



CITY COUNCIL MEETING

COUNCIL CHAMBERS, 33 SOUTH MAIN STREET, COLFAX, CA



MAYOR WILL STOCKWIN • MAYOR PRO TEM MARNIE MENDOZA
COUNCILMEMBERS • STEVE HARVEY • KIM DOUGLASS

Special Meeting Agenda – Budget Workshop

May 14, 2018

Special Workshop Session 10:00 AM

1. OPEN SESSION AND ROLL CALL

2. PUBLIC COMMENT

Members of the audience are permitted to address the Council on matters of concern to the public within the subject matter jurisdiction of the City Council that are not listed on this workshop agenda. Please make your comments as brief as possible; not to exceed three (3) minutes in length. The Council cannot act on items not included on this agenda; however, if action is required it will be referred to staff.

3. WORKSHOP

3A. **Budget Review**

Presentation: Laurie Van Groningen, Finance Director and Wes Heathcock, City Manager

Action: Discuss and direct staff

4. ADJOURNMENT

I, Lorraine Cassidy, City Clerk for the City of Colfax declare that this agenda was posted at Colfax City Hall and the Colfax Post Office. The agenda is also available on the City website at www.Colfax-ca.gov.


Lorraine Cassidy, City Clerk

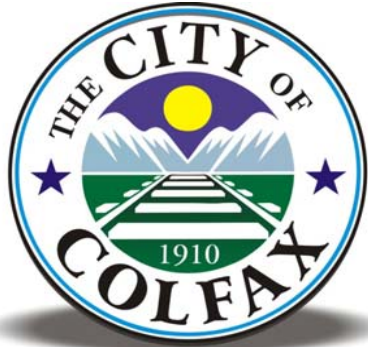
Administrative Remedies must be exhausted prior to action being initiated in a court of law. If you challenge City Council action in court, you may be limited to raising only those issues you or someone else raised at a public hearing described in this notice/ agenda, or in written correspondence delivered to the City Clerk of the City of Colfax at, or prior to, said public hearing.



Colfax City Council Meetings are ADA compliant. If you need special assistance to participate in this meeting, please contact the City Clerk at (530) 346-2313 at least 72 hours prior to make arrangements for ensuring your accessibility.

May 14, 2018

Page 1 of 1



CITY OF COLFAX CALIFORNIA

BUDGET

FISCAL YEARS 2018-2019 AND 2019-2020

Draft Proposal for Public Workshop – May 14, 2018

City Council

Will Stockwin, Mayor

Marnie Mendoza, Mayor Pro-Tem

Kim Douglass, Council Member

Steve Harvey, Council Member

City Manager

Wes Heathcock

Finance Director

Laurie Van Groningen

**Draft Proposal for Public Workshop
May 14, 2018**

City of Colfax - Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020
TABLE OF CONTENTS

	Page No.		Page No.
<u>Budget Memo</u>		<u>Operating Revenues & Expenditures (continued)</u>	
Management Budget Memo	1		
<u>Fund Summary</u>		Special Revenues	
Fiscal Year 2018-2019	5	Fund Descriptions	33
Fiscal Year 2019-2020	6	<u>Special Revenues - Department Revenues and Expenditures</u>	
<u>Staffing Personnel Equivalents</u>		210 000 Mitigation Fees - Roads	34
Fiscal Year 2018-2019 and 2019-2020	7	211 000 Mitigation Fees - Drainage	35
Organization Chart	8	212 000 Mitigation Fees - Trails	36
<u>Capital Projects</u>		213 000 Mitigation Fees - Parks and Rec	37
Fiscal Year 2018-2019	9	214 000 Mitigation Fees - City Buildings	38
Fiscal Year 2019-2020	10	215 000 Mitigation Fees - City Vehicles	39
<u>Operating Revenues & Expenditures</u>		217 000 Mitigation Fees - Downtown Parking	40
General Fund		218 000 Supplemental Law Enforcement	41
Fund Descriptions	11	244 000 CDBG - Program Income	42
General Fund Summary	13	250 000 Streets and Roads	43
General Fund Revenue Detail	14	253 000 Gas Tax Fund	45
<u>General Fund - Department Revenues and Expenditures</u>		270 000 Beverage Container Recycling Fund	46
100 100 Central Services	16	292 000 Fire Capital Fund	47
100 110 City Council	17	342 000 Construction Fees - Fire	48
100 120 Administration and Finance	18	343 000 Construction Fees - Recreation	49
100 160 City Attorney	20		
100 200 Fire Department	21	Enterprise Funds	
100 300 Sheriff Services	22	Fund Descriptions	50
100 400 Building Department	23	<u>Enterprise Funds - Department Revenues and Expenditures</u>	
100 425 City Engineer	24	560 000 WWTP Maintenance and Operations	51
100 450 Planning	25	561 000 Sewer Collection Systems	54
100 500 Buildings	26	563 000 Debt Service	56
100 530 Parks and Recreation	28		
120 000 Land Development Fees	30	<u>Annual Appropriations Limit</u>	
571 000 AB939 Solid Waste Reduction	31		
572 000 Landfill Post Closure Maintenance	32	<u>Budget Resolutions</u>	

CITY OF COLFAX
Proposed Budget for Fiscal Years 2018-2019 and 2019-2020
Management Budget Memo

May 23, 2018

Honorable Mayor and Members of the Colfax City Council

City staff is pleased to present the Fiscal Year 2018-2019 and Fiscal Year 2019-2020 Annual Operating Budgets for the City of Colfax. The Annual Budget provides the framework for the delivery of public services to the City. This budget document presents staff's recommendation of a spending plan consistent with projected funding availability, public and City Council goals, efficient and effective service delivery to the community, existing contractual agreements and legal requirements. The proposed budget is balanced, with expenditure amounts in the General Fund and Enterprise Funds within projected revenues and available non-restricted funds, while providing for contributions toward prudent fund balance reserves.

Budget Highlights and Assumptions

Staffing

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

In accordance with our Union Agreement, a Cost of Living Adjustment (COLA) has been budgeted effective July 1, 2018 and July 1, 2019. The

COLA is based on Consumer Price Index for Urban Wage Earners and Clerical Workers. For budgeting purposes, the Union Agreement COLA maximum of 4% has been used for estimating labor costs. In addition, a provision has been estimated for up to 5% in merit increases at employee anniversary dates. These increases are projected for both represented and non-represented employees.

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

Staffing levels for the forecasted two years are consistent with current approved staffing levels. We are continuing with employee training/development and succession planning with the Operator in Training program. In addition, we have recommended a promotion opportunity in the plan for the fiscal year 2019-2020 for a Maintenance Worker II position.

Due to fluctuating needs of some administrative functions, the City elects to contract services with outside agencies and service providers. The functions that are currently contracted are: City Attorney, Engineering Services, City Planner, Building Inspector, and Finance Director. Due to increased building and development activity an increase in Planning and Inspections services has been anticipated during this two year budget period. In addition to these ongoing functions an expense provision has been added for Human Resource consulting, Labor law assistance and a Contract Negotiator on an as needed basis.

Draft Proposal for Public Workshop
May 14, 2018

General Funds

General Fund revenue estimates are primarily based on prior year experience and estimates provided by the State and County. Sales Tax and Property Taxes are the largest revenue sources in the General Fund and together account for approximately 77% of total unrestricted revenues. We are estimating 5% growth in each of these categories based on recent sales tax history and increases in property assessment values provided by Placer County. The current development project for a new hotel on South Auburn Street will bring additional Transient Occupancy Tax to the City and we have conservatively estimated an increase in this category for the second year (Fiscal year 2019-2020).

Approximately one –third of general fund expenditures is for public safety services and specifically for the City contract with Placer County for Sheriff services. The budget projection reflects a 4.33% increase in costs but also adds back 193 hours of previously reduced services. Labor costs (increases discussed in staffing section of this memo) are the next highest expenditure category. Overall, general fund expenditures are expected to decrease from previous year due to the payoff of debt associated with the purchase on Winner Chevrolet property (scheduled to be paid off in first quarter of FY2018-2019). In addition, fiscal year 2017-2018 included legal expenses which are not anticipated going forward.

The scrutiny of City General Funds has been exhaustive over the past several years. These ongoing efforts have resulted in:

1. Elimination of negative fund balances (FY2013-2014)
2. Achievement of a Council mandated General Operating Reserve of 25% of annual budget (FY2014-2015), current balance equals \$450,000.

3. Establishment of Pension Liability Reserve FY2015-2016, current balance equals \$45,000.
4. Establishment of capital project reserve - \$50K per year beginning in FY2016-2017, current balance equals \$100,000.

The projected forecast for General Funds includes \$326,000 in fiscal year 2018-2019 and \$444,000 in fiscal year 2019-2020 for funding capital projects (refer to capital project listing), funding General Fund capital reserves, and the City’s annual contribution to Streets and Roads operating expenses.

