

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

|  | Page No. |   | Page No. |
|--|----------|---|----------|
| <b><u>Budget Memo</u></b>                                  |          | <b><u>Operating Revenues &amp; Expenditures (continued)</u></b> |          |
| Management Budget Memo                                     | 1 - 4    |   |          |
| <b><u>Fund Summary</u></b>                                 |          | <b>Special Revenues</b>   |          |
| Fiscal Year 2022-2023                                      | 5        | Fund Descriptions   | 29       |
| Fiscal Year 2023-2024                                      | 6        | <u>Special Revenues - Department Revenues and Expenditures</u>  |          |
|  |          | 218 000 Supplemental Law Enforcement                            | 30       |
|  |          | 250 000 Streets and Roads                                       | 31-32    |
|  |          | 253 000 Gas Tax Fund  | 33       |
| <b><u>Staffing Personnel Equivalents</u></b>               |          |   |          |
| Fiscal Year 2022-2023 and 2023-2024                        | 7        | <b>Enterprise Funds</b>   |          |
|  |          | Fund Descriptions   | 34       |
| <b><u>Capital Projects</u></b>                             |          | <u>Enterprise Funds - Department Revenues and Expenditures</u>  |          |
| Fiscal Year 2022-2023 and 2023-2024                        | 8        | 560 000 WWTP Maintenance and Operations                         | 35-37    |
|  |          | 561 000 Sewer Collection Systems                                | 38-39    |
|  |          | 563 000 Debt Service  | 40       |
| <b><u>Operating Revenues &amp; Expenditures</u></b>        |          |   |          |
| <b>General Fund</b>  |          | <b><u>Acronyms</u></b>  | 41       |
| Fund Descriptions  | 9        |   |          |
| General Fund Summary                                       | 10       | <b><u>Annual Appropriations Limit</u></b>                       | 42-44    |
| General Fund Revenue Detail                                | 11-12    |   |          |
| <u>General Fund - Department Revenues and Expenditures</u> |          | <b><u>Budget Resolutions</u></b>                                | 45       |
| 100 100 Central Services                                   | 13       |   |          |
| 100 110 City Council                                       | 14       |   |          |
| 100 120 Administration and Finance                         | 15-16    |   |          |
| 100 160 City Attorney                                      | 17       |   |          |
| 100 200 Fire Department                                    | 18       |   |          |
| 100 300 Sheriff Services                                   | 19       |   |          |
| 100 400 Building Department                                | 20       |   |          |
| 100 425 City Engineer                                      | 21       |   |          |
| 100 450 Planning   | 22       |   |          |
| 100 500 Buildings  | 23-24    |   |          |
| 100 530 Parks and Recreation                               | 25-26    |   |          |
| 120 000 Land Development Fees                              | 27       |   |          |
| 572 000 Landfill Post Closure Maintenance                  | 28       |   |          |

**CITY OF COLFAX**  
**Adopted Budget for Fiscal Years 2022-2023 and 2023-2024**  
**Management Budget Memo**

June 2022

Honorable Mayor and Members of the Colfax City Council

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

**Budget Highlights and Assumptions**

**Staffing**

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

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

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

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

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

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

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

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

**General Funds**

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

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

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

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

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

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

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

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

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

We have budgeted increases in committed reserves as follows:

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

### **Special Revenue Funds**

Special revenue funds include:

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

### **Capital Projects**

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

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

The largest projects are the Wastewater Treatment Improvements project (which includes installation of Solar at the WWTP, new WWTP equipment and Inflow/Infiltration (I/I) system improvements) and the Road Improvements (CDBG Construction Grant) project. Both projects are 100% grant funded. The Wastewater Treatment Improvements project was started in the current fiscal year and is anticipated to complete in fiscal year 2022-2023. Anticipated savings from the solar installation are not expected to be realized until fiscal year 2024-2025. The Road Improvements project is pending final distribution of funding.

### **Sewer Enterprise Fund**

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

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

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

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

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

We have budgeted increases in committed reserves as follows:

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

**Fiscal Challenges and Opportunities**

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

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

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

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

**Conclusion**

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

Wes Heathcock  
City Manager

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

| Fund Description                       | Fund #             | Fiscal Year 2022-2023                |                     |                       |                     |                       |                     |                            |                                      |
|--|--------------------|--------------------------------------|---------------------|-----------------------|---------------------|-----------------------|---------------------|----------------------------|--------------------------------------|
|  |                    | Projected Fund Balance<br>07/01/2022 | Projected Revenues  | Operating Expenses    | Grants/Other        | Capital Projects      | Reserves            | Fund Transfers<br>In (Out) | Projected Fund Balance<br>06/30/2023 |
| <b>General Fund - Unrestricted</b>     | <b>100/120/570</b> | <b>\$ 2,357,537</b>                  | <b>\$ 2,469,142</b> | <b>\$ (2,390,306)</b> |                     | <b>\$ -</b>           | <b>\$ (150,000)</b> | <b>\$ (347,771)</b>        | <b>\$ 1,938,602</b>                  |
| <b>General Fund - Restricted</b>       |                    |                                      |                     |                       |                     |                       |                     |                            |                                      |
| Operating Reserve - 25%                | 100                | 500,000                              | -                   | -                     |                     |                       | 100,000             | -                          | 600,000                              |
| Pension Liability Reserve              | 100                | 145,000                              | -                   | -                     |                     |                       | -                   | -                          | 145,000                              |
| Capital Project Reserve                | 100                | 300,000                              | -                   | -                     |                     |                       | 50,000              | -                          | 350,000                              |
| 2% AB939 Landfill Diversion            | 571                | 23,317                               | -                   | -                     |                     |                       | -                   | -                          | 23,317                               |
| Landfill - Postclosure Maintenance     | 572                | 788,820                              | 95,000              | (99,886)              |                     |                       | -                   | -                          | 783,934                              |
| <b>Total General Fund - Restricted</b> |                    | <b>\$ 1,757,137</b>                  | <b>\$ 95,000</b>    | <b>\$ (99,886)</b>    | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ 150,000</b>   | <b>\$ -</b>                | <b>\$ 1,902,251</b>                  |
| <b>Special Revenues</b>                |                    |                                      |                     |                       | \$ -                |                       |                     |                            |                                      |
| Mitigation Funds                       | 210-17             | 852,366                              | 57,973              | -                     | -                   | -                     | -                   | (47,341)                   | 862,998                              |
| Support Law Enforcement                | 218                | -                                    | 100,000             | (100,000)             | -                   | -                     | -                   | -                          | -                                    |
| CDBG - Program Income                  | 244                | -                                    | 6,000               | (6,000)               | -                   | -                     | -                   | -                          | -                                    |
| Transportation - Streets/Roads         | 250                | 29,362                               | 163,773             | (330,038)             | -                   | -                     | -                   | 166,265                    | 29,362                               |
| Gas Taxes                              | 253                | -                                    | 69,014              | (19,000)              | -                   | -                     | -                   | (50,014)                   | -                                    |
| Road Maintenance - SB1, RSTBG          | 258                | 165,217                              | -                   | -                     | -                   | -                     | -                   | -                          | 165,217                              |
| Beverage/Oil Recycling                 | 270/280            | 22,840                               | -                   | -                     | -                   | -                     | -                   | -                          | 22,840                               |
| Fire Capital Fund                      | 292                | 93,158                               | -                   | -                     | -                   | -                     | -                   | (80,000)                   | 13,158                               |
| Fire Construction - Mitigation         | 342                | 94,343                               | 8,875               | -                     | -                   | -                     | -                   | -                          | 103,218                              |
| Recreation Construction                | 343                | 94,344                               | 8,875               | -                     | -                   | -                     | -                   | -                          | 103,219                              |
| <b>Total Special Revenues</b>          |                    | <b>\$ 1,351,630</b>                  | <b>\$ 414,510</b>   | <b>\$ (455,038)</b>   | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ -</b>         | <b>\$ (11,090)</b>         | <b>\$ 1,300,012</b>                  |
| <b>Capital Projects - GF</b>           |                    |                                      |                     |                       |                     |                       |                     |                            |                                      |
| Administration/Planning                |                    | -                                    | -                   | -                     | 120,000             | (163,025)             | -                   | 43,025                     | -                                    |
| Buildings & Grounds                    |                    | -                                    | -                   | -                     | -                   | (138,700)             | -                   | 138,700                    | -                                    |
| Streets & Roads - CDBG                 |                    | (92,621)                             | -                   | -                     | 2,954,172           | (2,961,346)           | -                   | 99,795                     | -                                    |
| Other                                  |                    | -                                    | -                   | -                     | 851,030             | (928,371)             | -                   | 77,341                     | -                                    |
| <b>Total Capital Projects - GF</b>     |                    | <b>\$ (92,621)</b>                   | <b>\$ -</b>         | <b>\$ -</b>           | <b>\$ 3,925,202</b> | <b>\$ (4,191,442)</b> | <b>\$ -</b>         | <b>\$ 358,861</b>          | <b>\$ -</b>                          |
| <b>Enterprise Funds</b>                |                    |                                      |                     |                       |                     |                       |                     |                            |                                      |
| WWTP, Collection System, Debt Service  | 560, 561, 563      | 1,924,561                            | 2,180,874           | (1,929,645)           | -                   | -                     | (200,000)           | (129,078)                  | 1,846,712                            |
| Capital Projects                       |                    | -                                    | -                   | -                     | 4,460,554           | (4,700,520)           | -                   | 239,966                    | -                                    |
| Operating Reserve - 25% (Restricted)   |                    | 360,000                              | -                   | -                     | -                   | -                     | 100,000             | -                          | 460,000                              |
| Sewer Connections - Restricted         | 564                | 253,864                              | -                   | -                     | -                   | -                     | -                   | (68,388)                   | 185,476                              |
| Short Term Asset Reserve (Restricted)  |                    | 240,065                              | -                   | -                     | -                   | -                     | -                   | (42,500)                   | 197,565                              |
| Loan Payment Reserve (Restricted)      |                    | 438,974                              | -                   | -                     | -                   | -                     | -                   | -                          | 438,974                              |
| Capital Projects - Reserve             |                    | 400,000                              | -                   | -                     | -                   | -                     | 100,000             | -                          | 500,000                              |
| <b>Total Enterprise Funds</b>          |                    | <b>\$ 3,617,464</b>                  | <b>\$ 2,180,874</b> | <b>\$ (1,929,645)</b> | <b>\$ 4,460,554</b> | <b>\$ (4,700,520)</b> | <b>\$ -</b>         | <b>\$ -</b>                | <b>\$ 3,628,727</b>                  |
| <b>TOTAL ALL FUNDS</b>                 |                    | <b>\$ 8,991,147</b>                  | <b>\$ 5,159,526</b> | <b>\$ (4,874,875)</b> | <b>\$ 8,385,756</b> | <b>\$ (8,891,962)</b> | <b>\$ -</b>         | <b>\$ -</b>                | <b>\$ 8,769,593</b>                  |

