

Adopted Budget
Fiscal Year 2012-2013

and

Adopted Budget
Fiscal Year 2013-2014

City Council

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CITY OF COLFAX

Adopted Budget for Fiscal Year 2012-13 and Fiscal Year 2013-14

Budget Memo

City staff has compiled budget recommendations for City programs and projects for the fiscal years 2012-13 and 2013-14. This proposal represents staff's recommendation of a spending plan consistent with projected funding availability, efficient and effective service delivery to the community, existing contractual agreements and legal requirements.

Analysis

For the past several years, the City has operated with negative Enterprise Funds (Sewer and Garbage collection) and dwindling General Fund balances. These negative balances were primarily a result of

1. Escalating costs associated with the construction and operation of a new wastewater treatment plant, including legal settlements and related legal costs.
2. The economic downturn that began in 2008 – and continues to impact the budget for the City.
3. Garbage collection contractual costs that exceeded service charges. In July, 2011 the City implemented a franchise agreement for Garbage collections that has eliminated the ongoing deficit in Garbage fund operations. As a result of the franchise agreement, garbage is no longer an enterprise activity, and necessitated a transfer of the negative fund balance to the General Fund.

City Council and staff has addressed each of these negative impacts and turnaround of the fund balances has begun. There are two more additional years of legal settlement payments related to lawsuits associated with the Sewer Fund and the labor union – which contributes to a negative impact to Sewer Fund balance for FY2012-13, but a positive impact beginning in FY2013-14.

| | FY 2012-13 | FY 2013-14 |
|--------------------------------------|-------------------|-------------------|
| <i>Beg Fund Balance</i> | \$ 1,200,814 | \$ 1,074,786 |
| Revenues | \$ 5,959,406 | \$ 5,770,769 |
| Expenditures | \$ 6,085,434 | \$ 5,727,578 |
| Net Funds | \$ (126,028) | \$ 43,191 |
| <i>End Fund Balance</i> | \$ 1,074,786 | \$ 1,117,977 |
| | FY 2012-13 | FY 2013-14 |
| <i>Non-Operating Expenses</i> | | |
| Legal Settlement - GF | \$ 50,000 | \$ 75,000 |
| Legal Settlement - Sewer | \$ 130,000 | \$ 119,000 |
| | \$ 180,000 | \$ 194,000 |

Although projections continue to reflect negative balances in some individual funds, the proposed budget for Fiscal Years 2012-13 and 2013-14 is balanced in that all recommended expenditures are covered with anticipated revenues and carryover monies for capital projects. In recent years, the City has been dependent on inter-fund loans from Special Revenues (primarily mitigation fees) and the Solid Waste Fund to offset negative fund balances. Additional cash flow challenges may arise due to the nature of Sewer project funds which are reimbursable. Positive fund balances must be protected until the negative cash balances can be rectified. With continued expenditure constraints and no unexpected major expenditures, the City could see positive balances in the General and Sewer Funds by Fiscal 2014-15.

The overall financial health of the City must continue to be evaluated. While, the proposed budget reflects improvement over previous years, it would be financially prudent for the City to establish and maintain Fund reserves to weather business cycle uncertainties and natural disasters in addition to replacement of City infrastructure and improvement. Therefore, as part of the proposed budget, the City must continue to closely monitor spending plans, evaluate cost savings ideas, and maximize revenue opportunities.

General Funds

The scrutiny of General Funds has been exhaustive over the past several years. The City has trimmed staffing, realigned duties and functions, eliminated salary increases, reduced benefits, and utilized consultants versus hiring full-time employees. These ongoing efforts are reflected in reduced forecasts for general fund expenditures in the proposed budget years. The projected expenses include estimates for legal settlement with Stationery Engineers in the amounts of \$50,000 (2011-12), \$50,000 (2012-13) and \$75,000 (2013-14).

Due to the continued negative state of the economy, revenues for General funds are projected to remain relatively flat for the next two years. Only a slight increase is projected for sales tax revenue due to anticipated increased sales for the local auto dealership. General Fund revenues are dependent upon the State budget and could be adversely impacted by changes in the State budget (such as the COPS grant). Any changes identified when the State budget is adopted will be immediately addressed.

Increases in General Fund balances are projected for the proposed two years, yet the fund will continue to maintain a negative balance due to the \$384,000 deficit in garbage funds (see explanation in #3 above) generated before the new franchise agreement. This negative cash balance will continue to be covered temporarily by the positive cash balance from other funds – primarily special revenues and Solid Waste. It is anticipated that the negative balance can be eliminated by the end of fiscal year 2014-15.

Recognizing that building and maintaining reserves demonstrates fiscal prudence, City staff intends to continually review expense reduction opportunities.

Special Revenue Funds

Special revenue funds include:

1. CDBG funds currently designated for small business lending. The City currently has one business loan outstanding. No other major activities are currently projected with these funds.
2. Gas Tax funds - These funds are used to maintain the City's street and traffic lights – with residual funding being allocated to Streets and Roads. Revenues are projected to slightly increase in the proposed budget.
3. Transportation/Transit Funds – The City receives funding for transportation funds. Funds received via the Transportation Development Act Tax (TDA) are first allocated to Transit costs. Anticipated spending for FY2012-13 and FY2013-14 is for contract with Placer County Transit and street and road maintenance. Revenues are projected consistent with the current fiscal year.
4. Mitigation Fees – There is no revenue and expenditure activity projected in this budget proposal.
5. Support for Law Enforcement – The proposed budget includes an estimate of \$100,000 per year from the COPS grant.

Capital Projects

The City currently has one capital project - Grass Valley Railroad Pedestrian Crossing project to provide important safety improvements and increase accessibility for both pedestrians and bicyclists at this location. Project also includes Road Rehabilitation improvements at Grass Valley Street. The project is funded by carryover of Prop1B/RSTP funds, CMAQ grant, and PCTPA Pedestrian and Bike Funding.

Enterprise Funds

Enterprise Funds include:

1. Sewer Enterprise Fund

This fund has operated in the negative for several years due to escalating costs for construction and operation of a new wastewater treatment plan – in addition to being severely impacted by legal defense costs and legal settlements. The City has received funding to complete a project to line wastewater pond three in order to comply with a Central Valley Water Board Order. The funding includes restructuring of an existing loan with the State at an interest rate of 1% - and deferring repayment of principal on the loan until completion of the project. The agreement requires that the City establishes a Reserve Fund in an amount equal to one year's debt service by Completion of Construction of the Project.

The City has hired certified personnel for Sewer plant operations, in addition to training current public works staff to be Operators in Training. This staffing plan will eliminate the need to use high cost outside contractors for on-call and emergency services, in addition to allowing staggered shift to improve plan coverage and reduce on call pay.

The proposed budget includes the two final payments on current legal settlement in the amount of \$130,000 (FY 2012-13) and \$119,000 (FY2013-14).

Projected revenues include a rate increase of 3% per year that went into effect in 2008.

It is expected that this Fund will continue to be the greatest challenge for the City. The proposed budget estimates that the Sewer fund will breakeven over the next two years with little margin.

2. Solid Waste Fund

Solid Waste includes a small fund for AB939 Recycling – diversion of garbage away from landfills.

The predominant Fund in Solid Waste is for the City's landfill closure liability. State and Federal laws and regulations require the City to perform certain maintenance and monitoring functions on its landfill for 30 years after closure. As of June 2011, the City has 27 years remaining with liability with an estimated cost of \$622,970. Due to the amount of time remaining and with changing regulations and escalating costs, it is prudent for the City to continue reserving funds for this regulated liability.

City of Colfax
Adopted Budget
For the Fiscal Years 2012-13 and 2013-14

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City of Colfax
Proposed Budget
For the Fiscal Years 2012-13 and 2013-14

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CITY OF COLFAX
All Funds - Projected Revenues, Expenditures, Transfers and Fund Balance
For Fiscal Year 2012-2013 and Fiscal Year 2013-2014

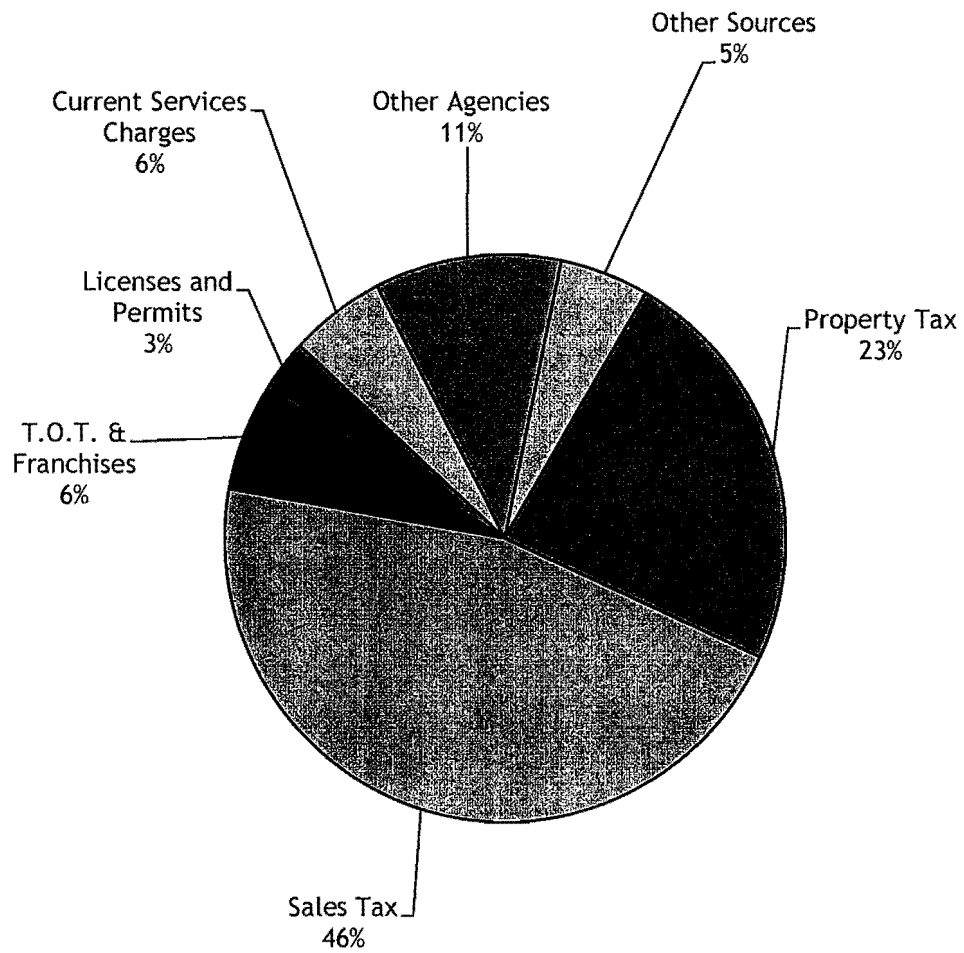
| Fund Description | Fund # | Fiscal Year 2012-2013 | | | | | Fiscal Year 2013-2014 | | | | |
|-----------------------------------|----------------|-----------------------------------|--------------------|--------------------|--------------------|-----------------------------------|-----------------------------------|--------------------|--------------------|--------------------|-----------------------------------|
| | | Projected Fund Balance 07/01/2012 | Projected Revenues | Projected Expenses | Transfers In (Out) | Projected Fund Balance 06/30/2013 | Projected Fund Balance 07/01/2013 | Projected Revenues | Projected Expenses | Transfers In (Out) | Projected Fund Balance 06/30/2014 |
| General Fund | 100/120 | \$ (238,709) | \$ 1,252,775 | \$ 1,151,082 | \$ (28,497) | \$ (165,513) | \$ (165,513) | \$ 1,252,775 | \$ 1,191,490 | \$ (32,000) | \$ (136,229) |
| Special Revenues | | | | | | | | | | | |
| Mitigation Funds | 210-17 | 272,423 | 1,375 | 0 | 0 | \$ 273,798 | 273,798 | 1,375 | 0 | 0 | \$ 275,173 |
| Support Law Enforcement | 218 | 0 | 100,025 | 107,122 | 7,097 | \$ 0 | 0 | 100,025 | 110,625 | 10,600 | \$ 0 |
| CDBG Revitalization Zone | 236 | 0 | 0 | 25,000 | 25,000 | \$ - | 0 | 0 | 25,000 | 25,000 | \$ - |
| CDBG Rental Rehab | 241 | 125,086 | 20 | 0 | 0 | \$ 125,106 | 125,106 | 20 | 0 | 0 | \$ 125,126 |
| CDBG Business Loan | 244 | 146,742 | 3,600 | 0 | (3,600) | \$ 146,742 | 146,742 | 3,600 | 0 | (3,600) | \$ 146,742 |
| Transportation | 250 | (0) | 91,350 | 136,571 | 45,221 | \$ (0) | (0) | 91,350 | 136,571 | 45,221 | \$ (0) |
| Transportation Impact | 252 | 51,966 | 300 | 0 | 0 | \$ 52,266 | 52,266 | 300 | 0 | 0 | \$ 52,566 |
| Gas Taxes | 253 | 27,200 | 53,700 | 23,500 | (45,221) | \$ 12,179 | 12,179 | 56,378 | 23,500 | (45,221) | \$ (165) |
| Beverage Recycling | 270 | 18,833 | 5,075 | 12,000 | 0 | \$ 11,908 | 11,908 | 75 | 11,983 | 0 | \$ 0 |
| Used Oil Grant | 280 | 2,048 | 5,000 | 5,339 | 0 | \$ 1,709 | 1,709 | 5,000 | 5,339 | 0 | \$ 1,371 |
| Bricks/Lampost | 286 | 5,213 | 20 | 0 | 0 | \$ 5,233 | 5,233 | 20 | 0 | 0 | \$ 5,253 |
| Fire Capital Fund | 292 | 27,023 | 50 | 5,000 | 0 | \$ 22,073 | 22,073 | 50 | 5,000 | 0 | \$ 17,123 |
| Total Special Revenues | | \$ 676,534 | \$ 260,515 | \$ 314,532 | \$ 28,497 | \$ 651,014 | \$ 651,014 | \$ 258,193 | \$ 318,018 | \$ 32,000 | \$ 623,189 |
| Capital Projects | | | | | | | | | | | |
| Recreation Construction | 343 | (0) | 0 | 0 | 0 | \$ (0) | (0) | 0 | 0 | 0 | \$ (0) |
| Prop 40 - Pool Improvements | 344 | 0 | 0 | 0 | 0 | \$ 0 | 0 | 0 | 0 | 0 | \$ 0 |
| Streets and Road Capital Projects | 350 | 170,101 | 220,399 | 390,500 | 0 | \$ 0 | 0 | 0 | 0 | 0 | \$ 0 |
| Total Capital Projects | | \$ 170,101 | \$ 220,399 | \$ 390,500 | \$ - | \$ 0 | \$ 0 | \$ - | \$ - | \$ - | \$ 0 |
| Enterprise Funds | | | | | | | | | | | |
| Sewer WWTP Maint and Ops | 560 | (193,727) | 969,150 | 1,106,407 | 90,000 | \$ (240,984) | (240,984) | 997,733 | 1,095,407 | 95,000 | \$ (243,658) |
| Sewer Collections Systems | 561 | (79) | 195,938 | 106,179 | (90,000) | \$ (319) | (319) | 201,357 | 106,179 | (95,000) | \$ (141) |
| WWTP/Debt Service | 563 | 46,212 | 378,000 | 439,000 | 88,580 | \$ 73,792 | 73,792 | 378,000 | 439,000 | 88,580 | \$ 101,372 |
| G.O. Bonds | 565 | 21,551 | 6,600 | 6,800 | - | \$ 21,351 | 21,351 | 6,600 | 6,550 | - | \$ 21,401 |
| Inflows and Infiltration | 567 | (0) | 88,580 | 0 | (88,580) | \$ (0) | (0) | 88,580 | 0 | (88,580) | \$ (0) |
| ARRA Funds | 568 | 0 | 0 | 0 | 0 | \$ 0 | 0 | 0 | 0 | 0 | \$ 0 |
| Pond3/I&I Mit/SCADA Project | 569 | (0) | 2,508,399 | 2,508,399 | 0 | \$ 0 | 0 | 2,508,482 | 2,508,399 | 0 | \$ 84 |
| Garbage | 570 | (0) | 0 | 0 | 0 | \$ (0) | (0) | 0 | 0 | 0 | \$ (0) |
| 2% AB939 | 571 | 31,819 | 50 | 5,000 | 0 | \$ 26,869 | 26,869 | 50 | 5,000 | 0 | \$ 21,919 |
| 27% Landfill - Postclosure | 572 | 687,111 | 79,000 | 57,536 | 0 | \$ 708,575 | 708,575 | 79,000 | 57,536 | 0 | \$ 730,039 |
| Total Enterprise Funds | | \$ 592,888 | \$ 4,225,717 | \$ 4,229,320 | \$ - | \$ 589,285 | \$ 589,285 | \$ 4,259,801 | \$ 4,218,070 | \$ - | \$ 631,016 |
| TOTAL ALL FUNDS | | \$ 1,200,814 | \$ 5,959,406 | \$ 6,085,434 | \$ - | \$ 1,074,786 | \$ 1,074,786 | \$ 5,770,769 | \$ 5,727,578 | \$ - | \$ 1,117,977 |