Special Revenue Funds

Special revenue funds include:

1. Mitigation Fees – Conservative estimates for mitigation fee revenues have been forecasted for the South Auburn Street Hotel development and the Sierra Oaks Estates/Village Oaks apartments based on developer forecasts. Expenditure of funds will not be planned until revenues are more concrete. Analysis will be updated at mid-year and fiscal year budget reviews.
2. Support for Law Enforcement – The proposed budget includes an estimate of \$100,000 per year from the COPS grant. The balance of costs for the Sheriff contract is budgeted in the General Fund.
3. CDBG (Community Development Block Grants) funds are Program Income funding from previous CDBG programs and are restricted to State approved projects with very restrictive guidelines . We anticipate approval to utilize the majority of these funds on a road project on Culver street in FY2018-2019.
4. Transportation/Streets & Roads – The City receives funding for transportation funds processed through Placer County

Transportation Planning Agency (PCTPA). Funds received via the Transportation Development Act Tax (TDA) are first allocated to Transit costs and then available for Street and Road operations and maintenance. Expenses for transportation and maintenance exceed the transportation funding therefore, fund is supplemented from unrestricted General Funds.

5. Gas Tax funds - These funds are used to maintain the City's street lights – with residual funding being allocated to Streets and Roads operating expenses. Revenues are projected to remain consistent with current fiscal year in the proposed budget.
6. Fire Capital Funds – These funds have been designated for the replacement of fire equipment. This fund was utilized for the purchase of the new Rescue vehicle in FY2017-2018. Projected revenues are difficult to estimate, but reflect income from use of City equipment and personnel outside our jurisdiction.

Capital Projects

The proposed capital project list includes both City and grant/developer funded projects. Funding sources for each project are identified. The largest project is the Roundabout on South Auburn street at the I80 on/off ramps. This project is nearly 100% funded from outside sources and is anticipated to be completed in fiscal year 2018-2019.

City staff is currently working on the application process for grant funding for some of the Sewer Enterprise projects. As mitigation and sewer connection fees are finalized/received for current development projects, opportunities to fund capital projects will be reviewed.

Sewer Enterprise Fund

The City has recently hired Rural Community Assistance Corporation (RCAC) to conduct a formal Wastewater Rate Study. The recommendations from the Study included:

- Recommended rate adjustment of 2.45% annually for five years
- Maintain established operating reserves
- Maintain established (and required by loan agreement) debt service reserve
- Continue to annually fund short lived asset reserve (required by USDA grant associated with loan agreement)
- Formalize establishment of capital replacement reserve and fund annually – target for annual contribution set at \$100,000. Funding the reserve in this amount will be dependent on estimated growth in City Sewer connections. It is not anticipated that the City can meet this goal in the first 1-3 years – but that it will be recovered in subsequent years. Non-operational revenues (such as interest and penalties) were not included in the study and may be available for offsetting the reserve funding shortfall.

The budget reflects the recommendations and results presented in the Rate Study. City staff is continuing to find grant funding and reduce Sewer Enterprise expenses. We formally requested a loan amendment review with the State Water Board and have been providing additional information. Additionally, staff is working with RCAC to apply for Prop1B grant funding to complete some immediate capital projects.

The budget will maintain the reserve balances that have already been established:

- Established Council mandated operating reserve – 17% of Total Operations. Current balance in reserve is \$325,000.
- Established Reserve accounts required by State Water Board Loan agreement and USDA Grant fund
- Loan payment reserve – One year loan payment. Current balance \$438,974
- Short term Asset reserve - \$37,500 per year. Current balance \$130,065.

Fiscal Challenges and Opportunities

Cal PERS Retirement expenses are expected to continue increasing over the next five years. The City is currently reviewing the fiscal impact of paying down our unfunded liability balance versus amortizing over future years to reduce interest costs.

The influx of SB1 funding is increasing construction projects across the State. As a result, contractor availability may be limited and cost of projects may increase with reduced competition.

Wage increases are driven by the Memorandum of Understanding (MOU) with Stationary Engineers and include an annual Cost of Living increase of 2-4% each July. The contract will be up for renewal June 30, 2020.

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

Conclusion

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

Wes Heathcock
City Manager

CITY OF COLFAX
All Funds - Projected Revenues, Expenditures, Transfers and Fund Balance
For Fiscal Year 2018-2019

Fund Description	Fund #	Fiscal Year 2018-2019						
		Projected Fund Balance 07/01/2018	Projected Revenues	Operating Expenses	Capital Projects	Reserves	Fund Transfers In (Out)	Fund Balance 06/30/2019
General Fund - Unrestricted	100/120/570	\$ 570,808	\$ 2,053,300	\$ (1,795,160)	\$ (66,700)	\$ (50,000)	\$ (209,137)	\$ 503,111
General Fund - Restricted								
Operating Reserve - 25%	100	450,000	-	-			-	450,000
Pension Liability Reserve	100	45,000	-	-			-	45,000
Capital Project Reserve	100	100,000				50,000	-	150,000
2% AB939 Landfill Diversion	571	28,117	-	-	-		(28,117)	0
Landfill - Postclosure Maintenance	572	778,312	80,000	(84,382)			-	773,930
Total General Fund - Restricted		\$ 1,401,429	\$ 80,000	\$ (84,382)	\$ -	\$ 50,000	\$ (28,117)	\$ 1,418,930
Special Revenues								
Mitigation Funds	210-17	146,170	343,401	-	(45,000)		-	444,571
Support Law Enforcement	218	-	100,000	(100,000)			-	-
CDBG - Program Income	244	240,084	1,500	(6,000)	(205,000)		-	30,584
Transportation - Streets/Roads	250	-	132,500	(239,912)	(20,000)		164,237	36,825.00
Gas Taxes	253	-	41,600	(19,000)			(22,600)	-
Beverage Recycling	270	17,961	-	-			(17,961)	-
Fire Capital Fund	292	48,625	12,000	(5,000)	-		-	55,625
Fire Construction - Mitigation	342	2,471	17,550	-			-	20,021
Recreation Construction	343	2,419	17,550	-			-	19,969
Total Special Revenues		\$ 457,730	\$ 666,101	\$ (369,912)	\$ (270,000)	\$ -	\$ 123,675	\$ 607,595
Capital Projects								
Roundabout (CIP balance from FY18)	385	-	2,435,000		(2,453,000)		18,000	-
Corp Yard Security and Recycling Improve	3XX			-	(46,078)		46,078	0
Pond 3 Fissure Repair (FEMA)	560-695		480,000	-	(480,000)		-	-
Rising Sun A/C Overlay	351		188,500		(225,000)		36,500	-
Wildland Fire Equipment	3XX		13,000	-	(26,000)		13,000	-
Total Capital Projects		\$ -	\$ 3,116,500	\$ -	\$ (3,230,078)	\$ -	\$ 113,578	\$ 0
Enterprise Funds								
Sewer WWTP Maint and Ops	560	134,794	1,192,562	(1,169,800)	(55,000)		40,000	142,557
Sewer Collections Systems	561	119,281	188,447	(221,781)	(65,000)		-	20,947
WWTP/Debt Service	563	387,589	537,722	(438,974)		(137,500)	93,866	442,703
G.O. Bonds (Ends 2018)	565	2,248	-	-			(2,248)	-
Inflows and Infiltration (Ends 2018)	567	91,618	-	-			(91,618)	-
Operating Reserve - 17% (Restricted)		325,000					-	325,000
Sewer Connections - Restricted		41,080	184,000					225,080
Short Term Asset Reserve (Restricted)		130,065			(40,000)	37,500	(40,000)	87,565
Loan Payment Reserve (Restricted)		438,974						438,974
Capital Projects		-				100,000	-	100,000
Total Enterprise Funds		\$ 1,670,649	\$ 2,102,731	\$ (1,830,555)	\$ (160,000)	\$ -	\$ -	\$ 1,782,826
TOTAL ALL FUNDS		\$ 4,100,616	\$ 8,018,632	\$ (4,080,008)	\$ (3,726,778)	\$ -	\$ -	\$ 4,312,462

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May 14, 2018

CITY OF COLFAX
All Funds - Projected Revenues, Expenditures, Transfers and Fund Balance
For Fiscal Year 2019-2020