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

|  |                    | Fiscal Year 2023-2024                |                    |                    |              |                  |             |                            |                                      |
|--|--------------------|--------------------------------------|--------------------|--------------------|--------------|------------------|-------------|----------------------------|--------------------------------------|
| Fund Description                       | Fund #             | Projected Fund Balance<br>07/01/2023 | Projected Revenues | Projected Expenses | Grants/Other | Capital Projects | Reserves    | Fund Transfers<br>In (Out) | Projected Fund Balance<br>06/30/2024 |
| <b>General Fund - Unrestricted</b>     | <b>100/120/570</b> | \$ 1,938,602                         | \$ 2,525,436       | \$ (2,405,576)     |              | \$ -             | \$ (50,000) | \$ (355,589)               | \$ 1,652,873                         |
| <b>General Fund - Restricted</b>       |                    |                                      |                    |                    |              |                  |             |                            |                                      |
| Operating Reserve - 25%                | 100                | 600,000                              | -                  | -                  |              |                  | -           | -                          | 600,000                              |
| Pension Liability Reserve              | 100                | 145,000                              | -                  | -                  |              |                  | -           | -                          | 145,000                              |
| Capital Project Reserve                | 100                | 350,000                              | -                  | -                  |              |                  | 50,000      | -                          | 400,000                              |
| AB939                                  | 571                | 23,317                               |                    |                    |              |                  |             | (23,317)                   | -                                    |
| Landfill - Postclosure Maintenance     | 572                | 783,934                              | 95,000             | (103,991)          |              |                  |             | -                          | 774,944                              |
| <b>Total General Fund - Restricted</b> |                    | \$ 1,902,251                         | \$ 95,000          | \$ (103,991)       | \$ -         | \$ -             | \$ 50,000   | \$ (23,317)                | \$ 1,919,944                         |
| <b>Special Revenues</b>                |                    |                                      |                    |                    | \$ -         |                  |             |                            |                                      |
| Mitigation Funds                       | 210-17             | 862,998                              | 1,085              | -                  | -            |                  |             | -                          | 864,083                              |
| Support Law Enforcement                | 218                | -                                    | 100,000            | (100,000)          | -            |                  |             | -                          | -                                    |
| CDBG - Program Income                  | 244                | -                                    | 6,000              | (6,000)            | -            |                  |             | -                          | -                                    |
| Transportation - Streets/Roads         | 250                | 29,362                               | 163,773            | (340,533)          | -            | -                |             | 176,760                    | 29,362                               |
| Gas Taxes                              | 253                | -                                    | 69,014             | (19,000)           | -            | -                |             | (50,014)                   | -                                    |
| Road Maintenance - SB1, RSTBG          | 258                | 165,217                              |                    |                    |              |                  |             |                            | 165,217                              |
| Beverage/Oil Recycling                 | 270/280            | 22,840                               |                    |                    | -            | -                |             | (22,840)                   | -                                    |
| Fire Capital Fund                      | 292                | 13,158                               | -                  | -                  |              |                  |             | -                          | 13,158                               |
| Fire Construction - Mitigation         | 342                | 103,218                              | 100                | -                  | -            |                  |             | -                          | 103,318                              |
| Recreation Construction                | 343                | 103,219                              | 100                | -                  | -            |                  |             | -                          | 103,319                              |
| <b>Total Special Revenues</b>          |                    | \$ 1,300,012                         | \$ 340,072         | \$ (465,533)       | \$ -         | \$ -             | \$ -        | \$ 103,906                 | \$ 1,278,457                         |
| <b>Capital Projects - GF</b>           |                    |                                      |                    |                    |              |                  |             |                            |                                      |
| Administration/Planning                |                    | -                                    | -                  | -                  | -            | -                |             | -                          | -                                    |
| Buildings & Grounds                    |                    | -                                    | -                  | -                  | -            | (100,000)        |             | 100,000                    | -                                    |
| Streets & Roads - CDBG                 |                    | -                                    | -                  | -                  | -            | (175,000)        |             | 175,000                    | -                                    |
| Other                                  |                    |                                      |                    |                    |              |                  |             |                            |                                      |
| <b>Total Capital Projects - GF</b>     |                    | \$ -                                 | \$ -               | \$ -               | \$ -         | \$ (275,000)     | \$ -        | \$ 275,000                 | \$ -                                 |
| <b>Enterprise Funds</b>                |                    |                                      |                    |                    |              |                  |             |                            |                                      |
| WWTP, Collection System, Debt Service  | 560, 561, 563      | 1,846,712                            | 2,248,349          | (1,939,187)        | -            | -                | (137,500)   | -                          | 2,018,374                            |
| Capital Projects                       |                    |                                      |                    |                    |              |                  |             |                            |                                      |
| Operating Reserve - 17% (Restricted)   |                    | 460,000                              |                    |                    |              |                  | -           |                            | 460,000                              |
| Sewer Connections - Restricted         |                    | 185,476                              | -                  |                    |              |                  |             |                            | 185,476                              |
| Short Term Asset Reserve (Restricted)  |                    | 197,565                              |                    |                    |              |                  | 37,500      | -                          | 235,065                              |
| Loan Payment Reserve (Restricted)      |                    | 438,974                              |                    |                    |              |                  |             |                            | 438,974                              |
| Capital Projects - Reserve             |                    | 500,000                              |                    |                    |              |                  | 100,000     | -                          | 600,000                              |
| <b>Total Enterprise Funds</b>          |                    | \$ 3,628,727                         | \$ 2,248,349       | \$ (1,939,187)     | \$ -         | \$ -             | \$ -        | \$ -                       | \$ 3,937,889                         |
| <b>TOTAL ALL FUNDS</b>                 |                    | \$ 8,769,593                         | \$ 5,208,857       | \$ (4,914,286)     | \$ -         | \$ (275,000)     | \$ -        | \$ -                       | \$ 8,789,163                         |

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

| <u>Employees/Temporary Staff</u> | <u>Status</u> | <u>Union</u> | <u>Current</u> | <u>Budget</u>      |                    |
|----------------------------------|---------------|--------------|----------------|--------------------|--------------------|
|                                  |               |              |                | <u>FY2022-2023</u> | <u>FY2023-2024</u> |
| City Manager                     | Full-time     | No           | 1.0            | 1.0                | 1.0                |
| City Clerk                       | Part-Time     | No           | 0.8            | 0.8                | 0.8                |
| Public Works Director            | Full-time     | No           | 1.0            | 1.0                | 1.0                |
| Customer Service Representative  | Part-Time     | No           | 0.5            | 0.5                | 0.5                |
| Administrative Analyst           | Full-time     | No           | 1.0            | 1.0                | 1.0                |
| Chief Plant Operator             | Full-time     | Yes          | 1.0            | 1.0                | 1.0                |
| Sewer Operator II                | Full-time     | Yes          | 1.0            | 1.0                | 1.0                |
| Sewer Operator II                | Full-time     | Yes          |                | 1.0                | 1.0                |
| Public Works Supervisor          | Full-time     | Yes          | 1.0            | 1.0                | 1.0                |
| Maintenance Worker II            | Full-time     | Yes          |                | 1.0                | 1.0                |
| Maintenance Worker I             | Full-time     | Yes          | 1.0            | 1.0                | 1.0                |
| Maintenance Worker I             | Full-time     | Yes          | 1.0            | 1.0                | 1.0                |
| Maintenance Worker I             | Full-time     | Yes          |                | 1.0                | 1.0                |
| <b>TOTAL</b>                     |               |              | <b>9.3</b>     | <b>12.3</b>        | <b>12.3</b>        |

