



# City of Colfax California

**ANNUAL BUDGET  
FISCAL YEARS 2014-2015 AND 2015-2016**

Adopted June 11, 2014 – Resolution 18-2014

*City Council*

Tony Hesch, Mayor  
Kim Douglass, Mayor Pro-tem  
Donna Barkle  
Jason McKinney  
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*City Manager*

Mark Miller

*Finance Director*

Laurie Van Groningen

# CITY OF COLFAX

## Adopted Budget for Fiscal Year 2014-15 and Fiscal Year 2015-16

### Management Budget Letter

The following two year budget represents the City priorities, programs and projects for the fiscal years 2014-15 and 2015-16. The proposal presents staff's recommendation of a spending plan consistent with projected funding availability, public and City Council input, 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 funds, while providing for contributions toward prudent fund balance reserves. The City's Capital Improvement Program is in transition, from recent very large expenditure projects required to bring the wastewater system in compliance, to a variety of smaller projects to begin addressing deferred infrastructure needs. In particular, the City is focusing on the streets, sidewalks and circulation improvements, and investments to enhance economic development. Staff is aggressively pursuing appropriate grant opportunities to assist in funding improvements.

Outlined below are highlights for the City's major funds.

#### General Fund

The projections for the **General Fund – Unrestricted** expenses are approximately \$1,306,000, with revenues of \$1,378,000 in 2014/15. Expenses are approximately \$1,311,000, with revenues of \$1,381,000 in 2015/16. This results in an increase in Fund Balance from the current year end projection of current year end balance of approximately \$218,000, to \$250,000 in 2015 and \$270,000 in 2016. While improving, this balance is projected to still be under our target of 25% reserves, which would equate to \$327,000.

The projections for the **General Fund – Restricted**, also reflect a modest increase in Fund Balance from the current year end projection of approximately \$798,000 to \$808,000 in 2015 and \$822,000 in 2016. As the fund title indicates, these amounts are restricted, and the funds are reserved for landfill diversion and post-landfill closure maintenance ongoing costs only. The projections for the **General Fund – Restricted** expenses are approximately \$61,000, with revenues of \$72,000 in 2014/15. Expenses are approximately \$59,000, with revenues of \$72,000 in 2015/16.

The projections for the **General Fund – Special Revenues**, reflect a slight decrease in Fund Balance from the current year end projection of approximately \$473,000 to \$431,000 in 2015 and \$428,000 in 2016. As shown in the attached summary cover sheet, these revenues represent a variety of programs, all with specific requirements and limits on applicable expenses. Special Revenue funds include mitigation fees and Transportation funds (used primarily for maintaining our streets and roads). As budgeted, mitigation fees have very limited balances but the collection of these funds is intended for mitigation expenditures. With the hoped for success of grant applications, some mitigation funds may be able to be leveraged to accomplish improvements.

**Capital Projects Fund** reflects an expected expenditure of approximately \$331,000 in fiscal years 2014/15-2015/16 on the City's two active Road Rehabilitation projects – Grass Valley street upgrades and the UPPR Pedestrian Crossing. Funding has been obtained for both projects. The projects are funded by carryover of Prop1B/RSTP funds, a CMAQ grant, and PCTPA Pedestrian and Bike Funding. Initially, these projects were projected to be completed in the fiscal year ended June 30, 2013 – but due to constraints they are scheduled to complete over the upcoming two construction seasons and fiscal years. The City has additional, smaller infrastructure improvement projects for the streets and wastewater divisions that are reflected in the operating budgets. A major potential project for the North Main Street Bicycle Route, of approximately \$250,000 is pending grant approval, and will be brought back to City Council for approval if successful.

### Enterprise Funds

Colfax's **Enterprise Funds** consist of various wastewater system fund categories. The projections for the **Total Enterprise Funds** also reflect a decrease in Fund Balance from the current year end projection of approximately \$707,000 to \$647,000 in 2015 and \$644,000 in 2016. The increased expenditures reflect more aggressive maintenance, and a more accurate allocation of staff time. In accordance with the Finance Agreement with the State Water Board, our sewer funds must have a reserve equal to at least one year of note payments (\$438K). Our projections indicate we will be in full compliance with this requirement.



Mark Miller  
City Manager

**CITY OF COLFAX**  
**Adopted Budget for Fiscal Year 2014-15 and Fiscal Year 2015-16**  
**Table of Contents**

|   |       |
|---|-------|
| 1. <u>Fund Summary</u> – Projected Revenues, Expenditures, Transfers/Fund Balance | 1     |
| 2. <u>General Fund</u>  |       |
| a. Fund/Department Descriptions   | 2     |
| b. Fund Summary   | 3     |
| c. Revenue Detail   | 4-5   |
| d. Department Expenditure Detail  | 6-19  |
| 100-100 – Central Services  |       |
| 100-110 – City Council  |       |
| 100-120 – Administration and Finance  |       |
| 100-160 – City Attorney   |       |
| 100-200 – Fire Department   |       |
| 100-300 – Sheriff Department  |       |
| 100-400 – Building Department   |       |
| 100-425 – Engineering   |       |
| 100-450 – Planning  |       |
| 100-500 – Building and Grounds  |       |
| 100-530 – Parks and Recreation  |       |
| 120-000 – Land Development Fees   |       |
| 571-000 – AB939 Solid Waste Reduction (Restricted)                                |       |
| 572-000 – Landfill Post Closure Maintenance (Restricted)                          |       |
| 3. <u>Special Revenue Funds</u>   |       |
| a. Fund Descriptions  | 20    |
| b. Fund Revenue and Expenditure Details   | 21-38 |
| 210 – Mitigation Funds – Roads  |       |
| 211 – Mitigation Funds – Drainage   |       |
| 212 – Mitigation Funds – Trails   |       |
| 213 – Mitigation Funds – Parks and Rec  |       |
| 214 – Mitigation Funds – City Buildings   |       |
| 215 – Mitigation Funds – City Vehicles  |       |
| 217 – Mitigation Funds – Downtown Parking   |       |
| 218 – Supplemental Law Enforcement  |       |
| 236 – CDBG Planning – Economic Revitalization Zone                                |       |
| 241 – CDBG – Rental Rehab   |       |
| 244 – CDBG – Microenterprise Lending  |       |
| 250 – Streets and Roads   |       |
| 253 – Gas Tax Fund  |       |
| 270 – Beverage Recycling Fund   |       |
| 280 – Oil Grant Fund  |       |
| 286 – Bricks and Community Projects   |       |
| 292 – Fire Capital Fund   |       |

**CITY OF COLFAX**  
**Adopted Budget for Fiscal Year 2014-15 and Fiscal Year 2015-16**  
**Table of Contents**

|   |       |
|---|-------|
| 4. <u>Capital Project Funds</u>                         |       |
| a. Fund Descriptions                                    | 39    |
| b. Fund Revenue and Expenditure Details                 | 40    |
| 350 – Streets and Roads Improvement Projects            |       |
| 5. <u>Enterprise Funds</u>                              |       |
| a. Fund Descriptions                                    | 41    |
| b. Fund Revenue and Expenditure Details                 | 42-48 |
| 560 – Sewer Operations                                  |       |
| 561 – Collection Systems/Lift Stations                  |       |
| 563 – Wastewater Treatment Plant Project                |       |
| 565 – General Obligation Bonds                          |       |
| 567 – Inflows and Infiltration                          |       |
| 6. <u>Staffing and Consultants</u>                      |       |
| a. FY2014-2015  | 49-53 |
| i. Permanent Employee Pay Schedule                      |       |
| ii. Employee Allocation Schedule                        |       |
| iii. Wage Allocation Schedule                           |       |
| iv. Employee Benefits – Retirement and Health Insurance |       |
| v. Consultant Allocation Schedule                       |       |
| b. FY2014-2015  | 54-58 |
| i. Permanent Employee Pay Schedule                      |       |
| ii. Employee Allocation Schedule                        |       |
| iii. Wage Allocation Schedule                           |       |
| iv. Employee Benefits – Retirement and Health Insurance |       |
| v. Consultant Allocation Schedule                       |       |

CITY OF COLFAX

All Funds - Projected Revenues, Expenditures, Transfers and Fund Balance  
For Fiscal Year 2014-2015 and Fiscal Year 2015-2016