CITY OF COLFAX
Fund Descriptions - General Funds

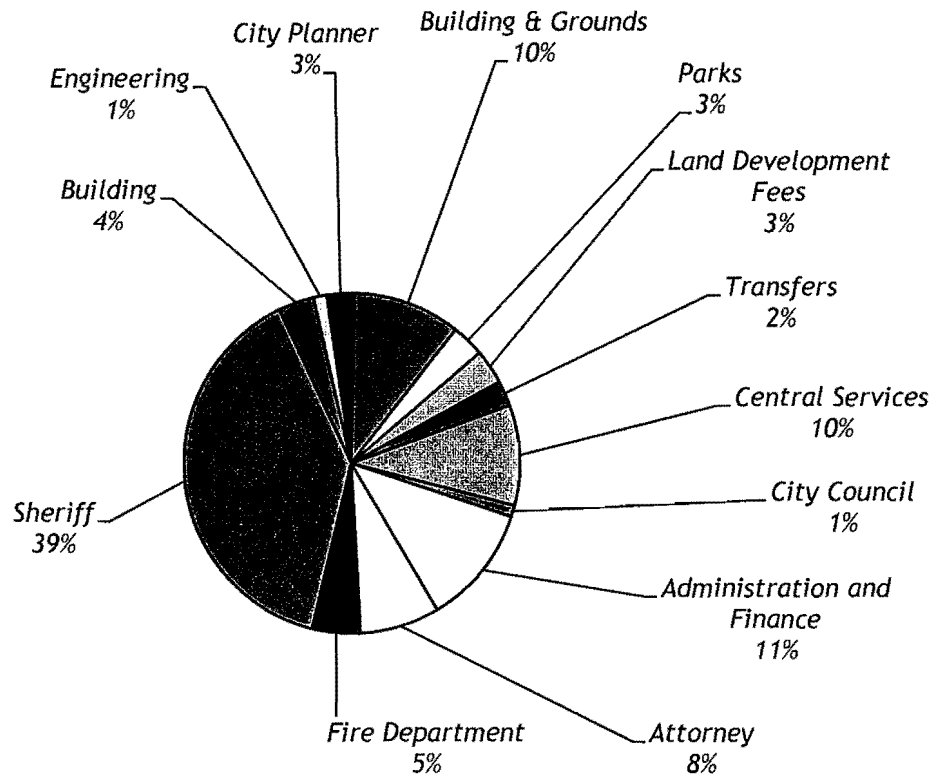
The General Fund receives all unrestricted money, which pays for departmental spending on the day-to-day operating costs for traditional City services. Major funding sources include property taxes, sales taxes, transient occupancy taxes, franchise fees, business license fees, building permits, and vehicle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

| Fund | Dept | Fund Name | Fund-Description | Budget-Notes/Assumptions |
|------|------|----------------------------|---|---|
| 100 | | | | |
| | 100 | Central Services | Central Service Department provides support for city-wide services consumed by all City departments. Services include copy machine costs, office supplies, animal control contracts. The department also includes an allocation for City wide audit services. | |
| | 110 | City Council | The City Council serves as the Board of Directors for the municipal organization providing policy direction and guidance to staff. The City Council consists of five members, elected at-large on a non-partisan basis. Members serve for four years, with overlapping terms. The City Council enacts city ordinances, establishes policies, hears appeals, adopts annual budget, fixes 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 member stipends are projected at current rates of \$100 per month for members and \$150 per month for the mayor. The City Treasurer also receives a monthly stipend of \$100. |
| | 120 | Administration and Finance | The Administration and Finance Department implements the legislative actions of the City Council, provides for the City's administrative, fiscal, personnel, property management, public information, record keeping functions, maintaining the financial integrity, and managing the day-to-day financial operations of the City. In addition, its staff manages labor relations and staff support, inter-governmental relations, business license administration, and insurance | City staff and consultants are allocated to Fund/Departments based annual estimates of tasks to be performed. |
| | 160 | City Attorney | The City Attorney prepares contracts, agreements, leases, and other legal documents, ordinances, and resolutions. The City Attorney advises the City Council and staff on legal matters, represents and defends the City in litigation and supervises outside Counsel activities in special areas. | City contracts with an outside attorney. Budget estimates of general fund legal expenses based on previous years actual costs. |
| | 200 | Fire Department | The Fire Department's primary function and responsibility is to reduce the risk of life and property loss resulting from fire and hazardous materials incidents, and provide emergency medical assistance to the residents of Colfax. Fire protection services are provided primarily through the use of volunteers. Currently, management is provided by contract with Placer County using Cal Fire. Volunteer services are coordinated through the Cal Fire Fire Chief. | Budget estimates based on contract with Cal Fire - and projected expenses provided by Fire Chief. |
| | 300 | Sheriff | The sheriff department is responsible for the enforcement of State laws and municipal ordinances, the prevention of crime, traffic, investigations, and apprehension of suspected criminals. The City contracts with Placer County for sheriff services. | Budget estimates based on contract with Placer County. City also pays for telephone in Sheriff office and booking fees. |
| | 400 | Building Dept | The Building department administers and enforces the Uniform Building Codes, State and Federal Laws, and City ordinances regulating construction activities. The department issues permits, collects fees, reviews construction plans for compliance, inspects construction projects, and provides information about the development. | City staff and consultants are allocated to Fund/Departments based annual estimates of tasks to be performed. |
| | 425 | City Engineer | The Engineering department is responsible for all engineering related functions of the City. The city engineer reviews development and construction plans for impact to road circulation, water drainage, and other City impacts. Additionally, the city engineer is also responsible for the City's capital improvement program. | The City contracts with an outside Engineering firm on an hourly basis. Budget estimates of general fund engineering expenses based on previous years actual costs. |
| | 450 | Planning | The Planning Department oversees development and maintenance of the City General Plan, related community plans, design standards, zoning regulations and other development and design programs. It administers all City environmental review processes for public and private projects. It also manages City development review, including design of private and public projects. Planning also coordinates projects through and administers all programs related to the Planning Commission. It also prepares grant applications with other departments and public agencies and administers Community Development Block Grant programs. Planning also helps the City Manager develop and manage economic development programs. It also acts as the City's liaison in working with other public agencies and community groups, such as the State Department of Transportation, Placer County, Sierra Economic Development | The City contracts with an outside firm on an hourly basis. Budget estimates of general fund planning expenses based on previous years actual costs. |
| | 500 | Bldg and Grounds | 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, and the Corporation Yard. | City staff and consultants are allocated to Fund/Departments based annual estimates of tasks to be performed. |
| | 530 | Parks and Rec | The Park and Recreation Department is responsible for maintaining the City's park and recreation gathering areas, and for the maintenance and upkeep of the landscaped areas surrounding City facilities. | City staff and consultants are allocated to Fund/Departments based annual estimates of tasks to be performed. |

General Fund Revenues



General Fund Department Expenditures



City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| General Fund | | | |
|--------------|--|--|--|
| Summary | | | |

| Description | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | | 2012-13 | 2013-14 |
| REVENUES BY MAJOR CATEGORY | | | | | | |
| Property and Sales Taxes | \$ 806,238 | \$ 860,064 | \$ 851,000 | \$ 791,000 | \$ 886,000 | \$ 886,000 |
| Franchise Fees | 13,033 | 13,568 | 55,000 | 12,900 | 60,000 | 60,000 |
| Licenses and Permits | 36,097 | 39,002 | 42,950 | 37,000 | 38,250 | 38,250 |
| Charges for Current Services | 43,567 | 99,045 | 64,900 | 30,100 | 69,600 | 69,600 |
| Revenue from Other Agencies | 152,843 | 151,499 | 135,000 | 141,000 | 135,000 | 135,000 |
| Other Sources of Revenues | 145,406 | 51,438 | 81,475 | 74,764 | 63,925 | 63,925 |
| Transfers In | 77,073 | 7,916 | - | (9,249) | - | - |
| TOTAL REVENUES | \$ 1,274,257 | \$ 1,222,531 | \$ 1,230,325 | \$ 1,077,515 | \$ 1,252,775 | \$ 1,252,775 |
| EXPENDITURES BY DEPARTMENT | | | | | | |
| 100 Central Services | 126,763 | 169,485 | 115,950 | 110,130 | 112,511 | 114,261 |
| 110 City Council | 7,198 | 12,042 | 13,121 | 10,400 | 13,000 | 13,000 |
| 120 Administration and Finance | 178,318 | 87,474 | 110,800 | 111,201 | 134,485 | 134,485 |
| 160 City Attorney | 43,033 | 35,736 | 120,000 | 45,000 | 90,000 | 115,000 |
| 200 Fire Department | 55,732 | 54,929 | 45,900 | 64,421 | 54,800 | 53,800 |
| 300 Sheriff Department | 453,699 | 452,561 | 447,970 | 457,464 | 462,294 | 477,294 |
| 400 Building Department | 70,597 | 59,046 | 46,800 | 34,540 | 40,469 | 39,419 |
| 425 Engineering | 34,827 | 17,680 | 12,000 | 35,100 | 15,000 | 15,000 |
| 450 Planning | 47,122 | 73,250 | 25,800 | 33,000 | 31,500 | 32,000 |
| 500 Building & Grounds | 156,507 | 96,475 | 172,000 | 96,820 | 121,088 | 121,088 |
| 530 Parks And Recreation | 23,919 | 25,269 | 25,655 | 25,692 | 36,934 | 37,143 |
| 535 Aquatics | 17,390 | 2,231 | - | - | - | - |
| 120-XXX Land Development Fees | 21,330 | 42,315 | 38,000 | - | 39,000 | 39,000 |
| TOTAL EXPENDITURES | \$ 1,236,435 | \$ 1,128,493 | \$ 1,173,996 | \$ 1,023,768 | \$ 1,151,082 | \$ 1,191,490 |
| EXCESS REVENUES OVER (UNDER) EXPENDITURES | | | | | | |
| | 37,822 | 94,038 | 56,329 | 53,747 | 101,693 | 61,285 |
| Acct # | | | | | | |
| 4998 Transfer In - CDBG Defederalized | - | - | 3,600 | - | 3,600 | 3,600 |
| 9998 Transfer Out | (6,414) | (47,573) | - | - | - | - |
| 9998 Transfers to Road Fund | - | - | - | (95,000) | - | - |
| 9998 Transfer to Fund 218 SLE | (1,000) | - | (3,705) | (3,705) | (7,097) | (10,600) |
| 9998 Transfer to CDBG - Fund 236 | - | - | (21,500) | - | (25,000) | (25,000) |
| 9998 Transfer to Garbage - Fund 570 | - | - | (383,584) | - | - | - |
| TOTAL TRANSFERS OUT | \$ (7,414) | \$ (47,573) | \$ (405,189) | \$ (98,705) | \$ (28,497) | \$ (32,000) |
| BEGINNING FUND BALANCE | 33,278 | 63,686 | 110,151 | 63,686 | (238,709) | (165,513) |
| ENDING FUND BALANCE | \$ 63,686 | \$ 110,151 | \$ (238,709) | \$ 18,728 | \$ (165,513) | \$ (136,229) |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| |
|-----------------------|
| General Fund |
| Revenue Detail |

| Description | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
|--|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | | | | 2012-13 | 2013-14 |
| PROPERTY AND SALES TAXES | | | | | | |
| 4010 Property Taxes | \$ 244,737 | \$ 291,219 | \$ 295,000 | \$ 298,000 | \$ 295,000 | \$ 295,000 |
| 4020 Sales and Use Taxes | 538,549 | 551,953 | 540,000 | 475,000 | 575,000 | 575,000 |
| 4040 Transient Occupancy Tax | 22,952 | 16,892 | 16,000 | 18,000 | 16,000 | 16,000 |
| TOTAL TAXES | 806,238 | 860,064 | 851,000 | 791,000 | 886,000 | 886,000 |
| FRANCHISES | | | | | | |
| 4100 Franchises | 13,033 | 13,568 | 55,000 | 12,900 | 60,000 | 60,000 |
| TOTAL FRANCHISES | 13,033 | 13,568 | 55,000 | 12,900 | 60,000 | 60,000 |
| LICENSES AND PERMITS | | | | | | |
| 4200 Business Licenses | 26,520 | 24,359 | 25,000 | 28,000 | 25,000 | 25,000 |
| 4210 Plan Check Fees | 1,500 | 2,000 | 3,000 | 700 | 2,000 | 2,000 |
| 4220 Building Permits | 6,757 | 12,043 | 13,500 | 7,000 | 10,000 | 10,000 |
| 4240 Encroachment Permits | 720 | 300 | 450 | 800 | 250 | 250 |
| 4270 Sign Permits | 600 | 300 | 1,000 | 500 | 1,000 | 1,000 |
| TOTAL LICENSES & PERMITS | 36,097 | 39,002 | 42,950 | 37,000 | 38,250 | 38,250 |
| CURRENT SERVICE CHARGES | | | | | | |
| 4605 Recreation Fees | 4,623 | 5,435 | 4,500 | 5,000 | 4,500 | 4,500 |
| 4620 Planning & Zoning Fees (Fund 120) | 26,636 | 82,601 | 50,000 | 10,000 | 55,000 | 55,000 |
| 4630 Court Fines | 12,219 | 10,972 | 10,000 | 15,000 | 10,000 | 10,000 |
| 4640 Copies & Reports | 89 | 37 | 400 | 100 | 100 | 100 |
| TOTAL CURRENT SERVICE CHARGES | 43,567 | 99,045 | 64,900 | 30,100 | 69,600 | 69,600 |
| REVENUE FROM OTHER AGENCIES | | | | | | |
| 4710 Motor Vehicle Fees | 136,919 | 132,121 | 120,000 | 125,000 | 120,000 | 120,000 |
| 4760 Prop 172 Public Safety | 15,924 | 16,750 | 15,000 | 16,000 | 15,000 | 15,000 |
| 4770 State Mandated Costs | | 2,628 | | | - | - |
| TOTAL FROM OTHER AGENCIES | 152,843 | 151,499 | 135,000 | 141,000 | 135,000 | 135,000 |
| OTHER SOURCES OF FUNDS | | | | | | |
| 4800 Rents and Leases | 85 | 1,740 | 1,850 | - | 1,800 | 1,800 |
| 4810 Sign Rental & Leases | 39,156 | 39,156 | 43,000 | 39,156 | 42,000 | 42,000 |
| 4900 Miscellaneous | 1,350 | 2,690 | 4,000 | 1,000 | 4,000 | 4,000 |
| 4940 Sale of Property | | 3,211 | | 100 | - | - |
| 4950 UT Storage | 80,668 | (540) | 15,000 | 10,000 | 15,000 | 15,000 |
| 4962 Reimbursements | 22,582 | 3,723 | 16,500 | 23,508 | - | - |
| 4964 Accounting Fee Reimbursements | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| 4980 Interest Income | 565 | 1,458 | 125 | - | 125 | 125 |
| TOTAL OTHER SOURCES OF FUNDS | 145,406 | 51,438 | 81,475 | 74,764 | 63,925 | 63,925 |
| TRANSFERS IN | | | | | | |
| 4998 Transfer In | 77,073 | 7,916 | | | - | - |
| 4998 Transfer In | - | - | | 8,000 | - | - |
| 4998 Transfer In | - | - | | (21,500) | - | - |
| 4998 Transfer In | - | - | | 4,251 | - | - |
| TOTAL TRANSFERS IN | 77,073 | 7,916 | - | (9,249) | - | - |
| TOTAL GENERAL FUND REVENUE | \$ 1,274,257 | \$ 1,222,531 | \$ 1,230,325 | \$ 1,077,515 | \$ 1,252,775 | \$ 1,252,775 |

| Acct | Description | Budget Notes |
|------|-------------|--------------|
|------|-------------|--------------|

PROPERTY AND SALES TAXES

| | | |
|------|-------------------------|--|
| 4010 | Property Taxes | Forecast at FY11-12 estimates (County letter) |
| 4020 | Sales and Use Taxes | Forecast at FY11-12 estimates + increase for improved economy and Winner Chevrolet fleet sales |
| 4040 | Transient Occupancy Tax | Forecast at FY11-12 estimates |

FRANCHISES

| | | |
|------|------------|---|
| 4100 | Franchises | Recology franchise added FY12 - to be transferred out to zero out garbage fund. Expect WAVE increases |
|------|------------|---|

LICENSES AND PERMITS

| | | |
|------|----------------------|-------------------------------|
| 4200 | Business Licenses | Forecast at FY11-12 estimates |
| 4210 | Plan Check Fees | Forecast at FY11-12 estimates |
| 4220 | Building Permits | Forecast at FY11-12 estimates |
| 4240 | Encroachment Permits | Forecast at FY11-12 estimates |
| 4270 | Sign Permits | Forecast at FY11-12 estimates |

CURRENT SERVICE CHARGES

| | | |
|------|-----------------------------------|--|
| 4605 | Recreation Fees | Forecast at FY11-12 estimates |
| 4620 | Planning & Zoning Fees (Fund 120) | 137% of projected expenses - in Fund 120 on GL - Planning and engineering fees for land develop accts. |
| 4630 | Court Fines | Forecast at FY11-12 estimates |
| 4640 | Copies & Reports | Forecasted at previous years levels |

REVENUE FROM OTHER AGENCIES

| | | |
|------|------------------------|---|
| 4710 | Motor Vehicle Fees | Forecast at FY11-12 estimates |
| 4760 | Prop 172 Public Safety | Forecast at FY11-12 estimates |
| 4770 | State Mandated Costs | Amounts are owed to City - but no firm expectations on when reimbursements will be made |

OTHER SOURCES OF FUNDS

| | | |
|------|-------------------------------|---|
| 4800 | Rents and Leases | FY11-12 includes \$50 rent (Winner Chev - 10 years). FY13 and FY14 for railcar rent - \$150/mo |
| 4810 | Sign Rental & Leases | FY11-12 includes retro adjustment for rate increase. FY12-14 based on current rates - to increase in 2015 |
| 4900 | Miscellaneous | Forecast at FY11-12 estimates |
| 4940 | Sale of Property | None expected |
| 4950 | UT Storage/Landfill Loan | Cost reimbursable - expense estimated at same value |
| 4962 | Reimbursements | No planned reimbursements. FY11-12 amount for accident on City property |
| 4964 | Accounting Fee Reimbursements | Transfer of administrative costs to Streets and Roads |
| 4980 | Interest Income | Forecast at FY11-12 estimates |

TRANSFERS IN

| | | |
|------|-------------|--|
| 4998 | Transfer In | |
| 4998 | Transfer In | |
| 4998 | Transfer In | |
| 4998 | Transfer In | |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

General Fund Departmental Detail
Department 100
Central Services

| Description | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | 2012-13 | 2013-14 |
| PERSONNEL | | | | | | |
| 5010 Wages and Salaries | \$ - | \$ - | | \$ - | \$ - | \$ - |
| 5110 FICA | | | | | | - |
| 5115 Unemployment and Training Taxes | | | | | | - |
| 5120 Worker's Compensation | | | | | | - |
| 5130 Health Insurance | | | | | | - |
| SUPPLIES AND EQUIPMENT | | | | | | |
| 5201 Materials and Supplies | 3,569 | 2,386 | 3,000 | 3,600 | 3,500 | 3,750 |
| 5220 Copy Machine | 1,178 | 1,208 | 1,350 | 1,400 | 1,400 | 1,600 |
| 5300 Equipment Repairs & Maintenance | 510 | - | | 300 | 300 | 300 |
| COMMUNICATIONS | | | | | | |
| 5410 Postage | 2,263 | 1,749 | 2,050 | 2,800 | 2,500 | 3,000 |
| 5420 Telephone | 5,092 | 4,999 | 5,000 | 5,300 | 5,500 | 5,500 |
| 5430 Internet/Website | 3,348 | 1,829 | 1,800 | 1,369 | 2,500 | 2,500 |
| 5440 Printing and Advertising | 3,269 | 623 | 1,200 | 5,000 | 1,200 | 2,000 |
| CONTRACTED SERVICES | | | | | | |
| 5510 Animal Control Contracts | 33,638 | 38,681 | 35,500 | 33,638 | 31,311 | 31,311 |
| 5650 Annual Audit | 7,383 | 11,242 | 9,500 | 8,487 | 9,500 | 9,500 |
| 5660 Professional Services (Acctng moved to dept 120) | 17,020 | 24,117 | - | 500 | - | - |
| 5665 Legal Fees (moved to dept 160) | | 30,846 | - | | | |
| RESOURCE DEVELOPMENT | | | | | | |
| 5810 Memberships and Dues | 839 | 1,452 | 2,000 | 1,000 | 2,000 | 2,000 |
| 5815 Conferences & Meetings | | 8 | - | 250 | 250 | 250 |
| 5820 Education and Training | | 187 | | 300 | 300 | 300 |
| 5830 Travel (move to specific dept) | 484 | 1,010 | | 600 | - | - |
| OCCUPANCY | | | | | | |
| 6120 Utilities | 6,857 | 8,069 | 7,000 | 7,200 | 7,200 | 7,200 |
| CAPITAL OUTLAY | | | | | | |
| 7010 Office Equipment/Computer | 6,227 | 2,033 | 3,000 | 3,000 | 3,000 | 3,000 |
| MISCELLANEOUS | | | | | | |
| 8250 Miscellaneous | 340 | 863 | 250 | 500 | 500 | 500 |
| 8252 Bank Charges | 1,291 | 1,506 | 1,600 | 1,500 | 1,550 | 1,550 |
| 8260 SB 2557 Prop Tax Admin Costs | 7,528 | 9,371 | 14,000 | 7,600 | 11,200 | 11,200 |
| 8300 Payment to Other Agencies | 1,036 | 2,574 | 3,000 | 1,200 | 3,000 | 3,000 |
| 8320 LAFCO Fees | 399 | 1,252 | 700 | 400 | 800 | 800 |
| 8400 Insurance and Bonds | 24,492 | 23,480 | 25,000 | 24,186 | 25,000 | 25,000 |
| TOTALS | \$ 126,763 | \$ 169,485 | \$ 115,950 | \$ 110,130 | \$ 112,511 | \$ 114,261 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| |
|---------------------------------------|
| General Fund Department Detail |
| Department 110 |
| City Council |

| Description | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
|--------------------------------------|-----------------|------------------|------------------|------------------|------------------|------------------|
| | | | | | 2012-13 | 2013-14 |
| PERSONNEL | | | | | | |
| 5010 Wages & Salaries | | \$ 6,550 | \$ 7,800 | | \$ 7,800 | \$ 7,800 |
| 5110 Fica & Medicare | | \$ 501 | \$ 600 | | \$ 600 | \$ 600 |
| 5115 Employment & Training Tax | | \$ 205 | \$ 500 | | \$ 500 | \$ 500 |
| 5120 Worker's Compensation | | | | | | |
| 5060 Council Members Stipends | \$ 5,650 | \$ (321) | \$ 321 | \$ 5,400 | \$ - | \$ - |
| SUPPLIES AND EQUIPMENT | | | | | | |
| COMMUNICATIONS | | | | | | |
| 5440 Printing & Advertising | \$ 32 | \$ 39 | \$ 500 | \$ - | \$ 500 | \$ 500 |
| CONTRACTED SERVICES | | | | | | |
| 5660 Professional Services | \$ 434 | \$ 3,945 | \$ 2,000 | \$ 2,000 | \$ 2,000 | \$ 2,000 |
| RESOURCE DEVELOPMENT | | | | | | |
| 5810 Memberships and Dues | \$ 500 | | | | | |
| 5815 Conference & Meetings | \$ 582 | \$ 52 | \$ 50 | \$ 400 | \$ 250 | \$ 250 |
| 5830 Travel & Mileage Reimbursements | | \$ 8 | | | \$ - | \$ - |
| OCCUPANCY | | | | | | |
| 6100 Rents and Leases | | \$ - | | \$ - | \$ - | \$ - |
| CAPITAL OUTLAY | | | | | | |
| | | | | \$ - | | |
| MISCELLANEOUS | | | | | | |
| 8250 Miscellaneous | \$ - | \$ - | \$ 150 | \$ - | \$ 150 | \$ 150 |
| 8257 Founder's Day | \$ - | \$ - | | \$ - | \$ - | \$ - |
| 8257 Historical Society | \$ - | | | \$ - | | |
| 8258 Chamber Agreement | \$ - | \$ - | | \$ - | \$ - | \$ - |
| 8263 Economic Development | \$ - | \$ 1,063 | \$ 1,200 | \$ 2,600 | \$ 1,200 | \$ 1,200 |
| 8265 Sesquicentennial | \$ - | \$ - | | \$ - | \$ - | \$ - |
| 8400 Insurance | | \$ - | | \$ - | \$ - | \$ - |
| TOTALS | \$ 7,198 | \$ 12,042 | \$ 13,121 | \$ 10,400 | \$ 13,000 | \$ 13,000 |