**Consultants/Contract Services**

|                                       |                                 |
|---------------------------------------|---------------------------------|
| Fire/Sheriff Services (Placer County) | Contracted Services             |
| Attorney Services                     | Contracted Services             |
| Building Services                     | Contracted Services             |
| Engineering Services                  | Contracted Services             |
| Finance Services                      | Contracted Services             |
| Information Technology Support        | Contracted Services             |
| Planner Services                      | Contracted Services             |
| Human Resources Consult Services      | As Needed                       |
| Labor law Services/Defense Attorney   | As Needed                       |
| Grant Consultant                      | As Needed - Individual Projects |
| Rate Study Consultant                 | As Needed - Individual Projects |
| Branding and Retail Strategy Services | As Needed                       |



| City of Colfax<br>Capital Expenditures<br>Adopted Budget for Fiscal Year 2022-2023 and 2023-2024 |   | Estimated<br>Previous Year<br>Expenditure | FY2022-2023<br>Capital Outlay | FY2023-2024<br>Capital Outlay | Estimated<br>Future Year<br>Expenditure | Total Project<br>Cost | Funding and General Notes  |
|--|---|---|-------------------------------|-------------------------------|---|-----------------------|--|
| Fund   | Description   |   |                               |                               |   |                       |  |
| <b>Administration</b>  |   |   |                               |                               |   |                       |  |
| Grant  | General Plan Update                                     | \$ 150,000                                | \$ 85,000                     |                               |   | \$ 235,000            | SB2 Grant - \$160,000 , LEAP - \$65,000, REAP - \$10,000                             |
| Grant/General Fund   | Zoning Update   | \$ 5,000                                  | \$ 38,025                     |                               |   | \$ 43,025             | REAP Grant - \$40,000, City match \$3,025  |
| General Fund   | Records Management System/Equipment                     | \$ -                                      | \$ 40,000                     |                               |   | \$ 40,000             |  |
|  |   |   |                               |                               |   | \$ -                  |  |
|  | <b>Total Administration</b>                             | <b>\$ 155,000</b>                         | <b>\$ 163,025</b>             | <b>\$ -</b>                   | <b>\$ -</b>                             | <b>\$ 318,025</b>     |  |
| <b>Buildings &amp; Grounds</b>   |   |   |                               |                               |   |                       |  |
| 270/571/General Fund   | Corp Yard Security/Recycling Improvements               |   | \$ -                          | \$ 80,000                     |   | \$ 80,000             | Estimate \$80K - Project moved forward from previous years                           |
| 292 - Fire Capital   | Roof Replacement - Fire Station 36                      |   | \$ 80,000                     |                               |   | \$ 80,000             | Estimate \$80K - Project moved forward from previous years                           |
| General Fund   | ADA Project - 2023                                      |   | \$ 20,000                     | \$ -                          |   | \$ 20,000             | One project per year   |
| General Fund   | ADA Project - 2024                                      |   |                               | \$ 20,000                     |   | \$ 20,000             | One project per year   |
| General Fund   | Metal Storage Building for Corp Yard                    | \$ 1,300                                  | \$ 18,700                     |                               |   | \$ 20,000             | Project carried forward from previous years - Increased cost                         |
| 214  | City Hall Lighting and Flooring upgrades                |   | \$ 20,000                     |                               |   | \$ 20,000             | City Hall upgrades to be funded by Mitigation Fees Fund 214 - City Buildings         |
|  | <b>Total Buildings &amp; Grounds</b>                    | <b>\$ 1,300</b>                           | <b>\$ 138,700</b>             | <b>\$ 100,000</b>             | <b>\$ -</b>                             | <b>\$ 240,000</b>     |  |
| <b>Streets &amp; Roads</b>   |   |   |                               |                               |   |                       |  |
| Grant  | Road Rehabilitation - CDBG Construction Grant/SB1 Funds | \$ 92,621                                 | \$ 2,861,551                  | \$ -                          |   | \$ 2,954,172          | CDBG Grant Funding and SB1 Road Maintenance Funds                                    |
| General Fund   | Caterpillar Loader/Backhoe                              |   |                               | \$ 175,000                    |   | \$ 175,000            | General Fund Transfer to Streets and Roads   |
| General Fund   | Bobcat Skid Steer                                       |   | \$ 99,795                     |                               |   | \$ 99,795             | General Fund Transfer to Streets and Roads   |
|  |   |   |                               |                               |   |                       |  |
|  | <b>Total Streets &amp; Roads</b>                        | <b>\$ 92,621</b>                          | <b>\$ 2,961,346</b>           | <b>\$ 175,000</b>             | <b>\$ -</b>                             | <b>\$ 3,228,967</b>   |  |
| <b>Other</b>   |   |   |                               |                               |   |                       |  |
| General Fund   | Message Boards (Emergency Messaging)                    |   | \$ 50,000                     |                               |   | \$ 50,000             | General Fund Transfer to Streets and Roads   |
| Grant/217  | Downtown connectivity - Main Street Improvement         | \$ 20,000                                 | \$ 218,371                    |                               |   | \$ 238,371            | Grant funded - 11% City Match required - \$27,341 Mitigation Fees - Downtown Parking |
| Grant/Donations  | Skate Park  |   | \$ 660,000                    |                               |   | \$ 660,000            | Prop 68 Grant, Placer County Grant, Green Machine Donations, Local donations         |
|  |   |   |                               |                               |   |                       |  |
|  | <b>Total Other</b>                                      | <b>\$ 20,000</b>                          | <b>\$ 928,371</b>             | <b>\$ -</b>                   | <b>\$ -</b>                             | <b>\$ 948,371</b>     |  |
| <b>Sewer Plant and Collection Systems</b>  |   |   |                               |                               |   |                       |  |
| Grant  | CWSRF Construction Grant                                | \$ 1,500,000                              | \$ 4,096,191                  |                               |   | \$ 5,596,191          | SAF System, Solar, Lift Station #3 Force Main, I&I repairs - 100% Grant              |
| Grant ARPA/564   | Lift Station 5 - Repairs and Improvements               | \$ 150,000                                | \$ 432,751                    |                               |   |                       | ARPA Grant - \$364,363. Balance from Fund 564 Sewer Connections \$218,388            |
| Sewer Operations   | Metal Storage Building for WWTP                         | \$ 1,300                                  | \$ 18,700                     |                               |   |                       | Project carried forward from previous years - Increased cost                         |
| Sewer Operations   | Nitritax Sensor   |   | \$ 27,878                     |                               |   |                       | Monitors wastewater nitrogen content   |
| Short term Asset Reserve   | Spare blower mower                                      |   | \$ 5,500                      |                               |   |                       | Procure with short term asset reserve  |
| Short term Asset Reserve   | Membrane Filter Replacement                             |   | \$ 27,000                     |                               |   |                       | Procure with short term asset reserve  |
| Short term Asset Reserve   | Spare Lift Station VFD's                                |   | \$ 10,000                     |                               |   |                       | Procure with short term asset reserve  |
| Sewer Operations   | Lift Station #5 Motor Replacement                       |   | \$ 82,500                     |                               |   |                       | Procure with short term asset reserve  |
|  |   |   |                               |                               |   |                       |  |
|  | <b>WWTP</b>   | <b>\$ 1,651,300</b>                       | <b>\$ 4,700,520</b>           | <b>\$ -</b>                   | <b>\$ -</b>                             | <b>\$ 5,596,191</b>   |  |
|  |   |   |                               |                               |   |                       |  |
|  | <b>TOTAL</b>  | <b>\$ 1,920,221</b>                       | <b>\$ 8,891,962</b>           | <b>\$ 275,000</b>             | <b>\$ -</b>                             | <b>\$ 10,331,554</b>  |  |

## City of Colfax - Fund Descriptions

### Governmental Activities - General Fund

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

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

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

General Fund  
 Summary

| Description                       | Actuals             | Estimate            | Budget              |                     |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                   | 2020-2021           | 2021-2022 MYR       | 2022-2023           | 2023-2024           |
| <b>REVENUES BY MAJOR CATEGORY</b> |                     |                     |                     |                     |
| Property, Sales, and TOT Taxes    | \$ 1,887,345        | \$ 1,755,000        | \$ 1,869,800        | \$ 1,921,094        |
| Franchise Fees                    | 82,891              | 100,000             | 100,000             | 100,000             |
| Licenses and Permits              | 140,771             | 101,292             | 101,292             | 101,292             |
| Charges for Current Services      | 73,486              | 126,050             | 106,050             | 106,050             |
| Revenue from Other Agencies       | 207,127             | 196,500             | 196,500             | 196,500             |
| Other Sources of Revenues         | 114,971             | 93,000              | 89,500              | 94,500              |
| Transfers In                      | 20,146              | 6,000               | 6,000               | 6,000               |
| <b>TOTAL REVENUES</b>             | <b>\$ 2,526,737</b> | <b>\$ 2,377,842</b> | <b>\$ 2,469,142</b> | <b>\$ 2,525,436</b> |
| <b>EXPENDITURES BY DEPARTMENT</b> |                     |                     |                     |                     |
| 100 Central Services              | 224,817             | 185,066             | 252,210             | 258,710             |
| 110 City Council                  | 67,978              | 52,700              | 178,025             | 127,300             |
| 120 Administration and Finance    | 265,888             | 306,665             | 288,517             | 297,269             |
| 160 City Attorney                 | 112,919             | 97,000              | 104,500             | 104,500             |
| 200 Fire Department               | 78,304              | 82,200              | 83,700              | 85,700              |
| 300 Sheriff Department            | 633,535             | 675,026             | 761,722             | 787,289             |
| 400 Building Department           | 60,882              | 60,500              | 75,000              | 75,000              |
| 425 Engineering                   | 85,842              | 100,000             | 160,000             | 160,000             |
| 450 Planning                      | 44,752              | 45,000              | 50,000              | 50,000              |
| 500 Buildings & Property          | 162,158             | 184,149             | 192,566             | 207,529             |
| 530 Parks And Recreation          | 112,600             | 137,978             | 168,066             | 176,279             |
| 120-XXX Land Development Fees     | 47,074              | 116,000             | 76,000              | 76,000              |
| <b>TOTAL EXPENDITURES</b>         | <b>\$ 1,896,750</b> | <b>\$ 2,042,283</b> | <b>\$ 2,390,306</b> | <b>\$ 2,405,576</b> |