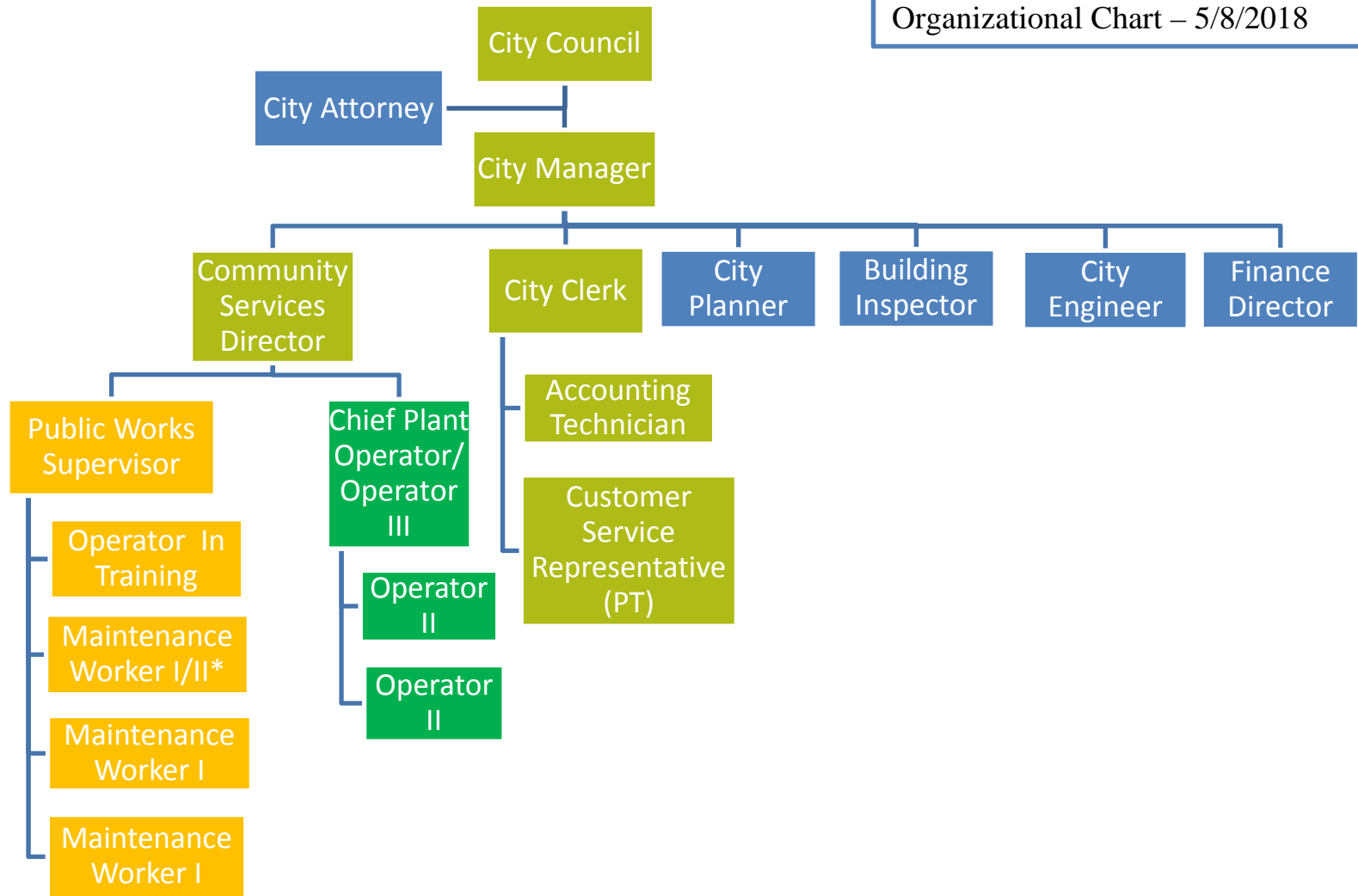
		Fiscal Year 2019-2020						
Fund Description	Fund #	Fund Balance 07/01/2019	Projected Revenues	Projected Expenses	Capital Projects	Reserves	Fund Transfers In (Out)	Projected Fund Balance 06/30/2020
General Fund - Unrestricted	100/120/570	\$ 503,111	\$ 2,224,563	\$ (1,786,401)	\$ (35,000)	\$ (50,000)	\$ (359,056)	\$ 497,216
General Fund - Restricted								
Operating Reserve - 25%	100	450,000	-	-			-	450,000
Pension Liability Reserve	100	45,000	-	-			-	45,000
Capital Project Reserve	100	150,000	-	-		50,000	50,000	200,000
Landfill - Postclosure Maintenance	572	773,930	80,000	(88,134)			-	765,795
Total General Fund - Restricted		\$ 1,418,930	\$ 80,000	\$ (88,134)	\$ -	\$ 50,000	\$ 50,000	\$ 1,460,795
Special Revenues								
Mitigation Funds	210-17	444,571	71,640	-			-	516,211
Support Law Enforcement	218	-	100,000	(100,000)			-	-
CDBG - Program Income	244	30,584	300	(6,000)			-	24,884
Transportation - Streets/Roads	250	36,825	132,500	(251,156)	(200,000)		318,656	36,825
Gas Taxes	253	-	41,600	(19,000)			(22,600)	-
Fire Capital Fund	292	55,625	12,000	(5,000)	-		-	62,625
Fire Construction - Mitigation	342	20,021	15,050	-			-	35,071
Recreation Construction	343	19,969	15,050	-			-	35,019
Total Special Revenues		\$ 607,595	\$ 388,140	\$ (381,156)	\$ (200,000)	\$ -	\$ 296,056	\$ 710,635
Capital Projects								
Wildland Fire Equipment	3XX	-	13,000	-	(26,000)		13,000	26,000
		0	-	-	-		-	0
Total Capital Projects		\$ 0	\$ 13,000	\$ -	\$ (26,000)	\$ -	\$ 13,000	\$ 26,000
Enterprise Funds								
Sewer WWTP Maint and Ops	560	142,557	1,236,798	(1,200,354)	(200,000)		40,000	19,001
Sewer Collections Systems	561	20,947	195,277	(238,469)	(260,000)		300,000	17,755
WWTP/Debt Service	563	442,703	544,886	(438,974)		(137,500)	(300,000)	111,115
Operating Reserve - 17% (Restricted)		325,000						325,000
Sewer Connections - Restricted		225,080						225,080
Short Term Asset Reserve (Restricted)		87,565				37,500	(40,000)	85,065
Loan Payment Reserve (Restricted)		438,974						438,974
Capital Projects		100,000		-		100,000	-	200,000
Total Enterprise Funds		\$ 1,782,826	\$ 1,976,962	\$ (1,877,797)	\$ (460,000)	\$ -	\$ -	\$ 1,421,990
TOTAL ALL FUNDS		\$ 4,312,462	\$ 4,682,664	\$ (4,133,489)	\$ (721,000)	\$ -	\$ -	\$ 4,116,637

City of Colfax
 Budget - Staffing Personnel Equivalents
 For the Fiscal Years 2018-2019 and 2019-2020

<u>Employees/Temporary Staff</u>	<u>Status</u>	<u>Union</u>	<u>Current</u>	Budget			
				<i>Revised</i>			
				<u>FY 2019-2020</u>	<u>FY 2018-2019</u>	<u>FY 2017-2018</u>	<u>FY 2016-2017</u>
City Manager	FT	N	1.0	1.0	1.0	1.0	1.0
City Clerk	PT	N	0.8	0.8	0.8	0.8	0.8
Community Services Director	FT	N	1.0	1.0	1.0	1.0	1.0
Customer Service Representative	PT	N	0.5	0.5	0.5	0.5	0.4
Accounting Technician	FT	N	1.0	1.0	1.0	1.0	0.6
Technical Services Manager	FT	N	-	-	-	1.0	1.0
Chief Plant Operator/Operator III	FT	Y	1.0	1.0	1.0	1.0	1.0
Sewer Operator II	FT	Y	1.0	1.0	1.0	1.0	1.0
Sewer Operator II	FT	Y	1.0	1.0	1.0	1.0	1.0
Public Works Supervisor	FT	Y	1.0	1.0	1.0	1.0	1.0
Maintenance Worker I	FT	Y	1.0	1.0	1.0	1.0	1.0
Maintenance Worker I/OIT	FT	Y	1.0	1.0	1.0	1.0	1.0
Maintenance Worker I	FT	Y	1.0	1.0	1.0	1.0	1.0
Maintenance Worker I/II	FT	Y	1.0	1.0	1.0	1.0	-
			12.3	12.3	12.3	13.3	11.8
<u>Consultants/Contract Services</u>							
Finance Director	PT	N/A	0.6	0.6	0.6	0.4	0.5
City Planner	PT	N/A	0.4	0.6	0.6	0.4	0.4
Building Official	PT	N/A	0.4	0.6	0.6	0.4	0.4
Engineering	PT	N/A	Varies	Varies	Varies	Varies	Varies
City Attorney	PT	N/A	Varies	Varies	Varies	Varies	Varies
Human Resources Consultant	As Needed			New	New	N/A	N/A
Labor Law Services	As Needed			New	New	N/A	N/A
Contract Negotiator	As Needed			New	N/A	N/A	N/A

