 MYR	2020-2021	2021-2022
REVENUES					
4560	State Grant	\$1,436	\$0	\$0	\$0
4500	Federal Grant USDA	-	-	-	-
4720	Revenues from Other Agencies	143,385	12,000	12,000	12,000
4800	Fire Agreement Reimbursements	-	-	-	-
4980	Interest	1,477	-	-	-
TOTAL REVENUE		146,298	12,000	12,000	12,000
EXPENDITURES					
5010	Salaries and Taxes	-	-	-	-
5660	Professional Services - Volunteers	86,074	5,000	5,000	5,000
5201	Materials & Supplies	1,986	-	-	-
5300	Equipment Repairs & Maintenance	887	-	-	-
7030	Pagers and Radios	-	-	-	-
7040	Apparatus Purchasing - Annual Lease	-	-	-	-
7050	Safety Equipment	-	-	-	-
TOTAL EXPENDITURES		88,947	5,000	5,000	5,000

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Fire Construction - Mitigation
 Fund #342

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate		Preliminary Budget	
			2019-2020 MYR		2020-2021	2021-2022

REVENUES

4225	Mitigation Fees	\$ 17,500	\$ 17,500		\$ 14,637	\$ 18,750
4980	Interest Income	50	50		50	50
TOTAL REVENUE		17,550	17,550		14,687	18,800

EXPENDITURES

5440	Printing and Advertising					
5540	City Engineering Services	-	-		-	-
5570	Planning Services	-	-		-	-
7500	Structure Improvements	-	-		-	-
TOTAL EXPENDITURES		-	-		-	-

City of Colfax
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Recreation Construction
 Fund #343

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate	Preliminary Budget	
			2019-2020 MYR	2020-2021	2021-2022

REVENUES

4225	Mitigation Fees	\$ 17,500	\$ 17,500	\$ 14,637	\$ 18,750
4980	Interest Income	50	50	50	50
TOTAL REVENUE		17,550	17,550	14,687	18,800

EXPENDITURES

5440	Printing and Advertising				
5540	City Engineering Services	-	-	-	-
5570	Planning Services	-	-	-	-
7500	Structure Improvements	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-

CITY OF COLFAX
Fund Descriptions - Enterprise Funds

Enterprise Funds are used to account for the operations of self-supporting governmental activities that render services or goods to the public. The accounting records are maintained on an accrual basis. The intent of the City is that the costs (expenses and depreciation) of providing goods and services to the general public on a continuing basis be financed and recovered primarily through user charges.

Fund	Fund Name	Fund Description	Budget Notes/Assumptions
560	Sewer WWTP Maintenance & Operations	This fund is for Sewer/Wastewater Treatment Plant maintenance and operations.	
561	Sewer Collections Systems	This fund is for the sewer collection system including the four lift stations maintained by the City of Colfax. Sewer collection fees are billed on a bi-monthly basis.	
563	WWTP Debt Service	Fund originally set up for tracking costs on WWTP project funded by SRF loan.	Funds to be used for debt servicing on loan associated with building of WWTP (rolled into new project Fund 569) and new loan associated with new project Fund 569.

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Sewer WWTP Maint and Ops
 Fund #560