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

General Fund  
 Revenue Detail

| Description                            |                                   | Actuals          | Estimate         | Budget           |                  |
|--|-----------------------------------|------------------|------------------|------------------|------------------|
|  |                                   | 2020-2021        | 2021-2022 MYR    | 2022-2023        | 2023-2024        |
| <b><u>PROPERTY AND SALES TAXES</u></b> |                                   |                  |                  |                  |                  |
| 4010                                   | Property Taxes                    | \$ 381,360       | \$ 400,000       | 412,000          | 424,360          |
| 4015                                   | Real Property Transaction Tax     | 20,160           | 20,000           | 20,000           | 20,000           |
| 4020                                   | Sales and Use Taxes               | 1,424,798        | 1,260,000        | 1,297,800        | 1,336,734        |
| 4030                                   | Cannabis Business Tax             | 47,466           | 45,000           | 45,000           | 45,000           |
| 4040                                   | Transient Occupancy Tax           | 13,561           | 30,000           | 95,000           | 95,000           |
| <b>TOTAL TAXES</b>                     |                                   | <b>1,887,345</b> | <b>1,755,000</b> | <b>1,869,800</b> | <b>1,921,094</b> |
| <b><u>FRANCHISES</u></b>               |                                   |                  |                  |                  |                  |
| 4100                                   | Franchises                        | 82,891           | 100,000          | 100,000          | 100,000          |
| <b>TOTAL FRANCHISES</b>                |                                   | <b>82,891</b>    | <b>100,000</b>   | <b>100,000</b>   | <b>100,000</b>   |
| <b><u>LICENSES AND PERMITS</u></b>     |                                   |                  |                  |                  |                  |
| 4200                                   | Business Licenses                 | 37,586           | 38,000           | 38,000           | 38,000           |
| 4210                                   | Plan Check Fees                   | 30,501           | 15,000           | 15,000           | 15,000           |
| 4220                                   | Building Permits                  | 65,225           | 30,000           | 30,000           | 30,000           |
| 4230                                   | Nuisance Abatement Fees           | 920              |                  |                  |                  |
| 4240                                   | Encroachment Permits              | 5,840            | 1,500            | 1,500            | 1,500            |
| 4270                                   | Sign Permits                      | 700              | 500              | 500              | 500              |
| 4305                                   | Fair Share Reimbursements         | 0                | 16,292           | 16,292           | 16,292           |
| <b>TOTAL LICENSES &amp; PERMITS</b>    |                                   | <b>140,771</b>   | <b>101,292</b>   | <b>101,292</b>   | <b>101,292</b>   |
| <b><u>CURRENT SERVICE CHARGES</u></b>  |                                   |                  |                  |                  |                  |
| 4605                                   | Recreation Fees                   | 3,480            | 3,500            | 3,500            | 3,500            |
| 4620                                   | Planning & Zoning Fees (Fund 120) | 68,360           | 120,000          | 100,000          | 100,000          |
| 4630                                   | Court Fines                       | 1,580            | 2,500            | 2,500            | 2,500            |
| 4640                                   | Copies & Reports                  | 66               | 50               | 50               | 50               |

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

General Fund  
 Revenue Detail

| Description                          | Actuals             | Estimate            | Budget              |                     |
|--------------------------------------|---------------------|---------------------|---------------------|---------------------|
|                                      | 2020-2021           | 2021-2022 MYR       | 2022-2023           | 2023-2024           |
| <b>TOTAL CURRENT SERVICE CHARGES</b> | <b>73,486</b>       | <b>126,050</b>      | <b>106,050</b>      | <b>106,050</b>      |
| <b>REVENUE FROM OTHER AGENCIES</b>   |                     |                     |                     |                     |
| 4700 State Motor Vehicle License     | 1,578               | 2,500               | 2,500               | 2,500               |
| 4710 Motor Vehicle In-Lieu           | 174,121             | 164,000             | 164,000             | 164,000             |
| 4720 Revenues from Other Agencies    | 2,078               | -                   | -                   | -                   |
| 4760 Prop 172 - Public Safety        | 29,350              | 30,000              | 30,000              | 30,000              |
| <b>TOTAL FROM OTHER AGENCIES</b>     | <b>207,127</b>      | <b>196,500</b>      | <b>196,500</b>      | <b>196,500</b>      |
| <b>OTHER SOURCES OF FUNDS</b>        |                     |                     |                     |                     |
| 4800 Rents and Leases                | 10,110              | 9,000               | 9,000               | 9,000               |
| 4810 Sign Rental & Leases            | 75,014              | 70,000              | 70,000              | 70,000              |
| 4815 Digital Sign Fees               | 300                 | 500                 | 500                 | 500                 |
| 4900 Miscellaneous                   | 2,971               | 1,000               | -                   | -                   |
| 4964 Accounting & Admin Reimb        | 1,789               | -                   | -                   | -                   |
| 4970 Insurance Refunds               | 6,756               | 3,500               | -                   | -                   |
| 4980 Interest Income                 | 18,030              | 9,000               | 10,000              | 15,000              |
| <b>TOTAL OTHER SOURCES OF FUNDS</b>  | <b>114,971</b>      | <b>93,000</b>       | <b>89,500</b>       | <b>94,500</b>       |
| <b>TRANSFERS IN</b>                  |                     |                     |                     |                     |
| 4998 Transfer In                     | 20,146              | 6,000               | 6,000               | 6,000               |
| <b>TOTAL TRANSFERS IN</b>            | <b>20,146</b>       | <b>6,000</b>        | <b>6,000</b>        | <b>6,000</b>        |
| <b>TOTAL GENERAL FUND REVENUE</b>    | <b>\$ 2,526,737</b> | <b>\$ 2,377,842</b> | <b>\$ 2,469,142</b> | <b>\$ 2,525,436</b> |

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

General Fund Departmental Detail  
 Department 100  
 Central Services

| Description                        | Actuals           | Estimate          | Budget            |                   |
|------------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                    | 2020-2021         | 2021-2022 MYR     | 2022-2023         | 2023-2024         |
| <b>SUPPLIES AND EQUIPMENT</b>      |                   |                   |                   |                   |
| 5201 Materials and Supplies        | \$ 8,296          | \$ 8,900          | \$ 10,000         | \$ 10,000         |
| 5220 Copy Machine                  | 2,907             | 6,000             | 4,000             | 4,000             |
| <b>COMMUNICATIONS</b>              |                   |                   |                   |                   |
| 5410 Postage                       | 2,582             | 2,100             | 2,500             | 3,000             |
| 5420 Telephone/Internet            | 7,362             | 8,500             | 8,500             | 8,500             |
| 5440 Printing and Advertising      | 1,993             | 3,310             | 3,310             | 3,310             |
| <b>CONTRACTED SERVICES</b>         |                   |                   |                   |                   |
| 5510 Animal Control Contract       | 23,073            | 24,806            | 25,000            | 25,000            |
| 5560 Software Maintenance Contract | 3,246             | 2,000             | 3,500             | 3,500             |
| 5650 Auditors                      | 12,430            | 11,250            | 13,500            | 13,500            |
| 5660 Professional Services         | 3,514             | 6,500             | 4,000             | 4,000             |
| 5665 Legal Fees                    | 102,549           | 35,000            | 100,000           | 100,000           |
| <b>RESOURCE DEVELOPMENT</b>        |                   |                   |                   |                   |
| 5810 Memberships and Dues          | 4,674             | 4,800             | 5,000             | 5,000             |
| <b>OCCUPANCY</b>                   |                   |                   |                   |                   |
| 6120 Utilities                     | 10,017            | 11,000            | 12,000            | 13,000            |
| <b>MISCELLANEOUS</b>               |                   |                   |                   |                   |
| 8250 Miscellaneous                 | 62                | 4,000             | -                 | -                 |
| 8252 Bank Charges                  | 2,758             | 3,400             | 3,400             | 3,400             |
| 8260 Property Tax Admin Costs      | 6,908             | 8,000             | 8,000             | 8,000             |
| 8300 Payment to Other Agencies     | 1,131             | 3,500             | 3,500             | 3,500             |
| 8320 LAFCO Fees - Placer County    | 974               | 1,000             | 1,000             | 1,000             |
| 8400 Insurance and Bonds           | 30,339            | 41,000            | 45,000            | 50,000            |
| <b>TOTALS</b>                      | <b>\$ 224,817</b> | <b>\$ 185,066</b> | <b>\$ 252,210</b> | <b>\$ 258,710</b> |

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

General Fund Department Detail  
 Department 110  
 City Council

| Description                               | Actuals          | Estimate         | Budget            |                   |
|---|------------------|------------------|-------------------|-------------------|
|   | 2020-2021        | 2021-2022 MYR    | 2022-2023         | 2023-2024         |
| <b>PERSONNEL</b>                          |                  |                  |                   |                   |
| 5060 Council Member Stipends              | \$ 7,250         | \$ 7,800         | \$ 7,800          | \$ 7,800          |
| 5110 Social Security Taxes                | 555              | 650              | 650               | 650               |
| <b>SUPPLIES AND EQUIPMENT</b>             |                  |                  |                   |                   |
| 5201 Materials and Supplies               | 502              | 1,000            | 1,000             | 1,000             |
| <b>COMMUNICATIONS</b>                     |                  |                  |                   |                   |
| 5430 Internet/Website                     | 747              | 1,500            | 1,500             | 1,500             |
| 5440 Printing & Advertising               | 445              | 250              | 250               | 250               |
| <b>CONTRACTED SERVICES</b>                |                  |                  |                   |                   |
| 5660 Professional Services                | 56,810           | 35,000           | 144,325           | 93,600            |
| <b>RESOURCE DEVELOPMENT</b>               |                  |                  |                   |                   |
| 5815 Conferences & Meetings               | 170              | 1,000            | 1,000             | 1,000             |
| 5820 Education and Training               | 500              | 1,000            | 1,000             | 1,000             |
| 5830 Travel and Mileage Reimbursement     | -                | 500              | 500               | 500               |
| <b>MISCELLANEOUS</b>                      |                  |                  |                   |                   |
| 8263 Economic Development - Event support | 1,000            | 4,000            | 20,000            | 20,000            |
| <b>TOTALS</b>                             | <b>\$ 67,978</b> | <b>\$ 52,700</b> | <b>\$ 178,025</b> | <b>\$ 127,300</b> |