Adopted Budget
For the Fiscal Years 2012-13 and 2013-14

| | | Department 120 | | | | Proposed Budget | |
|-------------------------------|---------------------------|----------------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| | | Administration and Finance | | | | | |
| Description | | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| PERSONNEL | | 0% | | | | | |
| 5010 | Wages & Salaries | \$ 131,584 | \$ 68,718 | \$ 58,500 | \$ 86,576 | \$ 62,075 | \$ 62,075 |
| 5080 | Treasurer's Stipends | 600 | - | - | 600 | - | - |
| 5110 | Fica & Medicare | 10,455 | 5,393 | 5,000 | 6,623 | 5,116 | \$ 5,116 |
| 5115 | Employment & Training Tax | 1,231 | 910 | 800 | 691 | 555 | \$ 555 |
| 5120 | Worker's Compensation | - | 795 | 500 | 775 | 2,191 | \$ 2,191 |
| 5130 | Health & Life Insurance | 21,192 | 4,695 | - | 7,095 | 11,052 | \$ 11,052 |
| 5160 | Retirement | 6,852 | 1,614 | 3,000 | 3,866 | 4,797 | \$ 4,797 |
| 5170 | Auto Allowances | 1,002 | - | - | - | - | \$ - |
| 5015 | In Lieu Pay - Insurance | 700 | 2,600 | 2,400 | - | 4,800 | \$ 4,800 |
| SUPPLIES AND EQUIPMENT | | | | | | | |
| 5201 | Materials & Supplies | - | - | - | - | - | - |
| COMMUNICATIONS | | | | | | | |
| 5425 | Cell Phone and Pagers | - | - | - | - | - | - |
| 5440 | Printing and Advertising | - | - | - | - | - | - |
| CONTRACTED SERVICES | | | | | | | |
| 5560 | Software Service Contract | 3,075 | 1,786 | 2,500 | 1,575 | 2,500 | 2,500 |
| 5660 | Professional Services | - | - | 35,000 | - | 37,000 | 37,000 |
| RESOURCE DEVELOPMENT | | | | | | | |
| 5810 | Memberships and Dues | - | - | - | 500 | 500 | 500 |
| 5815 | Conference & Meetings | - | - | - | 500 | 500 | 500 |
| 5820 | Education & Training | 95 | - | - | 500 | 500 | 500 |
| 5830 | Travel/Mileage | 238 | 145 | 1,800 | 1,000 | 2,000 | 2,000 |
| MISCELLANEOUS | | | | | | | |
| 8250 | Miscellaneous | 229 | - | 300 | 300 | 300 | 300 |
| 8400 | Bonding Insurance | - | - | - | 100 | 100 | 100 |
| 8550 | Election Costs | - | 205 | - | - | - | - |
| 8600 | Codification | 1,065 | 613 | 1,000 | 1,000 | 1,000 | 1,000 |
| TOTALS | | \$ 178,318 | \$ 87,474 | \$ 110,800 | \$ 111,201 | \$ 134,485 | \$ 134,485 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| General Fund Departmental Detail | | | | | | |
|---|------------------|------------------|-------------------|------------------|------------------|-------------------|
| Department 160 | | | | | | |
| City Attorney and Legal Fees | | | | | | |
| Description | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
| | | | | | 2012-13 | 2013-14 |
| PERSONNEL | | | | | | |
| SUPPLIES AND EQUIPMENT | | | | | | |
| COMMUNICATIONS | | | | | | |
| 5440 Printing and Advertising | | - | | | - | - |
| CONTRACTED SERVICES | | | | | | |
| 5665 Legal Fees | 43,033 | 35,736 | 70,000 | 45,000 | 40,000 | 40,000 |
| 5665 Legal Fees - Settlement with Union | | | 50,000 | | 50,000 | 75,000 |
| RESOURCE DEVELOPMENT | | | | | | |
| OCCUPANCY | | | | | | |
| CAPITAL OUTLAY | | | | | | |
| MISCELLANEOUS | | | | | | |
| 8400 Insurance | | - | | | - | - |
| 8590 Cedar Ridge Appeal | | - | | | - | - |
| 8600 Codification | | - | | | - | - |
| TOTALS | \$ 43,033 | \$ 35,736 | \$ 120,000 | \$ 45,000 | \$ 90,000 | \$ 115,000 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | General Fund Departmental Detail | | | | | |
|-------------------------------|-----------------------------------|----------------------------------|----------------|------------------|----------------|-----------------|-----------|
| | | Department 200 | | | | | |
| | | Fire Department | | | | Proposed Budget | |
| Description | | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| PERSONNEL | | 0% | | | | | |
| 5120 | Worker's Compensation | - | 10,953 | 3,500 | 10,671 | 4,000 | \$ 4,000 |
| SUPPLIES AND EQUIPMENT | | | | | | | |
| 5201 | Materials & Supplies | 1,755 | 539 | 100 | 2,000 | 500 | 500 |
| 5203 | Office Supplies | | - | | 200 | 200 | 200 |
| 5300 | Equipment Repairs & Maintenance | 161 | 132 | 200 | 800 | 800 | 800 |
| 5320 | Vehicle Repairs & Maintenance | 14,771 | 8,573 | 8,000 | 8,000 | 10,000 | 10,000 |
| 5325 | Gas & Oil | 5,212 | 4,244 | 4,500 | 4,800 | 4,800 | 4,800 |
| COMMUNICATIONS | | | | | | | |
| 5420 | Telephone, Answering Services | 1,757 | 1,777 | 1,800 | 1,800 | 1,800 | 1,800 |
| 5440 | Printing & Advertising | | | | | | |
| CONTRACT SERVICES | | | | | | | |
| 5660 | Grant Writer | | - | | | 1,000 | - |
| 5660 | Professional Services | 23,897 | 22,068 | 22,000 | 24,500 | 23,600 | 23,600 |
| RESOURCE DEVELOPMENT | | | | | | | |
| 5810 | Membership and Dues | 1,050 | - | | 1,050 | - | - |
| 5820 | Education and Training | 1,274 | 2,361 | | 3,000 | 1,000 | 1,000 |
| 5830 | Travel & Mileage | 16 | - | | 200 | 200 | 200 |
| OCCUPANCY | | | | | | | |
| 6120 | Utilities | 4,529 | 3,337 | 5,000 | 5,000 | 5,000 | 5,000 |
| 6125 | Water | 801 | 860 | 800 | 1,000 | 1,000 | 1,000 |
| 6140 | Building Repairs & Maintenance | 185 | 86 | - | 400 | 400 | 400 |
| CAPITAL OUTLAY | | | | | | | |
| 7022 | Hoses, Nozzles, and Hydrants | | | | | | |
| 7030 | Pagers and Radios | | | | | | |
| 7050 | Safety Equipment (Fire Clothings) | | - | | | - | - |
| 7060 | Grant Equipment | | | | | | |
| MISCELLANEOUS | | | | | | | |
| 8250 | Miscellaneous | | - | | 500 | - | - |
| 8532 | Medical Screening/Exams | 325 | - | | 500 | 500 | 500 |
| TOTALS | | \$ 55,732 | \$ 54,929 | \$ 45,900 | \$ 64,421 | \$ 54,800 | \$ 53,800 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| |
|----------------------------------|
| General Fund Departmental Detail |
| Department 300 |
| Sheriff Department |

| Description | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | 2012-13 | 2013-14 |
| PERSONNEL | | | | | | |
| SUPPLIES AND EQUIPMENT | | | | | | |
| 5300 Equipment Repairs & Maintenance | 109 | - | 300 | 100 | 100 | 100 |
| COMMUNICATIONS | | | | | | |
| 5420 Telephone | 2,493 | 2,507 | 2,500 | 2,150 | 2,500 | 2,500 |
| CONTRACTED SERVICES | | | | | | |
| 5580 Booking Fees | 5,383 | 864 | 1,000 | 6,000 | 1,000 | 1,000 |
| 5600 Placer County Sheriffs | 445,714 | 445,714 | 444,170 | 445,714 | 458,694 | 473,694 |
| RESOURCE DEVELOPMENT | | | | | | |
| OCCUPANCY | | | | | | |
| CAPITAL OUTLAY | | | | | | |
| 7015 Other Equipment | | 3,475 | | 3,500 | | |
| MISCELLANEOUS | | | | | | |
| 8400 Insurance | | - | | | - | - |
| TOTALS | \$ 453,699 | \$ 452,561 | \$ 447,970 | \$ 457,464 | \$ 462,294 | \$ 477,294 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| |
|---|
| General Fund Departmental Detail |
| Department 400 |
| Building Department |

| Description | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | | 2012-13 | 2013-14 |
| PERSONNEL | | | | | | 0% |
| 5010 Wages & Salaries | \$ 48,781 | \$ 45,341 | \$ 36,500 | \$ 23,614 | \$ 24,771 | \$ 24,771 |
| 5110 Fica & Medicare | 3,684 | 3,341 | 2,850 | 1,806 | 1,895 | \$ 1,895 |
| 5115 Employment & Training Tax | 211 | 194 | 200 | 115 | 205 | \$ 205 |
| 5120 Worker's Compensation | | 856 | 250 | 834 | 811 | \$ 811 |
| 5130 Health & Life Insurance | 14,374 | 2,923 | 2,000 | 3,360 | 6,564 | \$ 6,564 |
| 5160 Retirement | 3,172 | 3,112 | 3,000 | 2,961 | 2,623 | \$ 2,623 |
| 5170 Car Allowances | | 960 | 200 | | | \$ - |
| SUPPLIES AND EQUIPMENT | | | | | | |
| 5201 Materials & Supplies | | 1,180 | | 150 | 1,200 | 150 |
| 5203 Office Supplies | | | | | | |
| 5300 Equipment Repairs and Maintenance | | | | | | |
| COMMUNICATIONS | | | | | | |
| 5420 Telephone | 246 | 522 | 600 | | 600 | 600 |
| 5425 Cell Phone and Pagers | | 19 | | 300 | - | - |
| 5440 Printing & Advertising | 52 | 254 | 150 | 100 | 250 | 250 |
| CONTRACTED SERVICES | | | | | | |
| 5660 Professional Services | | | | | - | - |
| RESOURCE DEVELOPMENT | | | | | | |
| 5810 Membership and Dues | | 100 | 250 | 100 | 250 | 250 |
| 5820 Education and Training | | 65 | 600 | 1,000 | 1,000 | 1,000 |
| 5830 Travel and Mileage | | 17 | | | - | - |
| OCCUPANCY | | | | | | |
| 6140 Repairs and Maintenance | | | | | | |
| CAPITAL OUTLAY | | | | | | |
| 7010 Office Equipment | | | | | | |
| 7010 Software | | | | | | |
| 7500 Carpeting and Painting | | | | | | |
| MISCELLANEOUS | | | | | | |
| 8250 Miscellaneous | 10 | 94 | 100 | 100 | 200 | 200 |
| 8300 Payment to Other Agencies - SMIP | 69 | 66 | 100 | 100 | 100 | 100 |
| 8400 Insurance and Bonds | | | | | | |
| 8600 Codification | | | | | - | - |
| TOTALS | \$ 70,597 | \$ 59,046 | \$ 46,800 | \$ 34,540 | \$ 40,469 | \$ 39,419 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| General Fund Departmental Detail | | | | | | |
|------------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Department 425 | | | | | | |
| Engineering | | | | | | |
| Description | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
| | | | | | 2012-13 | 2013-2014 |
| PERSONNEL | | | | | | |
| 5010 Wages & Salaries | \$ - | \$ - | | \$ - | \$ - | \$ - |
| 5110 Fica & Medicare | | - | | | - | - |
| 5115 Employment & Training Tax | | - | | | - | - |
| 5120 Worker's Compensation | | - | | | - | - |
| 5130 Health & Life Insurance | | - | | | - | - |
| 5160 Retirement | | - | | | - | - |
| SUPPLIES AND EQUIPMENT | | | | | | |
| | | | | | | |
| COMMUNICATIONS | | | | | | |
| 5440 Printing & Advertising | | - | - | 100 | - | - |
| CONTRACTED SERVICES | | | | | | |
| 5540 Engineering Services | 34,827 | 17,680 | 12,000 | 35,000 | 15,000 | 15,000 |
| 5560 Professional Services (Legal) | | | | | | |
| RESOURCE DEVELOPMENT | | | | | | |
| | | | | | | |
| OCCUPANCY | | | | | | |
| | | | | | | |
| CAPITAL OUTLAY | | | | | | |
| | | | | | | |
| MISCELLANEOUS | | | | | | |
| 8250 Miscellaneous | | - | | | - | - |
| TOTALS | \$ 34,827 | \$ 17,680 | \$ 12,000 | \$ 35,100 | \$ 15,000 | \$ 15,000 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| |
|----------------------------------|
| General Fund Departmental Detail |
| Department 450 |
| Planning |

| Description | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
|---|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | | 2012-13 | 2013-14 |
| PERSONNEL | | | | | | |
| 5010 Wages & Salaries | \$ 19,937 | | | \$ - | \$ - | \$ - |
| 5070 Commissioner Stipends | | | | - | - | - |
| 5110 Fica & Medicare | 1,525 | | | - | - | - |
| 5115 Employment & Training Tax | 185 | | | - | - | - |
| 5120 Worker's Compensation | - | | | - | - | - |
| 5130 Health & Life Insurance | | | | - | - | - |
| 5160 Retirement | | | | - | - | - |
| SUPPLIES AND EQUIPMENT | | | | | | |
| 5201 Materials & Supplies | 63 | 12 | | 500 | 500 | 500 |
| COMMUNICATIONS | | | | | | |
| 5440 Printing, Advertising, and Mapping | 1,141 | 238 | 650 | 2,500 | 1,000 | 1,500 |
| CONTRACTED SERVICES | | | | | | |
| 5570 Planning Services | 24,167 | 72,687 | 25,000 | 30,000 | 30,000 | 30,000 |
| RESOURCE DEVELOPMENT | | | | | | |
| 5815 Conferences and Meetings | 104 | 47 | | - | - | - |
| 5830 Travel and Mileage Reimbursement | | 266 | 150 | | | |
| OCCUPANCY | | | | | | |
| | | | | | | |
| CAPITAL OUTLAY | | | | | | |
| | | | | | | |
| MISCELLANEOUS | | | | | | |
| 8250 Miscellaneous | | | | | - | - |
| TOTALS | \$ 47,122 | \$ 73,250 | \$ 25,800 | \$ 33,000 | \$ 31,500 | \$ 32,000 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| |
|----------------------------------|
| General Fund Departmental Detail |
| Department 500 |
| Buildings and Grounds |

| Description | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
|---------------------------------------|-------------------|------------------|-------------------|------------------|-------------------|-------------------|
| | | | | | 2012-13 | 2013-14 |
| PERSONNEL | | | | | 0% | |
| 5010 Wages and Salaries | \$ 55,700 | \$ 36,976 | \$ 62,000 | \$ 29,697 | \$ 24,597 | \$ 24,597 |
| 5110 Fica and Medicare | 4,331 | 2,757 | 5,000 | 2,272 | 1,882 | 1,882 |
| 5115 Unemployment and Training tax | 356 | 653 | 800 | 214 | 204 | 204 |
| 5120 Worker's Compensation | | 3,287 | 1,000 | 3,202 | 806 | 806 |
| 5130 Health & Life Insurance | 10,793 | 9,882 | 23,000 | 10,728 | 7,848 | 7,848 |
| 5150 Uniform Allowances | 880 | 763 | 1,000 | 1,000 | 1,000 | 1,000 |
| 5160 Retirement | 3,891 | 2,572 | 5,000 | 2,687 | 1,902 | 1,902 |
| SUPPLIES AND EQUIPMENT | | | | | | |
| 5201 Materials and Supplies | 3,289 | 3,447 | 6,500 | 2,500 | 5,000 | 5,000 |
| 5320 Vehicle Repairs & Maintenance | 121 | 217 | 200 | 500 | 500 | 500 |
| 5325 Gas and Oil | 2,620 | 3,735 | 4,000 | 3,000 | 3,000 | 3,000 |
| COMMUNICATIONS | | | | | | |
| 5420 Telephone | 1,434 | 1,436 | 1,500 | 1,500 | 1,500 | 1,500 |
| 5440 Printing and Advertising | | 134 | | 100 | 100 | 100 |
| CONTRACTED SERVICES | | | | | | |
| RESOURCE DEVELOPMENT | | | | | | |
| 5820 Education | 60 | - | | - | 500 | 500 |
| 5830 Travel and Mileage Reimbursement | | 16 | | | | |
| OCCUPANCY | | | | | | |
| 6100 Rents and Leases | 1,898 | 1,187 | 1,000 | 2,000 | 2,000 | 2,000 |
| 6120 Utilities | 34,844 | 17,455 | 16,000 | 12,500 | 17,500 | 17,500 |
| 6125 Water | 886 | 964 | 1,000 | 1,500 | 1,250 | 1,250 |
| 6140 Building Repairs & Maintenance | 800 | 2,504 | 6,000 | 3,000 | 6,000 | 6,000 |
| 6160 Security | 851 | 3,658 | 500 | 420 | 500 | 500 |
| CAPITAL OUTLAY | | | | | | |
| 7500 Structures & Improvements | 33,736 | 397 | 2,500 | 10,000 | 10,000 | 10,000 |
| MISCELLANEOUS | | | | | | |
| 8250 Miscellaneous | | | | | | |
| 8300 Other Agencies | | | | | | |
| 8310 Contamination UT | 15 | 4,436 | 20,000 | 10,000 | 15,000 | 15,000 |
| 8720 Debt Service (Winner Chev Prop) | | | 15,000 | | 20,000 | 20,000 |
| TOTALS | \$ 156,507 | \$ 96,475 | \$ 172,000 | \$ 96,820 | \$ 121,088 | \$ 121,088 |