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate	Preliminary Budget	
			2019-2020 MYR	2020-2021	2021-2022
REVENUES					
4660	Sewer Service Charges	\$ 1,154,885	\$ 1,199,898	\$ 1,249,687	\$ 1,307,461
4685	Industrial User Permit	-	-	-	-
4800	Rent	2,900	3,000	3,000	3,000
4900	Miscellaneous Revenue	255,806	-	-	-
4980	Interest from LAIF	52,167	60,000	50,000	50,000
4982	Interest/Late Charges	16,399	18,000	18,000	18,000
	TOTAL REVENUE	1,482,157	1,280,898	1,320,687	1,378,461
PERSONNEL					
5010	Salaries and Wages	247,711	330,000	354,546	384,976
5030	Overtime	1,973	4,000	4,000	4,000
5040	Salary - Call back/Standby	11,183	-	-	-
5110	Social Security Taxes	19,400	26,684	27,123	29,451
5115	Unemployment and Training Tax	1,681	2,361	2,374	2,372
5120	Worker's Compensation	24,016	25,000	26,504	30,694
5130	Health & Life Insurance	53,791	65,000	67,479	67,479
5150	Uniform & Shoe Allowances	3,296	3,500	3,500	3,500
5160	Retirement	24,715	30,000	29,317	31,955
5175	Temporary Services	14,132	-	-	-
SUPPLIES AND EQUIPMENT					
5201	Materials and Supplies	8,877	30,000	40,000	40,000
5220	Copy Machine	2,587	3,000	3,000	3,000
5300	Equipment Repairs and Maintenance	50,578	60,000	60,000	60,000
5320	Vehicle Repairs and Maintenance	618	1,500	1,500	1,500
5325	Gas & Oil	4,041	10,000	10,000	10,000
5340	Chemicals	99,656	100,000	110,000	110,000
5350	Tools Rental	170	-	-	-

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Sewer WWTP Maint and Ops
 Fund #560

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate		Preliminary Budget	
			2019-2020 MYR		2020-2021	2021-2022
COMMUNICATIONS						
5410	Postage	1,247	1,500		1,500	1,500
5420	Telephone/Internet	2,786	3,500		3,500	3,500
5425	Cell phone and pagers	3,710	3,500		3,500	3,500
5440	Printing and Advertising	1,464	1,000		1,000	1,000
CONTRACT SERVICES						
5540	City Engineering Services	11,428	7,700		7,700	7,700
5560	Software Maintenance Contracts	1,626	2,500		3,000	3,500
5650	Auditors	10,673	10,000		12,500	12,500
5660	Professional Services	42,774	68,750		60,000	60,000
5665	Legal Fees	864	4,900		5,600	5,600
5665	Sewer rate study	-	-		-	-
RESOURCE DEVELOPMENT						
5810	Membership and Dues	912	2,000		2,000	2,000
5815	Conferences and Meetings	-	500		500	500
5820	Education & Training	123	2,500		2,500	2,500
5830	Travel and Mileage	-	500		500	500
OCCUPANCY						
6100	Rents & Leases	-	500		-	-
6120	Utilities	136,458	150,000		150,000	75,000
6122	Sewer Overhead Costs	-	-		-	-
6140	Repairs & Maintenance	2,966	10,000		5,000	5,000
6160	Security	-	2,500		2,500	2,500

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Sewer WWTP Maint and Ops
 Fund #560

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate	Preliminary Budget	
			2019-2020 MYR	2020-2021	2021-2022
MISCELLANEOUS					
8250	Miscellaneous	-	1,000	1,000	1,000
8270	Medical Expenses	-	1,000	1,000	1,000
8280	Sludge Removal	4,702	10,000	10,000	10,000
8300	Payments to Other Agencies	25,332	25,000	25,000	25,000
8400	Bonds and Insurance	26,938	30,000	35,000	40,000
8525	Lab Testing and Monitoring (contract)	40,592	35,000	40,000	40,000
8530	Lab Test Supplies (In House)	9,203	70,000	35,000	35,000
8532	Acute and Chronic Testing	-	5,000	-	-
TOTAL EXPENDITURES		970,511	1,139,895	1,147,642	1,117,727

City of Colfax
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Collection Systems/Lift Stations
 Fund #561