| Fund Description                       | Fund #      | Fiscal Year 2014-2015             |                     |                     |                    |                                   | Fiscal Year 2015-2016 |                     |                    |                                   |  |
|--|-------------|-----------------------------------|---------------------|---------------------|--------------------|-----------------------------------|-----------------------|---------------------|--------------------|-----------------------------------|--|
|  |             | Projected Fund Balance 07/01/2014 | Projected Revenues  | Projected Expenses  | Transfers In (Out) | Projected Fund Balance 06/30/2015 | Projected Revenues    | Projected Expenses  | Transfers In (Out) | Projected Fund Balance 06/30/2016 |  |
| General Fund - Unrestricted            | 100/120/570 | \$ 218,309                        | \$ 1,377,850        | \$ 1,306,257        | \$ (40,194)        | \$ 249,707                        | \$ 1,381,263          | \$ 1,310,881        | \$ (50,226)        | \$ 269,863                        |  |
| General Fund - Restricted              |             |                                   |                     |                     |                    |                                   |                       |                     |                    |                                   |  |
| 2% AB939 Landfill Diversion            | 571         | 30,767                            | 0                   | 5,000               | 0                  | 25,767                            | 0                     | 5,000               | 0                  | 20,767                            |  |
| Landfill - Postclosure Maintenance     | 572         | 766,986                           | 72,000              | 56,436              | 0                  | 782,550                           | 72,000                | 53,584              | 0                  | 800,966                           |  |
| <b>Total General Fund - Restricted</b> |             | <b>797,753</b>                    | <b>72,000</b>       | <b>61,436</b>       | <b>0</b>           | <b>808,317</b>                    | <b>72,000</b>         | <b>58,584</b>       | <b>0</b>           | <b>821,733</b>                    |  |
| Special Revenues                       |             |                                   |                     |                     |                    |                                   |                       |                     |                    |                                   |  |
| Mitigation Funds                       | 210-17      | 167,156                           | 365                 | 0                   | 0                  | 167,521                           | 365                   | 0                   | 0                  | 167,886                           |  |
| Support Law Enforcement                | 218         | (0)                               | 100,000             | 113,944             | 13,944             | 0                                 | 100,000               | 117,362             | 17,362             | 0                                 |  |
| CDBG Revitalization Zone               | 236         | 0                                 | 0                   | 26,250              | 26,250             | 0                                 | 0                     | 26,250              | 26,250             | 0                                 |  |
| CDBG Rental Rehab                      | 241         | 94,291                            | 300                 | 0                   | 0                  | 94,591                            | 300                   | 0                   | 0                  | 94,891                            |  |
| CDBG Business Loan                     | 244         | 114,219                           | 1,600               | 0                   | 0                  | 115,819                           | 1,500                 | 0                   | 0                  | 117,319                           |  |
| Transportation                         | 250         | 0                                 | 102,200             | 161,701             | 59,501             | 0                                 | 104,200               | 149,460             | 45,260             | 0                                 |  |
| Gas Taxes                              | 253         | 28,564                            | 55,550              | 20,325              | (59,501)           | 4,288                             | 55,550                | 21,191              | (38,646)           | 0                                 |  |
| Beverage Recycling                     | 270         | 33,089                            | 0                   | 0                   | 0                  | 33,089                            | 0                     | 0                   | 0                  | 33,089                            |  |
| Used Oil Grant                         | 280         | 3,289                             | 5,005               | 5,104               | 0                  | 3,190                             | 5,005                 | 5,300               | 0                  | 2,895                             |  |
| Bricks and Community Projects          | 286         | 5,222                             | 0                   | 5,222               | 0                  | (0)                               | 0                     | 0                   | 0                  | (0)                               |  |
| Fire Capital Fund                      | 292         | 27,165                            | 50                  | 15,000              | 0                  | 12,215                            | 50                    | 0                   | 0                  | 12,265                            |  |
| <b>Total Special Revenues</b>          |             | <b>\$ 472,994</b>                 | <b>\$ 265,070</b>   | <b>\$ 347,546</b>   | <b>\$ 40,194</b>   | <b>\$ 430,712</b>                 | <b>\$ 266,970</b>     | <b>\$ 319,563</b>   | <b>\$ 50,226</b>   | <b>\$ 428,344</b>                 |  |
| Capital Projects                       |             |                                   |                     |                     |                    |                                   |                       |                     |                    |                                   |  |
| Streets and Road Capital Projects:     | 350         | 230,989                           | 100,000             | 330,989             | 0                  | 0                                 | 260,000               | 260,000             | 0                  | 0                                 |  |
| <b>Total Capital Projects</b>          |             | <b>\$ 230,989</b>                 | <b>\$ 100,000</b>   | <b>\$ 330,989</b>   | <b>\$ -</b>        | <b>\$ 0</b>                       | <b>\$ 260,000</b>     | <b>\$ -</b>         | <b>\$ -</b>        | <b>\$ 0</b>                       |  |
| Enterprise Funds                       |             |                                   |                     |                     |                    |                                   |                       |                     |                    |                                   |  |
| Sewer WWTP Maint and Ops               | 560         | 122,784                           | 1,023,942           | 1,156,724           | 50,000             | 40,002                            | 1,053,779             | 1,143,012           | 50,000             | 768                               |  |
| Sewer Collections Systems              | 561         | 40,261                            | 195,613             | 170,990             | (50,000)           | 14,884                            | 201,032               | 163,519             | (50,000)           | 2,397                             |  |
| WWTP/Debt Service                      | 563         | 84,818                            | 439,743             | 473,000             | 150,000            | 201,561                           | 439,744               | 473,000             | 150,000            | 318,305                           |  |
| G.O. Bonds                             | 565         | 21,910                            | 4,600               | 7,300               | -                  | 19,210                            | 3,600                 | 7,000               | -                  | 15,810                            |  |
| Inflows and Infiltration               | 567         | 436,819                           | 85,100              | 750                 | (150,000)          | 371,169                           | 85,100                | 0                   | (150,000)          | 306,269                           |  |
| <b>Total Enterprise Funds</b>          |             | <b>\$ 706,592</b>                 | <b>\$ 1,748,999</b> | <b>\$ 1,808,764</b> | <b>\$ -</b>        | <b>\$ 646,826</b>                 | <b>\$ 1,783,254</b>   | <b>\$ 1,786,531</b> | <b>\$ -</b>        | <b>\$ 643,549</b>                 |  |
| <b>TOTAL ALL FUNDS</b>                 |             | <b>\$ 1,628,884</b>               | <b>\$ 3,491,919</b> | <b>\$ 3,793,557</b> | <b>\$ -</b>        | <b>\$ 1,327,246</b>               | <b>\$ 3,691,487</b>   | <b>\$ 3,416,976</b> | <b>\$ -</b>        | <b>\$ 1,341,757</b>               |  |

**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. |                            | Budget Notes/Assumptions  |   |
|--|----------------------------|---|---|
| Fund Dept  | Fund Name                  | Fund Description  | Budget Notes/Assumptions  |
| 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 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, its 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 telephone in Sheriff's office and booking fees.   |
| 400  | Building Dept              | The Building Department administers and enforces the California Building Codes, other pertinent State and Federal Laws, and City ordinances regulating construction activities. The Department issues permits, collects fees, reviews construction plans for compliance, inspects construction projects, and provides information about the development.  | City staff and consultants are allocated to Fund/Departments based on annual estimates of tasks to be performed.  |
| 425  | City Engineer              | The Engineering Department is responsible for all engineering related functions of the City. The city engineer reviews development and construction plans for impact to road circulation, water drainage, and other City impacts. Additionally, the City Engineer is also responsible for the City's capital improvement program.   | The City contracts with an outside Engineering firm on an hourly basis. Budget estimates of general fund engineering expenses based on previous years actual costs.                   |
| 450  | Planning                   | The Planning Department oversees development and maintenance of the City General Plan, related community plans, design standards, zoning regulations and other development and design programs. It administers all City environmental review processes for public and private projects. Planning also coordinates projects through and administers all programs related to the Planning Commission. Planning also helps the City Manager develop and manage economic development programs.  | The City contracts with an outside firm on an hourly basis. Budget estimates of general fund planning expenses based on previous years actual costs.                                  |
| 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 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  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| General Fund Summary |                 |                  |                |                 |         |
|----------------------|-----------------|------------------|----------------|-----------------|---------|
| Description          | Actuals 2012-13 | Estimate 2013-14 | Budget 2013-14 | Proposed Budget |         |
|                      |                 |                  |                | 2014-15         | 2015-16 |

**REVENUES BY MAJOR CATEGORY**

|                              |                     |                     |                     |                     |                     |
|------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Property and Sales Taxes     | \$ 1,083,101        | \$ 1,211,000        | \$ 886,000          | \$ 1,000,000        | \$ 1,000,000        |
| Franchise Fees               | 64,497              | 60,000              | 60,000              | 60,000              | 60,000              |
| Licenses and Permits         | 45,510              | 57,700              | 38,250              | 57,700              | 57,700              |
| Charges for Current Services | 47,367              | 79,600              | 69,600              | 82,850              | 86,263              |
| Revenue from Other Agencies  | 133,850             | 131,000             | 135,000             | 130,000             | 130,000             |
| Other Sources of Revenues    | 176,977             | 60,925              | 63,925              | 47,300              | 47,300              |
| Transfers In                 | 0                   | 0                   | 0                   | 0                   | 0                   |
| <b>TOTAL REVENUES</b>        | <b>\$ 1,551,301</b> | <b>\$ 1,600,225</b> | <b>\$ 1,252,775</b> | <b>\$ 1,377,850</b> | <b>\$ 1,381,263</b> |

**EXPENDITURES BY DEPARTMENT**

|                                |                     |                     |                     |                     |                     |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| 100 Central Services           | 66,092              | 95,850              | 114,261             | 106,700             | 107,725             |
| 110 City Council               | 11,965              | 11,800              | 13,300              | 20,050              | 18,550              |
| 120 Administration and Finance | 139,699             | 136,455             | 134,486             | 191,671             | 191,778             |
| 160 City Attorney              | 136,739             | 137,100             | 115,000             | 43,000              | 43,000              |
| 200 Fire Department            | 37,545              | 34,585              | 53,800              | 45,800              | 46,000              |
| 300 Sheriff Department         | 462,021             | 495,106             | 477,294             | 491,305             | 505,942             |
| 400 Building Department        | 41,688              | 49,210              | 39,419              | 40,786              | 43,651              |
| 425 Engineering                | 7,964               | 5,500               | 15,000              | 7,500               | 7,500               |
| 450 Planning                   | 36,045              | 66,500              | 32,000              | 31,500              | 36,500              |
| 500 Building & Grounds         | 178,778             | 291,674             | 121,089             | 227,499             | 213,842             |
| 530 Parks And Recreation       | 37,605              | 46,900              | 37,144              | 52,847              | 46,418              |
| 120-XXX Land Development Fees  | 37,023              | 45,400              | 39,000              | 47,600              | 49,975              |
| 570 Garbage                    | 1,215               | 500                 | 0                   | 0                   | 0                   |
| <b>TOTAL EXPENDITURES</b>      | <b>\$ 1,194,379</b> | <b>\$ 1,416,580</b> | <b>\$ 1,191,793</b> | <b>\$ 1,306,257</b> | <b>\$ 1,310,881</b> |

Notes: Housing element update completed in 2013-14.  
 Update not required for eight years.