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

General Fund Departmental Detail  
 Department 120  
 Administration and Finance

| Description                         | Actuals    | Estimate      | Budget     |            |
|-------------------------------------|------------|---------------|------------|------------|
|                                     | 2020-2021  | 2021-2022 MYR | 2022-2023  | 2023-2024  |
| <b>PERSONNEL</b>                    |            |               |            |            |
| 5010 Salaries and Wages             | \$ 114,555 | \$ 134,600    | \$ 136,699 | \$ 146,751 |
| 5110 Social Security Taxes          | 13,211     | 13,000        | 10,457     | 11,226     |
| 5115 Employment & Training Tax      | 1,359      | 1,500         | 856        | 863        |
| 5120 Worker's Compensation          | 9,483      | 11,013        | 11,420     | 11,504     |
| 5130 Health & Life Insurance        | 18,114     | 19,002        | 16,515     | 16,515     |
| 5160 Retirement                     | 14,724     | 16,000        | 11,270     | 12,110     |
| 5170 Auto Allowance                 | 2,410      | 2,400         | 2,400      | 2,400      |
| 5175 Temporary Services             | 4,581      | 3,000         |            |            |
| <b>SUPPLIES AND EQUIPMENT</b>       |            |               |            |            |
| 5201 Materials & Supplies           | 864        | 5,000         | -          | -          |
| <b>COMMUNICATIONS</b>               |            |               |            |            |
| 5425 Cell Phone and Pagers          | 689        | 800           | 1,200      | 1,200      |
| 5440 Printing and Advertising       | 8,269      | 9,000         | 10,000     | 10,000     |
| <b>CONTRACTED SERVICES</b>          |            |               |            |            |
| 5560 Software Maintenance Contract  | 2,561      | 3,000         | 3,500      | 4,000      |
| 5660 Professional Services          | 64,074     | 80,000        | 66,200     | 66,200     |
| <b>RESOURCE DEVELOPMENT</b>         |            |               |            |            |
| 5815 Conference & Meetings          | 357        | 500           | 1,000      | 1,000      |
| 5820 Education & Training           | 4,303      | 2,000         | 5,000      | 5,000      |
| 5830 Travel & Mileage Reimbursement | 19         | 500           | 3,000      | 3,000      |
| <b>MISCELLANEOUS</b>                |            |               |            |            |
| 8250 Miscellaneous                  | 903        | 1,000         | 1,000      | 1,000      |
| 8270 Medical Expenses               |            | 2,000         | 2,000      | 2,000      |



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

General Fund Departmental Detail  
 Department 120  
 Administration and Finance

|               | Description    | Actuals           | Estimate          | Budget            |                   |
|---------------|----------------|-------------------|-------------------|-------------------|-------------------|
|               |                | 2020-2021         | 2021-2022 MYR     | 2022-2023         | 2023-2024         |
| 8550          | Election Costs | 2,021             | -                 | 3,500             | -                 |
| 8600          | Codification   | 3,392             | 2,350             | 2,500             | 2,500             |
| <b>TOTALS</b> |                | <b>\$ 265,888</b> | <b>\$ 306,665</b> | <b>\$ 288,517</b> | <b>\$ 297,269</b> |

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

General Fund Departmental Detail  
 Department 160  
 City Attorney and Legal Fees

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

CONTRACTED SERVICES

5665 Legal Fees - City Attorney

|         |        |         |         |
|---------|--------|---------|---------|
| 112,919 | 97,000 | 104,500 | 104,500 |
|---------|--------|---------|---------|

TOTALS

|            |           |            |            |
|------------|-----------|------------|------------|
| \$ 112,919 | \$ 97,000 | \$ 104,500 | \$ 104,500 |
|------------|-----------|------------|------------|

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

General Fund Departmental Detail  
 Department 200  
 Fire Department

| Description                         | Actuals          | Estimate         | Budget           |                  |
|-------------------------------------|------------------|------------------|------------------|------------------|
|                                     | 2020-2021        | 2021-2022 MYR    | 2022-2023        | 2023-2024        |
| <b>PERSONNEL</b>                    |                  |                  |                  |                  |
| 5120 Worker's Compensation          | \$12,014         | -                | -                | -                |
| <b>SUPPLIES AND EQUIPMENT</b>       |                  |                  |                  |                  |
| 5201 Materials & Supplies           | 3,865            | 1,000            | -                | -                |
| 5320 Vehicle Repairs & Maintenance  | 28,058           | -                | -                | -                |
| 5325 Gas & Oil                      | 2,568            | 500              | -                | -                |
| <b>COMMUNICATIONS</b>               |                  |                  |                  |                  |
| 5420 Telephone/internet             | 1,741            | 500              | 500              | 500              |
| <b>CONTRACT SERVICES</b>            |                  |                  |                  |                  |
| 5620 Fire Protection Services       | 25,000           | 75,000           | 78,000           | 80,000           |
| 5660 Professional Services          | (198)            | -                | -                | -                |
| <b>RESOURCE DEVELOPMENT</b>         |                  |                  |                  |                  |
| 5820 Education and Training         | 92               | -                | -                | -                |
| <b>OCCUPANCY</b>                    |                  |                  |                  |                  |
| 6120 Utilities                      | 1,790            | 1,500            | 1,500            | 1,500            |
| 6125 Water                          | 1,217            | 1,200            | 1,200            | 1,200            |
| 6140 Building Repairs & Maintenance | 1,698            | 2,500            | 2,500            | 2,500            |
| <b>MISCELLANEOUS</b>                |                  |                  |                  |                  |
| 8250 Miscellaneous                  | 239              | -                | -                | -                |
| 8270 Medical Expenses               | 220              | -                | -                | -                |
| <b>TOTALS</b>                       | <b>\$ 78,304</b> | <b>\$ 82,200</b> | <b>\$ 83,700</b> | <b>\$ 85,700</b> |

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

General Fund Departmental Detail  
 Department 300  
 Sheriff Department

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

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

General Fund Departmental Detail  
 Department 400  
 Building Department

| Description                   | Actuals          | Estimate         | Budget           |                  |
|-------------------------------|------------------|------------------|------------------|------------------|
|                               | 2020-2021        | 2021-2022 MYR    | 2022-2023        | 2023-2024        |
| <b>SUPPLIES AND EQUIPMENT</b> |                  |                  |                  |                  |
| 5201 Materials & Supplies     | 17               | 500              | -                | -                |
| <b>CONTRACTED SERVICES</b>    |                  |                  |                  |                  |
| 5660 Professional Services    | 60,865           | 60,000           | 75,000           | 75,000           |
| <b>TOTALS</b>                 | <b>\$ 60,882</b> | <b>\$ 60,500</b> | <b>\$ 75,000</b> | <b>\$ 75,000</b> |

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

General Fund Departmental Detail  
 Department 425  
 Engineering

| Description                | Actuals          | Estimate          | Budget            |                   |
|----------------------------|------------------|-------------------|-------------------|-------------------|
|                            | 2020-2021        | 2021-2022 MYR     | 2022-2023         | 2023-2024         |
| <b>CONTRACTED SERVICES</b> |                  |                   |                   |                   |
| 5540 Engineering Services  | 85,842           | 100,000           | 160,000           | 160,000           |
| <b>TOTALS</b>              | <b>\$ 85,842</b> | <b>\$ 100,000</b> | <b>\$ 160,000</b> | <b>\$ 160,000</b> |

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

General Fund Departmental Detail  
 Department 450  
 Planning

|                            | Description       | Actuals          | Estimate         | Budget           |                  |
|----------------------------|-------------------|------------------|------------------|------------------|------------------|
|                            |                   | 2020-2021        | 2021-2022 MYR    | 2022-2023        | 2023-2024        |
| <b>CONTRACTED SERVICES</b> |                   |                  |                  |                  |                  |
| 5570                       | Planning Services | 44,752           | 45,000           | 50,000           | 50,000           |
|                            | <b>TOTALS</b>     | <b>\$ 44,752</b> | <b>\$ 45,000</b> | <b>\$ 50,000</b> | <b>\$ 50,000</b> |

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

General Fund Departmental Detail  
 Department 500  
 Buildings

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



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

General Fund Departmental Detail  
 Department 500  
 Buildings

| Description                         | Actuals           | Estimate          | Budget            |                   |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
|                                     | 2020-2021         | 2021-2022 MYR     | 2022-2023         | 2023-2024         |
| <b>OCCUPANCY</b>                    |                   |                   |                   |                   |
| 6100 Rents and Leases               | -                 | 5,000             | 5,000             | 5,000             |
| 6120 Utilities                      | 18,398            | 25,000            | 25,000            | 27,000            |
| 6125 Water                          | 3,279             | 3,500             | 3,500             | 3,750             |
| 6140 Building Repairs & Maintenance | 28,894            | 10,000            | 15,000            | 20,000            |
| 6160 Security                       | 3,317             | 3,500             | 3,750             | 3,750             |
| <b>TOTALS</b>                       | <b>\$ 162,158</b> | <b>\$ 184,149</b> | <b>\$ 192,566</b> | <b>\$ 207,529</b> |

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

General Fund Departmental Detail  
 Department 530  
 Parks and Recreation

| Description                            | Actuals   | Estimate      | Budget    |           |
|--|-----------|---------------|-----------|-----------|
|  | 2020-2021 | 2021-2022 MYR | 2022-2023 | 2023-2024 |
| <b>PERSONNEL</b>                       |           |               |           |           |
| 5010 Salaries and Wages                | \$ 34,335 | \$ 50,000     | \$ 71,224 | \$ 75,757 |
| 5040 Salary - Call Back                | 2,808     | -             | -         | -         |
| 5110 Social Security Taxes             | 2,785     | 4,300         | 5,449     | 5,795     |
| 5115 Unemployment and Training Tax     | 345       | 346           | 446       | 445       |
| 5120 Worker's Compensation             | 3,874     | 6,000         | 5,950     | 5,939     |
| 5130 Health Insurance                  | 8,633     | 11,000        | 15,960    | 15,960    |
| 5150 Uniform Allowance                 | 1,200     | 1,000         | 1,500     | 1,500     |
| 5160 Retirement                        | 2,507     | 4,331         | 5,037     | 5,382     |
| 5175 Temporary Services                | -         | 1,000         | -         | -         |
| <b>SUPPLIES AND EQUIPMENT</b>          |           |               |           |           |
| 5201 Materials and Supplies            | 19,334    | 12,500        | 14,000    | 16,000    |
| 5300 Equipment Repairs and Maintenance | 4,351     | 2,500         | 2,750     | 3,000     |
| 5320 Vehicle Repair and Maintenance    | 950       | 2,500         | 2,500     | 2,500     |
| 5325 Gas & Oil                         | 1,779     | 2,500         | 3,000     | 3,000     |
| 5350 Tool Rental                       | 212       | 2,500         | 2,500     | 2,750     |
| <b>COMMUNICATIONS</b>                  |           |               |           |           |
| 5425 Cell Phone and Pagers             | 896       | 1,000         | 1,000     | 1,000     |
| <b>RESOURCE DEVELOPMENT</b>            |           |               |           |           |
| 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 Year 2022-2023 and 2023-2024