City of Colfax

Organizational Chart – 5/8/2018



Blue Tiles are contracted staff
*Promotion Proposed for 2019/2020

**Draft Proposal for Public Workshop
May 14, 2018**

City of Colfax Proposed Capital Expenditures Budget for Fiscal Year 2018-2019		General Fund			Mitigation Funds		Restricted Funds					Sewer Funds				TOTAL Current Year
		100-100	100-200	100-500	213-000		250-000	241-244	270-000	571-000	TBD	560-000	561-000			
		General Fund	Fire	Buildings	Parks		Streets & Roads	CDBG PI	Bev Recycling Funds	AB939	CMAQ, RSTP, County, FEMA, Other	Sewer Funds	Collection Systems	Grant Funding	Short Lived Asset Reserve	
Previous Project Costs	Description															
	General Fund															
	IT Equipment	\$ 11,700													\$ 11,700	
	Records Room Upgrades	\$ 5,000													\$ 5,000	
	New Accounting Software	\$ 30,000													\$ 30,000	
															\$ -	
	Buildings & Grounds															
	Shaded Cover Bleachers				\$ 45,000										\$ 45,000	
	Corp Yard Security/Recycling Improvements							\$ 17,961	\$ 28,117						\$ 46,078	
	Roof Replacement - Fire Station			\$ 20,000											\$ 20,000	
	Streets & Roads															
	Culver CDBG PI Project - W. Oak to Newman							\$ 205,000							\$ 205,000	
	Rising Sun A/C Overlay						\$ 36,500				\$ 188,500				\$ 225,000	
\$ 200,000	Roundabout	\$ 18,000									\$ 2,435,000				\$ 2,453,000	
	ADA Compliant Curbing						\$ 20,000								\$ 20,000	
															\$ -	
															\$ -	
	Fire Capital															
	Wildland Fire Equipment (VFA Grant)		\$ 13,000								\$ 13,000				\$ 26,000	
	Sewer Plant and Collection Systems															
	Fencing and Gate										\$ 25,000				\$ 25,000	
	New Vehicle										\$ 30,000	\$ 15,000			\$ 45,000	
	Pond 3 Fissure Repair (FEMA)										\$ 480,000				\$ 480,000	
	Quinns Lane Storm Water Intrusion											\$ 50,000			\$ 50,000	
	Lift Station Pump and Motor replacement											\$ -	\$ 40,000		\$ 40,000	
															\$ -	
															\$ -	
	WWTP															
															\$ -	
\$ 200,000		\$ 64,700	\$ 13,000	\$ 20,000	\$ 45,000	\$ -	\$ 56,500	\$ 205,000	\$ 17,961	\$ 28,117	\$ 3,116,500	\$ 55,000	\$ 65,000	\$ 40,000	\$ 3,726,778	
				\$ 97,700	\$ 45,000						\$ 3,424,078			\$ 160,000	\$ 3,726,778	

Note: As Mitigation Fees become available - application of fees to proposed capital projects will be reviewed

City of Colfax Proposed Capital Expenditures Budget for Fiscal Year 2019-2020		General Fund			Mitigation Funds		Restricted Funds			Sewer Funds				TOTAL
		100-100	100-200	100-500	210-000	XXX-XXX	250-000	292-000	TBD	560-000	561-000			
Previous Project Costs	Description	General Fund	Fire	Buildings	Streets & Roads		Streets & Roads	Fire Capital	CMAQ, RSTP, County	Sewer Funds	Collection Systems	Grant Funding	Short Lived Asset Reserve	
	General Fund													
	IT Equipment/Software	\$ 5,000												\$ 5,000
														\$ -
														\$ -
														\$ -
	Buildings & Grounds													\$ -
														\$ -
														\$ -
	Streets & Roads													\$ -
	Street Project TBD - Pavement Management Plan						\$ 200,000							\$ 200,000
	Roof Replacement			\$ 30,000										\$ 30,000
														\$ -
														\$ -
														\$ -
	Fire Capital													\$ -
	Wildland Fire Equipment (VFA Grant)		\$ 13,000						\$ 13,000	\$ -				\$ 26,000
	Sewer Plant and Collection Systems													\$ -
	DAF or SAF for Algae Control from Ponds*								\$ 200,000					\$ 200,000
	Colfax Ave Sewer Repair									\$ 50,000				\$ 50,000
	Lift Station Pump and motor replacement									\$ 11,000				\$ 11,000
	Lift Station #3 Force Main*									\$ 199,000				\$ 199,000
														\$ -
	WWTP													\$ -
														\$ -
\$ -		\$ 5,000	\$ 13,000	\$ 30,000	\$ -	\$ -	\$ 200,000	\$ -	\$ 13,000	\$ 200,000	\$ 260,000	\$ -	\$ -	\$ 721,000
				\$ 48,000		\$ -			\$ 213,000				\$ 460,000	\$ 721,000

*City is actively pursuing grant fund opportunities

Note: As Mitigation Fees become available - application of fees to proposed capital projects will be reviewed

CITY OF COLFAX
Fund Descriptions - General Funds

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

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
	450	Planning	The Planning Department oversees development and maintenance of the City General Plan, related community plans, design standards, zoning regulations and other development and design programs. It administers all City environmental review processes for public and private projects. Planning also coordinates projects through and administers all programs related to the Planning Commission. Planning also helps the City Manager develop and manage economic development programs.	The City contracts with an outside firm on an hourly basis. Budget estimates of general fund planning expenses based on previous years actual costs.
	500	City Buildings	The Building and Grounds Department is responsible for the maintenance of all City-owned buildings and adjacent grounds areas. Included are City Hall, Fire Stations, Depot and the Corporation Yard.	City staff and consultants are allocated to Fund/Departments based on annual estimates of tasks to be performed.
	530	Parks and Rec	The Park and Recreation Department is responsible for maintaining the City's park and recreation gathering areas, and for the maintenance and upkeep of the landscaped areas surrounding City facilities.	City staff and consultants are allocated to Fund/Departments based on annual estimates of tasks to be performed.
	571	2% AB939	State Assembly Bill 939 requires the reduction of Solid waste going into landfills through "diversion" - diverting garbage away from landfills and into recycling programs.	This surcharge is no longer collected.
	572	27% Landfill	The City of Colfax adopted Resolution 20-92 on March 10, 1992 implementing a surcharge on all refuse disposal fees for costs of closure of the Colfax Landfill.	City is required to maintain a fund balance to cover postclosure period (30 years initially)

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

General Fund
Summary

Description	Proposed Budget		
	2017-2018 MYR	2018-2019	2019-2020

REVENUES BY MAJOR CATEGORY

Property, Sales, and TOT Taxes	\$ 1,501,000	\$ 1,575,250	\$ 1,753,213
Franchise Fees	85,000	85,000	85,000
Licenses and Permits	61,750	64,750	68,050
Charges for Current Services	84,600	84,600	74,600
Revenue from Other Agencies	161,000	161,000	161,000
Other Sources of Revenues	91,700	76,700	76,700
Transfers In	6,000	6,000	6,000
TOTAL REVENUES	\$ 1,991,050	\$ 2,053,300	\$ 2,224,563

EXPENDITURES BY DEPARTMENT

100 Central Services	203,951	125,300	134,605
110 City Council	28,075	31,800	29,800
120 Administration and Finance	222,700	255,348	273,045
160 City Attorney	65,000	61,600	61,600
200 Fire Department	66,100	67,500	64,000
300 Sheriff Department	515,411	583,152	600,437
400 Building Department	72,900	108,900	108,900
425 Engineering	20,000	21,000	21,000
450 Planning	57,600	85,800	85,800
500 Building & Grounds	393,103	253,450	210,495
530 Parks And Recreation	111,606	144,310	149,419
120-XXX Land Development Fees	48,500	57,000	47,300
TOTAL EXPENDITURES	\$ 1,804,946	\$ 1,795,160	\$ 1,786,401

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

General Fund
Revenue Detail

		Proposed Budget		
Description		2017-2018 MYR	2018-2019	2019-2020
<u>PROPERTY AND SALES TAXES</u>				
4010	Property Taxes	\$ 335,000	351,750	369,338
4020	Sales and Use Taxes	1,150,000	1,207,500	1,267,875
4040	Transient Occupancy Tax	16,000	16,000	116,000
TOTAL TAXES		1,501,000	1,575,250	1,753,213
<u>FRANCHISES</u>				
4100	Franchises (Also includes Fund 570)	85,000	85,000	85,000
TOTAL FRANCHISES		85,000	85,000	85,000
<u>LICENSES AND PERMITS</u>				
4200	Business Licenses	31,000	31,000	31,000
4210	Plan Check Fees	5,000	5,500	6,050
4220	Building Permits	25,000	27,500	30,250
4240	Encroachment Permits	500	500	500
4270	Sign Permits	250	250	250
TOTAL LICENSES & PERMITS		61,750	64,750	68,050
<u>CURRENT SERVICE CHARGES</u>				
4605	Recreation Fees	7,000	7,000	7,000
4620	Planning & Zoning Fees (Fund 120)	75,000	75,000	65,000
4630	Court Fines	2,500	2,500	2,500
4640	Copies & Reports	100	100	100
TOTAL CURRENT SERVICE CHARGES		84,600	84,600	74,600

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

General Fund
Revenue Detail

		Proposed Budget		
Description		2017-2018 MYR	2018-2019	2019-2020
REVENUE FROM OTHER AGENCIES				
4700	State Motor Vehicle License	1,000	1,000	1,000
4710	Motor Vehicle Fees	136,000	136,000	136,000
4720	Revenues from Other Agencies	-	-	-
4760	Prop 172 Public Safety	24,000	24,000	24,000
4770	State Mandated Costs	-	-	-
TOTAL FROM OTHER AGENCIES		161,000	161,000	161,000
OTHER SOURCES OF FUNDS				
4800	Rents and Leases	1,800	1,800	1,800
4810	Sign Rental & Leases	53,400	53,400	53,400
4815	Digital Sign Fees	500	500	500
4900	Miscellaneous	17,500	1,000	1,000
4980	Interest Income	18,500	20,000	20,000
TOTAL OTHER SOURCES OF FUNDS		91,700	76,700	76,700
TRANSFERS IN				
4998	Transfer In - CDBG Defederalization	6,000	6,000	6,000
TOTAL TRANSFERS IN		6,000	6,000	6,000
TOTAL GENERAL FUND REVENUE		\$ 1,991,050	\$ 2,053,300	\$ 2,224,563