General Plan update due in FY2018

**EXCESS REVENUES OVER (UNDER) EXPENDITURES**

|  |              |              |              |              |              |
|--|--------------|--------------|--------------|--------------|--------------|
| <b>TOTAL EXPENDITURES</b>                        | \$ 1,194,379 | \$ 1,416,580 | \$ 1,191,793 | \$ 1,306,257 | \$ 1,310,881 |
| <b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b> | 356,922      | 183,646      | 60,982       | 71,593       | 70,381       |

**Acct #**

|                                  |         |         |         |         |         |
|----------------------------------|---------|---------|---------|---------|---------|
| 9998 Transfer In                 | -12,352 | 0       | 3,600   | 0       | 0       |
| 9998 Transfers to Road Fund      | 0       | 0       | 0       | 0       | -6,614  |
| 9998 Transfer to Fund 218 5LE    | 0       | -3,705  | -7,097  | -13,944 | -17,362 |
| 9998 Transfer to CDBG - Fund 236 | 0       | -21,500 | -25,000 | -26,250 | -26,250 |

**TOTAL TRANSFERS OUT**

|                            |             |             |             |             |             |
|----------------------------|-------------|-------------|-------------|-------------|-------------|
| <b>TOTAL TRANSFERS OUT</b> | \$ (12,352) | \$ (25,205) | \$ (28,497) | \$ (40,194) | \$ (50,226) |
|----------------------------|-------------|-------------|-------------|-------------|-------------|

**BEGINNING FUND BALANCE**

|                               |          |        |        |         |         |
|-------------------------------|----------|--------|--------|---------|---------|
| <b>BEGINNING FUND BALANCE</b> | -284,701 | 59,868 | 59,868 | 218,309 | 249,707 |
|-------------------------------|----------|--------|--------|---------|---------|

**ENDING FUND BALANCE**

|                            |           |            |           |            |            |
|----------------------------|-----------|------------|-----------|------------|------------|
| <b>ENDING FUND BALANCE</b> | \$ 59,868 | \$ 218,309 | \$ 92,353 | \$ 249,707 | \$ 269,863 |
|----------------------------|-----------|------------|-----------|------------|------------|





City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

|                                     |                     | General Fund        |                     |                     |                     |  |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|--|
|                                     |                     | Revenue Detail      |                     |                     |                     |  |
| Description                         | Actuals 2012-13     | Estimate 2013-14    | Budget 2013-14      | Proposed Budget     |                     |  |
|                                     |                     |                     |                     | 2014-15             | 2015-16             |  |
| 4900 Miscellaneous                  | 356                 | 1,000               | 4,000               | 1,000               | 1,000               |  |
| 4950 UT Storage                     | 0                   | 15,000              | 15,000              | 0                   | 0                   |  |
| 4962 Reimbursements                 | 38,517              | 0                   | 0                   | 0                   | 0                   |  |
| 4964 Accounting Fee Reimbursements  | 0                   | 1,000               | 1,000               | 0                   | 0                   |  |
| 4980 Interest Income                | 3,929               | 125                 | 125                 | 0                   | 0                   |  |
| <b>TOTAL OTHER SOURCES OF FUNDS</b> | <b>176,977</b>      | <b>60,925</b>       | <b>63,925</b>       | <b>47,300</b>       | <b>47,300</b>       |  |
| <b>TRANSFERS IN</b>                 |                     |                     |                     |                     |                     |  |
| 4998 Transfer In                    | 0                   | 0                   | 0                   | 0                   | 0                   |  |
| <b>TOTAL TRANSFERS IN</b>           | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            | <b>0</b>            |  |
| <b>TOTAL GENERAL FUND REVENUE</b>   | <b>\$ 1,551,301</b> | <b>\$ 1,600,225</b> | <b>\$ 1,252,775</b> | <b>\$ 1,377,850</b> | <b>\$ 1,381,263</b> |  |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

|                               |                                 | General Fund Departmental Detail |                  |                   |                   |
|-------------------------------|---------------------------------|----------------------------------|------------------|-------------------|-------------------|
|                               |                                 | Department 100                   |                  | Central Services  |                   |
|                               |                                 | Proposed Budget                  |                  | Proposed Budget   |                   |
|                               |                                 | 2014-15                          | 2015-16          | 2014-15           | 2015-16           |
|                               |                                 | Actuals 2012-13                  | Estimate 2013-14 | Budget 2013-14    |                   |
| Description                   |                                 |                                  |                  |                   |                   |
| <b>SUPPLIES AND EQUIPMENT</b> |                                 |                                  |                  |                   |                   |
| 5201                          | Materials and Supplies          | \$ 7,417                         | \$ 4,000         | \$ 3,750          | \$ 4,000          |
| 5220                          | Copy Machine                    | 2,174                            | 2,700            | 1,600             | 3,000             |
| 5300                          | Equipment Repairs & Maintenance | 39                               | 0                | 300               | 0                 |
| <b>COMMUNICATIONS</b>         |                                 |                                  |                  |                   |                   |
| 5410                          | Postage                         | 2,472                            | 2,400            | 3,000             | 4,000             |
| 5420                          | Telephone                       | 4,250                            | 3,000            | 5,500             | 3,000             |
| 5430                          | Internet/Website                | 2,139                            | 3,500            | 2,500             | 3,500             |
| 5440                          | Printing and Advertising        | 759                              | 3,250            | 2,000             | 3,500             |
| <b>CONTRACTED SERVICES</b>    |                                 |                                  |                  |                   |                   |
| 5510                          | Animal Control Contracts        | 31,311                           | 25,000           | 31,311            | 27,500            |
| 5650                          | Annual Audit                    | 9,188                            | 9,500            | 9,500             | 9,500             |
| <b>RESOURCE DEVELOPMENT</b>   |                                 |                                  |                  |                   |                   |
| 5810                          | Memberships and Dues            | 2,295                            | 2,000            | 2,000             | 2,500             |
| 5815                          | Conferences & Meetings          | 500                              | 0                | 250               | 0                 |
| 5820                          | Education and Training          |                                  | 500              | 300               | 0                 |
| 5830                          | Travel (move to specific dept)  | 285                              | 0                | 0                 | 0                 |
| <b>OCCUPANCY</b>              |                                 |                                  |                  |                   |                   |
| 6120                          | Utilities                       | 6,122                            | 10,000           | 7,200             | 11,025            |
| <b>CAPITAL OUTLAY</b>         |                                 |                                  |                  |                   |                   |
| 7010                          | Office Equipment/Computer       | 3,223                            | 3,000            | 3,000             | 5,000             |
| <b>MISCELLANEOUS</b>          |                                 |                                  |                  |                   |                   |
| 8250                          | Miscellaneous                   | (1,370)                          | 1,000            | 500               | 1,000             |
| 8252                          | Bank Charges                    | 998                              | 1,300            | 1,550             | 1,500             |
| 8260                          | SB 2557 Prop Tax Admin Costs    | (20,915)                         | 8,000            | 11,200            | 10,000            |
| 8300                          | Payment to Other Agencies       | 2,601                            | 3,000            | 3,000             | 3,000             |
| 8320                          | LAFCO Fees                      | 520                              | 700              | 800               | 700               |
| 8400                          | Insurance and Bonds             | 12,084                           | 13,000           | 25,000            | 15,000            |
| <b>TOTALS</b>                 |                                 | <b>\$ 66,092</b>                 | <b>\$ 95,850</b> | <b>\$ 114,261</b> | <b>\$ 107,725</b> |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| General Fund Department Detail |                 |                  |                 |         |
|--------------------------------|-----------------|------------------|-----------------|---------|
| Department 110                 |                 |                  |                 |         |
| City Council                   |                 |                  |                 |         |
| Description                    | Actuals 2012-13 | Estimate 2013-14 | Proposed Budget |         |
|                                |                 |                  | Budget 2013-14  | 2014-15 |

| Description                           | Actuals 2012-13  | Estimate 2013-14 | Proposed Budget  |                  |                  |
|---------------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                       |                  |                  | Budget 2013-14   | 2014-15          | 2015-16          |
| <b>PERSONNEL</b>                      |                  |                  |                  |                  |                  |
| 5010 Wages & Salaries                 | \$ 7,850         | \$ 7,800         | \$ 7,800         | \$ 7,800         | \$ 7,800         |
| 5110 Fica & Medicare                  | 601              | 600              | 600              | 600              | 600              |
| 5115 Employment & Training Tax        | 487              | 500              | 500              | 500              | 500              |
| <b>COMMUNICATIONS</b>                 |                  |                  |                  |                  |                  |
| 5430 Internet/Website                 | 698              | 1,100            | 0                | 1,500            | 0                |
| 5440 Printing & Advertising           | 565              | 100              | 500              | 250              | 250              |
| <b>CONTRACTED SERVICES</b>            |                  |                  |                  |                  |                  |
| 5660 Professional Services            | 0                | 0                | 2,000            | 5,000            | 5,000            |
| <b>RESOURCE DEVELOPMENT</b>           |                  |                  |                  |                  |                  |
| 5815 Conference & Meetings            | 150              | 200              | 250              | 250              | 250              |
| 5820 Education and Training           | 0                | 0                | 0                | 2,000            | 2,000            |
| 5830 Travel and Mileage Reimbursement | 115              | 0                | 0                | 0                | 0                |
| <b>MISCELLANEOUS</b>                  |                  |                  |                  |                  |                  |
| 8250 Miscellaneous                    | 0                | 0                | 150              | 150              | 150              |
| 8263 Economic Development             | 1,500            | 1,500            | 1,500            | 2,000            | 2,000            |
| <b>TOTALS</b>                         | <b>\$ 11,965</b> | <b>\$ 11,800</b> | <b>\$ 13,300</b> | <b>\$ 20,050</b> | <b>\$ 18,550</b> |

Adopted Budget  
For the Fiscal Years 2014-2015 and 2015-2016

| Department 120             |                 |                  |                 |         |
|----------------------------|-----------------|------------------|-----------------|---------|
| Administration and Finance |                 |                  |                 |         |
| Description                | Actuals 2012-13 | Estimate 2013-14 | Proposed Budget |         |
|                            |                 |                  | Budget 2013-14  | 2014-15 |

| Description                    | Actuals 2012-13   | Estimate 2013-14  | Budget 2013-14    | 2014-15           | 2015-16           |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <b>PERSONNEL</b>               |                   |                   |                   |                   |                   |
| 5010 Wages & Salaries          | \$ 69,460         | \$ 62,250         | \$ 62,075         | \$ 102,241        | \$ 107,149        |
| 5015 In Lieu Pay - Insurance   | 3,700             | 4,800             | 4,800             | 0                 | 0                 |
| 5110 Fica & Medicare           | 5,597             | 4,980             | 5,116             | 7,821             | 8,197             |
| 5115 Employment & Training Tax | 499               | 500               | 555               | 722               | 712               |
| 5120 Worker's Compensation     | 2,181             | 3,200             | 2,191             | 5,702             | 5,627             |
| 5130 Health & Life Insurance   | 11,790            | 11,200            | 11,052            | 9,684             | 10,172            |
| 5160 Retirement                | 3,082             | 4,000             | 4,797             | 8,401             | 8,821             |
| 5175 Temporary Services        | 0                 | 4,500             | 0                 | 0                 | 0                 |
| <b>SUPPLIES AND EQUIPMENT</b>  |                   |                   |                   |                   |                   |
| 5201 Materials & Supplies      | 178               | 0                 | 0                 | 0                 | 0                 |
| <b>COMMUNICATIONS</b>          |                   |                   |                   |                   |                   |
| 5425 Cell Phone and Pagers     | 47                | 500               | 0                 | 0                 | 0                 |
| <b>CONTRACTED SERVICES</b>     |                   |                   |                   |                   |                   |
| 5560 Software Service Contract | 1,733             | 1,825             | 2,500             | 4,500             | 4,500             |
| 5660 Professional Services     | 30,648            | 37,000            | 37,000            | 41,000            | 41,000            |
| <b>RESOURCE DEVELOPMENT</b>    |                   |                   |                   |                   |                   |
| 5815 Conference & Meetings     | 0                 | 0                 | 500               | 500               | 500               |
| 5820 Education & Training      | 800               | 800               | 500               | 1,000             | 1,000             |
| 5830 Travel/Mileage            | 1,744             | 800               | 2,000             | 1,000             | 1,000             |
| <b>MISCELLANEOUS</b>           |                   |                   |                   |                   |                   |
| 8250 Miscellaneous             | 0                 | 100               | 300               | 100               | 100               |
| 8400 Bonding Insurance         | 0                 | 0                 | 100               | 0                 | 0                 |
| 8550 Election Costs            | 1,418             | 0                 | 0                 | 2,000             | 2,000             |
| 8600 Codification              | 6,822             | 0                 | 1,000             | 7,000             | 1,000             |
| <b>TOTALS</b>                  | <b>\$ 139,699</b> | <b>\$ 136,455</b> | <b>\$ 134,486</b> | <b>\$ 191,671</b> | <b>\$ 191,778</b> |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| General Fund Departmental Detail |                 |                  |                 |         |
|----------------------------------|-----------------|------------------|-----------------|---------|
| Department 160                   |                 |                  |                 |         |
| City Attorney and Legal Fees     |                 |                  |                 |         |
| Description                      | Actuals 2012-13 | Estimate 2013-14 | Proposed Budget |         |
|                                  |                 |                  | 2014-15         | 2015-16 |