General Fund Departmental Detail  
 Department 530  
 Parks and Recreation

| Description                  | Actuals           | Estimate          | Budget            |                   |
|------------------------------|-------------------|-------------------|-------------------|-------------------|
|                              | 2020-2021         | 2021-2022 MYR     | 2022-2023         | 2023-2024         |
| <b>OCCUPANCY</b>             |                   |                   |                   |                   |
| 6120 Utilities               | 2,897             | 4,000             | 4,000             | 4,500             |
| 6125 Water                   | 18,719            | 20,000            | 20,000            | 20,000            |
| 6140 Repairs and Maintenance | 1,762             | 10,000            | 10,000            | 10,000            |
| 6160 Security                | 5,214             | 1,000             | 1,250             | 1,250             |
| <b>TOTALS</b>                | <b>\$ 112,600</b> | <b>\$ 137,978</b> | <b>\$ 168,066</b> | <b>\$ 176,279</b> |

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

General Fund Departmental Detail  
 Department 120-XXX  
 Land Development Fees

| Description                   | Actuals          | Estimate          | Budget           |                  |
|-------------------------------|------------------|-------------------|------------------|------------------|
|                               | 2020-2021        | 2021-2022 MYR     | 2022-2023        | 2023-2024        |
| <b>COMMUNICATIONS</b>         |                  |                   |                  |                  |
| 5440 Printing and Advertising | 309              | 1,000             | 1,000            | 1,000            |
| <b>CONTRACTED SERVICES</b>    |                  |                   |                  |                  |
| 5540 Engineering Services     | 32,840           | 30,000            | 20,000           | 20,000           |
| 5570 Planning Services        | 7,382            | 20,000            | 50,000           | 50,000           |
| 5660/65 Professional Services | 10,690           | 65,000            | 5,000            | 5,000            |
| 8250 Miscellaneous            | (4,147)          |                   |                  |                  |
| <b>TOTALS</b>                 | <b>\$ 47,074</b> | <b>\$ 116,000</b> | <b>\$ 76,000</b> | <b>\$ 76,000</b> |

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

Landfill Post Closure Maintenance  
 Fund #572

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

## City of Colfax - Fund Descriptions

### Governmental Activities - Special Revenues

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

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

Supplemental Law Enforcement  
 Fund #218

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

REVENUES

|                      |             |                |                |                |                |
|----------------------|-------------|----------------|----------------|----------------|----------------|
| 4560                 | State Grant | \$ 156,110     | \$ 160,000     | \$ 100,000     | \$ 100,000     |
| <b>TOTAL REVENUE</b> |             | <b>156,110</b> | <b>160,000</b> | <b>100,000</b> | <b>100,000</b> |

EXPENDITURES

|                           |                             |                |                |                |                |
|---------------------------|-----------------------------|----------------|----------------|----------------|----------------|
| 5600                      | Sheriff Protection Services | 156,110        | 160,000        | 100,000        | 100,000        |
| <b>TOTAL EXPENDITURES</b> |                             | <b>156,110</b> | <b>160,000</b> | <b>100,000</b> | <b>100,000</b> |

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

Streets and Roads  
 Fund #250

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

**TRANSPORTATION FUND REVENUE**

|                                     |                               |                |                |                |                |
|-------------------------------------|-------------------------------|----------------|----------------|----------------|----------------|
| 4280                                | Transportation Permit         | \$ 90          | \$ 500         | \$ 100         | \$ 100         |
| 4540                                | Local Transportation Fund     | 93,867         | 124,200        | 148,062        | 148,062        |
| 4541                                | State Transit Assistance Fund | 8,317          | 12,600         | 15,611         | 15,611         |
| 4980                                | Interest Earnings             | -              | -              | -              | -              |
| <b>Total Transportation Revenue</b> |                               | <b>102,274</b> | <b>137,300</b> | <b>163,773</b> | <b>163,773</b> |

**PERSONNEL**

|      |                             |        |        |         |         |
|------|-----------------------------|--------|--------|---------|---------|
| 5010 | Salaries and Wages          | 65,630 | 80,000 | 100,237 | 106,671 |
| 5040 | Salary - Call Back          | 5,291  | -      | -       | -       |
| 5110 | Social Security Taxes       | 5,244  | 7,967  | 7,668   | 8,160   |
| 5115 | Unemployment & Training Tax | 570    | 642    | 628     | 627     |
| 5120 | Worker's Compensation       | 7,178  | 9,150  | 8,374   | 8,362   |
| 5130 | Health & Life Insurance     | 17,350 | 20,000 | 22,950  | 22,950  |
| 5150 | Uniforms                    | 1,412  | 1,500  | 1,500   | 1,500   |
| 5160 | Retirement                  | 4,800  | 6,000  | 7,070   | 7,551   |
| 5175 | Temporary Services          | -      | 1,500  | -       | -       |

**SUPPLIES AND EQUIPMENT**

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



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

Streets and Roads  
 Fund #250

| NUMBER                      | DESCRIPTION                      | Actuals        | Estimate       | Budget         |                |
|-----------------------------|----------------------------------|----------------|----------------|----------------|----------------|
|                             |                                  | 2020-2021      | 2021-2022 MYR  | 2022-2023      | 2023-2024      |
| <b>COMMUNICATIONS</b>       |                                  |                |                |                |                |
| 5425                        | Cell phone and pagers            | 1,588          | 1,500          | 1,500          | 1,500          |
| <b>CONTRACTED SERVICES</b>  |                                  |                |                |                |                |
| 5540                        | Engineering Services             | -              | -              | -              | -              |
| 5560                        | Software Maintenance Contract    | 750            | 750            | 1,000          | 1,250          |
| 5590                        | Transit Services                 | -              | -              | 15,611         | 15,611         |
| 5650                        | Auditors                         | 1,270          | 2,000          | 1,500          | 1,500          |
| 5660                        | Professional Services            | 8,788          | 9,000          | 13,000         | 13,000         |
| <b>RESOURCE DEVELOPMENT</b> |                                  |                |                |                |                |
| 5810                        | Membership and Dues              | -              | 500            | 500            | 500            |
| 5820                        | Education and Training           | -              | 1,000          | 1,000          | 1,000          |
| 5830                        | Travel and Mileage Reimbursement | -              | 250            | 250            | 350            |
| <b>OCCUPANCY</b>            |                                  |                |                |                |                |
| 6100                        | Rents and Leases                 | 250            | 250            | 250            | 250            |
| <b>MISCELLANEOUS</b>        |                                  |                |                |                |                |
| 8400                        | Bonds and Insurance              | 11,830         | 15,500         | 17,000         | 19,000         |
| <b>TOTAL EXPENDITURES</b>   |                                  | <b>165,476</b> | <b>227,509</b> | <b>330,038</b> | <b>340,533</b> |

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

Gas Tax Fund  
 Fund #253

| NUMBER              | DESCRIPTION                   | Actuals       | Estimate      | Budget        |               |
|---------------------|-------------------------------|---------------|---------------|---------------|---------------|
|                     |                               | 2020-2021     | 2021-2022 MYR | 2022-2023     | 2023-2024     |
| <b>REVENUE</b>      |                               |               |               |               |               |
| 4050                | Gas Tax 2103                  | \$ 14,358     | \$ 18,378     | \$ 21,392     | \$ 21,392     |
| 4051                | Gas Tax 2105                  | 10,964        | 11,915        | 14,013        | 14,013        |
| 4052                | Gas Tax 2106                  | 11,673        | 12,326        | 13,485        | 13,485        |
| 4053                | Gas Tax 2107                  | 15,836        | 15,225        | 20,124        | 20,124        |
| 4980                | Interest Income               | -             | -             | -             | -             |
|                     | <b>Total Gas Tax Revenues</b> | <b>52,830</b> | <b>57,844</b> | <b>69,014</b> | <b>69,014</b> |
| <b>EXPENDITURES</b> |                               |               |               |               |               |
| <b>OCCUPANCY</b>    |                               |               |               |               |               |
| 6120                | Utilities                     | 14,848        | 19,000        | 19,000        | 19,000        |
| 8250                | Miscellaneous                 | 261           | -             | -             | -             |
|                     | <b>TOTALS EXPENDITURES</b>    | <b>15,109</b> | <b>19,000</b> | <b>19,000</b> | <b>19,000</b> |