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate	Preliminary Budget	
			2019-2020 MYR	2020-2021	2021-2022
REVENUES					
4680	Collection System/Lift Charges	\$ 181,181	\$ 185,277	\$ 192,965	\$ 201,886
4672	Inspection Fees	10,328	10,000	10,000	10,000
4980	Interest	-	-	-	-
TOTAL REVENUE		191,509	195,277	202,965	211,886
EXPENDITURES					
PERSONNEL					
5010	Salaries and Wages	78,062	111,246	110,919	120,416
5030	Overtime	122	-	-	-
5040	Salary - Call Back	10,757	-	-	-
5110	Social Security Taxes	6,752	8,510	8,485	9,212
5115	Unemployment & Training Tax	758	753	743	742
5120	Worker's Compensation	7,770	8,000	8,292	9,601
5130	Health & Life Insurance	18,351	20,000	22,257	22,257
5150	Uniform & Shoe Allowance	1,012	1,000	1,200	1,200
5160	Retirement	5,655	7,733	8,626	9,402
5175	Temporary Services	738	-	2,500	2,500
SUPPLIES AND EQUIPMENT					
5201	Materials and Supplies	846	3,000	3,000	3,000
5220	Copy Machine	577	600	600	600
5300	Equipment Repairs & Maintenance	693	10,000	7,500	7,500
5320	Vehicle Repairs & Maintenance	550	1,200	1,500	1,500
5325	Gas & Oil	2,824	8,000	8,000	8,000
5350	Tools Rental	-	1,500	1,500	1,500

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Collection Systems/Lift Stations
 Fund #561

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate		Preliminary Budget	
			2019-2020 MYR		2020-2021	2021-2022
COMMUNICATIONS						
5410	Postage	717	1,250		1,000	1,000
5425	Cell Phones and Pagers	1,019	1,100		1,100	1,100
5440	Printing and Advertising	743	-		-	-
CONTRACT SERVICES						
5540	City Engineers	5,535	4,900		4,900	4,900
5560	Software Maintenance Contract	697	1,000		1,000	1,000
5660	Professional Services	13,994	13,500		14,000	14,000
5665	City Attorney	-	-		4,000	4,000
5820	Education and Training	-	2,000		2,000	2,000
5830	Travel and Mileage Reimbursement	-	500		500	500
OCCUPANCY						
6120	Utilities	18,550	15,000		15,000	15,000
6125	Water	497	500		500	500
6140	Building Repairs and Maintenance	168	500		500	500
6160	Security	-	-		-	-
MISCELLANEOUS						
8300	Payments to Other Agencies	3,521	5,000		5,000	5,000
8400	Bonds and Insurance	11,177	13,000		15,000	17,500
TOTAL EXPENDITURES		192,085	239,792		249,622	264,429

City of Colfax
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WWTP/Debt Service
 Fund #563

NUMBER	DESCRIPTION	Actuals 2018-19	Estimate	Preliminary Budget	
			2019-2020 MYR	2020-2021	2021-2022

REVENUES

4662	Debt Service Charges	\$519,497	\$539,886	\$ 562,288	\$ 588,283
4982	Interest/Late Charges	6,540	5,000	5,000	5,000
TOTAL REVENUE		526,037	544,886	567,288	593,283