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

General Fund Departmental Detail
Department 100
Central Services

		Proposed Budget		
Description		2017-2018 MYR	2018-2019	2019-2020
SUPPLIES AND EQUIPMENT				
5201	Materials and Supplies	\$ 8,500	\$ 8,500	\$ 8,900
5203	Office Expenses	-	-	-
5220	Copy Machine	6,000	6,000	6,000
COMMUNICATIONS				
5410	Postage	2,000	2,000	2,100
5420	Telephone/Internet	6,500	6,500	6,825
5440	Printing and Advertising	3,000	3,150	3,310
CONTRACTED SERVICES				
5510	Animal Control Contracts	30,000	32,000	35,000
5650	Annual Audit	9,500	11,250	11,250
5660	Professional Services	11,500	5,200	5,200
5665	Legal Fees	70,000	-	-
RESOURCE DEVELOPMENT				
5810	Memberships and Dues	2,800	2,800	2,800
OCCUPANCY				
6120	Utilities	11,696	12,000	12,000
MISCELLANEOUS				
8250	Miscellaneous	100	100	100
8252	Bank Charges	2,000	2,000	2,000
8260	SB 2557 Prop Tax Admin Costs	5,400	9,000	10,000
8300	Payment to Other Agencies	1,030	1,200	1,200
8320	LAFCO Fees	925	2,000	2,000
8400	Insurance and Bonds	18,000	21,600	25,920
TOTALS		\$ 203,951	\$ 125,300	\$ 134,605

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

General Fund Department Detail
Department 110
City Council

		Proposed Budget		
Description		2017-2018 MYR	2018-2019	2019-2020
PERSONNEL				
5060	Council Member Stipends	\$ 7,200	\$ 7,800	\$ 7,800
5110	Social Security Taxes	600	650	650
5115	Employment & Training Tax	0	-	-
SUPPLIES AND EQUIPMENT				
5201	Materials and Supplies	25	100	100
COMMUNICATIONS				
5420	Telephone	-	-	-
5430	Internet/Website	-	-	-
5440	Printing & Advertising	250	250	250
CONTRACTED SERVICES				
5660	Professional Services	10,000	10,000	10,000
RESOURCE DEVELOPMENT				
5815	Conference & Meetings	2,000	5,000	3,000
5820	Education and Training	5,000	5,000	5,000
5830	Travel and Mileage Reimbursement	1,000	1,000	1,000
MISCELLANEOUS				
8250	Miscellaneous	-	-	-
8263	Economic Development - Event support	2,000	2,000	2,000
TOTALS		\$ 28,075	\$ 31,800	\$ 29,800

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

General Fund Departmental Detail
Department 120
Administration and Finance

Description	Proposed Budget		
	2017-2018 MYR	2018-2019	2019-2020

PERSONNEL

5010 Salaries and Wages	\$ 122,000	\$ 113,785	\$ 124,026
5015 In Lieu Pay - Taxes	-	3,600	3,600
5030 Overtime	2,000	2,000	2,000
5110 Social Security Taxes	16,000	8,705	9,488
5115 Employment & Training Tax	2,000	854	839
5120 Worker's Compensation	7,000	9,534	10,860
5130 Health & Life Insurance	13,000	18,375	18,375
5160 Retirement	7,000	8,445	9,407
5170 Auto Allowance	1,300	2,400	2,400
5175 Temporary Services			
5XXX Employee Benefit Plan Admin	-	1,000	1,000

SUPPLIES AND EQUIPMENT

5201 Materials & Supplies	500	500	500
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COMMUNICATIONS

5425 Cell Phone and Pagers	600	600	600
5440 Printing and Advertising	150	500	500

CONTRACTED SERVICES

5560 Software Service Contract	2,200	2,200	2,200
5660 Professional Services	40,000	70,000	77,500

RESOURCE DEVELOPMENT

5815 Conference & Meetings	2,000	1,000	1,000
5820 Education & Training	2,000	3,500	3,400

City of Colfax
 Preliminary Budget
 For the Fiscal Years 2018-2019 and 2019-2020

General Fund Departmental Detail
 Department 120
 Administration and Finance

		Proposed Budget		
	Description	2017-2018 MYR	2018-2019	2019-2020
5830	Travel/Mileage	3,000	3,000	3,000
MISCELLANEOUS				
8250	Miscellaneous	100	-	-
8550	Election Costs	-	3,000	-
8600	Codification	1,850	2,350	2,350
TOTALS		\$ 222,700	\$ 255,348	\$ 273,045

City of Colfax
 Preliminary Budget
 For the Fiscal Years 2018-2019 and 2019-2020

General Fund Departmental Detail
 Department 160
 City Attorney and Legal Fees

		Proposed Budget		
	Description	2017-2018 MYR	2018-2019	2019-2020

CONTRACTED SERVICES

5665	Legal Fees - City Attorney	65,000	61,600	61,600
5665	Legal Fees - Other	-	-	-
TOTALS		\$ 65,000	\$ 61,600	\$ 61,600

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

General Fund Departmental Detail
Department 200
Fire Department

		Proposed Budget		
Description		2017-2018 MYR	2018-2019	2019-2020
PERSONNEL				
5120	Worker's Compensation	\$10,400	12,000	12,000
SUPPLIES AND EQUIPMENT				
5201	Materials & Supplies	2,000	4,500	4,500
5300	Equipment Repairs & Maintenance	2,000	1,000	1,000
5320	Vehicle Repairs & Maintenance	10,000	13,500	10,000
5325	Gas & Oil	2,000	2,000	2,000
COMMUNICATIONS				
5420	Telephone, Answering Services	300	300	300
CONTRACT SERVICES				
5620	Fire Protection Services	24,000	25,000	25,000
5660	Professional Services	1,200	2,000	2,000
RESOURCE DEVELOPMENT				
5820	Education and Training	500	1,000	1,000
5830	Travel & Mileage	-	-	-
OCCUPANCY				
6120	Utilities	1,750	2,000	2,000
6125	Water	700	700	700
6140	Building Repairs & Maintenance	1,250	2,500	2,500
MISCELLANEOUS				
8250	Miscellaneous	-	-	-
8532	Medical Screening/Exams	500	1,000	1,000
TOTALS		\$ 66,100	\$ 67,500	\$ 64,000

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

General Fund Departmental Detail
Department 300
Sheriff Department

		Proposed Budget		
Description		2017-2018 MYR	2018-2019	2019-2020
SUPPLIES AND EQUIPMENT				
5201	Materials and Supplies	\$ 11	\$ -	\$ -
5300	Equipment Repairs & Maintenance	-	-	-
COMMUNICATIONS				
5420	Telephone	-	-	-
CONTRACTED SERVICES				
5580	Booking Fees	800	1,000	1,000
5600	Placer County Sheriffs	508,600	576,152	593,437
OCCUPANCY				
6120	Utilities	6,000	6,000	6,000
TOTALS		\$ 515,411	\$ 583,152	\$ 600,437

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

General Fund Departmental Detail
Department 400
Building Department

		Proposed Budget		
Description		2017-2018 MYR	2018-2019	2019-2020
PERSONNEL				
5010	Salaries and Wages	\$ -	\$ -	\$ -
5015	In Lieu Pay - Wages	-	\$ -	\$ -
5110	Social Security Taxes	-	\$ -	\$ -
5115	Employment & Training Tax	-	\$ -	\$ -
5120	Worker's Compensation	-	\$ -	\$ -
5130	Health & Life Insurance	-	\$ -	\$ -
5160	Retirement	-	\$ -	\$ -
5175	Temporary Services	-	\$ -	\$ -
SUPPLIES AND EQUIPMENT				
5201	Materials & Supplies	500	500	500
5203	Office Supplies	-	-	-
COMMUNICATIONS				
5420	Telephone	-	-	-
5440	Printing & Advertising	-	-	-
CONTRACTED SERVICES				
5660	Professional Services	72,000	108,000	108,000
RESOURCE DEVELOPMENT				
5810	Membership and Dues	200	200	200
5820	Education and Training	-	-	-
5830	Travel and Mileage	-	-	-
MISCELLANEOUS				
8250	Miscellaneous	-	-	-
8300	Payment to Other Agencies	200	200	200
TOTALS		\$ 72,900	\$ 108,900	\$ 108,900

City of Colfax
 Preliminary Budget
 For the Fiscal Years 2018-2019 and 2019-2020

General Fund Departmental Detail
 Department 425
 Engineering

		Proposed Budget		
Description		2017-2018 MYR	2018-2019	2019-2020
CONTRACTED SERVICES				
5440	Printing and Advertising	\$ -	\$ -	\$ -
5540	Engineering Services	20,000	21,000	21,000
MISCELLANEOUS				
8250	Miscellaneous	-	-	-
TOTALS		\$ 20,000	\$ 21,000	\$ 21,000