|                                 |                   |                   |                   |                  |                  |
|---------------------------------|-------------------|-------------------|-------------------|------------------|------------------|
| <b>CONTRACTED SERVICES</b>      |                   |                   |                   |                  |                  |
| 5665 Legal Fees - City Attorney | \$ 85,631         | \$ 62,100         | \$ 40,000         | 42,000           | 42,000           |
| 5665 Legal Fees - Other         | 1,108             | 0                 | 0                 | 1,000            | 1,000            |
| 5665 Legal Fees - Settlement    | 50,000            | 75,000            | 75,000            | 0                | 0                |
| <b>TOTALS</b>                   | <b>\$ 136,739</b> | <b>\$ 137,100</b> | <b>\$ 115,000</b> | <b>\$ 43,000</b> | <b>\$ 43,000</b> |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| General Fund Departmental Detail           |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|
| Department 200                             |                  |                  |                  |                  |                  |
| Fire Department                            |                  |                  |                  |                  |                  |
| Description                                | Actuals 2012-13  | Estimate 2013-14 | Budget 2013-14   | Proposed Budget  |                  |
|  |                  |                  |                  | 2014-15          | 2015-16          |
| <b>PERSONNEL</b>                           |                  |                  |                  |                  |                  |
| 5120 Worker's Compensation                 | \$3,966          | \$6,000          | \$4,000          | \$8,000          | \$8,000          |
| <b>SUPPLIES AND EQUIPMENT</b>              |                  |                  |                  |                  |                  |
| 5201 Materials & Supplies                  | 623              | 250              | 500              | 250              | 250              |
| 5203 Office Supplies                       | 0                | 0                | 200              | 0                | 0                |
| 5300 Equipment Repairs & Maintenance       | 307              | 250              | 800              | 500              | 500              |
| 5320 Vehicle Repairs & Maintenance         | 5,028            | 5,000            | 10,000           | 5,000            | 5,000            |
| 5325 Gas & Oil                             | 2,719            | 1,500            | 4,800            | 2,000            | 2,000            |
| <b>COMMUNICATIONS</b>                      |                  |                  |                  |                  |                  |
| 5420 Telephone, Answering Services         | 991              | 500              | 1,800            | 500              | 500              |
| 5400 Printing and Advertising              | 360              | 0                | 0                | 0                | 0                |
| <b>CONTRACT SERVICES</b>                   |                  |                  |                  |                  |                  |
| 5620 Fire Protection Services              | 24,341           | 24,500           | 23,600           | 25,000           | 25,000           |
| 5660 Grant Writer                          | 0                | 0                | 0                | 0                | 0                |
| 5660 Professional Services (Reimbursement) | (4,367)          | (7,315)          | 0                | 0                | 0                |
| <b>RESOURCE DEVELOPMENT</b>                |                  |                  |                  |                  |                  |
| 5820 Education and Training                | 68               | 0                | 1,000            | 0                | 0                |
| 5830 Travel & Mileage                      | 0                | 0                | 200              | 0                | 0                |
| <b>OCCUPANCY</b>                           |                  |                  |                  |                  |                  |
| 6120 Utilities                             | 2,710            | 2,775            | 5,000            | 3,000            | 3,200            |
| 6125 Water                                 | 687              | 525              | 1,000            | 550              | 550              |
| 6140 Building Repairs & Maintenance        | 16               | 600              | 400              | 500              | 500              |
| <b>CAPITAL OUTLAY</b>                      |                  |                  |                  |                  |                  |
| 7022 Hoses, Nozzles, and Hydrants          | 0                | 0                | 0                | 0                | 0                |
| 7030 Pagers and Radios                     | 0                | 0                | 0                | 0                | 0                |
| 7050 Safety Equipment (Fire Clothings)     | 0                | 0                | 0                | 0                | 0                |
| 7060 Grant Equipment                       | 0                | 0                | 0                | 0                | 0                |
| <b>MISCELLANEOUS</b>                       |                  |                  |                  |                  |                  |
| 8250 Miscellaneous                         | 0                | 0                | 0                | 0                | 0                |
| 8532 Medical Screening/Exams               | 95               | 0                | 500              | 500              | 500              |
| <b>TOTALS</b>                              | <b>\$ 37,545</b> | <b>\$ 34,585</b> | <b>\$ 53,800</b> | <b>\$ 45,800</b> | <b>\$ 46,000</b> |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| General Fund Departmental Detail     |                   |                   |                   |                   |                   |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Department 300                       |                   |                   |                   |                   |                   |
| Sheriff Department                   |                   |                   |                   |                   |                   |
| Description                          | Actuals 2012-13   | Estimate 2013-14  | Proposed Budget   |                   |                   |
|                                      |                   |                   | Budget 2013-14    | 2014-15           | 2015-16           |
| <b>SUPPLIES AND EQUIPMENT</b>        |                   |                   |                   |                   |                   |
| 5300 Equipment Repairs & Maintenance | \$223             | \$0               | \$100             | \$100             | \$100             |
| <b>COMMUNICATIONS</b>                |                   |                   |                   |                   |                   |
| 5420 Telephone                       | 2,066             | 1,500             | 2,500             | 2,500             | 2,500             |
| <b>CONTRACTED SERVICES</b>           |                   |                   |                   |                   |                   |
| 5580 Booking Fees                    | 328               | 800               | 1,000             | 800               | 800               |
| 5600 Placer County Sheriffs          | 459,405           | 492,806           | 473,694           | 487,905           | 502,542           |
| <b>CAPITAL OUTLAY</b>                |                   |                   |                   |                   |                   |
| 7015 Other Equipment                 | 0                 | 0                 | 0                 | 0                 | 0                 |
| <b>TOTALS</b>                        | <b>\$ 462,021</b> | <b>\$ 495,106</b> | <b>\$ 477,294</b> | <b>\$ 491,305</b> | <b>\$ 505,942</b> |



City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| General Fund Departmental Detail |                 |                  |                |
|----------------------------------|-----------------|------------------|----------------|
| Department 400                   |                 |                  |                |
| Building Department              |                 |                  |                |
| Description                      | Actuals 2012-13 | Estimate 2013-14 | Budget 2013-14 |
|                                  | Proposed Budget |                  | 2015-16        |

**PERSONNEL**

|                                |           |           |           |           |           |
|--------------------------------|-----------|-----------|-----------|-----------|-----------|
| 5010 Wages & Salaries          | \$ 25,096 | \$ 30,000 | \$ 24,771 | \$ 24,060 | \$ 25,215 |
| 5110 Fica & Medicare           | 1,920     | 2,400     | 1,895     | 1,841     | 1,929     |
| 5115 Employment & Training Tax | 217       | 250       | 205       | 170       | 168       |
| 5120 Worker's Compensation     | 793       | 1,100     | 811       | 1,342     | 1,324     |
| 5130 Health & Life Insurance   | 9,977     | 8,000     | 6,564     | 4,884     | 5,372     |
| 5160 Retirement                | 2,184     | 2,650     | 2,623     | 2,070     | 2,173     |

**SUPPLIES AND EQUIPMENT**

|                           |     |       |     |       |       |
|---------------------------|-----|-------|-----|-------|-------|
| 5201 Materials & Supplies | 156 | 1,200 | 150 | 150   | 1,200 |
| 5203 Office Supplies      | 0   | 0     | 0   | 1,500 | 1,500 |

**COMMUNICATIONS**

|                             |     |     |     |     |     |
|-----------------------------|-----|-----|-----|-----|-----|
| 5420 Telephone              | 0   | 100 | 600 | 125 | 125 |
| 5425 Cell Phone and Pagers  | 791 | 100 | 0   | 125 | 125 |
| 5440 Printing & Advertising | 304 | 350 | 250 | 350 | 350 |

**CONTRACTED SERVICES**

|                            |   |       |   |       |       |
|----------------------------|---|-------|---|-------|-------|
| 5660 Professional Services | 0 | 2,700 | 0 | 2,500 | 2,500 |
|----------------------------|---|-------|---|-------|-------|

**RESOURCE DEVELOPMENT**

|                             |     |     |       |       |       |
|-----------------------------|-----|-----|-------|-------|-------|
| 5810 Membership and Dues    | 125 | 175 | 250   | 200   | 200   |
| 5820 Education and Training | 0   | 0   | 1,000 | 1,250 | 1,250 |
| 5830 Travel and Mileage     | 0   | 75  | 0     | 100   | 100   |

**CAPITAL OUTLAY**

|                       |   |   |   |   |   |
|-----------------------|---|---|---|---|---|
| 7010 Office Equipment | 0 | 0 | 0 | 0 | 0 |
| 7010 Software         | 0 | 0 | 0 | 0 | 0 |

**MISCELLANEOUS**

|                                |     |     |     |     |     |
|--------------------------------|-----|-----|-----|-----|-----|
| 8250 Miscellaneous             | 0   | 0   | 200 | 0   | 0   |
| 8300 Payment to Other Agencies | 125 | 110 | 100 | 120 | 120 |

**TOTALS**

|  |           |           |           |           |           |
|--|-----------|-----------|-----------|-----------|-----------|
|  | \$ 41,688 | \$ 49,210 | \$ 39,419 | \$ 40,786 | \$ 43,651 |
|--|-----------|-----------|-----------|-----------|-----------|