Capital Outlay:
 Corporate Yard - New Roof

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| |
|----------------------------------|
| General Fund Departmental Detail |
| Department 530 |
| Parks and Recreation |

| Description | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
|--|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | | 2012-13 | 2013-14 |
| PERSONNEL | | | | | | 1% |
| 5010 Wages and Salaries | \$ 7,593 | \$ 5,289 | \$ 4,500 | \$ 7,543 | \$ 13,959 | \$ 14,098 |
| 5110 Fica and Medicare | 583 | 407 | 300 | 577 | 1,068 | \$ 1,079 |
| 5115 Unemployment and Training Tax | 12 | 10 | 105 | 53 | 116 | \$ 117 |
| 5120 Worker's Compensation | | 835 | 250 | 813 | 457 | \$ 462 |
| 5130 Health Insurance | 1,740 | 2,433 | 4,250 | 2,641 | 4,164 | \$ 4,206 |
| 5160 Retirement | 682 | 454 | 300 | 683 | 1,121 | \$ 1,132 |
| SUPPLIES AND EQUIPMENT | | | | | | |
| 5201 Materials and Supplies | 369 | 478 | 500 | 500 | 500 | 500 |
| 5300 Equipment Repairs and Maintenance | 262 | - | 700 | 100 | 100 | 100 |
| COMMUNICATIONS | | | | | | |
| 5420 Telephone | | | | | | |
| 5440 Printing and Advertising | | | | | | |
| CONTRACTED SERVICES | | | | | | |
| 5660 Professional Services | | | 500 | | | |
| RESOURCE DEVELOPMENT | | | | | | |
| 5815 Conferences and Meetings | | | | | | |
| 5830 Travel and Mileage | | 37 | | | | |
| OCCUPANCY | | | | | | |
| 6120 Utilities | 1,439 | 2,495 | 2,000 | 1,600 | 2,500 | 2,500 |
| 6125 Water | 9,439 | 10,654 | 11,000 | 10,000 | 11,000 | 11,000 |
| 6140 Repairs and Maintenance | 1,076 | 1,049 | 500 | 500 | 1,200 | 1,200 |
| CAPITAL OUTLAY | | | | | | |
| 7110 Grounds & Sidewalks | 42 | 413 | | | | |
| 7015 Lawn Mower Trailer | | - | | - | - | - |
| MISCELLANEOUS | | | | | | |
| 8100 Art Lot Lease | 682 | 717 | 750 | 682 | 750 | 750 |
| 8110 Art Council Donation | | | | | | |
| 8250 Miscellaneous | | | | | | |
| 8400 Insurance | | | | | | |
| TOTALS | \$ 23,919 | \$ 25,269 | \$ 25,655 | \$ 25,692 | \$ 36,934 | \$ 37,143 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| |
|---|
| General Fund Departmental Detail |
| Department 120-XXX |
| Land Development Fees |

| Description | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
|---|------------------|------------------|------------------|----------------|------------------|------------------|
| | | | | | 2012-13 | 2013-14 |
| PERSONNEL | | | | | | |
| 5010 Wages & Salaries | | | | | \$ - | \$ - |
| 5070 Commissioner Stipends | | | | | - | - |
| 5110 Fica & Medicare | | | | | - | - |
| 5115 Employment & Training Tax | | | | | - | - |
| 5120 Worker's Compensation | | | | | - | - |
| 5130 Health & Life Insurance | | | | | - | - |
| 5160 Retirement | | | | | - | - |
| SUPPLIES AND EQUIPMENT | | | | | | |
| 5201 Materials & Supplies | | | | | 500 | 500 |
| COMMUNICATIONS | | | | | | |
| 5440 Printing, Advertising, and Mapping | | 129 | | | 500 | 500 |
| CONTRACTED SERVICES | | | | | | |
| 5540 Engineering Services | 4,999 | 15,709 | 18,000 | | 18,000 | 18,000 |
| 5570 Planning Services | 16,332 | 26,477 | 20,000 | | 20,000 | 20,000 |
| 5660 Professional Services | | | | | - | - |
| RESOURCE DEVELOPMENT | | | | | | |
| 5815 Conferences and Meetings | | | | | - | - |
| OCCUPANCY | | | | | | |
| | | | | | | |
| CAPITAL OUTLAY | | | | | | |
| | | | | | | |
| MISCELLANEOUS | | | | | | |
| 8400 Insurance | | | | | - | - |
| 8600 Codification | | | | | - | - |
| TOTALS | \$ 21,330 | \$ 42,315 | \$ 38,000 | \$ - | \$ 39,000 | \$ 39,000 |

CITY OF COLFAX
Fund Descriptions - Special Revenue Funds

Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenue sources. They are usually required by statute, or local ordinance to finance particular governmental functions or activities.

| Fund | Fund Name | Fund Description | Budget Notes/Assumptions |
|--------|------------------------------|---|--|
| 210-17 | Mitigation Funds | The development fees for mitigation of traffic, drainage, trails, parks and recreation, city buildings, vehicles, and downtown parkings are necessary for community safety, welfare, and continued economic viability. The fees collected shall be expended only for the purposes mentioned. | No planned activity. If funding for Pool demolition/reconstruction is not received, funds may be transferred to cover costs expended to date for demolition. |
| 218 | Support Law Enforcement | Support Law Enforcement and COPS (Citizen Option for Public Safety): State of California appropriated special revenue funds to enhance law enforcement efforts in communities throughout the state. The funds are used primarily to enhance communications and records management, to improve information available to officers in patrol and other police services. The City has a contract with Placer County for police protection. | Budget assumes that the City will continue to receive annual COPS grant in the amount of \$100K. Funding is not constitutionally protected and is subject to reappropriation each year and may be eliminated at the discretion of the State Legislature, or by a veto of the Governor. |
| 236 | CDBG Economic Revitalization | Funded initially by CDBG - this fund is used for the economic revitalization zone paid to the outside planning consultant. | CDBG grant funds were expended in Fiscal year 2010-11. Project is current being funded by the General fund. |
| 241 | CDBG Rental Rehab *** | This is a revolving loan CDBG program. The City can loan these monies out to qualified individuals. The funds can be reallocated to a public works project with Council and CDBG approval. The City currently has one loan outstanding - payments are collected monthly. | Program Income less than \$25K per year can be "defederalized" and transferred to City General Funds. |
| 244 | CDBG Business Loan *** | | |
| 250 | Transportation | California Transportation Commission allocates funds for transit and transportation needs. Funds flow to the City as Local Transportation Funds (LTF) and State Transit Assistance (STA) through Placer County Transportation Planning Agency. STA funds can only be used for transit services. LTF funds must first be used on transit services, additional funds can be used for other transportation needs and streets/roads projects. | Funding levels based on preliminary apportionment for FY 2012/13 approved by PCTPA. |
| 252 | Transportation Impact | The development fees for mitigation of traffic impacts is a necessity for community safety, welfare, and continued economic viability. The fees collected shall be expended only for the purposes mentioned. | No planned activity. |
| 253 | Gas Taxes | The State currently imposes a 14 cent tax per gallon of gasoline, and allocates part of it to cities and counties on the basis of population and statutory formulas. These funds are restricted to use of street maintenance, traffic safety, and construction. | Expenses in fund include cost of street and traffic lights - residual of funds are transferred to Fund 250. Revenues projected at 5% increase. |
| 270 | Beverage Recycling | The Department of Resources Recycling and Recovery (CalRecycle) funds beverage container recycling and litter abatement projects. Expenses can be for education, recycling containers, etc. | City qualified for \$5,000 for fiscal year 2012-13 - expect same level of funding for next year. |
| 280 | Used Oil Grant | The Department of Resources Recycling and Recovery (CalRecycle) funds oil recycling projects. Expenses include all costs associated with City oil recycling center. | City qualified for \$5,000 for fiscal year 2012-13 - expect same level of funding for next year. |
| 286 | Bricks/Lamppost | | No new activity anticipated. |
| 292 | Fire Capital Fund | The City collects .5 percent on the value of new construction and on occasion "rents" equipment and volunteers to help with out of county fires. Net revenues of this fund is designated for capital costs associated with the Fire Department. | Balance in fund is reserved for replacement of current equipment. We have not estimated for contracting out to other agencies as this has not occurred for two years. If it begins, we will develop a % of revenue (5%?) to offset expenditures in General Fund. |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | Mitigation Funds - Roads | | | | Proposed Budget | |
|---------------------------------------|--------------------------|--------------------------|------------------|------------------|------------------|------------------|------------------|
| | | Fund #210 | | | | | |
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4225 | Mitigation Fees | \$ 1,802 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4980 | Interest | 436 | 278 | 300 | 400 | 300 | 300 |
| TOTAL REVENUE | | \$ 2,238 | \$ 278 | \$ 300 | \$ 400 | \$ 300 | \$ 300 |
| EXPENDITURES | | | | | | | |
| 5440 | Printing and Advertising | | - | | | - | - |
| 5660 | Professional Services | | - | | | - | - |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| OTHER SOURCES (USES) | | | | | | | |
| 9998 | Transfer Out | | - | | | - | - |
| TOTAL OTHER SOURCES (USES) | | | - | | | - | - |
| BEGINNING FUND BALANCE | | 76,394 | 78,632 | 78,910 | 78,910 | 79,210 | 79,510 |
| ENDING RESTRICTED FUND BALANCE | | \$ 78,632 | \$ 78,910 | \$ 79,210 | \$ 79,310 | \$ 79,510 | \$ 79,810 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| Mitigation Funds - Drainage | | | | | | | |
|-----------------------------|-------------|----------------|----------------|------------------|----------------|---------|---------|
| Fund #211 | | | | | | | |
| | | | | Proposed Budget | | | |
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |

REVENUES

| | | | | | | | |
|----------------------|-----------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 4225 | Mitigation Fees | \$ 74 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4980 | Interest | 16 | 10 | 10 | 20 | 10 | 10 |
| TOTAL REVENUE | | \$ 90 | \$ 10 | \$ 10 | \$ 20 | \$ 10 | \$ 10 |

EXPENDITURES

| | | | | | | | |
|---------------------------|--------------------------|-------------|-------------|-------------|-------------|-------------|-------------|
| 5440 | Printing and Advertising | | - | | | - | - |
| 5660 | Professional Services | | - | | | - | - |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

OTHER SOURCES (USES)

| | | | | | | | |
|---------------------------------------|--------------|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| 9998 | Transfer Out | | - | | | - | - |
| TOTAL OTHER SOURCES (USES) | | | - | | | - | - |
| BEGINNING FUND BALANCE | | 2,817 | 2,907 | 2,917 | 2,917 | 2,927 | 2,937 |
| ENDING RESTRICTED FUND BALANCE | | \$ 2,907 | \$ 2,917 | \$ 2,927 | \$ 2,937 | \$ 2,937 | \$ 2,947 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

Mitigation Funds - Trails
 Fund #212

| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
|---------------------------------------|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | | | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4225 | Mitigation Fees | \$ 1,125 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4980 | Interest | 251 | 160 | 175 | 250 | 175 | 175 |
| TOTAL REVENUE | | \$ 1,376 | \$ 160 | \$ 175 | \$ 250 | \$ 175 | \$ 175 |
| EXPENDITURES | | | | | | | |
| 5440 | Printing and Advertising | | - | | | - | - |
| 5660 | Professional Services | | - | | | - | - |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| OTHER SOURCES (USES) | | | | | | | |
| 9998 | Transfer Out | | - | | | - | - |
| TOTAL OTHER SOURCES (USES) | | | - | | | - | - |
| BEGINNING FUND BALANCE | | 43,837 | 45,213 | 45,373 | 45,373 | 45,548 | 45,723 |
| ENDING RESTRICTED FUND BALANCE | | \$ 45,213 | \$ 45,373 | \$ 45,548 | \$ 45,623 | \$ 45,723 | \$ 45,898 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| |
|---|
| Mitigation Funds - Parks and Rec |
| Fund #213 |

| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
|-----------------------------------|--------------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|
| | | | | | | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4225 | Mitigation Fees | \$ 5,731 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4980 | Interest | 1,278 | 815 | 800 | 600 | 800 | 800 |
| TOTAL REVENUE | | \$ 7,009 | \$ 815 | \$ 800 | \$ 600 | \$ 800 | \$ 800 |
| EXPENDITURES | | | | | | | |
| 5440 | Printing and Advertising | | - | | | - | - |
| 5660 | Professional Services | | - | | | - | - |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| OTHER SOURCES (USES) | | | | | | | |
| 9998 | Transfer Out | - | - | (112,926) | (231,043) | - | - |
| TOTAL OTHER SOURCES (USES) | | | - | (112,926) | (231,043) | - | - |
| BEGINNING FUND BALANCE | | 223,420 | 230,429 | 231,245 | 231,245 | 119,119 | 119,919 |
| ENDING FUND BALANCE | | \$ 230,429 | \$ 231,245 | \$ 119,119 | \$ 802 | \$ 119,919 | \$ 120,719 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | Mitigation Fund - City Vehicles | | | | Proposed Budget | |
|---------------------------------------|--------------------------|---------------------------------|----------------|------------------|----------------|-----------------|---------------|
| | | Fund #215 | | | | | |
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4225 | Mitigation Fees | \$ 130 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4980 | Interest | 5 | 1 | - | - | - | - |
| TOTAL REVENUE | | \$ 135 | \$ 1 | \$ - | \$ - | \$ - | \$ - |
| EXPENDITURES | | | | | | | |
| 5440 | Printing and Advertising | | - | | | - | - |
| 5660 | Professional Services | | - | | | - | - |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| OTHER SOURCES (USES) | | | | | | | |
| 4998 | Transfer In | | | | | | |
| 9998 | Transfer Out | (5,509) | - | - | - | - | - |
| TOTAL OTHER SOURCES (USES) | | (5,509) | - | - | - | - | - |
| BEGINNING FUND BALANCE | | 5,518 | 144 | 145 | 145 | 145 | 145 |
| ENDING RESTRICTED FUND BALANCE | | \$ 144 | \$ 145 | \$ 145 | \$ 145 | \$ 145 | \$ 145 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| |
|---|
| Mitigation Fund - Downtown Parking |
| Fund #217 |

| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
|---------------------------------------|--------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | | | | | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4225 | Mitigation Fees | \$ 581 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4980 | Interest | 140 | 90 | 90 | 150 | 90 | 90 |
| TOTAL REVENUE | | \$ 721 | \$ 90 | \$ 90 | \$ 150 | \$ 90 | \$ 90 |
| EXPENDITURES | | | | | | | |
| 5440 | Printing and Advertising | | - | | | - | - |
| 5660 | Professional Services | | - | | | - | - |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| OTHER SOURCES (USES) | | | | | | | |
| 9998 | Transfer Out | | - | | | - | - |
| TOTAL OTHER SOURCES (USES) | | | - | | | - | - |
| BEGINNING FUND BALANCE | | 24,662 | 25,383 | 25,383 | 25,473 | 25,473 | 25,563 |
| ENDING RESTRICTED FUND BALANCE | | \$ 25,383 | \$ 25,473 | \$ 25,473 | \$ 25,623 | \$ 25,563 | \$ 25,653 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| |
|-------------------------------------|
| Supplemental Law Enforcement |
| Fund #218 |

| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
|-----------------------------|-----------------------------------|-------------------|--------------------|-------------------|--------------------|-------------------|-------------------|
| | | | | | | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4560 | COPS Grant | \$ 100,000 | \$ 88,711 | \$ 111,728 | \$ 100,000 | \$ 100,000 | \$ 100,000 |
| 4980 | Interest | | 67 | 25 | | 25 | 25 |
| | TOTAL REVENUE | \$ 100,000 | \$ 88,778 | \$ 111,753 | \$ 100,000 | \$ 100,025 | \$ 100,025 |
| EXPENDITURES | | | | | | | |
| 5201 | Materials and Supplies | | | | | | |
| 5320 | Vehicle Repairs & Supplies | | | | | | |
| 5520 | Accounting Services | | - | | | - | - |
| 5600 | Placer Co. Sheriff Protection | 100,710 | 100,710 | 103,730 | 103,730 | 107,122 | 110,625 |
| 5600 | Sheriff Protection - Overtime | | - | | | - | - |
| | TOTAL EXPENDITURES | \$ 100,710 | \$ 100,710 | \$ 103,730 | \$ 103,730 | \$ 107,122 | \$ 110,625 |
| OTHER SOURCES (USES) | | | | | | | |
| 4998 | Transfer in from General Fund | 1,000 | - | 3,705 | 4,000 | 7,097 | 10,600 |
| | TOTAL OTHER SOURCES (USES) | 1,000 | - | 3,705 | 4,000 | 7,097 | 10,600 |
| | BEGINNING FUND BALANCE | (86) | 204 | (11,728) | (11,728) | 0 | 0 |
| | ENDING FUND BALANCE | \$ 204 | \$ (11,728) | \$ 0 | \$ (11,458) | \$ 0 | \$ 0 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| |
|---|
| CDBG Planning - Economic Revitalization Zone |
| FUND #236 |

| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
|-----------------------------|---------------------------------------|-------------------|--------------------|------------------|--------------------|------------------|------------------|
| | | | | | | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4560 | CDBG Grant | \$ - | \$ - | \$ 35,000 | \$ 35,000 | \$ - | \$ - |
| 4980 | Interest | | - | | | - | - |
| | TOTAL REVENUE | \$ - | \$ - | \$ 35,000 | \$ 35,000 | \$ - | \$ - |
| EXPENDITURES | | | | | | | |
| 5570 | Planning | 1,384 | 68,397 | 25,000 | 32,250 | 25,000 | 25,000 |
| 5830 | Travel and Mileage Reimbursement | | 24 | | | | |
| | TOTAL EXPENDITURES | \$ 1,384 | \$ 68,420 | \$ 25,000 | \$ 32,250 | \$ 25,000 | \$ 25,000 |
| OTHER SOURCES (USES) | | | | | | | |
| 9998 | Transfer in/out - General Fund Admin. | | 38,304 | 21,500 | (1,750) | 25,000 | 25,000 |
| | TOTAL OTHER SOURCES (USES) | | 38,304 | 21,500 | (1,750) | 25,000 | 25,000 |
| | BEGINNING FUND BALANCE | | (1,384) | (31,500) | (31,500) | - | - |
| | ENDING FUND BALANCE | \$ (1,384) | \$ (31,500) | \$ - | \$ (30,500) | \$ - | \$ - |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | Rental Rehab - CDBG | | | | Proposed Budget | |
|-----------------------------------|------------------------|---------------------|-------------------|-------------------|--------------------|-------------------|-------------------|
| | | Fund #241 | | | | | |
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4300 | Loan Repayments | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4980 | Interest | 766 | 450 | 450 | 200 | 20 | 20 |
| TOTAL REVENUE | | \$ 766 | \$ 450 | \$ 450 | \$ 200 | \$ 20 | \$ 20 |
| EXPENDITURES | | | | | | | |
| 5440 | Printing & Advertising | | - | | | - | - |
| 5660 | Professional Services | | | | | | |
| 8250 | Miscellaneous | | - | | | - | - |
| 8800 | EDBG Loans Out | | | | 50,000 | | |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ - | \$ 50,000 | \$ - | \$ - |
| OTHER SOURCES (USES) | | | | | | | |
| 9998 | Transfer Out | (9,865) | (4,816) | | (90,000) | - | - |
| TOTAL OTHER SOURCES (USES) | | \$ (9,865) | \$ (4,816) | \$ - | \$ (90,000) | - | - |
| BEGINNING FUND BALANCE | | 138,100 | 129,002 | 124,636 | 124,636 | 125,086 | 125,106 |
| ENDING FUND BALANCE | | \$ 129,002 | \$ 124,636 | \$ 125,086 | \$ (15,164) | \$ 125,106 | \$ 125,126 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | Microenterprise Lending - CDBG | | | | Fund #244 | |
|-----------------------------|--------------------------------------|--------------------------------|-------------------|-------------------|--------------------|-------------------|-------------------|
| | | | | | | Proposed Budget | |
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4310 | Loan Repayments | \$ - | \$ - | \$ 2,000 | \$ - | \$ 2,000 | \$ 2,100 |
| 4980 | Interest | 943 | 413 | 1,600 | 100 | 1,600 | 1,500 |
| | | | - | | | - | - |
| | TOTAL REVENUE | \$ 943 | \$ 413 | \$ 3,600 | \$ 100 | \$ 3,600 | \$ 3,600 |
| EXPENDITURES | | | | | | | |
| 5010 | Salaries and Wages | | | | | | |
| 5440 | Printing and Advertising | | 88 | | | | |
| 5660 | Professional Services | - | 8,383 | - | 1,000 | - | - |
| 5570 | Planning Services | - | 613 | | | | |
| 8250 | Miscellaneous | | | | | | |
| 8800 | EDBG Loans Out | - | 57,300 | - | - | - | - |
| | A/R - Loans Receivable | | (56,869) | - | | - | - |
| | TOTAL EXPENDITURES | \$ - | \$ 9,515 | \$ - | \$ 1,000 | \$ - | \$ - |
| OTHER SOURCES (USES) | | | | | | | |
| 9998 | Transfer Out - To CDBG Planning | (8,750) | (8,750) | - | - | - | - |
| 9998 | Transfer Out - Pool Improvement #344 | - | - | - | (90,000) | - | - |
| 9998 | Transfer Out - GF for Admin | (1,363) | 3,912 | (3,600) | | (3,600) | (3,600) |
| | TOTAL OTHER SOURCES (USES) | \$ (10,113) | \$ (4,838) | \$ (3,600) | \$ (90,000) | \$ (3,600) | \$ (3,600) |
| | BEGINNING FUND BALANCE | 169,851 | 160,681 | 146,742 | 146,742 | 146,742 | 146,742 |
| | ENDING FUND BALANCE | \$ 160,681 | \$ 146,742 | \$ 146,742 | \$ 55,842 | \$ 146,742 | \$ 146,742 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