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

General Fund Departmental Detail
Department 450
Planning

		Proposed Budget		
Description		2017-2018 MYR	2018-2019	2019-2020
SUPPLIES AND EQUIPMENT				
5201	Materials & Supplies	\$ -	\$ -	\$ -
COMMUNICATIONS				
5440	Printing, Advertising, and Mapping	-	-	-
CONTRACTED SERVICES				
5570	Planning Services	57,600	85,800	85,800
MISCELLANEOUS				
8250	Miscellaneous	-	-	-
8300	Payments to Other Agencies	-	-	-
TOTALS		\$ 57,600	\$ 85,800	\$ 85,800

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

General Fund Departmental Detail
Department 500
Buildings

Description	Proposed Budget		
	2017-2018 MYR	2018-2019	2019-2020
PERSONNEL			
5010 Salaries and Wages	\$ 82,500	\$ 65,517	\$ 71,095
5015 In Lieu Pay - Wages	-	-	-
5030 Overtime	100	100	100
5040 Salary - Call back	2,000	-	-
5110 Social Security Taxes	7,269	5,012	5,439
5115 Unemployment and Training tax	634	492	481
5120 Worker's Compensation	5,500	5,490	6,225
5130 Health & Life Insurance	25,000	22,264	21,537
5150 Uniform Allowances	1,500	1,500	1,500
5160 Retirement	5,500	4,427	4,868
5175 Temporary Services	4,000	-	-
SUPPLIES AND EQUIPMENT			
5201 Materials and Supplies	13,000	25,000	25,000
5300 Equip. Repairs & Maintenance			
5320 Vehicle Repairs & Maintenance	4,000	2,500	2,500
5325 Gas and Oil	2,000	2,000	2,000
5350 Tools Rental	100	250	250
COMMUNICATIONS			
5420 Telephone	-	-	-
5425 Cell phone and pagers	1,600	1,600	1,600
5430 Internet/Website	-	-	-
5440 Printing and Advertising	-	-	-
CONTRACTED SERVICES			
5550 Engineering Services	-	-	-
5660 Professional Services (Admin)	12,000	-	-

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

General Fund Departmental Detail
Department 500
Buildings

		Proposed Budget		
Description		2017-2018 MYR	2018-2019	2019-2020
RESOURCE DEVELOPMENT				
5820	Education	700	1,000	1,000
5830	Travel and Mileage Reimbursement	-	500	500
OCCUPANCY				
6100	Rents and Leases	100	100	100
6120	Utilities	20,000	20,000	20,000
6125	Water	2,000	1,800	1,800
6140	Building Repairs & Maintenance	3,000	45,000	40,000
6160	Security	600	4,500	4,500
MISCELLANEOUS				
8250	Miscellaneous	-	-	-
8720	Debt Service (Winner Chev Prop)	200,000	44,400	-
TOTALS		\$ 393,103	\$ 253,450	\$ 210,495

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

General Fund Departmental Detail
Department 530
Parks and Recreation

		Proposed Budget		
Description		2017-2018 MYR	2018-2019	2019-2020

PERSONNEL

5010	Salaries and Wages	\$ 37,000	\$ 48,052	\$ 52,134
5015	In Lieu Pay - Wages	-	-	-
5030	Overtime	300	-	-
5040	Salary - Call Back	3,000	-	-
5110	Social Security Taxes	3,561	3,676	3,988
5115	Unemployment and Training Tax	400	361	353
5120	Worker's Compensation	2,700	4,026	4,565
5130	Health Insurance	14,000	16,743	16,224
5150	Uniform Allowance	1,000	1,500	1,500
5160	Retirement	3,003	3,227	3,544
5175	Temporary Services	7,000	-	-

SUPPLIES AND EQUIPMENT

5201	Materials and Supplies	10,000	12,000	12,000
5300	Equipment Repairs and Maintenance	1,000	2,500	2,500
5320	Vehicle Repair and Maintenance	2,000	5,000	5,000
5325	Gas & Oil	1,000	1,000	1,000
5350	Tool Rental	600	2,500	2,500

COMMUNICATIONS

5425	Cell Phone and Pagers	1,000	1,000	1,000
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CONTRACTED SERVICES

5660	Professional Services (Admin)	1,500	-	-
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City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

General Fund Departmental Detail
Department 530
Parks and Recreation

		Proposed Budget		
Description		2017-2018 MYR	2018-2019	2019-2020
RESOURCE DEVELOPMENT				
5815	Conferences and Meetings	-	-	-
5820	Education and Training	1,000	1,000	1,000
5830	Travel and Mileage	500	500	500
OCCUPANCY				
6120	Utilities	3,342	3,350	3,350
6125	Water	12,500	12,875	13,261
6140	Repairs and Maintenance	5,000	25,000	25,000
MISCELLANEOUS				
8100	Art Lot Lease	200	-	-
8250	Miscellaneous	-	-	-
TOTALS		\$ 111,606	\$ 144,310	\$ 149,419

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

General Fund Departmental Detail
Department 120-XXX
Land Development Fees

		Proposed Budget		
Description		2017-2018 MYR	2018-2019	2019-2020
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	-	-	-
COMMUNICATIONS				
5440	Printing, Advertising, and Mapping	500	1,000	1,000
CONTRACTED SERVICES				
5540	Engineering Services	15,000	22,400	22,400
5570	Planning Services	28,000	28,600	18,900
5660	Professional Services	5,000	5,000	5,000
TOTALS		\$ 48,500	\$ 57,000	\$ 47,300

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

AB939 Solid Waste Reduction 2%
Fund #571

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020
REVENUES				
4660	2% AB 939 Surcharge	\$ -	\$ -	\$ -
4980	Interest	-	-	-
4982	Late Charges	-	-	-
	TOTAL REVENUE	\$0	\$0	\$0
EXPENDITURES				
5010	Salaries and Wages	-	-	-
5110	FICA and Medicare	-	-	-
5115	Unemployment & Training Tax	-	-	-
5120	Worker's Compensation	-	-	-
5130	Health & Life Insurance	-	-	-
5201	Materials and Supplies	-	-	-
5440	Printing and advertising	-	-	-
5830	Travel & Reimbursements	-	-	-
8560	Recycling Program	1,200	-	-
	TOTAL EXPENDITURES	1,200	-	-
OTHER SOURCES (USES)				
X999	Transfer In/Out - Corp Yard Sec/Recycle	-	(28,117)	-
	TOTAL OTHER SOURCES (USES)	-	(28,117)	-

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Landfill Post Closure Maintenance
Fund #572

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020
REVENUES				
4660	Landfill Closure Surcharge	\$ 80,000	\$ 80,000	\$ 80,000
	TOTAL REVENUE	\$ 80,000	\$ 80,000	\$ 80,000
EXPENDITURES				
5010	Salaries and Wages	32,000	27,905	30,379
5015	In Lieu Pay - Wages	-	-	-
5030	Overtime	-	-	-
5040	Salary - Call Back	3,000	-	-
5110	Social Security Taxes	3,010	2,135	2,324
5115	Unemployment & Training Tax	263	209	206
5120	Workmen's Compensation	1,862	2,338	2,660
5130	Health Insurance	8,000	6,743	6,639
5160	Retirement	2,678	2,152	2,437
5175	Temporary Services	2,000	-	-
5201	Materials and Supplies	500	500	500
5325	Gas & Oil	600	600	600
5425	Cell Phone and Pagers	600	600	600
5660	Professional Services	6,000	7,000	6,750
5815	Membership and Dues	-	-	-
8300	Payments to Other Agencies	15,000	15,000	15,000
8400	Bonds and Insurance	3,500	4,200	5,040
8525	Testing and Monitoring	15,000	15,000	15,000
8530	Bacteria and Lab Tests	-	-	-
	TOTAL EXPENDITURES	\$ 94,013	\$ 84,382	\$ 88,134