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| General Fund Departmental Detail |                 |                  |                  |                 |                 |
|----------------------------------|-----------------|------------------|------------------|-----------------|-----------------|
| Department 425                   |                 |                  |                  |                 |                 |
| Engineering                      |                 |                  |                  |                 |                 |
| Description                      | Actuals 2012-13 | Estimate 2013-14 | Budget 2013-14   | Proposed Budget |                 |
|                                  |                 |                  |                  | 2014-15         | 2015-16         |
| <b>CONTRACTED SERVICES</b>       |                 |                  |                  |                 |                 |
| 5540 Engineering Services        | \$7,964         | \$5,500          | \$15,000         | \$7,500         | \$7,500         |
| <b>MISCELLANEOUS</b>             |                 |                  |                  |                 |                 |
| 8250 Miscellaneous               | 0               | 0                | 0                | 0               | 0               |
| <b>TOTALS</b>                    | <b>\$ 7,964</b> | <b>\$ 5,500</b>  | <b>\$ 15,000</b> | <b>\$ 7,500</b> | <b>\$ 7,500</b> |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| General Fund Departmental Detail        |                  |                  |                  |                  |                  |
|---|------------------|------------------|------------------|------------------|------------------|
| Department 450                          |                  |                  |                  |                  |                  |
| Planning                                |                  |                  |                  |                  |                  |
|   | Actuals 2012-13  | Estimate 2013-14 | Budget 2013-14   | Proposed Budget  |                  |
|   |                  |                  |                  | 2014-15          | 2015-16          |
| <b>SUPPLIES AND EQUIPMENT</b>           |                  |                  |                  |                  |                  |
| 5201 Materials & Supplies               | \$152            | \$0              | \$500            | \$0              | \$0              |
| <b>COMMUNICATIONS</b>                   |                  |                  |                  |                  |                  |
| 5440 Printing, Advertising, and Mapping | 216              | 1,500            | 1,500            | 1,500            | 1,500            |
| <b>CONTRACTED SERVICES</b>              |                  |                  |                  |                  |                  |
| 5570 Planning Services                  | 35,627           | 65,000           | 30,000           | 30,000           | 35,000           |
| <b>MISCELLANEOUS</b>                    |                  |                  |                  |                  |                  |
| 8250 Miscellaneous                      | 0                | 0                | 0                | 0                | 0                |
| 8300 Payments to Other Agencies         | 50               | 0                | 0                | 0                | 0                |
| <b>TOTALS</b>                           | <b>\$ 36,045</b> | <b>\$ 66,500</b> | <b>\$ 32,000</b> | <b>\$ 31,500</b> | <b>\$ 36,500</b> |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| General Fund Departmental Detail |                 |                  |                 |         |
|----------------------------------|-----------------|------------------|-----------------|---------|
| Department 500                   |                 |                  |                 |         |
| Buildings and Grounds            |                 |                  |                 |         |
| Description                      | Actuals 2012-13 | Estimate 2013-14 | Proposed Budget |         |
|                                  |                 |                  | Budget 2013-14  | 2014-15 |

**PERSONNEL**

|                                    |           |           |           |           |           |
|------------------------------------|-----------|-----------|-----------|-----------|-----------|
| 5010 Wages and Salaries            | \$ 26,492 | \$ 29,500 | \$ 24,597 | \$ 28,763 | \$ 20,324 |
| 5110 Fica and Medicare             | 2,021     | 2,250     | 1,882     | 2,200     | 1,555     |
| 5115 Unemployment and Training tax | 239       | 300       | 204       | 203       | 135       |
| 5120 Worker's Compensation         | 793       | 1,100     | 806       | 1,604     | 1,067     |
| 5130 Health & Life Insurance       | 8,852     | 8,000     | 7,848     | 12,210    | 8,059     |
| 5150 Uniform Allowances            | 964       | 650       | 1,000     | 700       | 600       |
| 5160 Retirement                    | 2,057     | 2,500     | 1,902     | 2,519     | 1,779     |

**SUPPLIES AND EQUIPMENT**

|                                    |        |       |       |        |        |
|------------------------------------|--------|-------|-------|--------|--------|
| 5201 Materials and Supplies        | 10,935 | 8,500 | 5,000 | 10,000 | 10,000 |
| 5320 Vehicle Repairs & Maintenance | 242    | 250   | 500   | 250    | 250    |
| 5325 Gas and Oil                   | 4,339  | 3,000 | 3,000 | 3,000  | 3,000  |

**COMMUNICATIONS**

|                               |       |     |       |     |     |
|-------------------------------|-------|-----|-------|-----|-----|
| 5420 Telephone                | 1,430 | 500 | 1,500 | 500 | 500 |
| 5425 Cell phone and pagers    | 0     | 300 | 0     | 300 | 300 |
| 5430 Internet/Website         | 787   | 600 | 0     | 600 | 600 |
| 5440 Printing and Advertising | 0     | 100 | 100   | 100 | 100 |

**RESOURCE DEVELOPMENT**

|                                       |   |   |     |     |     |
|---------------------------------------|---|---|-----|-----|-----|
| 5820 Education                        | 0 | 0 | 500 | 500 | 500 |
| 5830 Travel and Mileage Reimbursement | 0 | 0 | 0   | 0   | 0   |

**OCCUPANCY**

|                                     |        |        |        |        |        |
|-------------------------------------|--------|--------|--------|--------|--------|
| 6100 Rents and Leases               | 0      | 0      | 2,000  | 0      | 0      |
| 6120 Utilities                      | 18,393 | 19,500 | 17,500 | 20,475 | 21,499 |
| 6125 Water                          | 1,766  | 1,575  | 1,250  | 1,575  | 1,575  |
| 6140 Building Repairs & Maintenance | 3,020  | 1,500  | 6,000  | 1,500  | 1,500  |
| 6160 Security                       | 445    | 500    | 500    | 500    | 500    |

**CAPITAL OUTLAY**

|                                |       |   |        |        |        |
|--------------------------------|-------|---|--------|--------|--------|
| 7500 Structures & Improvements | 3,186 | 0 | 10,000 | 10,000 | 10,000 |
|--------------------------------|-------|---|--------|--------|--------|

**MISCELLANEOUS**

|                                      |        |         |        |         |         |
|--------------------------------------|--------|---------|--------|---------|---------|
| 8310 Contamination UST               | 9,762  | 11,049  | 15,000 | 10,000  | 10,000  |
| 8720 Debt Service (Winner Chev Prop) | 83,055 | 200,000 | 20,000 | 120,000 | 120,000 |

**TOTALS**

|  |            |            |            |            |            |
|--|------------|------------|------------|------------|------------|
|  | \$ 178,778 | \$ 291,674 | \$ 121,089 | \$ 227,499 | \$ 213,842 |
|--|------------|------------|------------|------------|------------|

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| General Fund Departmental Detail       |                  |                  |                  |                  |                  |
|--|------------------|------------------|------------------|------------------|------------------|
| Department 530                         |                  |                  |                  |                  |                  |
| Parks and Recreation                   |                  |                  |                  |                  |                  |
| Description                            | Actuals 2012-13  | Estimate 2013-14 | Budget 2013-14   | Proposed Budget  |                  |
|  |                  |                  |                  | 2014-15          | 2015-16          |
| <b>PERSONNEL</b>                       |                  |                  |                  |                  |                  |
| 5010 Wages and Salaries                | \$ 9,079         | \$ 15,650        | \$ 14,098        | \$ 16,631        | \$ 12,518        |
| 5110 Fica and Medicare                 | 1,009            | 1,250            | 1,079            | 1,272            | 958              |
| 5115 Unemployment and Training Tax     | 130              | 150              | 117              | 117              | 83               |
| 5120 Worker's Compensation             | 397              | 750              | 462              | 928              | 657              |
| 5130 Health Insurance                  | 4,965            | 4,250            | 4,206            | 6,105            | 4,029            |
| 5160 Retirement                        | 1,169            | 1,350            | 1,132            | 1,439            | 1,078            |
| <b>SUPPLIES AND EQUIPMENT</b>          |                  |                  |                  |                  |                  |
| 5201 Materials and Supplies            | 5,801            | 5,000            | 500              | 5,000            | 5,000            |
| 5300 Equipment Repairs and Maintenance | 894              | 150              | 100              | 1,000            | 1,000            |
| <b>COMMUNICATIONS</b>                  |                  |                  |                  |                  |                  |
| 5425 Cell Phone and Pagers             | 0                | 100              | 0                | 100              | 100              |
| <b>CONTRACTED SERVICES</b>             |                  |                  |                  |                  |                  |
| 5660 Professional Services             | 0                | 3,400            | 0                | 3,400            | 3,400            |
| <b>RESOURCE DEVELOPMENT</b>            |                  |                  |                  |                  |                  |
| 5815 Conferences and Meetings          | 0                | 0                | 0                | 300              | 300              |
| 5830 Travel and Mileage                | 0                | 0                | 0                | 0                | 0                |
| <b>OCCUPANCY</b>                       |                  |                  |                  |                  |                  |
| 6120 Utilities                         | 2,744            | 2,600            | 2,500            | 2,730            | 2,867            |
| 6125 Water                             | 10,667           | 11,500           | 11,000           | 12,075           | 12,679           |
| 6140 Repairs and Maintenance           | 0                | 0                | 1,200            | 1,000            | 1,000            |
| <b>CAPITAL OUTLAY</b>                  |                  |                  |                  |                  |                  |
| 7500 Capital Projects                  | 0                | 0                | 0                | 0                | 0                |
| <b>MISCELLANEOUS</b>                   |                  |                  |                  |                  |                  |
| 8100 Art Lot Lease                     | 750              | 750              | 750              | 750              | 750              |
| 8250 Miscellaneous                     | 0                | 0                | 0                | 0                | 0                |
| 8400 Insurance                         | 0                | 0                | 0                | 0                | 0                |
| <b>TOTALS</b>                          | <b>\$ 37,605</b> | <b>\$ 46,900</b> | <b>\$ 37,144</b> | <b>\$ 52,847</b> | <b>\$ 46,418</b> |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| General Fund Departmental Detail |                 |                  |                |                 |         |
|----------------------------------|-----------------|------------------|----------------|-----------------|---------|
| Department 120-XXX               |                 |                  |                |                 |         |
| Land Development Fees            |                 |                  |                |                 |         |
| Description                      | Actuals 2012-13 | Estimate 2013-14 | Budget 2013-14 | Proposed Budget |         |
|                                  |                 |                  |                | 2014-15         | 2015-16 |