Streets and Roads
Fund #250

| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
|--------|-------------|----------------|----------------|------------------|----------------|-----------------|---------|
| | | | | | | 2012-13 | 2013-14 |

TRANSPORTATION FUND REVENUE

| | | | | | | | |
|-------------------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 4280 | Transportation Permit | \$ 538 | \$ 1,242 | \$ 1,200 | \$ 300 | \$ 1,200 | \$ 1,200 |
| 4540 | Transportation Allotment | 60,036 | 76,898 | 80,138 | 60,000 | 81,000 | 81,000 |
| 4541 | State Transit Assistance | | 8,247 | 8,706 | | 9,000 | 9,000 |
| 4580 | 250 - AB2928 Traffic Relief | 21,055 | | | 5,000 | - | - |
| 4900 | Miscellaneous Revenue | 44 | 818 | | 300 | | |
| 4980 | Interest Earnings | 78 | 167 | | | 150 | 150 |
| Total Transportation Revenue | | \$ 81,751 | \$ 87,372 | \$ 90,044 | \$ 65,600 | \$ 91,350 | \$ 91,350 |

PERSONNEL

| | | | | | | 0% | |
|------|-----------------------------|--------|--------|--------|--------|--------|-----------|
| 5010 | Wages and Salaries | 60,690 | 48,877 | 54,345 | 70,656 | 69,251 | \$ 69,251 |
| 5040 | Salaries - On Call | 8,950 | 13,545 | 2,220 | 2,000 | | \$ - |
| 5110 | FICA and Medicare | 5,396 | 4,729 | 4,202 | 5,558 | 5,298 | \$ 5,298 |
| 5115 | Unemployment & Training Tax | 162 | 472 | 225 | 674 | 574 | \$ 574 |
| 5120 | Worker's Compensation | (353) | 6,335 | 2,500 | 6,172 | 2,269 | \$ 2,269 |
| 5130 | Health & Life Insurance | 21,521 | 12,302 | 25,000 | 14,913 | 10,152 | \$ 10,152 |
| 5150 | Uniforms | 1,409 | 1,220 | 1,367 | 1,500 | 1,400 | \$ 1,400 |
| 5160 | Retirement | 3,716 | 4,108 | 5,051 | 3,352 | 3,528 | \$ 3,528 |

SUPPLIES AND EQUIPMENT

| | | | | | | | |
|------|------------------------------|-------|-------|-------|-------|-------|-------|
| 5201 | Materials and Supplies | 73 | 442 | 3,230 | 500 | 3,500 | 3,500 |
| 5300 | Equip. Repairs & Maintenance | | 556 | 270 | 500 | 500 | 500 |
| 5320 | Vehicle Repairs | 1,884 | 1,831 | 6,500 | 2,000 | 3,500 | 3,500 |
| 5350 | Tool Rental | | | | 300 | 500 | 500 |

COMMUNICATIONS

| | | | | | | | |
|------|-----------|-------|-------|-------|-------|-------|-------|
| 5420 | Telephone | 2,508 | 2,301 | 1,964 | 2,400 | 2,200 | 2,200 |
|------|-----------|-------|-------|-------|-------|-------|-------|

CONTRACTED SERVICES

| | | | | | | | |
|------|-----------------------|--------|--------|--------|--------|--------|--------|
| 5540 | Engineering Services | 150 | 2,183 | 5,000 | 2,000 | 3,500 | 3,500 |
| 5590 | Transit Services | 12,012 | 11,959 | 11,809 | 11,959 | 11,900 | 11,900 |
| 5650 | Auditors | 591 | 899 | 748 | 680 | 750 | 750 |
| 5660 | Professional Services | 6,519 | 3,492 | 5,005 | 64,068 | 5,000 | 5,000 |

RESOURCE DEVELOPMENT

| | | | | | | | |
|------|----------------------------------|----|--|----|-----|-----|-----|
| 5820 | Education and Training | 60 | | 5 | 900 | 750 | 750 |
| 5830 | Travel and Mileage Reimbursement | | | 50 | | | |

CAPITAL OUTLAY

| | | | | | | | |
|------|----------------------------|--------|-------|-------|-------|--|--|
| 7040 | Truck Payment/Debt Payment | 46,201 | | | 8,803 | | |
| 7050 | Safety Equipment | 27 | | | 500 | | |
| 7100 | Street & Road Repairs | 602 | 1,816 | 1,000 | | | |
| 7110 | Grounds and Sidewalks | | 13 | | | | |
| 7120 | Signage | | 91 | | | | |

MISCELLANEOUS

| | | | | | | | |
|------|------------------|-------|--------|--------|--------|--------|--------|
| 8250 | Miscellaneous | | | | 500 | | |
| 8400 | Insurance | 9,843 | 11,571 | 10,000 | 11,919 | 12,000 | 12,000 |
| 8710 | Interest Expense | 1,025 | | | | | |

TOTAL EXPENDITURES

| | | | | | |
|----------------|----------------|----------------|----------------|----------------|----------------|
| 182,985 | 128,742 | 140,489 | 211,854 | 136,571 | 136,571 |
|----------------|----------------|----------------|----------------|----------------|----------------|

OTHER SOURCES (USES)

| | | | | | | | |
|------|---------------------------------|--------|---|--------|--------|--------|--------|
| 4998 | Transfer in - #100 General Fund | - | - | - | 95,000 | | |
| 4998 | Transfer in - #253 Gas Taxes | 85,509 | - | 39,142 | 9,441 | 45,221 | 45,221 |

TOTAL OTHER SOURCES (USES)

| | | | | | |
|---------------|----------|---------------|----------------|---------------|---------------|
| 85,509 | - | 39,142 | 104,441 | 45,221 | 45,221 |
|---------------|----------|---------------|----------------|---------------|---------------|

BEGINNING FUND BALANCE

| | | | | | |
|---------------|---------------|---------------|---------------|------------|------------|
| 68,398 | 52,673 | 11,303 | 11,303 | (0) | (0) |
|---------------|---------------|---------------|---------------|------------|------------|

ENDING RESTRICTED FUND BALANCE

| | | | | | |
|------------------|------------------|---------------|--------------------|---------------|---------------|
| \$ 52,673 | \$ 11,303 | \$ (0) | \$ (30,510) | \$ (0) | \$ (0) |
|------------------|------------------|---------------|--------------------|---------------|---------------|

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | Traffic Mitigation Fund #252 | | | | Proposed Budget | |
|-----------------------------------|---------------------------|---------------------------------|------------------|------------------|------------------|------------------|------------------|
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4225 | Traffic Mitigation Fees | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4400 | Interest | 338 | 216 | 200 | 300 | 300 | 300 |
| TOTAL REVENUE | | \$ 338 | \$ 216 | \$ 200 | \$ 300 | \$ 300 | \$ 300 |
| EXPENDITURES | | | | | | | |
| 5440 | Printing and Advertising | | - | | | - | - |
| 5660 | Professional Services | | - | | | - | - |
| 8250 | Miscellaneous | | - | | | - | - |
| 8400 | Insurance | | - | | | - | - |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| OTHER SOURCES (USES) | | | | | | | |
| 9998 | Transfer Out to Dinky 347 | | - | (9,420) | | | |
| TOTAL OTHER SOURCES (USES) | | - | - | (9,420) | - | - | - |
| BEGINNING FUND BALANCE | | 60,631 | 60,970 | 61,185 | 61,185 | 51,966 | 52,266 |
| ENDING FUND BALANCE | | \$ 60,970 | \$ 61,185 | \$ 51,966 | \$ 61,485 | \$ 52,266 | \$ 52,566 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | Gas Tax Fund | | | | Proposed Budget | |
|---------------------------------------|----------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | Fund #253 | | | | | |
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| REVENUE | | | | | | 5% | 5% |
| 4050 | Gas Tax 2103 | \$ - | \$ 15,936 | \$ 16,000 | \$ - | \$ 16,800 | \$ 17,640 |
| 4051 | Gas Tax 2105 | \$ 10,295 | \$ 9,304 | \$ 10,000 | \$ 10,000 | \$ 10,500 | \$ 11,025 |
| 4052 | Gas Tax 2106 | 12,583 | 11,171 | 12,000 | 12,000 | \$ 12,600 | \$ 13,230 |
| 4053 | Gas Tax 2107 | 13,721 | 12,407 | 13,000 | 12,500 | \$ 13,650 | \$ 14,333 |
| 4054 | Gas Tax 2107.5 | 1,000 | - | - | 1,000 | \$ - | \$ - |
| 4980 | Interest Income | 499 | 114 | 150 | 200 | \$ 150 | \$ 150 |
| Total Gas Tax Revenues | | \$ 38,099 | \$ 48,932 | \$ 51,150 | \$ 35,700 | \$ 53,700 | \$ 56,378 |
| PERSONNEL | | | | | | | |
| 5150 | Uniform Allowance | | | | | | |
| SUPPLIES AND EQUIPMENT | | | | | | | |
| 5201 | Materials and Supplies | | - | 1,330 | 300 | 1,500 | 1,500 |
| 5300 | Equip. Repairs & Maintenance | | 97 | 500 | 500 | 500 | 500 |
| 5320 | Vehicle Repairs & Maintenance | | - | - | - | - | - |
| 5325 | Gas & Oil | 2,620 | 3,735 | 4,000 | 3,000 | 4,000 | 4,000 |
| CONTRACTED SERVICES | | | | | | | |
| 5520 | Accounting Services | 1,000 | - | 1,000 | 1,000 | 1,000 | 1,000 |
| OCCUPANCY | | | | | | | |
| 6120 | Utilities | 14,572 | 14,657 | 17,000 | 17,000 | 16,500 | 16,500 |
| CAPITAL OUTLAY | | | | | | | |
| 7015 | Roller | | | | | | |
| 7010 | Truck Lease | | - | - | - | - | - |
| 7100 | Streets & Road Repairs | 4,890 | 2,944 | - | 7,500 | - | - |
| 7110 | Grounds & Sidewalks | - | - | - | 500 | - | - |
| 7120 | Signage | 203 | - | - | 500 | - | - |
| TOTALS EXPENDITURES | | \$ 23,284 | \$ 21,434 | \$ 23,830 | \$ 30,300 | \$ 23,500 | \$ 23,500 |
| OTHER SOURCES (USES) | | | | | | | |
| 9998 | Transfers to TEA Funding Gateway | - | (18,069) | - | (10,069) | - | - |
| 9998 | Transfer to Streets /Road (250) | (80,000) | - | (39,142) | (9,441) | (45,221) | (45,221) |
| TOTAL OTHER SOURCES (USES) | | (80,000) | (18,069) | (39,142) | (19,510) | (45,221) | (45,221) |
| BEGINNING FUND BALANCE | | 94,778 | 29,593 | 39,022 | 39,022 | 27,200 | 12,179 |
| ENDING RESTRICTED FUND BALANCE | | \$ 29,593 | \$ 39,022 | \$ 27,200 | \$ 24,912 | \$ 12,179 | \$ (165) |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | Beverage Recycling Fund | | | | Proposed Budget | |
|-----------------------------------|------------------------|-------------------------|------------------|------------------|------------------|------------------|------------------|
| | | Fund 270 | | | | | |
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4560 | Grant Income | \$ - | \$ - | | | \$ 5,000 | \$ - |
| 4980 | Interest | 104 | 66 | 65 | 100 | 75 | 75 |
| TOTAL REVENUE | | \$ 104 | \$ 66 | \$ 65 | \$ 100 | \$ 5,075 | \$ 75 |
| EXPENDITURES | | | | | | | |
| 5201 | Materials and Supplies | | - | - | 5,000 | 12,000 | 11,983 |
| 5440 | Printing & Advertising | | | | | | |
| 5660 | Professional Services | | | | | | |
| 6100 | Rent and Leases | | | | | | |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ - | \$ 5,000 | \$ 12,000 | \$ 11,983 |
| OTHER SOURCES (USES) | | | | | | | |
| TOTAL OTHER SOURCES (USES) | | | | | | - | - |
| BEGINNING FUND BALANCE | | 18,664 | 18,768 | 18,768 | 18,835 | 18,833 | 11,908 |
| ENDING FUND BALANCE | | \$ 18,768 | \$ 18,835 | \$ 18,833 | \$ 13,935 | \$ 11,908 | \$ 0 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | Oil Grant Fund | | | | Proposed Budget | |
|-----------------------------|-----------------------------------|-----------------|-----------------|------------------|-----------------|-----------------|-----------------|
| | | Fund #280 | | | | | |
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4560 | Grant Income | \$ 5,062 | \$ 5,000 | \$ 5,000 | \$ 5,200 | \$ 5,000 | \$ 5,000 |
| 4970 | Insurance Refunds | | - | | | - | - |
| 4980 | Interest | - | 3 | 1 | | - | - |
| | TOTAL REVENUE | \$ 5,062 | \$ 5,003 | \$ 5,001 | \$ 5,200 | \$ 5,000 | \$ 5,000 |
| EXPENDITURES | | | | | | | |
| | | | | | | | 0% |
| 5010 | Wages & Salaries | 3,528 | 1,661 | 2,400 | 3,431 | 2,988 | \$ 2,988 |
| 5110 | FICA & Medicare | 271 | 124 | 200 | 262 | 229 | \$ 229 |
| 5115 | Unemployment & Training Tax | 118 | 79 | 175 | 146 | 25 | \$ 25 |
| 5120 | Worker's Compensation | - | 32 | 25 | 31 | 98 | \$ 98 |
| 5201 | Materials and Supplies | 6 | 81 | 50 | 50 | 50 | 50 |
| 5660 | Professional Services | | (8) | | | - | - |
| 5820 | Education and Training | | 265 | | | - | - |
| 5830 | Travel & Mileage | 57 | - | - | - | - | - |
| 6120 | Utilities | 131 | 111 | 100 | 150 | 150 | 150 |
| 8400 | Insurance | 328 | 546 | 500 | 562 | 500 | 500 |
| 8560 | Recycling Program | 45 | - | 200 | 100 | 200 | 200 |
| 8565 | Hazmat | 946 | 1,095 | 1,100 | 1,087 | 1,100 | 1,100 |
| | TOTAL EXPENDITURES | \$ 5,430 | \$ 3,985 | \$ 4,750 | \$ 5,819 | \$ 5,339 | \$ 5,339 |
| OTHER SOURCES (USES) | | | | | | | |
| 9998 | Transfer out | | | | | | |
| | TOTAL OTHER SOURCES (USES) | | | | | - | - |
| | BEGINNING FUND BALANCE | 1,147 | 779 | 1,797 | 1,797 | 2,048 | 1,709 |
| | ENDING FUND BALANCE | \$ 779 | \$ 1,797 | \$ 2,048 | \$ 1,178 | \$ 1,709 | \$ 1,371 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | Bricks | | | | | |
|-----------------------------------|-----------------------------------|-----------------|-----------------|------------------|-----------------|-----------------|-----------------|
| | | Fund #286 | | | | | |
| | | | | | | Proposed Budget | |
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4850 | Donations | \$ 50 | \$ - | \$ - | \$ 100 | \$ - | \$ - |
| 4980 | Interest | 29 | 18 | 20 | 30 | 20 | 20 |
| TOTAL REVENUE | | \$ 79 | \$ 18 | \$ 20 | \$ 130 | \$ 20 | \$ 20 |
| EXPENDITURES | | | | | | | |
| 5201 | Materials and Supplies | | - | | | | |
| 5440 | Bricks & Printing | 48 | 16 | - | 1,000 | | |
| 5830 | Travel and Mileage Reimbursements | | - | | | | |
| 7015 | Other Equipment | | - | | | | |
| 8250 | Miscellaneous | | - | | | | |
| TOTAL EXPENDITURES | | \$ 48 | \$ 16 | \$ - | \$ 1,000 | \$ - | \$ - |
| OTHER SOURCES (USES) | | | | | | | |
| 9998 | Transfer Out | | - | | | - | - |
| TOTAL OTHER SOURCES (USES) | | | - | | | - | - |
| BEGINNING FUND BALANCE | | 5,162 | 5,193 | 5,193 | 5,195 | 5,213 | 5,233 |
| ENDING FUND BALANCE | | \$ 5,193 | \$ 5,195 | \$ 5,213 | \$ 4,325 | \$ 5,233 | \$ 5,253 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | Fire Capital Fund | | | | Proposed Budget | |
|-----------------------------------|------------------------------------|-------------------|------------------|------------------|------------------|------------------|------------------|
| | | Fund #292 | | | | | |
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4250 | Fire Construction Fee | \$ 336 | \$ - | \$ - | \$ 500 | \$ - | \$ - |
| 4560 | State Grant | | \$ 2,209 | | | | |
| 4720 | Revenues from Other Agencies | \$ 34,957 | \$ - | \$ - | \$ - | \$ - | \$ - |
| 4800 | Fire Agreement Reimbursements | 59,508 | - | - | 20,000 | - | - |
| 4980 | Interest | 360 | 180 | 50 | 400 | 50 | 50 |
| TOTAL REVENUE | | \$ 95,160 | \$ 2,389 | \$ 50 | \$ 20,900 | \$ 50 | \$ 50 |
| EXPENDITURES | | | | | | | |
| 5660 | Professional Services - Volunteers | 28,761 | - | - | 8,000 | - | - |
| 5840 | Travel and Mileage | 480 | - | - | - | - | - |
| 7022 | Hoses, Nozzles, & Hydrants | 10,833 | - | - | - | 1,000 | 1,000 |
| 7030 | Pagers and Radios | | 5,903 | 2,177 | | | |
| 7040 | Fire Truck | 17,999 | - | - | - | - | - |
| 7050 | Safety Equipment | 33,451 | 26,922 | - | - | 4,000 | 4,000 |
| TOTAL EXPENDITURES | | \$ 91,523 | \$ 32,825 | \$ 2,177 | \$ 8,000 | \$ 5,000 | \$ 5,000 |
| OTHER SOURCES (USES) | | | | | | | |
| 4998 | Transfer In From General Fund | | - | | | - | - |
| 9998 | Transfer Out to General Fund | (8,000) | - | - | (8,000) | - | - |
| TOTAL OTHER SOURCES (USES) | | (8,000) | - | - | (8,000) | - | - |
| BEGINNING FUND BALANCE | | 63,950 | 59,586 | 29,150 | 29,150 | 27,023 | 22,073 |
| CAPITAL ASSETS RESERVED | | | | | | | |
| ENDING FUND BALANCE | | \$ 59,586 | \$ 29,150 | \$ 27,023 | \$ 34,050 | \$ 22,073 | \$ 17,123 |