CITY OF COLFAX
Fund Descriptions - Special Revenue Funds

Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenue sources. They are usually required by statute, or local ordinance to finance particular governmental functions or activities.			
Fund	Fund Name	Fund Description	Budget Notes/Assumptions
210-17	Mitigation Funds	The development fees for mitigation of traffic, drainage, trails, parks and recreation, city buildings, vehicles, and downtown parkings are necessary for community safety, welfare, and continued economic viability. The fees collected shall be expended only for the purposes mentioned.	No planned activity. If funding for Pool demolition/reconstruction is not received, funds may be transferred to cover costs expended to date for demolition.
218	Support Law Enforcement	Support Law Enforcement and COPS (Citizen Option for Public Safety): State of California appropriated special revenue funds to enhance law enforcement efforts in communities throughout the state. The funds are used primarily to enhance communications and records management, to improve information available to officers in patrol and other police services. The City has a contract with Placer County for police protection.	Budget assumes that the City will continue to receive annual COPS grant in the amount of \$100K. Funding is not constitutionally protected and is subject to reappropriation each year and may be eliminated at the discretion of the State Legislature, or by a veto of the Governor.
241	CDBG - Program Income	CDBG Program Income carried forward from previous years. Funds are restricted within CDBG guidelines.	Program Income less than \$25K per year can be "defederalized" and transferred to City General Funds.
250	Transportation /Streets & Roads	California Transportation Commission allocates funds for transit and transportation needs. Funds flow to the City as Local Transportation Funds (LTF) and State Transit Assistance (STA) through Placer County Transportation Planning Agency. STA funds can only be used for transit services. LTF funds must first be used on transit services, additional funds can be used for other transportation needs and streets/roads projects.	Funding levels based on Adopted apportionment approved by PCTPA.
253	Gas Taxes	The State currently imposes a 14 cent tax per gallon of gasoline, and allocates part of it to cities and counties on the basis of population and statutory formulas. These funds are restricted to use of street maintenance, traffic safety, and construction.	Expenses in fund include cost of street and traffic lights - residual of funds are transferred to Fund 250. Revenues projected at 5% increase.
270	Beverage Recycling	The Department of Resources Recycling and Recovery (CalRecycle) funds beverage container recycling and litter abatement projects. Expenses can be for education, recycling containers, etc.	City expects to expend all available funds FY 2016-2017. Program guidelines have changed.
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 expects to expend all available funds FY 2016-2017.
292	Fire Capital Fund	The City on occasion "rents" equipment and volunteers to help with out of county fires (strike team coverage). Net revenues of this fund is designated for capital costs associated with the Fire Department.	Balance in fund is reserved for replacement of current equipment and facility improvements.
342	Fire Construction	The City collects .5 percent on the value of new construction. Net revenues of this fund is designated for capital costs associated with the Fire Department.	Balance in fund is reserved for replacement of current equipment and facility improvements.
343	Recreation Construction	The City collects .5 percent on the value of new construction. Net revenues of this fund is designated for capital costs associated with City Recreation construction.	Balance in fund is reserved for replacement of current equipment and facility improvements.

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Mitigation Funds - Roads
Fund #210

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020
REVENUES				
4225	Mitigation Fees	\$ -	\$ 177,000	\$ 18,000
4980	Interest	275	-	-
	TOTAL REVENUE	275	177,000	18,000
EXPENDITURES				
5440	Printing and Advertising	-	-	-
5660	Professional Services*	25,549	-	-
	TOTAL EXPENDITURES	25,549	-	-
CAPITAL OUTLAY				
9998	Capital Projects	-	-	-
	TOTAL OTHER SOURCES (USES)	25,549	-	-
	BEGINNING FUND BALANCE	25,274	0	0
	ENDING RESTRICTED FUND BALANCE	\$ (0)	\$ 177,000	\$ 18,000

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Mitigation Funds - Drainage
Fund #211

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020

REVENUES

4225	Mitigation Fees	\$ -	\$ 1,817	\$ -
4980	Interest	50	50	50
TOTAL REVENUE		50	1,867	50

EXPENDITURES

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

CAPITAL OUTLAY

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

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Mitigation Funds - Trails
Fund #212

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020

REVENUES

4225	Mitigation Fees	\$ -	\$ 1,851	\$ 1,470
4980	Interest	500	500	500
TOTAL REVENUE		500	2,351	1,970

EXPENDITURES

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

CAPITAL OUTLAY

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

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Mitigation Funds - Parks and Rec
Fund #213

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020

REVENUES

4225	Mitigation Fees	\$ -	\$ 27,164	\$ 42,980
4980	Interest	1,000	500	500
TOTAL REVENUE		1,000	27,664	43,480

EXPENDITURES

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

TRANSFERS OUT

9998	Shade Structure for ballpark bleachers	-	45,000	-
TOTAL OTHER SOURCES (USES)		-	45,000	-

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Mitigation Fund - City Buildings
Fund #214

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020

REVENUES

4225	Mitigation Fees	\$ -	\$ 67,401	\$ 6,840
4980	Interest	-	-	-
TOTAL REVENUE		-	67,401	6,840

EXPENDITURES

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

TRANSFERS OUT

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

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Mitigation Fund - City Vehicles
Fund #215

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020

REVENUES

4225	Mitigation Fees	\$ -	\$ 12,764	\$ 1,300
4980	Interest	-	-	-
TOTAL REVENUE		-	12,764	1,300

EXPENDITURES

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

TRANSFERS OUT

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

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Mitigation Fund - Downtown Parking
Fund #217

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020

REVENUES

4225	Mitigation Fees	\$ -	\$ 54,354	\$ -
4980	Interest	300	-	-
TOTAL REVENUE		300	54,354	-

EXPENDITURES

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

TRANSFERS OUT

9998	Transfer Out - ADA Curbs and Ramps	27,117	-	-
TOTAL OTHER SOURCES (USES)		27,117	-	-

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Supplemental Law Enforcement
Fund #218

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020

REVENUES

4560	State Grant - COPS	\$ 139,400	\$ 100,000	\$ 100,000
4980	Interest	-	-	-
TOTAL REVENUE		139,400	100,000	100,000

EXPENDITURES

5201	Materials and Supplies	-	-	-
5320	Vehicle Repairs & Supplies	-	-	-
5520	Accounting Services	-	-	-
5600	Placer Co. Sheriff Protection	139,400	100,000	100,000
5600	Sheriff Protection - Overtime	-	-	-
9998	Transfer Out			
TOTAL EXPENDITURES		139,400	100,000	100,000

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

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

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020
REVENUES				
4980	Interest	\$1,500	\$1,500	\$300
	TOTAL REVENUE	1,500	1,500	300
EXPENDITURES				
5010	Salaries and Wages	-	-	-
5440	Printing and Advertising	-	-	-
5660	Professional Services	-	-	-
5570	Planning Services	-	-	-
8250	Miscellaneous	-	-	-
8800	EDBG Loans Out	-	-	-
	TOTAL EXPENDITURES	-	-	-
OTHER SOURCES (USES)				
9998	Transfer Out	(6,000)	(211,000)	(6,000)
	TOTAL OTHER SOURCES (USES)	(6,000)	(211,000)	(6,000)

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Streets and Roads
Fund #250

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020

TRANSPORTATION FUND REVENUE

4280	Transportation Permit	\$ 500	\$ 500	\$ 500
4540	Transportation Allotment	119,000	121,000	121,000
4541	State Transit Assistance	10,000	11,000	11,000
4900	Miscellaneous Revenue	-	-	-
4980	Interest Earnings	-	-	-
Total Transportation Revenue		129,500	132,500	132,500

PERSONNEL

5010	Salaries and Wages	85,000	88,470	96,001
5015	In Lieu Pay - Wages	-	-	-
5030	Overtime	-	-	-
5040	Salary - Call Back	4,000	-	-
5110	Social Security Taxes	7,675	6,768	7,344
5115	Unemployment & Training Tax	750	664	650
5120	Worker's Compensation	4,748	7,413	8,406
5130	Health & Life Insurance	37,655	30,379	29,393
5150	Uniforms	1,500	1,500	1,500
5160	Retirement	6,667	5,974	6,568
5175	Temporary Services	10,000	-	-

SUPPLIES AND EQUIPMENT

5201	Materials and Supplies	25,000	25,000	25,000
5219	Street Repair and Maintenance	-	-	-
5300	Equip. Repairs & Maintenance	5,000	5,000	5,000
5320	Vehicle Repairs	3,500	3,500	3,500
5325	Gas & Oil	3,500	3,000	3,000

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Streets and Roads
Fund #250

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020
5350	Tool Rental	1,000	1,500	1,500
COMMUNICATIONS				
5420	Telephone	-	-	-
5425	Cell phone and pagers	2,500	2,500	2,500
5440	Printing and Advertising	-	-	-
CONTRACTED SERVICES				
5540	Engineering Services	8,750	14,000	14,000
5560	Software Maintenance Contract			
5590	Transit Services	14,000	14,375	15,000
5650	Auditors	950	1,250	1,250
5660	Professional Services	20,000	14,000	13,500
5540	Engineering Services PMP	20,000	-	-
RESOURCE DEVELOPMENT				
5810	Membership and Dues	1,000	1,000	1,000
5820	Education and Training	1,000	1,000	1,000
5830	Travel and Mileage Reimbursement	-	500	500
OCCUPANCY				
6100	Rents and Leases	250		
MISCELLANEOUS				
8250	Miscellaneous	-	-	-
8400	Bonds and Insurance	10,100	12,120	14,544
8710	Interest Expense	-	-	-
TOTAL EXPENDITURES		274,545	239,912	251,156

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Gas Tax Fund
Fund #253

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020
REVENUE				
4050	Gas Tax 2103	\$ 4,703	\$ 500	\$ 500
4051	Gas Tax 2105	12,454	12,000	12,000
4052	Gas Tax 2106	10,879	11,000	11,000
4053	Gas Tax 2107	18,294	18,000	18,000
4980	Interest Income	125	100	100
Total Gas Tax Revenues		46,455	41,600	41,600
PERSONNEL				
		-	-	-
SUPPLIES AND EQUIPMENT				
5201	Materials and Supplies	-	-	-
5300	Equip. Repairs & Maintenance	-	-	-
5320	Vehicle Repairs & Maintenance	-	-	-
5325	Gas & Oil	-	-	-
CONTRACTED SERVICES				
5520	Accounting Services	-	-	-
OCCUPANCY				
6120	Utilities	19,000	19,000	19,000
TOTALS EXPENDITURES		19,000	19,000	19,000

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Beverage Recycling Fund
Fund 270