| PERSONNEL                      | Actuals 2012-13 | Estimate 2013-14 | Budget 2013-14 | 2014-15 | 2015-16 |
|--------------------------------|-----------------|------------------|----------------|---------|---------|
| 5010 Wages & Salaries          | \$0             | \$0              | \$0            | \$0     | \$0     |
| 5070 Commissioner Stipends     | 0               | 0                | 0              | 0       | 0       |
| 5110 Fica & Medicare           | 0               | 0                | 0              | 0       | 0       |
| 5115 Employment & Training Tax | 0               | 0                | 0              | 0       | 0       |
| 5120 Worker's Compensation     | 0               | 0                | 0              | 0       | 0       |
| 5130 Health & Life Insurance   | 0               | 0                | 0              | 0       | 0       |
| 5160 Retirement                | 0               | 0                | 0              | 0       | 0       |

| SUPPLIES AND EQUIPMENT    | Actuals 2012-13 | Estimate 2013-14 | Budget 2013-14 | 2014-15 | 2015-16 |
|---------------------------|-----------------|------------------|----------------|---------|---------|
| 5201 Materials & Supplies | 485             | 0                | 500            | 0       | 0       |

| COMMUNICATIONS                          | Actuals 2012-13 | Estimate 2013-14 | Budget 2013-14 | 2014-15 | 2015-16 |
|---|-----------------|------------------|----------------|---------|---------|
| 5440 Printing, Advertising, and Mapping | 0               | 0                | 500            | 0       | 0       |

| CONTRACTED SERVICES       | Actuals 2012-13 | Estimate 2013-14 | Budget 2013-14 | 2014-15 | 2015-16 |
|---------------------------|-----------------|------------------|----------------|---------|---------|
| 5540 Engineering Services | 4,799           | 23,400           | 18,000         | 24,500  | 25,725  |
| 5570 Planning Services    | 31,739          | 22,000           | 20,000         | 23,100  | 24,250  |

| TOTALS | Actuals 2012-13 | Estimate 2013-14 | Budget 2013-14 | 2014-15   | 2015-16   |
|--------|-----------------|------------------|----------------|-----------|-----------|
|        | \$ 37,023       | \$ 45,400        | \$ 39,000      | \$ 47,600 | \$ 49,975 |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

|                             |                                   | AB939 Solid Waste Reduction 2%<br>Fund #571 |                  |                |                 |          |
|-----------------------------|-----------------------------------|---|------------------|----------------|-----------------|----------|
| NUMBER                      | DESCRIPTION                       | Actuals 2012-13                             | Estimate 2013-14 | Budget 2013-14 | Proposed Budget |          |
|                             |                                   |   |                  |                | 2014-15         | 2015-16  |
| <b>REVENUES</b>             |                                   |   |                  |                |                 |          |
| 4660                        | 2% AB 939 Surcharge               | \$0   | \$0              | \$0            | \$0             | \$0      |
| 4980                        | Interest                          | 0   | 0                | 0              | 0               | 0        |
| 4982                        | Late Charges                      | 0   | 0                | 0              | 0               | 0        |
|                             | <b>TOTAL REVENUE</b>              | \$0   | \$0              | \$0            | \$0             | \$0      |
| <b>EXPENDITURES</b>         |                                   |   |                  |                |                 |          |
| 5010                        | Salaries and Wages                | 0   | 0                | 0              | 0               | 0        |
| 5110                        | FICA and Medicare                 | 0   | 0                | 0              | 0               | 0        |
| 5115                        | Unemployment & Training Tax       | 0   | 0                | 0              | 0               | 0        |
| 5120                        | Worker's Compensation             | 0   | 0                | 0              | 0               | 0        |
| 5130                        | Health & Life Insurance           | 0   | 0                | 0              | 0               | 0        |
| 5201                        | Materials and Supplies            | 0   | 0                | 0              | 0               | 0        |
| 5440                        | Printing and advertising          | 0   | 0                | 0              | 0               | 0        |
| 5830                        | Travel & Reimbursements           | 0   | 0                | 0              | 0               | 0        |
| 8560                        | Recycling Program                 | 0   | 0                | 5,000          | 5,000           | 5,000    |
|                             | <b>TOTAL EXPENDITURES</b>         | \$0   | \$0              | \$5,000        | \$5,000         | \$5,000  |
| <b>OTHER SOURCES (USES)</b> |                                   |   |                  |                |                 |          |
| X999                        | Transfer In/Out                   | 0   | 0                | 0              | 0               | 0        |
|                             | <b>TOTAL OTHER SOURCES (USES)</b> | 0   | 0                | 0              | 0               | 0        |
|                             | Beginning Resources               | 30,767                                      | 30,767           | 30,767         | 30,767          | 25,767   |
|                             | Ending Resources                  | \$30,767                                    | \$30,767         | \$25,767       | \$25,767        | \$20,767 |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| Landfill Post Closure Maintenance |             |                 |                  |                |
|-----------------------------------|-------------|-----------------|------------------|----------------|
| Fund #572                         |             |                 |                  |                |
| NUMBER                            | DESCRIPTION | Proposed Budget |                  |                |
|                                   |             | Actuals 2012-13 | Estimate 2013-14 | Budget 2013-14 |

| NUMBER          | DESCRIPTION                | Actuals 2012-13 | Estimate 2013-14 | Budget 2013-14 | 2014-15   | 2015-16   |
|-----------------|----------------------------|-----------------|------------------|----------------|-----------|-----------|
| <b>REVENUES</b> |                            |                 |                  |                |           |           |
| 4660            | Landfill Closure Surcharge | \$ 88,124       | \$ 72,000        | \$ 81,000      | \$ 72,000 | \$ 72,000 |
| 4980            | Interest                   | (23)            | (20)             | 3,000          |           |           |
| 4982            | Late Fees                  | -               | -                | 1,200          |           |           |

**TOTAL REVENUE** \$ 88,101 \$ 71,980 \$ 85,200 \$ 72,000 \$ 72,000

| EXPENDITURES | Actuals 2012-13             | Estimate 2013-14 | Budget 2013-14 | 2014-15 | 2015-16 |        |
|--------------|-----------------------------|------------------|----------------|---------|---------|--------|
| 5010         | Salaries and Wages          | 16,231           | 16,800         | 500     | 22,305  | 20,841 |
| 5110         | Social Security Taxes       | 1,239            | 1,500          | 38      | 1,706   | 1,594  |
| 5115         | Unemployment & Training Tax | 130              | 150            | 3       | 157     | 139    |
| 5120         | Workmen's Compensation      | 595              | 700            | 54      | 1,244   | 1,094  |
| 5130         | Health Insurance            | 3,841            | 2,555          | 165     | 3,663   | 2,686  |
| 5160         | Retirement                  | 1,118            | 1,452          | 82      | 1,860   | 1,729  |
| 5201         | Materials and Supplies      | 4                | 200            | 0       | 200     | 200    |
| 5660         | Professional Services       | 1,432            | 1,750          | 0       | 2,000   | 2,000  |
| 5665         | Legal Expenses - City       | 23               | 250            | 0       | 300     | 300    |
| 6125         | Water                       | 900              | 0              | 1,600   | 0       | 0      |
| 8300         | Payments to Other Agencies  | 8,680            | 10,000         | 7,000   | 10,000  | 10,000 |
| 8400         | Liability Insurance         | 2,417            | 2,550          | 82      | 3,000   | 3,000  |
| 8525         | Testing and Monitoring      | 8,020            | 4,950          | 12,000  | 10,000  | 10,000 |

**TOTAL EXPENDITURES** \$ 44,629 \$ 42,857 \$ 21,524 \$ 56,436 \$ 53,584

|                             |   |   |   |   |   |
|-----------------------------|---|---|---|---|---|
| <b>OTHER SOURCES (USES)</b> | 0 | 0 | 0 | 0 | 0 |
|-----------------------------|---|---|---|---|---|

**TOTAL OTHER SOURCES (USES)** 0 0 0 0 0

**Beginning Resources** 694,391 737,863 737,863 766,986 782,550

**Ending Resources** \$ 737,863 \$ 766,986 \$ 801,539 \$ 782,550 \$ 800,966



**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 ***       | 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 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              | City projects to be determined  |  |
| 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 2014-2015 and 2015-2016

|                             |                                       | Mitigation Funds - Roads<br>Fund #Z10 |                  |                 |                 |             |
|-----------------------------|---------------------------------------|---------------------------------------|------------------|-----------------|-----------------|-------------|
| NUMBER                      | DESCRIPTION                           | Actuals 2012-13                       | Estimate 2013-14 | Budget 2013-14  | Proposed Budget |             |
|                             |                                       |                                       |                  |                 | 2014-15         | 2015-16     |
| <b>REVENUES</b>             |                                       |                                       |                  |                 |                 |             |
| 4225                        | Mitigation Fees                       | \$1,172                               | \$0              | \$0             | \$0             | \$0         |
| 4980                        | Interest                              | 190                                   | 20               | 300             | 0               | 0           |
|                             | <b>TOTAL REVENUE</b>                  | <b>1,362</b>                          | <b>20</b>        | <b>300</b>      | <b>0</b>        | <b>0</b>    |
| <b>EXPENDITURES</b>         |                                       |                                       |                  |                 |                 |             |
| 5440                        | Printing and Advertising              | 0                                     | 0                | 0               | 0               | 0           |
| 5660                        | Professional Services                 | 0                                     | 0                | 0               | 0               | 0           |
|                             | <b>TOTAL EXPENDITURES</b>             | <b>0</b>                              | <b>0</b>         | <b>0</b>        | <b>0</b>        | <b>0</b>    |
| <b>OTHER SOURCES (USES)</b> |                                       |                                       |                  |                 |                 |             |
| 9998                        | Transfer Out                          | -67,506                               | -8,429           | 0               | 0               | 0           |
|                             | <b>TOTAL OTHER SOURCES (USES)</b>     | <b>-67,506</b>                        | <b>-8,429</b>    | <b>0</b>        | <b>0</b>        | <b>0</b>    |
|                             | <b>BEGINNING FUND BALANCE</b>         | <b>74,553</b>                         | <b>8,409</b>     | <b>8,409</b>    | <b>0</b>        | <b>0</b>    |
|                             | <b>ENDING RESTRICTED FUND BALANCE</b> | <b>\$ 8,409</b>                       | <b>\$ 0</b>      | <b>\$ 8,709</b> | <b>\$ 0</b>     | <b>\$ 0</b> |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