CITY OF COLFAX
Fund Descriptions - Capital Project Funds

Projects Funds are used to account for the resources expended to acquire permanent or long-term assets. These funds are established to provide special accounting for bond proceeds, grants and contributions designated for the acquisition of capital assets.

| Fund Name | Fund Description | Budget Notes/Assumptions |
|---------------------------|--|---|
| Recreation Construction | The City collects .5 percent upon application to the City for a building permit from very person/entity for the construction of any new building or addition. Its use is restricted for the acquisition and development of public facilities such as parks, playgrounds and public structures. | No activity anticipated |
| Prop 40 - Pool Improv | Fund established for demolition and replacement of City pool. Initially anticipated funding was not received. PTD costs include demolition of pool. | Currently applying for new funding - if not received will need to transfer funds from Mitigation Fees and/or General Fund. |
| Streets/Road Capital Proj | Per Resolution No. 50-2007, the Council approved capital improvement projects with Prop 1B fund of \$400,000 as well as the RSTP fund received by the City for the S. Auburn project from 174 to Oak Street. Going into Fiscal Year 2011-12, remaining funds for road projects was \$199K. | Fund balance for road projects - \$199K to be combined with CMAQ \$100K and TDA Ped/Bike \$120K to complete Grass Valley Road Rehab and RxR Xing project. |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | Recreation Construction | | | | Proposed Budget | |
|-----------------------------------|---------------------------------|-------------------------|------------------|------------------|------------------|-----------------|---------------|
| | | Fund #343 | | | | | |
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4260 | Recreation Construction Fees | \$ 336 | \$ - | \$ - | \$ 500 | \$ - | \$ - |
| 4560 | County Contribution | - | - | - | - | - | - |
| 4850 | Donations & Reimbursements | - | - | - | - | - | - |
| 4980 | Interest | 18 | 41 | 25 | 25 | - | - |
| TOTAL REVENUE | | \$ 354 | \$ 41 | \$ 25 | \$ 525 | \$ - | \$ - |
| EXPENDITURES | | | | | | | |
| 5300 | Equipment Repairs & Maintenance | - | - | - | - | - | - |
| 5540 | City Engineering Services | - | - | - | - | - | - |
| 5560 | Professional Services | - | - | - | - | - | - |
| 7015 | Other Equipment | - | - | - | - | - | - |
| 7500 | Structures and Improvements | - | - | - | - | - | - |
| TOTAL EXPENDITURES | | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| OTHER SOURCES (USES) | | | | | | | |
| 9998 | Transfer Out | 8,443 | - | (11,554) | - | - | - |
| TOTAL OTHER SOURCES (USES) | | 8,443 | - | (11,554) | - | - | - |
| BEGINNING FUND BALANCE | | 2,691 | 11,488 | 11,529 | 11,529 | (0) | (0) |
| ENDING FUND BALANCE | | \$ 11,488 | \$ 11,529 | \$ (0) | \$ 12,054 | \$ (0) | \$ (0) |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| PROP 40 - Pool Improvement Fund | | | | | | | |
|---------------------------------|-------------|----------------|----------------|------------------|----------------|-----------------|---------|
| Fund #344 | | | | | | | |
| | | | | | | Proposed Budget | |
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |

REVENUES

| | | | | | | | |
|----------------------|---------------------------|-------------|-------------|-------------|-------------------|-------------|-------------|
| 4560 | State Prop 40 Grant | \$ - | \$ - | \$ - | \$ 220,000 | \$ - | \$ - |
| 4560 | Public Utility Commission | - | - | - | - | - | - |
| 4560 | Caltrans | - | - | - | - | - | - |
| 4980 | Interest | - | - | - | - | - | - |
| TOTAL REVENUE | | \$ - | \$ - | \$ - | \$ 220,000 | \$ - | \$ - |

EXPENDITURES

| | | | | | | | |
|---------------------------|----------------------------|------------------|------------------|-----------------|-------------------|-------------|-------------|
| 5440 | Printing and Advertising | 241 | 405 | - | - | - | - |
| 5540 | City Engineering Services | 14,487 | 21,793 | 1,200 | 22,000 | - | - |
| 5570 | Planning Services | 1,247 | 466 | - | - | - | - |
| 5660 | Professional Services | 13,138 | 54,586 | 500 | 54,000 | - | - |
| 7500 | Structure and Improvements | - | 16,416 | - | 541,043 | - | - |
| TOTAL EXPENDITURES | | \$ 29,113 | \$ 93,667 | \$ 1,700 | \$ 617,043 | \$ - | \$ - |

OTHER SOURCES (USES)

| | | | | | | | |
|-----------------------------------|---|-------------|-------------|-------------------|-------------------|-------------|-------------|
| 4998 | Transfer In From Mitigation #213 | - | - | 112,926 | 231,043 | - | - |
| 4998 | Transfer in from Rec Capital #343 | - | - | 11,554 | - | - | - |
| 4998 | Transfer in from Rental Rehab #241 | - | - | - | 90,000 | - | - |
| 4998 | Transfer in from Business Revolving Loan #244 | - | - | - | 90,000 | - | - |
| TOTAL OTHER SOURCES (USES) | | \$ - | \$ - | \$ 124,480 | \$ 411,043 | \$ - | \$ - |

BEGINNING FUND BALANCE

| | | | | | | | |
|--|--|----------|-----------|-----------|--|---|---|
| | | (29,113) | (122,780) | (122,780) | | 0 | 0 |
|--|--|----------|-----------|-----------|--|---|---|

ENDING FUND BALANCE

| | | | | | | | |
|--|--|-------------|--------------|------|--------------|------|------|
| | | \$ (29,113) | \$ (122,780) | \$ 0 | \$ (108,780) | \$ 0 | \$ 0 |
|--|--|-------------|--------------|------|--------------|------|------|

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| |
|---|
| Streets & Roads Improvement Projects |
| Fund #350 |

| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
|-----------------------------|------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| | | | | | | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4560 | CMAQ UPRR Ped | | \$ - | | | \$ 100,000 | \$ - |
| 4560 | TDA Ped/Bike | | - | | | 120,000 | - |
| 4560 | Caltrans | | - | | | - | - |
| 4980 | Interest Income | 2,872 | 952 | 800 | 2,000 | 399 | - |
| | TOTAL REVENUE | \$ 2,872 | \$ 952 | \$ 800 | \$ 2,000 | \$ 220,399 | \$ - |
| EXPENDITURES | | | | | | | |
| 5540 | City Engineering Services | 38,531 | 28,455 | 30,000 | 30,000 | 75,000 | - |
| 5440 | Printing and Advertising | 158 | - | - | - | - | - |
| 7600 | Road Improvements | 4,178 | 248,338 | - | 171,301 | 315,500 | - |
| | TOTAL EXPENDITURES | \$ 42,868 | \$ 276,792 | \$ 30,000 | \$ 201,301 | \$ 390,500 | \$ - |
| OTHER SOURCES (USES) | | | | | | | |
| 4998 | Transfer From Transportation Funds | | - | | | - | - |
| 4998 | Transfer From Gas Taxes | | - | | | | |
| | TOTAL OTHER SOURCES (USES) | | - | | | - | - |
| | BEGINNING FUND BALANCE | 515,138 | 475,141 | 199,301 | 199,301 | 170,101 | 0 |
| | ENDING FUND BALANCE | \$ 475,141 | \$ 199,301 | \$ 170,101 | \$ 0 | \$ 0 | \$ 0 |

CITY OF COLFAX
Fund Descriptions - Enterprise Funds

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

| Fund | Fund Name | Fund Description | Budget Notes/Assumptions |
|------|-------------------------------------|--|--|
| 560 | Sewer WWTP Maintenance & Operations | This fund is for Sewer/Wastewater Treatment Plant maintenance and operations. | |
| 561 | Sewer Collections Systems | This fund is for the sewer system including the six lift stations maintained by the City of Colfax, and the two main lift stations are the Colfax Lift and the Ben Taylor Lift. Lift station fees are billed on a monthly basis. | |
| 563 | Wastewater Treatment Plant Project | Fund originally set up for tracking costs on WWTP project funded by SRF loan. | Funds to be used for debt servicing on loan associated with building of WWTP (rolled into new project Fund 569) and new loan associated with new project Fund 569. |
| 564 | Sewer Connection | Sewer Connection and Plant Expansion Fees were established in 1997. The base rate for Sewer Connection and Plant Expansion Fee was \$5,800 per Equivalent Dwelling Unit (EDU). Based on the approved annual escalator, the fee is now \$6,834.01 per EDU. | |
| 565 | G.O. Bonds | The City issued 100 \$1,000 general obligation bonds on June 1, 1978. The interest rate applicable to these bonds is 5%. | |
| 567 | Inflows and Infiltration | The City adopted Ordinance #433, and established an annual sewer assessments of \$74.40/EDU in order to begin collecting funds to pay for repairs to correct infiltration and inflow in the City sewer system. | Revenue Funds to be used for debt servicing on loan associated with new project - Fund 569. Reserve for short term assets required by USDA grant. Reserve for one year debt payment required by SRF by end of construction (expected FY2014). Funds from Fund 567 transfer in to be used for debt service on new project 569 loan. |
| 568 | ARRA Funds - Project | City received a grant in the amount of \$3M - plus 50% match for costs above \$3M - for collections system upgrade. Project completed in FY2011-2012. City matching funds were transferred from Fund 567. | Project is completed. |
| 569 | Pond3/I&I Mit/SCADA Project | Project funded by EPA Grant, USDA Grant and SRF Loan and loan forgiveness. Expected completion in 2014. SRF loan combined with previous loan in Fund 563. | |
| 570 | Garbage | This Fund was for garbage collection | Garbage collections were franchised out to Recology at the beginning of Fiscal year 2011-12 and are therefore no longer enterprise funds. Fund balance transferred to the General Fund. |
| 571 | 2% AB939 | State Assembly Bill 939 requires the reduction of Solid waste going into landfills through "diversion" - diverting garbage away from landfills and into recycling programs. To give agencies the funds to create and maintain diversion programs, a surcharge is attached to all refuse service. This surcharge revenue flows through to the City. | |
| 572 | 27% Landfill | The City of Colfax adopted Resolution 20-92 on March 10, 1992 implementing a 27% surcharge on all refuse disposal fees for costs of closure of the Colfax Landfill. | |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