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020
REVENUES				
4560	Grant Income	\$0	\$0	\$0
4980	Interest	0	0	0
	TOTAL REVENUE	0	0	0
EXPENDITURES				
5300	Equipment Repairs & Maintenance	0	0	0
5440	Printing & Advertising	0	0	0
5660	Professional Services	0	0	0
	TOTAL EXPENDITURES	0	0	0
OTHER SOURCES (USES)				
	Transfer In/Out	0	(17,961)	0
	TOTAL OTHER SOURCES (USES)	0	(17,961)	0

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Fire Capital Fund
Fund #292

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020

REVENUES

4250	Fire Construction Fee	\$0	\$0	\$0
4560	Federal Grant USDA	30,000	-	-
4720	Revenues from Other Agencies	73,500	12,000	12,000
4800	Fire Agreement Reimbursements	-	-	-
4980	Interest	-	-	-

TOTAL REVENUE

103,500	12,000	12,000
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EXPENDITURES

5010	Salaries and Taxes	-	-	-
5660	Professional Services - Volunteers	25,000	5,000	5,000
7022	Hoses, Nozzles, & Hydrants	-	-	-
7030	Pagers and Radios	-	-	-
7040	Apparatus Purchasing - Annual Lease	-	-	-
7050	Safety Equipment	-	-	-

TOTAL EXPENDITURES

25,000	5,000	5,000
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City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Fire Construction - Mitigation
Fund #342

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020

REVENUES

4225	Mitigation Fees	\$ -	\$ 17,500	\$ 15,000
4980	Interest Income	25	50	50
TOTAL REVENUE		25	17,550	15,050

EXPENDITURES

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

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Recreation Construction
Fund #343

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020

REVENUES

4225	Mitigation Fees	\$ -	\$ 17,500	\$ 15,000
4980	Interest Income	25	50	50
TOTAL REVENUE		25	17,550	15,050

EXPENDITURES

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

CITY OF COLFAX
Fund Descriptions - Enterprise Funds

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

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

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Sewer WWTP Maint and Ops
Fund #560

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020
REVENUES				
4660	Sewer Service Charges	\$ 1,100,000	\$ 1,155,662	\$ 1,199,898
4685	Industrial User Permit	-	-	-
4800	Rent	2,400	2,400	2,400
4900	Miscellaneous Revenue	350	-	-
4980	Interest from LAIF	20,000	20,000	20,000
4982	Interest/Late Charges	14,500	14,500	14,500
	TOTAL REVENUE	1,137,250	1,192,562	1,236,798
PERSONNEL				
5010	Salaries and Wages	325,000	308,792	348,813
5015	In Lieu Pay - Wages	-	-	-
5030	Overtime	8,000	8,000	8,000
5040	Salary - Call back/Standby	15,000	-	-
5110	Social Security Taxes	25,000	23,623	26,684
5115	Unemployment and Training Tax	2,500	2,317	2,361
5120	Worker's Compensation	17,000	25,874	30,543
5130	Health & Life Insurance	65,000	80,338	78,210
5150	Uniform & Shoe Allowances	3,500	3,500	3,500
5160	Retirement	20,000	22,207	26,084
5175	Temporary Services	6,000	-	-
SUPPLIES AND EQUIPMENT				
5201	Materials and Supplies	20,000	30,000	30,000
5220	Copy Machine	3,000	3,000	3,000
5300	Equipment Repairs and Maintenance	70,000	70,000	60,000
5320	Vehicle Repairs and Maintenance	2,000	750	750
5325	Gas & Oil	3,000	3,000	3,000

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Sewer WWTP Maint and Ops
Fund #560

NUMBER	DESCRIPTION	Proposed Budget		
		2017-2018 MYR	2018-2019	2019-2020
5340	Chemicals	120,000	110,000	100,000
5350	Tools Rental	2,000	-	-

COMMUNICATIONS

5410	Postage	1,500	1,500	1,500
5420	Telephone/Internet	2,500	3,000	3,000
5425	Cell phone and pagers	3,300	3,500	3,500
5440	Printing and Advertising	1,000	1,000	1,000

CONTRACT SERVICES

5540	City Engineering Services	50,000	7,700	7,700
5560	Software Maintenance Contracts	2,500	2,500	2,500
5650	Auditors	10,100	12,500	12,500
5660	Professional Services	75,000	60,000	68,750
5665	Legal Fees	5,000	4,900	4,900
5665	Sewer rate study	20,000	-	-

RESOURCE DEVELOPMENT

5810	Membership and Dues	2,000	2,000	2,000
5815	Conferences and Meetings	100	500	500
5820	Education & Training	3,000	2,500	2,500
5830	Travel and Mileage	250	500	500

OCCUPANCY

6100	Rents & Leases	500	500	500
6120	Utilities	175,000	175,000	175,000
6122	Sewer Overhead Costs	-	-	-
6140	Repairs & Maintenance	5,000	10,000	10,000
6160	Security	-	2,500	2,500

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Sewer WWTP Maint and Ops
Fund #560

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020
MISCELLANEOUS				
8250	Miscellaneous	750	1,000	1,000
8270	Medical Expenses	1,000	1,000	1,000
8280	Sludge Removal	10,000	25,000	10,000
8300	Payments to Other Agencies	18,500	25,000	25,000
8400	Bonds and Insurance	30,250	36,300	43,560
8525	Testing and Monitoring	50,000	25,000	25,000
8530	Bacteria and Lab Tests	10,000	70,000	70,000
8532	Acute and Chronic Testing	-	5,000	5,000
		-	-	-
TOTAL EXPENDITURES		1,184,250	1,169,800	1,200,354

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Collection Systems/Lift Stations
Fund #561

NUMBER	DESCRIPTION	Proposed Budget		
		2017-2018 MYR	2018-2019	2019-2020

REVENUES

4680	Collection System/Lift Charges	\$ 172,500	\$ 178,447	\$ 185,277
4672	Inspection Fees	12,000	10,000	10,000
4980	Interest	-	-	-
TOTAL REVENUE		184,500	188,447	195,277

EXPENDITURES

PERSONNEL

5010	Salaries and Wages	90,000	99,363	111,246
5015	In Lieu Pay - Wages	-	-	-
5030	Overtime	-	-	-
5040	Salary - Call Back	6,000	-	-
5110	Social Security Taxes	7,410	7,601	8,510
5115	Unemployment & Training Tax	750	746	753
5120	Worker's Compensation	5,000	8,326	9,741
5130	Health & Life Insurance	18,000	26,543	25,817
5150	Uniform & Shoe Allowance	1,000	1,000	1,000
5160	Retirement	6,637	6,752	7,733
5175	Temporary Services	-	-	-

SUPPLIES AND EQUIPMENT

5201	Materials and Supplies	10,000	6,000	6,000
5300	Equipment Repairs & Maintenance	15,000	7,500	7,500
5320	Vehicle Repairs & Maintenance		1,000	1,000
5325	Gas & Oil	2,000	2,000	2,000
5350	Tools Rental	-	1,500	1,500

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

Collection Systems/Lift Stations
Fund #561

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020
COMMUNICATIONS				
5410	Postage	1,250	1,250	1,250
5425	Cell Phones and Pagers	1,100	1,100	1,100
5440	Printing and Advertising	-	-	-
CONTRACT SERVICES				
5540	City Engineers	5,000	3,500	4,900
5660	Professional Services	1,000	14,000	13,500
5665	City Attorney	2,500	3,500	3,500
5820	Education and Training	2,000	2,000	2,000
5830	Travel and Mileage Reimbursement	-	500	500
OCCUPANCY				
6120	Utilities	15,000	15,000	15,000
6125	Water	500	500	500
6140	Building Repairs and Maintenance	-	500	500
6160	Security	-	-	-
MISCELLANEOUS				
8300	Payments to Other Agencies	5,000	5,000	5,000
8400	Bonds and Insurance	5,500	6,600	7,920
TOTAL EXPENDITURES		200,647	221,781	238,469

City of Colfax
Preliminary Budget
For the Fiscal Years 2018-2019 and 2019-2020

WWTP/Debt Service
Fund #563

		Proposed Budget		
NUMBER	DESCRIPTION	2017-2018 MYR	2018-2019	2019-2020
REVENUES				
4662	Debt Service Charges	\$519,982	\$ 532,722	\$ 539,886
4980	Interest	5,000	5,000	5,000
4982	Interest/Late Charges			
TOTAL REVENUE		524,982	537,722	544,886
EXPENDITURES				
8710	Payments to Other Agencies - Interest	95,000	83,000	79,500
8710	Debt Service	0	0	0
TOTAL EXPENDITURES		95,000	83,000	79,500
EXCESS OF REVENUES OVER EXPENDITURES		429,982	454,722	465,386
OTHER SOURCES (USES)				
	Transfer in (Out)	-	-	-
	Capital Assets - Reserve	-	(100,000)	(100,000)
	Capital Assets - New Acquisition	-	-	-
	OPS Reserve Adjustments	-	-	-
	Short Term Asset Reserve	(37,500)	(37,500)	(37,500)
	Pension Reserve Adjustments	-	-	-
	Debt Service	(343,974)	(355,974)	(359,474)
TOTAL OTHER SOURCES (USES)		(381,474)	(493,474)	(496,974)