|                             |                                       | Mitigation Funds - Drainage<br>Fund #211 |                  |                 |                 |
|-----------------------------|---------------------------------------|--|------------------|-----------------|-----------------|
| NUMBER                      | DESCRIPTION                           | Proposed Budget                          |                  | Proposed Budget |                 |
|                             |                                       | 2014-15                                  | 2015-16          | 2014-15         | 2015-16         |
|                             |                                       | Actuals 2012-13                          | Estimate 2013-14 | Budget 2013-14  | Budget 2013-14  |
| <b>REVENUES</b>             |                                       |  |                  |                 |                 |
| 4225                        | Mitigation Fees                       | \$43                                     | \$0              | \$0             | \$0             |
| 4980                        | Interest                              | 7  | 7                | 10              | 10              |
|                             | <b>TOTAL REVENUE</b>                  | <b>50</b>                                | <b>7</b>         | <b>10</b>       | <b>10</b>       |
| <b>EXPENDITURES</b>         |                                       |  |                  |                 |                 |
| 5440                        | Printing and Advertising              | 0  | 0                | 0               | 0               |
| 5660                        | Professional Services                 | 0  | 0                | 0               | 0               |
|                             | <b>TOTAL EXPENDITURES</b>             | <b>0</b>                                 | <b>0</b>         | <b>0</b>        | <b>0</b>        |
| <b>OTHER SOURCES (USES)</b> |                                       |  |                  |                 |                 |
| 9998                        | Transfer Out                          | 0  | 0                | 0               | 0               |
|                             | <b>TOTAL OTHER SOURCES (USES)</b>     | <b>0</b>                                 | <b>0</b>         | <b>0</b>        | <b>0</b>        |
|                             | <b>BEGINNING FUND BALANCE</b>         | <b>2,925</b>                             | <b>2,976</b>     | <b>2,976</b>    | <b>2,993</b>    |
|                             | <b>ENDING RESTRICTED FUND BALANCE</b> | <b>\$ 2,976</b>                          | <b>\$ 2,983</b>  | <b>\$ 2,986</b> | <b>\$ 3,003</b> |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

|                             |                                       | Mitigation Funds - Trails<br>Fund #212 |                  |                  |                  |                  |
|-----------------------------|---------------------------------------|--|------------------|------------------|------------------|------------------|
| NUMBER                      | DESCRIPTION                           | Proposed Budget                        |                  | Proposed Budget  |                  |                  |
|                             |                                       | Actuals 2012-13                        | Estimate 2013-14 | Budget 2013-14   | 2014-15          | 2015-16          |
| <b>REVENUES</b>             |                                       |  |                  |                  |                  |                  |
| 4725                        | Mitigation Fees                       | \$12                                   | \$0              | \$0              | \$0              | \$0              |
| 4980                        | Interest                              | 114                                    | 115              | 175              | 115              | 115              |
|                             | <b>TOTAL REVENUE</b>                  | <b>\$ 126</b>                          | <b>\$ 115</b>    | <b>\$ 175</b>    | <b>\$ 115</b>    | <b>\$ 115</b>    |
| <b>EXPENDITURES</b>         |                                       |  |                  |                  |                  |                  |
| 5440                        | Printing and Advertising              | 0                                      | 0                | 0                | 0                | 0                |
| 5660                        | Professional Services                 | 0                                      | 0                | 0                | 0                | 0                |
|                             | <b>TOTAL EXPENDITURES</b>             | <b>0</b>                               | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>OTHER SOURCES (USES)</b> |                                       |  |                  |                  |                  |                  |
| 9998                        | Transfer Out                          | 0                                      | 0                | 0                | 0                | 0                |
|                             | <b>TOTAL OTHER SOURCES (USES)</b>     | <b>0</b>                               | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
|                             | <b>BEGINNING FUND BALANCE</b>         | <b>45,498</b>                          | <b>45,624</b>    | <b>45,624</b>    | <b>45,739</b>    | <b>45,854</b>    |
|                             | <b>ENDING RESTRICTED FUND BALANCE</b> | <b>\$ 45,624</b>                       | <b>\$ 45,739</b> | <b>\$ 45,799</b> | <b>\$ 45,854</b> | <b>\$ 45,969</b> |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

|                             |                                   | Mitigation Funds - Parks and Rec<br>Fund #213 |                  |                  |                  |
|-----------------------------|-----------------------------------|---|------------------|------------------|------------------|
| NUMBER                      | DESCRIPTION                       | Actuals 2012-13                               | Estimate 2013-14 | Budget 2013-14   | Proposed Budget  |
|                             |                                   |   |                  | 2014-15          | 2015-16          |
| <b>REVENUES</b>             |                                   |   |                  |                  |                  |
| 4225                        | Mitigation Fees                   | \$63  | \$0              | \$0              | \$0              |
| 4980                        | Interest                          | 283   | 135              | 800              | 150              |
|                             | <b>TOTAL REVENUE</b>              | <b>346</b>                                    | <b>135</b>       | <b>800</b>       | <b>150</b>       |
| <b>EXPENDITURES</b>         |                                   |   |                  |                  |                  |
| 5440                        | Printing and Advertising          | 0   | 0                | 0                | 0                |
| 5660                        | Professional Services             | 0   | 0                | 0                | 0                |
|                             | <b>TOTAL EXPENDITURES</b>         | <b>0</b>                                      | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>OTHER SOURCES (USES)</b> |                                   |   |                  |                  |                  |
| 9998                        | Transfer Out                      | -26,300                                       | -1,484           | 0                | 0                |
|                             | <b>TOTAL OTHER SOURCES (USES)</b> | <b>-26,300</b>                                | <b>-1,484</b>    | <b>0</b>         | <b>0</b>         |
|                             | <b>BEGINNING FUND BALANCE</b>     | <b>118,999</b>                                | <b>93,046</b>    | <b>93,046</b>    | <b>91,847</b>    |
|                             | <b>ENDING FUND BALANCE</b>        | <b>\$ 93,046</b>                              | <b>\$ 91,697</b> | <b>\$ 93,846</b> | <b>\$ 91,997</b> |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| Mitigation Fund - City Buildings |             |                 |                  |                |
|----------------------------------|-------------|-----------------|------------------|----------------|
| Fund #214                        |             |                 |                  |                |
| NUMBER                           | DESCRIPTION | Proposed Budget |                  |                |
|                                  |             | Actuals 2012-13 | Estimate 2013-14 | Budget 2013-14 |

REVENUES

|      |                      |               |             |             |             |
|------|----------------------|---------------|-------------|-------------|-------------|
| 4225 | Mitigation Fees      | \$ 445        | \$ -        | \$ -        | \$ -        |
| 4980 | Interest             | (1)           | 5           | -           | 5           |
|      | <b>TOTAL REVENUE</b> | <b>\$ 444</b> | <b>\$ 5</b> | <b>\$ -</b> | <b>\$ 5</b> |

EXPENDITURES

|      |                           |          |          |          |          |
|------|---------------------------|----------|----------|----------|----------|
| 5440 | Printing and Advertising  | 0        | 0        | 0        | 0        |
| 5660 | Professional Services     | 0        | 0        | 0        | 0        |
|      | <b>TOTAL EXPENDITURES</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |

OTHER SOURCES (USES)

|      |                                       |               |               |               |               |
|------|---------------------------------------|---------------|---------------|---------------|---------------|
| 9998 | Transfer Out                          | 0             | 0             | 0             | 0             |
|      | <b>TOTAL OTHER SOURCES (USES)</b>     | <b>0</b>      | <b>0</b>      | <b>0</b>      | <b>0</b>      |
|      | <b>BEGINNING FUND BALANCE</b>         | -             | 444           | 444           | 454           |
|      | <b>ENDING RESTRICTED FUND BALANCE</b> | <b>\$ 444</b> | <b>\$ 449</b> | <b>\$ 444</b> | <b>\$ 459</b> |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

|                             |                                       | Mitigation Fund - City Vehicles<br>Fund #215 |                  |                |                 |
|-----------------------------|---------------------------------------|--|------------------|----------------|-----------------|
| NUMBER                      | DESCRIPTION                           | Actuals 2012-13                              | Estimate 2013-14 | Budget 2013-14 | Proposed Budget |
|                             |                                       |  |                  | 2014-15        | 2015-16         |
| <b>REVENUES</b>             |                                       |  |                  |                |                 |
| 4225                        | Mitigation Fees                       | \$84   | \$0              | \$0            | \$0             |
| 4980                        | Interest                              | 1  | 5                | 0              | 0               |
|                             | <b>TOTAL REVENUE</b>                  | <b>85</b>                                    | <b>5</b>         | <b>0</b>       | <b>0</b>        |
| <b>EXPENDITURES</b>         |                                       |  |                  |                |                 |
| 5440                        | Printing and Advertising              | 0  | 0                | 0              | 0               |
| 5660                        | Professional Services                 | 0  | 0                | 0              | 0               |
|                             | <b>TOTAL EXPENDITURES</b>             | <b>0</b>                                     | <b>0</b>         | <b>0</b>       | <b>0</b>        |
| <b>OTHER SOURCES (USES)</b> |                                       |  |                  |                |                 |
| 9998                        | Transfer Out                          | 0  | 0                | 0              | 0               |
|                             | <b>TOTAL OTHER SOURCES (USES)</b>     | <b>0</b>                                     | <b>0</b>         | <b>0</b>       | <b>0</b>        |
|                             | <b>BEGINNING FUND BALANCE</b>         | 146  | 230              | 230            | 235             |
|                             | <b>ENDING RESTRICTED FUND BALANCE</b> | <b>\$ 230</b>                                | <b>\$ 235</b>    | <b>\$ 230</b>  | <b>\$ 235</b>   |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

|                             |                                       | Mitigation Fund - Downtown Parking<br>Fund #217 |                  |                  |   |
|-----------------------------|---------------------------------------|---|------------------|------------------|---|
| NUMBER                      | DESCRIPTION                           | Actuals 2012-13                                 | Estimate 2013-14 | Budget 2013-14   | Proposed Budget<br>2014-15      2015-16 |
| <b>REVENUES</b>             |                                       |   |                  |                  |   |
| 4225                        | Mitigation Fees                       | \$378   | \$0              | \$0              | \$0      \$0                            |
| 4980                        | Interest                              | 65  | 65               | 90               | 90      90                              |
|                             | <b>TOTAL REVENUE</b>                  | <b>443</b>                                      | <b>65</b>        | <b>90</b>        | <b>90</b> <b>90</b>                     |
| <b>EXPENDITURES</b>         |                                       |   |                  |                  |   |
| 5440                        | Printing and Advertising              | 0   | 0                | 0                | 0      0                                |
| 5660                        | Professional Services                 | 0   | 0                | 0                | 0      0                                |
|                             | <b>TOTAL EXPENDITURES</b>             | <b>0</b>  | <b>0</b>         | <b>0</b>         | <b>0</b> <b>0</b>                       |
| <b>OTHER SOURCES (USES)</b> |                                       |   |                  |                  |   |
| 9998                        | Transfer Out                          | 0   | 0                | 0                | 0      0                                |
|                             | <b>TOTAL OTHER SOURCES (USES)</b>     | <b>0</b>  | <b>0</b>         | <b>0</b>         | <b>0</b> <b>0</b>                       |
|                             | <b>BEGINNING FUND BALANCE</b>         | <b>25,544</b>                                   | <b>25,987</b>    | <b>25,987</b>    | <b>26,052</b> <b>26,142</b>             |
|                             | <b>ENDING RESTRICTED FUND BALANCE</b> | <b>\$ 25,987</b>                                | <b>\$ 26,052</b> | <b>\$ 26,077</b> | <b>\$ 26,142</b> <b>\$ 26,232</b>       |