Sewer Operations
Fund #560

| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
|-------------------------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | | | | | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4660 | Sewer Service Charges | \$ 849,220 | \$ 884,339 | \$ 925,000 | \$ 954,047 | \$ 952,750 | \$ 981,333 |
| 4800 | Rent | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 | 2,400 |
| 4980 | Interest from LAIF | (127) | (1,381) | (1,000) | (500) | (1,000) | (1,000) |
| 4982 | Interest/Late Charges | 16,785 | 21,985 | 23,000 | 16,000 | 15,000 | 15,000 |
| TOTAL REVENUE | | \$ 868,278 | \$ 907,343 | \$ 949,400 | \$ 971,947 | \$ 969,150 | \$ 997,733 |
| PERSONNEL | | | | | | | |
| 0% | | | | | | | |
| 5010 | Salaries and Wages | \$ 191,734 | \$ 108,047 | \$ 95,000 | \$ 141,514 | \$ 220,599 | \$ 220,599 |
| 5040 | Salaries - On Call | 10,490 | 5,226 | - | 6,000 | - | - |
| 5080 | Treasurer's Stipends | 240 | - | - | 240 | - | - |
| 5110 | Fica and Medicare | 17,414 | 8,778 | 7,000 | 11,285 | 16,876 | \$ 16,876 |
| 5115 | Unemployment and Training Tax | 1,257 | 1,041 | 750 | 939 | 1,829 | \$ 1,829 |
| 5120 | Worker's Compensation | (552) | 9,037 | 2,580 | 8,805 | 7,226 | \$ 7,226 |
| 5130 | Health & Life Insurance | 40,708 | 20,851 | 30,000 | 27,521 | 65,910 | \$ 65,910 |
| 5150 | Uniform & Shoe Allowances | 1,395 | 1,068 | 1,000 | 2,000 | 2,000 | \$ 2,000 |
| 5160 | Retirement | 11,441 | 5,712 | 5,500 | 13,558 | 20,540 | \$ 20,540 |
| SUPPLIES AND EQUIPMENT | | | | | | | |
| 5201 | Materials and Supplies | 2,285 | 3,383 | 6,500 | 3,000 | 5,000 | 5,000 |
| 5204 | Copy Machine | 393 | 580 | 445 | 500 | 500 | 500 |
| 5300 | Equipment Repairs and Maintenance | 32,489 | 58,129 | 58,000 | 30,000 | 55,000 | 55,000 |
| 5320 | Vehicle Repairs and Maintenance | 981 | 142 | 200 | 2,000 | 500 | 500 |
| 5325 | Gas & Oil | 457 | 3,189 | 850 | - | 1,000 | 1,000 |
| 5340 | Chlorine and Chemical | 34,120 | 57,163 | 36,000 | 30,000 | 50,000 | 50,000 |
| COMMUNICATIONS | | | | | | | |
| 5410 | Postage | 1,128 | 960 | 1,600 | 1,200 | 1,200 | 1,200 |
| 5420 | Telephone & Cell Phone | 3,206 | 3,420 | 3,000 | 3,500 | 3,500 | 3,500 |
| 5430 | Internet | 986 | 927 | - | 626 | 626 | 626 |
| 5440 | Printing and Advertising | 509 | - | 1,500 | 500 | 500 | 500 |
| CONTRACT SERVICES | | | | | | | |
| 5540 | City Engineering Services | 193,807 | 33,547 | 15,000 | 160,000 | 8,500 | 8,500 |
| 5560 | Maintenance Contracts | 897 | 1,909 | 2,000 | 855 | 4,000 | 4,000 |
| 5650 | Independent Audit | 3,396 | 5,171 | 5,000 | 3,790 | 9,000 | 9,000 |
| 5660 | Professional Services | 92,883 | 255,239 | 360,000 | 60,000 | 120,000 | 120,000 |
| 5665 | Legal Expenses - City | 616,875 | 158,908 | 125,000 | 120,000 | 80,000 | 80,000 |
| RESOURCE DEVELOPMENT | | | | | | | |
| 5810 | Membership and Dues | 941 | 723 | 850 | 941 | 1,000 | 1,000 |
| 5820 | Education & Training | 1,609 | - | 200 | 750 | 750 | 750 |
| 5830 | Travel and Mileage | 1,009 | 421 | 500 | 2,150 | 1,000 | 1,000 |
| OCCUPANCY | | | | | | | |
| 6100 | Rents & Leases | 26,228 | 38,350 | 5,000 | 25,000 | 20,000 | 20,000 |
| 6120 | Utilities | 122,740 | 103,611 | 130,000 | 120,000 | 125,000 | 125,000 |
| 6122 | Sewer Overhead Costs | 19,774 | - | - | 22,362 | - | - |
| 6140 | Repairs & Maintenance | 4,350 | 1,677 | 1,500 | 500 | 2,500 | 2,500 |
| CAPITAL OUTLAY | | | | | | | |
| 7010 | Office Equipment | 105 | 911 | 3,000 | 1,000 | - | - |
| 7015 | Other Equipment | - | 4,532 | - | 5,000 | 5,000 | 5,000 |
| 7040 | Truck Payment | - | - | - | - | - | - |
| 7500 | Structure Improvements | 521 | 50,085 | 1,000 | - | 30,000 | 30,000 |
| MISCELLANEOUS | | | | | | | |
| 8250 | Miscellaneous | 10 | - | - | 400 | 400 | 400 |
| 8270 | Hepatitis Vaccination | 385 | 282 | 250 | 200 | 450 | 450 |
| 8280 | Sludge Removal | 444 | 298 | 7,500 | 17,000 | 5,000 | 5,000 |
| 8300 | Payments to Other Agencies | 14,779 | 14,647 | 15,000 | 16,860 | 15,000 | 15,000 |
| 8400 | Insurance and Bonds | 285,264 | 23,494 | 32,000 | 26,620 | 35,000 | 35,000 |
| 8530 | Bacteria and Lab Tests | 67,074 | 71,378 | 55,000 | 60,000 | 60,000 | 60,000 |
| 8600 | Codification | 1,065 | - | - | 1,000 | 1,000 | 1,000 |
| 8710 | Interest Expense | - | 4,060 | - | - | - | - |
| | Legal Settlement and Interest | - | 108,000 | 141,000 | - | 130,000 | 119,000 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | Sewer Operations | | | | | |
|---|----------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| | | Fund #560 | | | | | |
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
| | | | | | | 2012-13 | 2013-14 |
| TOTAL EXPENDITURES | | \$ 1,804,838 | \$ 1,164,896 | \$ 1,149,725 | \$ 927,616 | \$ 1,106,407 | \$ 1,095,407 |
| EXCESS OF REVENUES OVER EXPENDITURES | | (936,560) | (257,553) | (200,325) | 44,331 | (137,257) | (97,674) |
| OTHER SOURCES (USES) | | | | | | | |
| 4998 | Transfer in | - | 280,586 | - | - | - | - |
| 4998 | Transfer in 561 | | | | | 90,000 | 95,000 |
| 4998 | Transfer in 567 | | | 422,652 | | | |
| 9998 | Transfer out to Sewer Bond | (5,100) | (5,950) | - | (5,750) | - | - |
| | | - | - | - | - | - | - |
| TOTAL OTHER SOURCES (USES) | | (5,100) | 274,636 | 422,652 | (5,750) | 90,000 | 95,000 |
| Beginning Resources | | 508,523 | (433,137) | (416,054) | (416,054) | (193,727) | (240,984) |
| Ending Resources | | \$ (433,137) | \$ (416,054) | \$ (193,727) | \$ (377,473) | \$ (240,984) | \$ (243,658) |
| Reconciliation to Fund Balance | | | | | | | |
| | Invested in Fixed Assets | 1,053,966 | 1,052,038 | 1,000,026 | 1,001,824 | 949,812 | 899,598 |
| | Notes Payable/Liabilities | - | (325,000) | - | - | - | - |
| Book Fund Balance | | 620,829.49 | 310,984.15 | 806,298.67 | 624,350.75 | 708,827.72 | 655,939.28 |
| 9000 | Depreciation | 50,309 | 52,012 | 52,012 | 50,214 | 50,214 | 50,214 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | Collection Systems/Lift Stations | | | | Proposed Budget | |
|---|---------------------------------|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Fund #561 | | | | | |
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4680 | Collection System/Lift Charges | \$ 175,907 | \$ 174,692 | \$ 175,353 | \$ 176,000 | \$ 180,613 | \$ 186,032 |
| 4672 | Inspection Fees | - | 11,486 | 14,222 | - | 15,000 | 15,000 |
| 4560 | State Grant | 26,333 | - | - | 2,588 | - | - |
| 4980 | Interest | (225) | 336 | 328 | 200 | 325 | 325 |
| TOTAL REVENUE | | \$ 202,015 | \$ 186,514 | \$ 189,903 | \$ 178,788 | \$ 195,938 | \$ 201,357 |
| EXPENDITURES | | | | | | | |
| PERSONNEL | | | | | | | |
| | | | | | | 0% | |
| 5010 | Salaries and Wages | 13,392 | 11,322 | 17,000 | 16,535 | 40,727 | \$ 40,727 |
| 5110 | FICA & Medicare | 1,002 | 878 | 2,000 | 1,265 | 3,116 | \$ 3,116 |
| 5115 | Unemployment & Training Tax | 79 | 118 | 300 | 109 | 338 | \$ 338 |
| 5120 | Worker's Compensation | (80) | 1,619 | 462 | 1,532 | 1,334 | \$ 1,334 |
| 5130 | Health & Life Insurance | 3,999 | 3,326 | 9,000 | 3,777 | 11,532 | \$ 11,532 |
| 5160 | Retirement | 1,109 | 965 | 2,500 | 1,627 | 3,282 | \$ 3,282 |
| SUPPLIES AND EQUIPMENT | | | | | | | |
| 5201 | Materials and Supplies | 2 | 96 | 3,000 | 4,000 | 1,000 | 1,000 |
| 5300 | Equipment Repairs & Maintenance | 7,481 | 1,760 | 35,000 | 10,000 | 10,000 | 10,000 |
| 5325 | Gas & Oil | | 4,797 | 1,066 | | 2,000 | 2,000 |
| COMMUNICATIONS | | | | | | | |
| 5410 | Postage | 9 | | 200 | 10 | - | - |
| 5440 | Printing and Advertising | | 397 | | | | |
| CONTRACT SERVICES | | | | | | | |
| 5540 | City Engineers | 27,245 | (7,853) | 15,000 | 20,000 | 10,000 | 10,000 |
| 5660 | Professional Services | 1,091 | 39,797 | 79 | | | |
| 5665 | Legal Fees | 169 | | - | 1,500 | - | - |
| 5810 | Memberships and Dues | | 27 | | | | |
| OCCUPANCY | | | | | | | |
| 6120 | Utilities | 10,842 | 10,688 | 8,000 | 12,500 | 10,500 | 10,500 |
| 6122 | Sewer Service Charges | 2,588 | | | | | |
| 6125 | Water | 352 | 380 | 350 | 350 | 350 | 350 |
| CAPITAL OUTLAY | | | | | | | |
| 7010 | Computer Equipment | | | - | - | | |
| 7015 | Other Equipment - Alarm | - | 550 | - | - | - | - |
| 7100 | Streets Repairs and Maintenance | 988 | 1,064 | - | 1,000 | - | - |
| 7500 | Structures and Improvements | - | 4,271 | - | 2,500 | 5,000 | 5,000 |
| MISCELLANEOUS | | | | | | | |
| 8300 | Payments to Other Agencies | - | 801 | - | - | 3,500 | 3,500 |
| 8400 | Liability Insurance | 2,326 | 4,249 | 3,000 | 2,984 | 3,500 | 3,500 |
| 9000 | Depreciation | - | - | - | - | - | - |
| TOTAL EXPENDITURES | | \$ 72,593 | \$ 79,252 | \$ 96,957 | \$ 79,689 | \$ 106,179 | \$ 106,179 |
| EXCESS OF REVENUES OVER EXPENDITURES | | 129,422 | 107,261 | 92,946 | 99,099 | 89,760 | 95,178 |
| OTHER SOURCES (USES) | | | | | | | |
| 9998 | Transfer Out (560) | - | - | - | - | (90,000) | (95,000) |
| 9998 | Transfer Out (563) | - | - | (290,000) | (190,000) | - | - |
| TOTAL OTHER SOURCES (USES) | | - | - | (290,000) | (190,000) | (90,000) | (95,000) |
| Beginning Resources | | (39,707) | 89,715 | 196,976 | 196,976 | (79) | (319) |
| Ending Resources | | \$ 89,715 | \$ 196,976 | \$ (79) | \$ 106,075 | \$ (319) | \$ (141) |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | Wastewater Treatment Plant Project | | | | Proposed Budget | |
|---|---|------------------------------------|---------------------|-------------------|---------------------|-------------------|-------------------|
| | | Fund #563 | | | | | |
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4560 | State Grant | 269,353 | | | | | |
| 4662 | Debt Service Charges (\$27/Month) | 381,885 | 378,523 | 378,282 | 382,320 | 378,500 | 378,500 |
| 4662 | City Debt Service Charges | | | 3,500 | 5,728 | | |
| 4670 | Sewer Connection Fees | | | | 12,000 | | |
| 4980 | Interest | (6,846) | (2,631) | (526) | (7,000) | (500) | (500) |
| TOTAL REVENUE | | \$ 644,393 | \$ 375,891 | \$ 381,256 | \$ 393,048 | \$ 378,000 | \$ 378,000 |
| EXPENDITURES | | | | | | | |
| 5440 | Printing and Advertising | | | | | | |
| 5540 | City Engineering Services - Const. Mgmt | | | | | | |
| 5540 | WEIR Study - RBI | | | | | | |
| 5550 | Engineering Services | | | | | | |
| 5660 | Professional Services | | 1,318 | | | | |
| 7300 | Sewer Plan & Design | | 18,348 | 10,171 | 30,000 | | |
| 7500 | Payments to Other Agencies | | (320) | | | | |
| 7540 | Reserve for Short term assets | | - | - | - | | |
| 8300 | Interest Expense | | - | - | - | 77,000 | 77,000 |
| 8710 | Debt Service | 227,591 | 176,580 | | 360,000 | 362,000 | 362,000 |
| TOTAL EXPENDITURES | | \$ 227,591 | \$ 195,925 | \$ 10,171 | \$ 390,000 | \$ 439,000 | \$ 439,000 |
| EXCESS OF REVENUES OVER EXPENDITURES | | 416,802 | 179,966 | 371,085 | 3,048 | (61,000) | (61,000) |
| OTHER SOURCES (USES) | | | | | | | |
| 4998 | Transfer In - 561 | - | - | 300,000 | - | | |
| 9998 | Transfer in - 567 - Debt Service | - | - | - | - | 88,580 | 88,580 |
| TOTAL OTHER SOURCES (USES) | | - | - | 300,000 | - | 88,580 | 88,580 |
| Beginning Resources | | (1,221,641) | (804,839) | (624,873) | (624,873) | 46,212 | 73,792 |
| Ending Resources | | \$ (804,839) | \$ (624,873) | \$ 46,212 | \$ (621,825) | \$ 73,792 | \$ 101,372 |
| Reconciliation to Fund Balance | | | | | | | |
| | Invested in Fixed Assets | 9,900,096 | 9,623,983 | 9,333,983 | 9,333,983 | 9,043,983 | 8,753,983 |
| | Notes Payable/Liabilities | (7,357,496) | (7,357,496) | (7,357,496) | (7,357,496) | (7,357,496) | (7,357,496) |
| | Book Fund Balance | 1,737,761 | 1,641,614 | 2,022,699 | 1,354,662 | 1,760,279 | 1,497,859 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | General Obligation Bonds | | | | | |
|---------------------------------------|----------------------------|--------------------------|------------------|------------------|------------------|------------------|------------------|
| | | Fund #565 | | | | Proposed Budget | |
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4060 | Bonds Assessment Taxes | \$ 8,830 | \$ 6,836 | \$ 6,500 | \$ 6,000 | \$ 6,500 | \$ 6,500 |
| 4980 | Interest Income | 123 | 77 | 100 | 120 | 100 | 100 |
| | TOTAL REVENUE | \$ 8,953 | \$ 6,913 | \$ 6,600 | \$ 6,120 | \$ 6,600 | \$ 6,600 |
| EXPENDITURES | | | | | | | |
| 8700 | Interest | 2,400 | 2,200 | 2,000 | 2,200 | 1,800 | 1,550 |
| 2650 | PRINCIPAL PAYMENT | 4,000 | 4,000 | 4,000 | 4,000 | 5,000 | 5,000 |
| | TOTAL EXPENDITURES | \$ 6,400 | \$ 6,200 | \$ 6,000 | \$ 6,200 | \$ 6,800 | \$ 6,550 |
| OTHER SOURCES (USES) | | | | | | | |
| 9998 | Transfer Out | - | - | - | - | - | - |
| | BEGINNING RESOURCES | 17,685 | 20,238 | 20,951 | 20,951 | 21,551 | 21,351 |
| | ENDING RESOURCES | \$ 20,238 | \$ 20,951 | \$ 21,551 | \$ 20,871 | \$ 21,351 | \$ 21,401 |
| Reconciliation to Fund Balance | | | | | | | |
| | Invested in Fixed Assets | - | - | - | - | - | - |
| | Notes Payable/Liabilities | | (40,000) | (36,000) | - | (32,000) | (28,000) |
| | Book Fund Balance | 20,238 | (19,049) | (14,449) | 20,871 | (10,649) | (6,599) |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | Inflows and Infiltration | | | | Proposed Budget | |
|---------------------------------------|--|--------------------------|-------------------|------------------|-------------------|------------------|------------------|
| | | Fund #567 | | | | | |
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4560 | EPA Grants | \$ - | \$ - | \$ - | \$ 337,500 | \$ - | \$ - |
| 4665 | I & I Surcharge | 78,751 | 85,950 | 88,000 | 87,315 | 88,000 | 88,000 |
| 4980 | Interest Income | 2,700 | 2,031 | 600 | 2,600 | 500 | 500 |
| 4982 | Interest/Late Fees | 80 | 122 | 77 | 80 | 80 | 80 |
| TOTAL REVENUE | | \$ 81,531 | \$ 88,103 | \$ 88,677 | \$ 427,495 | \$ 88,580 | \$ 88,580 |
| EXPENDITURES | | | | | | | |
| 5010 | Salaries and Wages | | - | | | - | - |
| 5110 | Social Security Taxes | | | | | | |
| 5440 | Printing and Advertising | 184 | - | | | - | - |
| 5540 | City Engineering Services | | - | | | - | - |
| 5560 | Professional Services | 3,343 | (460) | | | - | - |
| 7015 | Other Equipment | - | - | | | - | - |
| 7500 | I & I Construction | | - | - | - | - | - |
| | I & I Study | | - | | | - | - |
| | PS & I & I Design | - | - | | | - | - |
| | Follow-Up Condition | | - | | | - | - |
| | Assist with USDA and SRF | | - | | | - | - |
| 7500 | Pond Liner Project | (6,465) | - | - | - | | |
| 8490 | Drains/ I and I Repairs | | | | | | |
| TOTAL EXPENDITURES | | \$ (2,938) | \$ (460) | \$ - | \$ - | \$ - | \$ - |
| OTHER SOURCES (USES) | | | | | | | |
| 9998 | Transfer - Debt Service on WWTP/569 loan | - | - | - | - | (88,580) | (88,580) |
| 9998 | Transfer - 560 | | | (422,652) | | - | - |
| 9998 | Transfer - Matching ARRA Fund #568 | - | (287,424) | (15,574) | (19,707) | - | - |
| TOTAL OTHER SOURCES (USES) | | - | (287,424) | (438,226) | (19,707) | (88,580) | (88,580) |
| Beginning Resources | | 463,941 | 548,410 | 349,549 | 349,549 | (0) | (0) |
| Ending Resources | | \$ 548,410 | \$ 349,549 | \$ (0) | \$ 329,842 | \$ (0) | \$ (0) |
| Reconciliation to Fund Balance | | | | | | | |
| | Invested in Fixed Assets | 434,650 | 426,599 | 418,548 | 1,001,824 | 410,497 | 402,446 |
| | Notes Payable/Liabilities | - | - | - | - | - | - |
| Book Fund Balance | | 983,060 | 776,148 | 418,548 | 1,331,666 | 410,497 | 402,446 |
| 9000 | Depreciation | 8,051 | 8,051 | 8,051 | 8,051 | 8,051 | 8,051 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

Pond 3 Liner, I&I Mitigation, SCADA
Fund #569

| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | Proposed Budget | |
|---------------------------------------|--------------------------------------|----------------|----------------|---------------------|----------------|---------------------|---------------------|
| | | | | | | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4560 | State Grant/Loan | \$ - | \$ - | \$ 1,000,000 | \$ - | \$ 2,008,385 | \$ 1,000,000 |
| | Federal Grant | | | | | 500,000 | 500,000 |
| | Loan | | | | | - | 1,008,468 |
| 4900 | Miscellaneous Income | | | | | | |
| 4980 | Interest Income | | | | | 14 | 14 |
| 4982 | Interet/Late Fees | | | | | | |
| | TOTAL REVENUE | \$ - | \$ - | \$ 1,000,000 | \$ - | \$ 2,508,399 | \$ 2,508,482 |
| EXPENDITURES | | | | | | | |
| 5010 | Salaries and Wages | | | 7,515 | | 7,515 | 0% \$ 7,515 |
| 5110 | Social Security Taxes | | | 0 | | 575 | \$ 575 |
| 5115 | Unemployment & Training Taxes | | | | | 62 | \$ 62 |
| 5120 | Workmen's Compensation | | | | | 246 | \$ 246 |
| 5140 | Health Insurance | | | 575 | | | \$ - |
| 5160 | Retirement | | | | | | \$ - |
| 5440 | Printing and Advertising | | | | | | |
| 5540 | City Engineering Services Ponticello | | | 120,000 | | 120,000 | 120,000 |
| 5660 | Professional Services | | | | | | |
| 5565 | Legal Fees | | | | | | |
| 7015 | Other Equipment | | | | | | |
| 7500 | Project Costs | | | 871,910 | | 2,380,000 | 2,380,000 |
| | TOTAL EXPENDITURES | \$ - | \$ - | \$ 1,000,000 | \$ - | \$ 2,508,399 | \$ 2,508,399 |
| OTHER SOURCES (USES) | | | | | | | |
| 4998 | Transfer in | | | | | | |
| | TOTAL OTHER SOURCES (USES) | | | | | | |
| | Beginning Resources | | | | | (0) | 0 |
| | Ending Resources | \$ - | \$ - | \$ (0) | \$ - | \$ 0 | \$ 84 |
| Reconciliation to Fund Balance | | | | | | | |
| | Invested in Fixed Assets | | | | | | |
| | Notes Payable/Liabilities | | | | | | |
| | Book Fund Balance | | | (0) | | 0 | 84 |
| 9000 | Depreciation | | | | | | |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | Garbage Fund #570 | | | | Proposed Budget | |
|---------------------------------------|-----------------------------------|----------------------|---------------------|------------------|---------------------|-----------------|---------------|
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4660 | Garbage Service Charges | \$ 336,533 | \$ 317,433 | \$ (715) | \$ 337,130 | | |
| 4100 | Franchise Fee | | - | 32,250 | - | | |
| 4970 | Insurance Refunds | | - | - | - | | |
| 4980 | Interest | (1,215) | (1,254) | (372) | (3,000) | | |
| 4982 | Late Charges | 8,387 | 7,897 | 1,158 | 7,500 | | |
| | TOTAL REVENUE | \$ 343,705 | \$ 324,075 | \$ 32,322 | \$ 341,630 | \$ - | \$ - |
| EXPENDITURES | | | | | | | |
| PERSONNEL | | | | | | | |
| 5010 | Salaries and Wages | 13,217 | 16,588 | (983) | 21,201 | | |
| 5080 | Treasurer's Stipend | 300 | | | 300 | | |
| 5110 | FICA and Medicare | 1,127 | 1,285 | 196 | 1,622 | | |
| 5115 | Unemployment and Training Tax | 99 | 253 | 18 | 230 | | |
| 5120 | Worker's Compensation | | 856 | 122 | 834 | | |
| 5130 | Health and Life Insurance | 3,930 | 4,542 | 1,280 | 3,623 | | |
| 5160 | Retirement | 967 | 1,062 | 220 | 1,201 | | |
| SUPPLIES AND EQUIPMENT | | | | | | | |
| 5201 | Materials and Supplies | 47 | 78 | | 200 | | |
| COMMUNICATION | | | | | | | |
| 5410 | Postage | 1,112 | 848 | 125 | 1,000 | | |
| 5440 | Printing and Advertising | | 187 | | | | |
| CONTRACT SERVICES | | | | | | | |
| 5540 | City Engineering Services | | 12,759 | 38 | | | |
| 5560 | Maintenance Contracts | 897 | 1,070 | | 897 | | |
| 5650 | Independent Audits | 3,396 | 5,171 | 4,300 | 3,790 | | |
| 5660 | Professional Services | | 6,047 | 193 | | | |
| 5665 | Legal Fees | | 7,770 | 8,451 | | | |
| 5670 | Garbage Collection Charges | 431,658 | 410,461 | | 440,000 | | |
| CAPITAL OUTLAY | | | | | | | |
| MISCELLANEOUS | | | | | | | |
| 8250 | Miscellaneous | | 293 | | | | |
| 8300 | Payments to Other Agencies | 374 | 318 | | 375 | | |
| 8400 | Bonds and Insurance | 1,669 | 3,377 | 2,226 | 1,669 | | |
| | TOTAL EXPENDITURES | \$ 458,793 | \$ 472,965 | \$ 16,186 | \$ 476,942 | \$ - | \$ - |
| OTHER SOURCES (USES) | | | | | | | |
| 9998 | Transfer In (GF) | - | - | 383,584 | - | - | - |
| | TOTAL OTHER SOURCES (USES) | - | - | 383,584 | - | - | - |
| | Beginning Resources | (135,743) | (250,831) | (399,720) | (399,720) | (0) | (0) |
| | Ending Resources | \$ (250,831) | \$ (399,720) | \$ (0) | \$ (535,032) | \$ (0) | \$ (0) |
| Reconciliation to Fund Balance | | | | | | | |
| | Invested in Fixed Assets | - | - | - | - | - | - |
| | Notes Payable/Liabilities | - | - | - | - | - | - |
| | Book Fund Balance | (250,831) | (399,720) | (0) | (535,032) | (0) | (0) |
| 9000 | Depreciation | - | - | - | - | - | - |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | AB939 Solid Waste Reduction 2% | | | | Proposed Budget | |
|---------------------------------------|-----------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|
| | | Fund #571 | | | | | |
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4660 | 2% AB 939 Surcharge | \$ 6,062 | \$ 5,878 | \$ 1 | \$ 6,100 | \$ - | \$ - |
| 4980 | Interest | 158 | 105 | 100 | 150 | 50 | 50 |
| 4982 | Late Charges | 99 | 105 | 5 | 120 | - | - |
| TOTAL REVENUE | | \$ 6,319 | \$ 6,089 | \$ 106 | \$ 6,370 | \$ 50 | \$ 50 |
| EXPENDITURES | | | | | | | |
| 5010 | Salaries and Wages | 173 | 206 | - | 400 | | |
| 5110 | FICA and Medicare | 13 | 16 | - | 31 | | |
| 5115 | Unemployment & Training Tax | 5 | 12 | - | 10 | | |
| 5120 | Worker's Compensation | (315) | 55 | 8 | - | | |
| 5130 | Health & Life Insurance | - | - | - | - | | |
| 5201 | Materials and Supplies | (2,372) | - | - | 50 | | |
| 5440 | Printing and advertising | - | - | - | - | | |
| 5830 | Travel & Reimbursements | 50 | 17 | 18 | 200 | | |
| 8560 | Recycling Program | 7,363 | 3,878 | - | 5,000 | 5,000 | 5,000 |
| TOTAL EXPENDITURES | | \$ 4,917 | \$ 4,185 | \$ 26 | \$ 5,691 | \$ 5,000 | \$ 5,000 |
| OTHER SOURCES (USES) | | | | | | | |
| | | | - | | | - | - |
| TOTAL OTHER SOURCES (USES) | | - | - | - | - | - | - |
| Beginning Resources | | 28,434 | 29,836 | 31,740 | 31,740 | 31,819 | 26,869 |
| Ending Resources | | \$ 29,836 | \$ 31,740 | \$ 31,819 | \$ 32,419 | \$ 26,869 | \$ 21,919 |
| Reconciliation to Fund Balance | | | | | | | |
| | Invested in Fixed Assets | 1,185 | 869 | 553 | - | 237 | (0) |
| | Notes Payable/Liabilities | - | - | - | - | - | - |
| Book Fund Balance | | 31,021 | 32,608 | 32,372 | 32,419 | 27,106 | 21,919 |
| 9000 | Depreciation | 316 | 316 | 316 | - | 316 | 237 |