### City of Colfax - Fund Descriptions

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

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

Sewer WWTP Maint and Ops  
 Fund #560

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

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

Sewer WWTP Maint and Ops  
 Fund #560

| NUMBER                      | DESCRIPTION                        | Actuals   | Estimate      | Budget    |           |
|-----------------------------|------------------------------------|-----------|---------------|-----------|-----------|
|                             |                                    | 2020-2021 | 2021-2022 MYR | 2022-2023 | 2023-2024 |
| <b>COMMUNICATIONS</b>       |                                    |           |               |           |           |
| 5410                        | Postage                            | 1,669     | 1,500         | 1,500     | 1,500     |
| 5420                        | Telephone/Internet                 | 3,721     | 4,000         | 3,800     | 3,800     |
| 5425                        | Cell phone and pagers              | 3,564     | 4,000         | 3,800     | 3,800     |
| 5440                        | Printing and Advertising           | 395       | 500           | 1,000     | 1,000     |
| <b>CONTRACT SERVICES</b>    |                                    |           |               |           |           |
| 5540                        | City Engineering Services          | 3,230     | 1,000         | 5,000     | 5,000     |
| 5560                        | Software Maintenance Contracts     | 1,951     | 2,000         | 3,000     | 3,500     |
| 5650                        | Auditors                           | 12,700    | 12,500        | 15,000    | 15,000    |
| 5660                        | Professional Services              | 157,308   | 45,000        | 57,500    | 57,500    |
| 5665                        | Legal Fees                         | 1,496     | 2,000         | 5,500     | 5,500     |
| 5660                        | Professional Services - Rate Study | -         | -             | 40,000    | -         |
| <b>RESOURCE DEVELOPMENT</b> |                                    |           |               |           |           |
| 5810                        | Membership and Dues                | 643       | 3,500         | 3,500     | 3,500     |
| 5815                        | Conferences and Meetings           | -         | 500           | 500       | 500       |
| 5820                        | Education & Training               | 2,058     | 7,000         | 2,500     | 2,500     |
| 5830                        | Travel and Mileage                 | -         | 500           | 500       | 500       |
| <b>OCCUPANCY</b>            |                                    |           |               |           |           |
| 6120                        | Utilities                          | 158,393   | 160,000       | 176,000   | 185,000   |
| 6140                        | Repairs & Maintenance              | 141       | 5,000         | 5,000     | 5,000     |
| 6160                        | Security                           | -         | 4,000         | 3,500     | 3,500     |

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

Sewer WWTP Maint and Ops  
 Fund #560

| NUMBER                    | DESCRIPTION                    | Actuals        | Estimate         | Budget           |                  |
|---------------------------|--------------------------------|----------------|------------------|------------------|------------------|
|                           |                                | 2020-2021      | 2021-2022 MYR    | 2022-2023        | 2023-2024        |
| <b>MISCELLANEOUS</b>      |                                |                |                  |                  |                  |
| 8250                      | Miscellaneous                  | 952            | 1,000            | 1,000            | 1,000            |
| 8270                      | Medical Expenses               | 90             | 1,000            | 1,000            | 1,000            |
| 8280                      | Sludge Removal                 | 9,763          | 10,000           | 10,000           | 10,000           |
| 8300                      | Payments to Other Agencies     | 23,168         | 25,000           | 25,000           | 25,000           |
| 8400                      | Bonds and Insurance            | 35,117         | 45,000           | 45,000           | 45,000           |
| 8525                      | Testing and Monitoring         | 39,827         | 10,000           | 40,000           | 40,000           |
| 8530                      | Bacteria and Lab Test Supplies | 5,982          | 7,500            | 35,000           | 35,000           |
| 8532                      | Acute and Chronic Testing      | 4,350          | 13,000           | 4,500            | 4,500            |
| <b>TOTAL EXPENDITURES</b> |                                | <b>961,541</b> | <b>1,134,451</b> | <b>1,228,221</b> | <b>1,224,746</b> |

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

Collection Systems/Lift Stations  
 Fund #561

| NUMBER                        | DESCRIPTION                     | Actuals        | Estimate       | Budget         |                |
|-------------------------------|---------------------------------|----------------|----------------|----------------|----------------|
|                               |                                 | 2020-2021      | 2021-2022 MYR  | 2022-2023      | 2023-2024      |
| <b>REVENUES</b>               |                                 |                |                |                |                |
| 4680                          | Lift Charges/Collection System  | \$ 190,042     | \$ 195,000     | \$ 205,585     | \$ 212,016     |
| 4672                          | Inspection Fees                 | 9,768          | 10,000         | 10,000         | 10,000         |
| <b>TOTAL REVENUE</b>          |                                 | <b>199,810</b> | <b>205,000</b> | <b>215,585</b> | <b>222,016</b> |
| <b>EXPENDITURES</b>           |                                 |                |                |                |                |
| <b>PERSONNEL</b>              |                                 |                |                |                |                |
| 5010                          | Salaries and Wages              | 78,138         | 110,000        | 120,852        | 128,233        |
| 5040                          | Salary - Call Back              | 5,051          | -              | -              | -              |
| 5110                          | Social Security Taxes           | 6,387          | 9,212          | 9,245          | 9,810          |
| 5115                          | Unemployment & Training Tax     | 794            | 742            | 757            | 754            |
| 5120                          | Worker's Compensation           | 8,304          | 9,601          | 10,096         | 10,052         |
| 5130                          | Health & Life Insurance         | 14,979         | 22,257         | 19,050         | 19,050         |
| 5150                          | Uniform & Shoe Allowance        | 738            | 600            | 1,200          | 1,200          |
| 5160                          | Retirement                      | 6,226          | 7,500          | 8,550          | 9,168          |
| 5175                          | Temporary Services              | 2,291          | 2,500          | -              | -              |
| <b>SUPPLIES AND EQUIPMENT</b> |                                 |                |                |                |                |
| 5201                          | Materials and Supplies          | 2,196          | 1,500          | 3,000          | 3,000          |
| 5220                          | Copy Machine                    | 482            | 600            | 600            | 600            |
| 5300                          | Equipment Repairs & Maintenance | 24,886         | 25,000         | 9,000          | 11,000         |
| 5320                          | Vehicle Repairs & Maintenance   | 173            | 750            | 1,000          | 1,000          |
| 5325                          | Gas & Oil                       | 2,322          | 8,000          | 8,000          | 8,000          |
| 5350                          | Tools Rental                    | -              | -              | 1,500          | 1,500          |
| <b>COMMUNICATIONS</b>         |                                 |                |                |                |                |
| 5410                          | Postage                         | 863            | 750            | 1,000          | 1,000          |
| 5425                          | Cell Phones and Pagers          | 1,011          | 1,100          | 1,100          | 1,100          |

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

Collection Systems/Lift Stations  
 Fund #561

| NUMBER                    | DESCRIPTION                      | Actuals        | Estimate       | Budget         |                |
|---------------------------|----------------------------------|----------------|----------------|----------------|----------------|
|                           |                                  | 2020-2021      | 2021-2022 MYR  | 2022-2023      | 2023-2024      |
| 5440                      | Printing and Advertising         | 200            | -              | 500            | 500            |
| <b>CONTRACT SERVICES</b>  |                                  |                |                |                |                |
| 5540                      | City Engineers                   | 2,960          | 2,500          | 5,000          | 5,000          |
| 5560                      | Software Maintenance Contract    | 768            | 1,000          | 1,500          | 2,000          |
| 5660                      | Professional Services            | 35,276         | 14,000         | 13,000         | 13,000         |
| 5820                      | Education and Training           | 61             | 2,000          | -              | -              |
| 5830                      | Travel and Mileage Reimbursement | -              | 500            | 500            | 500            |
| <b>OCCUPANCY</b>          |                                  |                |                |                |                |
| 6120                      | Utilities                        | 16,732         | 19,000         | 21,000         | 23,000         |
| 6125                      | Water                            | 483            | 500            | 500            | 500            |
| 6140                      | Building Repairs and Maintenance | 564            | 500            | 500            | 500            |
| 6160                      | Security                         | 1,778          | 1,000          | 1,000          | 1,000          |
| <b>MISCELLANEOUS</b>      |                                  |                |                |                |                |
| 8250                      | Miscellaneous                    | 154            | -              | -              | -              |
| 8300                      | Payments to Other Agencies       | 4,500          | 5,500          | 5,500          | 5,500          |
| 8400                      | Bonds and Insurance              | 14,345         | 18,500         | 18,500         | 18,500         |
| <b>TOTAL EXPENDITURES</b> |                                  | <b>232,660</b> | <b>265,111</b> | <b>262,451</b> | <b>275,467</b> |



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

WWTP/Debt Service  
 Fund #563

| NUMBER              | DESCRIPTION                    | Actuals        | Estimate       | Budget         |                |
|---------------------|--------------------------------|----------------|----------------|----------------|----------------|
|                     |                                | 2020-2021      | 2021-2022 MYR  | 2022-2023      | 2023-2024      |
| <b>REVENUES</b>     |                                |                |                |                |                |
| 4662                | Debt Service Charges           | \$546,350      | \$ 575,000     | \$ 598,988     | \$ 617,565     |
| 4982                | Interest/Late Charges          | 7,884          | 5,000          | 5,000          | 5,000          |
|                     | <b>TOTAL REVENUE</b>           | <b>554,234</b> | <b>580,000</b> | <b>603,988</b> | <b>622,565</b> |
| <b>EXPENDITURES</b> |                                |                |                |                |                |
| 8710                | Interest Expense               | 73,195         | 79,500         | 83,000         | 79,500         |
| 8250                | Miscellaneous - Loan Principal | 365,779        | 359,474        | 355,974        | 359,474        |
|                     | <b>TOTAL EXPENDITURES</b>      | <b>438,974</b> | <b>438,974</b> | <b>438,974</b> | <b>438,974</b> |