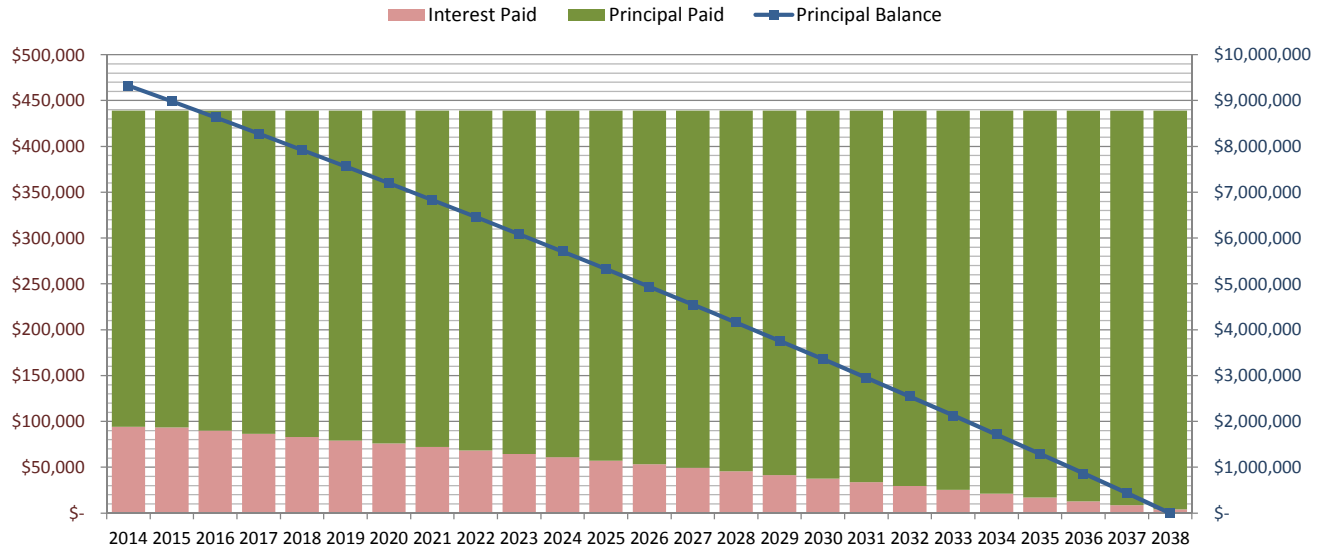
EXPENDITURES

8710	Payments to Other Agencies - Interest	80,403	79,500	83,000	79,500
8250	Miscellaneous - Principal	360	0	355,974	359,474
TOTAL EXPENDITURES		80,763	79,500	438,974	438,974

City of Colfax Clean Water State Revolving Fund Payment Schedule

Loan Amount	USD	\$ 9,670,267
Interest Rate	% / Year	1%
Term	Years	25
Payment Start Date		October 31, 2014

Payment Schedule			
Year	Balance	Principal	Interest
2014	\$ 9,670,267	\$ 344,976	\$ 93,995
2015	\$ 9,325,290	\$ 345,721	\$ 93,253
2016	\$ 8,979,569	\$ 349,178	\$ 89,796
2017	\$ 8,630,391	\$ 352,670	\$ 86,304
2018	\$ 8,277,721	\$ 356,197	\$ 82,777
2019	\$ 7,921,525	\$ 359,759	\$ 79,215
2020	\$ 7,561,766	\$ 363,156	\$ 75,818
2021	\$ 7,198,610	\$ 366,990	\$ 71,984
2022	\$ 6,831,620	\$ 370,660	\$ 68,314
2023	\$ 6,460,961	\$ 374,366	\$ 64,608
2024	\$ 6,086,595	\$ 378,110	\$ 60,864
2025	\$ 5,708,485	\$ 381,891	\$ 57,083
2026	\$ 5,326,594	\$ 385,710	\$ 53,264
2027	\$ 4,940,884	\$ 389,567	\$ 49,407
2028	\$ 4,551,317	\$ 393,463	\$ 45,511
2029	\$ 4,157,854	\$ 397,397	\$ 41,577
2030	\$ 3,760,457	\$ 401,371	\$ 37,603
2031	\$ 3,359,086	\$ 405,385	\$ 33,589
2032	\$ 2,953,701	\$ 409,439	\$ 29,535
2033	\$ 2,544,262	\$ 413,533	\$ 25,441
2034	\$ 2,130,729	\$ 417,669	\$ 21,305
2035	\$ 1,713,060	\$ 421,845	\$ 17,129
2036	\$ 1,291,215	\$ 426,064	\$ 12,910
2037	\$ 865,152	\$ 430,324	\$ 8,650
2038	\$ 434,827	\$ 434,827	\$ 4,147



Summary

Annual Payment (Principal + Interest)	
\$	438,974

Total Payment	
\$	10,974,350

Payoff Date
October 31, 2038