City of Colfax
 Adopted Budget
 For the Fiscal Years 2012-13 and 2013-14

| | | 27% Landfill | | | | Proposed Budget | |
|---------------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | Fund #572 | | | | | |
| NUMBER | DESCRIPTION | Actual 2009-10 | Actual 2010-11 | Estimate 2011-12 | Budget 2011-12 | 2012-13 | 2013-14 |
| REVENUES | | | | | | | |
| 4660 | 27% Closure Surcharge | \$ 80,199 | \$ 77,468 | \$ 78,000 | \$ 81,000 | \$ 78,000 | \$ 78,000 |
| 4980 | Interest | 3,864 | 2,046 | 1,000 | 3,000 | 1,000 | 1,000 |
| 4982 | Late Fees | 1,220 | 1,479 | 1,000 | 1,200 | - | - |
| TOTAL REVENUE | | \$ 85,284 | \$ 80,993 | \$ 80,000 | \$ 85,200 | \$ 79,000 | \$ 79,000 |
| EXPENDITURES | | | | | | | |
| | | | | | | 0% | |
| 5010 | Salaries and Wages | 854 | 2,352 | 2,500 | 500 | 17,154 | \$ 17,154 |
| 5110 | Social Security Taxes | 65 | 177 | 200 | 38 | 1,312 | \$ 1,312 |
| 5115 | Unemployment & Training Tax | - | 44 | 50 | 3 | 338 | \$ 338 |
| 5120 | Workmen's Compensation | 300 | - | - | 54 | 562 | \$ 562 |
| 5130 | Health Insurance | 883 | 139 | 150 | 165 | 2,802 | \$ 2,802 |
| 5160 | Retirement | 77 | 142 | 150 | 82 | 1,068 | \$ 1,068 |
| 5201 | Materials and Supplies | - | 17 | 800 | | 800 | 800 |
| 5660 | Professional Services | - | | 1,000 | | 1,500 | 1,500 |
| 5665 | Legal Expenses - City | - | - | 4,000 | | 2,500 | 2,500 |
| 6125 | Water | 1,337 | 1,330 | 1,300 | 1,600 | 1,400 | 1,400 |
| 7500 | Landfill Closure (Note 1) | - | | | | | |
| 8300 | Payments to Other Agencies | - | - | 8,000 | 7,000 | 8,000 | 8,000 |
| 8400 | Liability Insurance | 409 | 80 | 100 | 82 | 100 | 100 |
| 8525 | Testing and Monitoring Phase III Cleanup | - | - | 20,000 | 12,000 | 20,000 | 20,000 |
| TOTAL EXPENDITURES | | \$ 3,924 | \$ 4,281 | \$ 38,250 | \$ 21,524 | \$ 57,536 | \$ 57,536 |
| OTHER SOURCES (USES) | | | | | | | |
| | | | - | | | - | - |
| TOTAL OTHER SOURCES (USES) | | - | - | - | - | - | - |
| Beginning Resources | | 487,289 | 568,649 | 645,361 | 645,361 | 687,111 | 708,575 |
| Ending Resources | | \$ 568,649 | \$ 645,361 | \$ 687,111 | \$ 709,037 | \$ 708,575 | \$ 730,039 |
| Reconciliation to Fund Balance | | | | | | | |
| Invested in Fixed Assets | | - | - | - | - | - | - |
| Notes Payable/Liabilities | | 251,930 | 622,970 | 622,970 | - | 622,970 | 622,970 |
| Book Fund Balance | | 820,579 | 1,268,331 | 1,310,081 | 709,037 | 1,331,545 | 1,353,009 |
| 9000 | Depreciation | - | - | - | - | - | - |

CITY OF COLFAX
 PERMANENT EMPLOYEE PAY SCHEDULE
 Adopted Budget for FY2012-2013 and FY 2013-2014

| City Employees | Status | Union | Hours per week | FTE | Hourly Rate | Annual Estimate Wages | In Lieu Pay | On-Call Pay | Comp Time Paid Out | Total Annual Wages | PERS% | PERS Cost Annual | Health Benefits Monthly | PERS Benefit Annual |
|----------------------|--------|-------|----------------|-----|-------------|-----------------------|-------------|------------------|--------------------|--------------------|---------|------------------|-------------------------|---------------------|
| City Manager | PT | N | 18.5 | 0.5 | \$ 78.12 | \$ 75,151 | | \$ - | \$ - | \$ 75,151 | 0.000% | \$ - | \$ - | \$ - |
| City Clerk | FT | N | 35 | 0.9 | \$ 19.06 | \$ 34,689 | \$ 4,800 | - | - | \$ 39,489 | 10.197% | \$ 3,537 | \$ - | \$ - |
| Comm Serv Director | FT | N | 40 | 1.0 | \$ 31.93 | \$ 66,414 | | - | - | \$ 66,414 | 10.197% | \$ 6,772 | \$ 800 | \$ 9,600 |
| Oil Recycling Clerk | PT | N | 4 | 0.1 | \$ 11.17 | \$ 2,323 | | - | - | \$ 2,323 | 0.000% | \$ - | \$ - | \$ - |
| Clerk Typist | FT | Y | 40 | 1.0 | \$ 11.65 | \$ 24,232 | | - | - | \$ 24,232 | 12.197% | \$ 2,956 | \$ 1,535 | \$ 18,420 |
| Sewer Operator III | FT | Y | 40 | 1.0 | \$ 25.69 | \$ 53,435 | | 8,320.00 | 6,422.50 | \$ 68,178 | 12.197% | \$ 6,517 | \$ 1,535 | \$ 18,420 |
| Sewer Operator II* | FT | Y | 40 | 1.0 | \$ 20.63 | \$ 42,910 | | 8,320.00 | 5,157.50 | \$ 56,388 | 12.197% | \$ 5,234 | \$ 1,535 | \$ 18,420 |
| Operator In Training | FT | Y | 40 | 1.0 | \$ 15.41 | \$ 32,053 | | 5,546.67 | 1,232.80 | \$ 38,832 | 12.197% | \$ 3,909 | \$ 1,535 | \$ 18,420 |
| Operator In Training | FT | Y | 40 | 1.0 | \$ 15.41 | \$ 32,053 | | 5,546.67 | 1,232.80 | \$ 38,832 | 12.197% | \$ 3,909 | \$ 1,535 | \$ 18,420 |
| Lead Mechanic | FT | Y | 40 | 1.0 | \$ 24.02 | \$ 49,962 | | 5,546.67 | 1,921.60 | \$ 57,430 | 12.197% | \$ 6,094 | \$ 1,535 | \$ 18,420 |
| Info Systems* | PT | N | 18.5 | 0.5 | \$ 22.00 | \$ 21,164 | | | | \$ 21,164 | 0.000% | \$ - | \$ - | \$ - |
| | | | <u>8.9</u> | | | <u>\$ 434,387</u> | <u>\$ -</u> | <u>\$ 33,280</u> | <u>\$ 15,967</u> | <u>\$ 488,434</u> | | <u>\$ 38,929</u> | | <u>\$ 120,120</u> |

Assumptions

On-Call Pay

WWTP (allocated to two employees) and Public works (allocated over 3 employees)

| | |
|----------------|-----------|
| Hours per week | 128 |
| Hourly Rate | \$ 2.50 |
| Annual Costs | \$ 16,640 |

Comp Time Paid Out

| | |
|---------------------------------------|--------|
| Estimated Annual hours - Public Works | 80.00 |
| Estimated Annual hours - Sewer | 250.00 |

CITY OF COLFAX
Employee Allocation Schedule
Adopted Budget for FY 2012-2013 and FY 2013-2014

| City Employees | Allocations | | | | | | | | | | | |
|----------------------|-------------|---------|---------|---------|---------|-----|------|------|-----|-----|-----|-------|
| | 100-120 | 100-200 | 100-400 | 100-500 | 100-530 | 250 | 280 | 2560 | 561 | 569 | 572 | Total |
| City Manager | 45% | | | | | | | 40% | | 10% | 5% | 100% |
| City Clerk | 50% | | | | | | | 25% | 25% | | | 100% |
| Comm Serv Director | | | 30% | 5% | 5% | 29% | 1% | 15% | 5% | | 10% | 100% |
| Oil Recycling Clerk | | | | | | | 100% | | | | | 100% |
| Clerk Typist | 20% | | 20% | | | | | 30% | 30% | | | 100% |
| Sewer Operator III | | | | | | | | 100% | 0% | | | 100% |
| Sewer Operator II | | | | | | | | 100% | 0% | | | 100% |
| Operator In Training | | | | 20% | 10% | 20% | | 30% | 15% | | 5% | 100% |
| Operator In Training | | | | 20% | 10% | 20% | | 30% | 15% | | 5% | 100% |
| Lead Mechanic | | | | 10% | 5% | 60% | | 5% | 15% | | 5% | 100% |
| Tech Services Admin | 40% | | | 0% | 0% | 0% | | 60% | 0% | | 0% | 100% |

CITY OF COLFAX
Wage Allocation Schedule
Adopted Budget for FY2012-2013 and FY 2013-2014

| City Employees | Annual Wages | | | | | | | | | | | | |
|----------------------|------------------|-------------|------------------|------------------|------------------|------------------|-----------------|-------------------|------------------|-----------------|------------------|-------------|-------------------|
| | 100-120 | 100-200 | 100-400 | 100-500 | 100-530 | 250 | 280 | 560 | 561 | 569 | 772 | 773 | 774 |
| City Manager | 33,818 | - | - | - | - | - | - | 30,061 | - | 7,515 | 3,758 | - | 75,151 |
| City Clerk | 19,745 | - | - | - | - | - | - | 9,872 | 9,872 | - | - | - | 39,489 |
| Comm Serv Director | - | - | 19,924 | 3,321 | 3,321 | 19,260 | 664 | 9,962 | 3,321 | - | 6,641 | - | 66,414 |
| Oil Recycling Clerk | - | - | - | - | - | - | 2,323 | - | - | - | - | - | 2,323 |
| Clerk Typist | 4,846 | - | 4,846 | - | - | - | - | 7,270 | 7,270 | - | - | - | 24,232 |
| Sewer Operator III | - | - | - | - | - | - | - | 68,178 | - | - | - | - | 68,178 |
| Sewer Operator II | - | - | - | - | - | - | - | 56,388 | - | - | - | - | 56,388 |
| Operator In Training | - | - | - | 7,766 | 3,883 | 7,766 | - | 11,650 | 5,825 | - | 1,942 | - | 38,832 |
| Operator In Training | - | - | - | 7,766 | 3,883 | 7,766 | - | 11,650 | 5,825 | - | 1,942 | - | 38,832 |
| Lead Mechanic | - | - | - | 5,743 | 2,871 | 34,458 | - | 2,871 | 8,614 | - | 2,871 | - | 57,430 |
| Tech Services Admin | 8,466 | - | - | - | - | - | - | 12,698 | - | - | - | - | 21,164 |
| TOTAL | \$ 66,875 | \$ - | \$ 24,771 | \$ 24,597 | \$ 13,959 | \$ 69,251 | \$ 2,988 | \$ 220,599 | \$ 40,727 | \$ 7,515 | \$ 17,154 | \$ - | \$ 488,434 |
| | 14% | 0% | 5% | 5% | 3% | 14% | 1% | 45% | 8% | 2% | 4% | 0% | 100% |

| | | | | | | | | | | | | | |
|-----------------------|----------|--|----------|----------|----------|----------|--------|-----------|----------|--------|----------|------|-----------|
| Social Security Taxes | \$ 5,116 | | \$ 1,895 | \$ 1,882 | \$ 1,068 | \$ 5,298 | \$ 229 | \$ 16,876 | \$ 3,116 | \$ 575 | \$ 1,312 | \$ - | \$ 37,365 |
|-----------------------|----------|--|----------|----------|----------|----------|--------|-----------|----------|--------|----------|------|-----------|

Note: Calculated at 7.65% of wages paid

| | | | | | | | | | | | | | |
|-------------------|--------|--|--------|--------|--------|--------|-------|----------|--------|-------|--------|------|----------|
| UI & Training Tax | \$ 555 | | \$ 205 | \$ 204 | \$ 116 | \$ 574 | \$ 25 | \$ 1,829 | \$ 338 | \$ 62 | \$ 142 | \$ - | \$ 4,050 |
|-------------------|--------|--|--------|--------|--------|--------|-------|----------|--------|-------|--------|------|----------|

Note: Annual estimate (7,000 per EE at 6.2%) allocated based on percent of total wages

\$ 4,050

| | | | | | | | | | | | | | |
|--------------|----------|----------|--------|--------|--------|----------|-------|----------|----------|--------|--------|------|-----------|
| Workers Comp | \$ 2,191 | \$ 4,000 | \$ 811 | \$ 806 | \$ 457 | \$ 2,269 | \$ 98 | \$ 7,226 | \$ 1,334 | \$ 246 | \$ 562 | \$ - | \$ 20,000 |
|--------------|----------|----------|--------|--------|--------|----------|-------|----------|----------|--------|--------|------|-----------|

Note: Annual estimate (less portion for Fire department volunteers) allocated based on percent of total wages

\$ 16,000

CITY OF COLFAX
Employee Benefits - Retirement and Health Insurance
Adopted Budget for FY2012-2013 and FY 2013-2014

| 5160 - Retirement - PERS | | | | | | | | | | | | | | |
|--------------------------|-----------------|-------------|-----------------|-----------------|-----------------|-----------------|--------------|------------------|-----------------|-------------|-----------------|-------------|------------------|-------|
| City Employees | 100-120 | 100-200 | 100-400 | 100-500 | 100-530 | 250 | 280 | 560 | 561 | 569 | 572 | Total | | |
| City Manager | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| City Clerk | 1,769 | - | - | - | - | - | - | 884 | 884 | - | - | - | - | 3,537 |
| Comm Serv Director | - | - | 2,032 | 339 | 339 | 1,964 | 68 | 1,016 | 339 | - | 677 | - | - | 6,772 |
| Oil Recycling Clerk | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Clerk Typist | 591 | - | 591 | - | - | - | - | 887 | 887 | - | - | - | - | 2,956 |
| Sewer Operator III | - | - | - | - | - | - | - | 6,517 | - | - | - | - | - | 6,517 |
| Sewer Operator II | - | - | - | - | - | - | - | 5,234 | - | - | - | - | - | 5,234 |
| Operator In Training | - | - | - | 782 | 391 | 782 | - | 1,173 | 586 | - | 195 | - | - | 3,909 |
| Operator In Training | - | - | - | 782 | 391 | 782 | - | 1,173 | 586 | - | 195 | - | - | 3,909 |
| Lead Mechanic | 2,438 | - | - | - | - | - | - | 3,656 | - | - | - | - | - | 6,094 |
| Lead Mechanic | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | \$ 4,797 | \$ - | \$ 2,623 | \$ 1,902 | \$ 1,121 | \$ 3,528 | \$ 68 | \$ 20,540 | \$ 3,282 | \$ - | \$ 1,068 | \$ - | \$ 38,929 | |
| | 12% | | 7% | 5% | 3% | 9% | 0% | 53% | 8% | 0% | 3% | 0% | 100% | |

| 5130 - Health Insurance | | | | | | | | | | | | | | |
|-------------------------|------------------|-------------|-----------------|-----------------|-----------------|------------------|--------------|------------------|------------------|-------------|-----------------|-------------|-------------------|--------|
| City Employees | 100-120 | 100-200 | 100-400 | 100-500 | 100-530 | 250 | 280 | 560 | 561 | 569 | 572 | Total | | |
| City Manager | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| City Clerk | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Comm Serv Director | - | - | 2,880 | 480 | 480 | 2,784 | 96 | 1,440 | 480 | - | 960 | - | - | 9,600 |
| Oil Recycling Clerk | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Clerk Typist | 3,684 | - | 3,684 | - | - | - | - | 5,526 | 5,526 | - | - | - | - | 18,420 |
| Sewer Operator III | - | - | - | - | - | - | - | 18,420 | - | - | - | - | - | 18,420 |
| Sewer Operator II | - | - | - | - | - | - | - | 18,420 | - | - | - | - | - | 18,420 |
| Operator In Training | - | - | - | 3,684 | 1,842 | 3,684 | - | 5,526 | 2,763 | - | 921 | - | - | 18,420 |
| Operator In Training | - | - | - | 3,684 | 1,842 | 3,684 | - | 5,526 | 2,763 | - | 921 | - | - | 18,420 |
| Lead Mechanic | 7,368 | - | - | - | - | - | - | 11,052 | - | - | - | - | - | 18,420 |
| Lead Mechanic | - | - | - | - | - | - | - | - | - | - | - | - | - | - |
| TOTAL | \$ 11,052 | \$ - | \$ 6,564 | \$ 7,848 | \$ 4,164 | \$ 10,152 | \$ 96 | \$ 65,910 | \$ 11,532 | \$ - | \$ 2,802 | \$ - | \$ 120,120 | |

CITY OF COLFAX
 Consultant Allocation Schedule
 Adopted Budget for FY2012-2013 and FY 2013-2014

| Allocations - \$ | | | | | | | | | | | | | | | | |
|-------------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|------------|-----------|-----|----------|------------|
| Consultants | 100-100 | 100-110 | 100-120 | 100-160 | 100-200 | 100-425 | 100-450 | 1120 | 236 | 250 | 350 | 560 | 561 | 569 | Total | Total |
| Finance Director | | | \$32,000 | | | | | | | \$ 5,000 | \$ - | \$ 15,600 | | | \$ 1,500 | \$ 54,100 |
| CDBG Consultant | | | \$ 5,000 | | | | | | | | | | | | | \$ 5,000 |
| Publicity Consult | | \$ 2,000 | | | | | | | | | | | | | | \$ 2,000 |
| Fire Protection | | | | | \$23,600 | | | | | | | | | | | \$ 23,600 |
| Planning | | | | | | \$30,000 | \$20,000 | \$25,000 | | | | | | | | \$ 75,000 |
| Engineering | | | | | \$15,000 | | \$18,000 | | \$ 3,500 | \$75,000 | \$ 8,500 | \$10,000 | \$120,000 | | | \$ 250,000 |
| City Attorney | | | | \$40,000 | | | | | | | | \$ 50,000 | | | \$ 2,500 | \$ 92,500 |
| Legal | | | | | | | | | | | | \$ 30,000 | | | | \$ 30,000 |
| Audit | \$ 9,500 | | | | | | | | \$ 750 | | | \$ 9,000 | | | | \$ 19,250 |
| Sewer - Other | | | | | | | | | | | | \$ 104,400 | | | | \$ 104,400 |

| Allocations - % | | | | | | | | | | | | | | | | |
|-------------------|---------|---------|---------|---------|---------|---------|---------|------|-----|-----|-----|------|-----|-----|-------|-------|
| Consultants | 100-100 | 100-110 | 100-120 | 100-160 | 100-200 | 100-425 | 100-450 | 1120 | 236 | 250 | 350 | 560 | 561 | 569 | Total | Total |
| Finance Director | 0% | 0% | 59% | 0% | 0% | 0% | 0% | 0% | 0% | 9% | 0% | 29% | 0% | 0% | 3% | 100% |
| CDBG Consultant | 0% | 0% | 100% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 100% |
| Publicity Consult | 0% | 100% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 100% |
| Fire Protection | 0% | 0% | 0% | 0% | 100% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 100% |
| Planning | 0% | 0% | 0% | 0% | 0% | 0% | 40% | 27% | 33% | 0% | 0% | 0% | 0% | 0% | 0% | 100% |
| Engineering | 0% | 0% | 0% | 0% | 0% | 6% | 0% | 7% | 0% | 1% | 30% | 3% | 4% | 48% | 0% | 100% |
| City Attorney | 0% | 0% | 0% | 43% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 54% | 0% | 0% | 3% | 100% |
| Legal | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 100% | 0% | 0% | 0% | 100% |
| Audit | 49% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 4% | 0% | 47% | 0% | 0% | 0% | 100% |
| Sewer - Other | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 100% | 0% | 0% | 0% | 100% |