**ACRONYMS**

|          |   |
|----------|---|
| AB939    | Assembly Bill 939- California Integrated Waste Management Act   |
| ADA      | Americans with Disabilities Act   |
| ARPA     | American Rescue Plan Act of 2021 - Covid Relief Funds (Federal)   |
| CDBG     | Community Development Block Grant Program - US Department of Housing and Urban Development  |
| COPS     | Citizens Option for Public Safety - California Assembly Bill 3229 adopted in 1996   |
| LAFCo    | Local Agency Formation Commission - Placer County   |
| LEAP     | Local Early Action Planning Grant Program - California Department of Housing and Community Development                            |
| LTF      | Local Transportation Fund - Transportation Development Act of 1971  |
| Prop 68  | California Proposition 68 - California drought, water, parks, climate, coastal protection, and outdoor access for all Act of 2018 |
| Prop 172 | California Proposition 172 - Local Public Safety approved in November 1993  |
| REAP     | Regional Early Action Planning Grant Program - California Department of Housing and Community Development                         |
| RSTBG    | Regional Surface Transportation Funding Block Grant - Special Federal Aid Funding   |
| SAF      | Suspended Air Flotation   |
| SB1      | California Senate Bill 1 - Road Repair and Accountability Act of 2017   |
| SB2      | California Senate Bill 2 - The Building Homes and Job Act of 2017.  |
| CWSRF    | Clean Water State Revolving Fund - California State Water Resources Control Board   |
| STA      | State Transit Assistance - Transportation Development Act of 1971   |
| VFD      | Variable Frequency Drive (aka..constant pressure pump)  |
| WWTP     | Waste Water Treatment Plant   |

# City of Colfax

## City Council

### Resolution № 16-2022

---

#### CERTIFYING COMPLIANCE WITH THE 2021-2022 FISCAL YEAR APPROPRIATION LIMITATION AND ESTABLISHING THE APPROPRIATION LIMITATION FOR THE 2022-2023 FISCAL YEAR

---

**WHEREAS**, the City Council of the City of Colfax hereby certifies that the estimated actual appropriations for the Fiscal Year 2021-2022 will fall within the appropriation limitation for the 2021-2022 Fiscal year as demonstrated in Attachment 1; and,

**WHEREAS**, the City Council of the City of Colfax must establish the appropriation limitation for the fiscal year 2022-2023, as calculated in Attachment 2; and,

**NOW THEREFORE, BE IT RESOLVED** by the City Council of the City of Colfax, that the 2021-2022 Fiscal Year expenditures fall within the established limitations and the limitations and the limitations for the 2022-2023 Fiscal Year are hereby established at \$7,015,627.

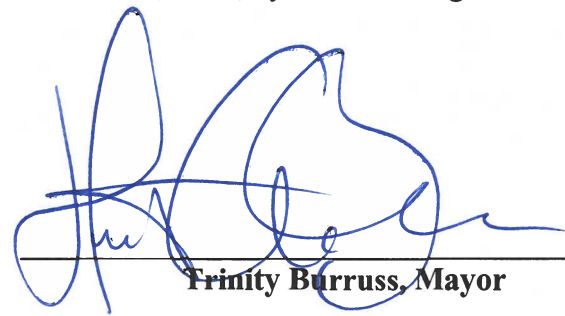
**THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED** at the Regular Meeting of the City Council of the City of Colfax held on the 8th of June, 2022, by the following vote of the Council:

**AYES:** Lomen, Ackerman, Fatula, Burruss

**NOES:**

**ABSTAIN:**

**ABSENT:** Mendoza



Frinity Burruss, Mayor

**ATTEST:**

  
Marguerite Bailey City Clerk

**CITY OF COLFAX  
 APPROPRIATION LIMIT CALCULATION  
 Attachment 1**

| <i><b>Tax Revenues to be included in calculation:</b></i> |                             | <b>2021-2022<br/>Actuals*</b> |
|---|-----------------------------|-------------------------------|
| 100-000-4010  | Property Taxes              | \$ 420,000                    |
| 100-000-4020  | Sales and Use Taxes         | \$ 1,260,000                  |
| 100-000-4040  | Transient Occupancy Taxes   | \$ 30,000                     |
| 100-000-4100  | Franchises                  | \$ 100,000                    |
| 100-000-4200  | Business Licenses           | \$ 38,000                     |
| 100-000-4700  | State Motor Vehicle License | \$ 2,500                      |
| 100-000-4710  | Motor Vehicle In Lieu       | \$ 164,000                    |
| 100-000-4030  | Cannabis Business Tax       | \$ 45,000                     |
|   | <b>Total Tax Revenue</b>    | <b>\$ 2,059,500</b>           |
| Calculated Appropriation Limit Fiscal Year 2020-2021      |                             | \$ 6,440,054                  |
| <i>Remaining appropriation limit capacity</i>             |                             | \$ 4,380,554<br>68%           |

\*Estimate as of 02/23/22 Mid-Year Budget review

**City of Colfax  
Appropriation Limit Calculation  
Attachment 2**

| <b>Fiscal Year</b> | <b>Computed Limit<br/>Previous Year</b> | <b>Cost of Living<br/>Factor</b> | <b>Population Factor<br/>County</b> | <b>Population Factor<br/>City</b> | <b>Combined<br/>Growth Factor</b> | <b>Computed Limit</b> | <b>Population Factor<br/>Election*</b> |
|--------------------|---|----------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------|--|
| 2009-2010          | \$ 3,519,759                            | 1.0062                           | <b>1.0174</b>                       | 1.0097                            | 1.0237                            | \$ 3,603,205          | County                                 |
| 2010-2011          | \$ 3,603,205                            | 0.9746                           | 1.0170                              | <b>1.0567</b>                     | 1.0299                            | \$ 3,710,796          | City                                   |
| 2011-2012          | \$ 3,710,796                            | 1.0251                           | <b>1.0151</b>                       | 1.0072                            | 1.0406                            | \$ 3,861,377          | County                                 |
| 2012-2013          | \$ 3,861,377                            | 1.0377                           | <b>1.0110</b>                       | 1.0056                            | 1.0491                            | \$ 4,051,027          | County                                 |
| 2013-2014          | \$ 4,051,027                            | 1.0512                           | <b>1.0056</b>                       | 0.9960                            | 1.0571                            | \$ 4,282,287          | County                                 |
| 2014-2015          | \$ 4,282,287                            | 0.9977                           | <b>1.0147</b>                       | 1.0050                            | 1.0124                            | \$ 4,335,243          | County                                 |
| 2015-2016          | \$ 4,335,243                            | 1.0382                           | <b>1.0076</b>                       | 0.9970                            | 1.0461                            | \$ 4,535,055          | County                                 |
| 2016-2017          | \$ 4,535,055                            | 1.0537                           | <b>1.0096</b>                       | 1.0019                            | 1.0638                            | \$ 4,824,462          | County                                 |
| 2017-2018          | \$ 4,824,462                            | 1.0369                           | <b>1.0176</b>                       | 1.0369                            | 1.0551                            | \$ 5,090,529          | County                                 |
| 2018-2019          | \$ 5,090,529                            | 1.0367                           | <b>1.0166</b>                       | 1.0014                            | 1.0539                            | \$ 5,364,955          | County                                 |
| 2019-2020          | \$ 5,364,955                            | 1.0385                           | <b>1.0185</b>                       | 1.0010                            | 1.0577                            | \$ 5,674,579          | County                                 |
| 2020-2021          | \$ 5,674,579                            | 1.0373                           | <b>1.0195</b>                       | 1.0146                            | 1.0575                            | \$ 6,001,022          | County                                 |
| 2021-2022          | \$ 6,001,022                            | 1.0573                           | <b>1.0150</b>                       | 1.0084                            | 1.0732                            | \$ 6,440,054          | County                                 |
| 2022-2023          | \$ 6,440,054                            | 1.0755                           | 1.0037                              | <b>1.0129</b>                     | 1.0894                            | \$ 7,015,627          | City                                   |

*\*The City can elect to utilize the percent growth in City population or the percent growth in County population. Note: In June 2019, the City recalculated the historical Appropriations limit from original adoption in fiscal year 1981 to June 30, 2019. The total growth factor for each year is the City population factor multiplied by the per capita income factor for fiscal years 1980 to 1987 and the larger of the City or County population factor multiplied by the per capita income factor for fiscal years subsequent to 1987. Independent Accountants Report dated June 3, 2019.*

# City of Colfax

## City Council

### Resolution № 22-2022

---

#### ADOPTING THE ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2022-2023 AND FISCAL YEAR 2023-2024

---

**WHEREAS**, the proposed budget for the City of Colfax is entitled “Annual Operating Budget, Fiscal Years 2022-2023 and 2023-2024”, a copy of which is on file in City Hall for public review; and,

**WHEREAS**, the proposed expenditures shown in the summaries of expenditures by fund which is attached hereto are hereby appropriated to the departments, offices and operations in the amount and for the objects and purposes as set forth in the budget document; and

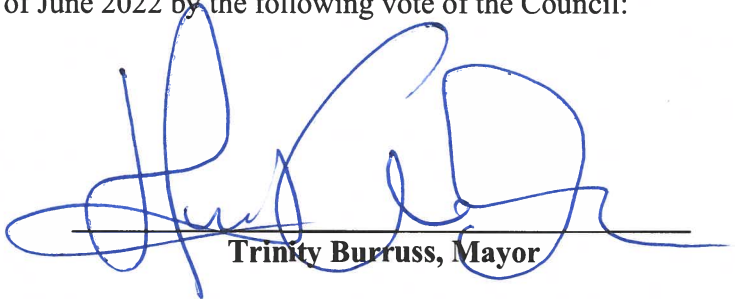
**WHEREAS**, it is ordered that a copy of this Resolution and the budget documents be made available for public review in Colfax City Hall and that the budget document be certified by the City Clerk and filed in the Office of the City Clerk; and,

**WHEREAS**, this Resolution is required for the orderly operation and maintenance of municipal activities and the usual and current expenses of the City during the 2022-2023 and 2023-2024 Fiscal Years beginning July 1, 2022 and ending June 30, 2024; and,

**NOW THEREFORE, BE IT RESOLVED** the City Council of the City of Colfax adopts the Fiscal Year 2022-2023 and Fiscal Year 2023-2024 Annual Operating Budget.

**THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED** at the Regular Meeting of the City Council of the City of Colfax held on the 8th of June 2022 by the following vote of the Council:

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



Trinity Burruss, Mayor

**ATTEST:**



Marguerite Bailey, City Clerk