City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| Supplemental Law Enforcement |             |                 |                  |                |         |         |
|------------------------------|-------------|-----------------|------------------|----------------|---------|---------|
| Fund #218                    |             |                 |                  |                |         |         |
|                              |             |                 | Proposed Budget  |                |         |         |
| NUMBER                       | DESCRIPTION | Actuals 2012-13 | Estimate 2013-14 | Budget 2013-14 | 2014-15 | 2015-16 |

REVENUES

|      |                      |                |                |                |                |                |
|------|----------------------|----------------|----------------|----------------|----------------|----------------|
| 4560 | COPS Grant           | \$ 100,000     | \$ 100,000     | \$ 100,000     | \$ 100,000     | \$ 100,000     |
| 4980 | Interest             | 0              | 0              | 0              | 0              | 0              |
|      | <b>TOTAL REVENUE</b> | <b>100,000</b> | <b>100,000</b> | <b>100,000</b> | <b>100,000</b> | <b>100,000</b> |

EXPENDITURES

|      |                               |                |                |                |                |                |
|------|-------------------------------|----------------|----------------|----------------|----------------|----------------|
| 5201 | Materials and Supplies        | 0              | 0              | 0              | 0              | 0              |
| 5320 | Vehicle Repairs & Supplies    | 0              | 0              | 0              | 0              | 0              |
| 5520 | Accounting Services           | 0              | 0              | 0              | 0              | 0              |
| 5600 | Placer Co. Sheriff Protection | 106,408        | 110,625        | 110,625        | 113,944        | 117,362        |
| 5600 | Sheriff Protection - Overtime | 0              | 0              | 0              | 0              | 0              |
|      | <b>TOTAL EXPENDITURES</b>     | <b>106,408</b> | <b>110,625</b> | <b>110,625</b> | <b>113,944</b> | <b>117,362</b> |

OTHER SOURCES (USES)

|      |                               |       |        |        |        |        |
|------|-------------------------------|-------|--------|--------|--------|--------|
| 4998 | Transfer in from General Fund | 6,407 | 10,625 | 10,625 | 13,944 | 17,362 |
|------|-------------------------------|-------|--------|--------|--------|--------|

TOTAL OTHER SOURCES (USES)

|  |  |       |        |        |        |        |
|--|--|-------|--------|--------|--------|--------|
|  |  | 6,407 | 10,625 | 10,625 | 13,944 | 17,362 |
|--|--|-------|--------|--------|--------|--------|

BEGINNING FUND BALANCE

|  |  |   |   |   |   |   |
|--|--|---|---|---|---|---|
|  |  | 0 | 0 | 0 | 0 | 0 |
|--|--|---|---|---|---|---|

ENDING FUND BALANCE

|  |  |        |        |        |      |      |
|--|--|--------|--------|--------|------|------|
|  |  | \$ (0) | \$ (0) | \$ (0) | \$ 0 | \$ 0 |
|--|--|--------|--------|--------|------|------|

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| CDBG Planning - Economic Revitalization Zone |             |                 |                  |                |
|--|-------------|-----------------|------------------|----------------|
| FUND #236                                    |             |                 |                  |                |
| NUMBER                                       | DESCRIPTION | Actuals 2012-13 | Estimate 2013-14 | Budget 2013-14 |
|  |             | Proposed Budget |                  |                |
|  |             | 2014-15         | 2015-16          |                |

REVENUES

|      |                      |              |          |          |          |          |
|------|----------------------|--------------|----------|----------|----------|----------|
| 4560 | CDBG Grant           | \$3,500      | \$0      | \$0      | \$0      | \$0      |
| 4980 | Interest             | 0            | 0        | 0        | 0        | 0        |
|      | <b>TOTAL REVENUE</b> | <b>3,500</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |

EXPENDITURES

|      |                           |               |               |               |               |               |
|------|---------------------------|---------------|---------------|---------------|---------------|---------------|
| 5440 | Printing and Advertising  | 273           | 0             | 0             | 0             | 0             |
| 5540 | City Engineering          | 20,690        | 100           | 0             | 0             | 0             |
| 5570 | Planning                  | 44,154        | 15,000        | 25,000        | 26,250        | 26,250        |
|      | <b>TOTAL EXPENDITURES</b> | <b>65,117</b> | <b>15,100</b> | <b>25,000</b> | <b>26,250</b> | <b>26,250</b> |

OTHER SOURCES (USES)

|      |                                   |                |               |               |               |               |
|------|-----------------------------------|----------------|---------------|---------------|---------------|---------------|
| 9998 | Transfer In                       | 67,506         | 11,600        | 21,500        | 26,250        | 26,250        |
|      | <b>TOTAL OTHER SOURCES (USES)</b> | <b>67,506</b>  | <b>11,600</b> | <b>21,500</b> | <b>26,250</b> | <b>26,250</b> |
|      | <b>BEGINNING FUND BALANCE</b>     | <b>-2,389</b>  | <b>3,500</b>  | <b>3,500</b>  | <b>0</b>      | <b>0</b>      |
|      | <b>ENDING FUND BALANCE</b>        | <b>\$3,500</b> | <b>\$0</b>    | <b>\$0</b>    | <b>\$0</b>    | <b>\$0</b>    |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

|                             |                                   | Rental Rehab - CDBG<br>Fund #241 |                  |                   |   |
|-----------------------------|-----------------------------------|----------------------------------|------------------|-------------------|---|
| NUMBER                      | DESCRIPTION                       | Actuals 2012-13                  | Estimate 2013-14 | Budget 2013-14    | Proposed Budget<br>2014-15      2015-16 |
| <b>REVENUES</b>             |                                   |                                  |                  |                   |   |
| 4980                        | Interest                          | \$ 314                           | \$ 300           | \$ 20             | \$ 300      \$ 300                      |
|                             | <b>TOTAL REVENUE</b>              | <b>314</b>                       | <b>300</b>       | <b>20</b>         | <b>300</b> <b>300</b>                   |
| <b>EXPENDITURES</b>         |                                   |                                  |                  |                   |   |
| 5440                        | Printing & Advertising            | 0                                | 0                | 0                 | 0      0                                |
| 5660                        | Professional Services             | 0                                | 0                | 0                 |   |
| 8250                        | Miscellaneous                     | 0                                | 0                | 0                 | 0      0                                |
| 8800                        | EDBG Loans Out                    | 0                                | 0                | 0                 |   |
|                             | <b>TOTAL EXPENDITURES</b>         | <b>0</b>                         | <b>0</b>         | <b>0</b>          | <b>0</b> <b>0</b>                       |
| <b>OTHER SOURCES (USES)</b> |                                   |                                  |                  |                   |   |
| 9998                        | Transfer In                       | 0                                | (30,889)         | 0                 | 0      0                                |
|                             | <b>TOTAL OTHER SOURCES (USES)</b> | <b>0</b>                         | <b>(30,889)</b>  | <b>0</b>          | <b>0</b> <b>0</b>                       |
|                             | <b>BEGINNING FUND BALANCE</b>     | <b>124,566</b>                   | <b>124,880</b>   | <b>124,880</b>    | <b>94,291</b> <b>94,591</b>             |
|                             | <b>ENDING FUND BALANCE</b>        | <b>\$ 124,880</b>                | <b>\$ 94,291</b> | <b>\$ 124,900</b> | <b>\$ 94,591</b> <b>\$ 94,891</b>       |

Staff is reviewing eligible uses of Program Income funds

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| Microenterprise Lending - CDBG |             |                 |                  |                 |         |
|--------------------------------|-------------|-----------------|------------------|-----------------|---------|
| Fund #244                      |             |                 |                  |                 |         |
| NUMBER                         | DESCRIPTION | Actuals 2012-13 | Estimate 2013-14 | Proposed Budget |         |
|                                |             |                 |                  | Budget 2013-14  | 2014-15 |

REVENUES

|      |          |         |         |       |         |         |
|------|----------|---------|---------|-------|---------|---------|
| 4980 | Interest | \$1,865 | \$1,900 | \$100 | \$1,600 | \$1,500 |
|------|----------|---------|---------|-------|---------|---------|

TOTAL REVENUE

|       |       |     |       |       |
|-------|-------|-----|-------|-------|
| 1,865 | 1,900 | 100 | 1,600 | 1,500 |
|-------|-------|-----|-------|-------|

EXPENDITURES

|      |                          |       |   |       |   |   |
|------|--------------------------|-------|---|-------|---|---|
| 5010 | Salaries and Wages       | 0     | 0 | 0     | 0 | 0 |
| 5440 | Printing and Advertising | 0     | 0 | 0     | 0 | 0 |
| 5660 | Professional Services    | 1,000 | 0 | 1,000 | 0 | 0 |
| 5570 | Planning Services        | 0     | 0 | 0     | 0 | 0 |
| 8250 | Miscellaneous            | 0     | 0 | 0     | 0 | 0 |
| 8800 | EDBG Loans Out           | 0     | 0 | 0     | 0 | 0 |

TOTAL EXPENDITURES

|       |   |       |   |   |
|-------|---|-------|---|---|
| 1,000 | 0 | 1,000 | 0 | 0 |
|-------|---|-------|---|---|

OTHER SOURCES (USES)

|      |              |   |          |         |   |   |
|------|--------------|---|----------|---------|---|---|
| 9998 | Transfer Out | 0 | (30,899) | (3,600) | 0 | 0 |
|------|--------------|---|----------|---------|---|---|

TOTAL OTHER SOURCES (USES)

|   |        |         |   |   |
|---|--------|---------|---|---|
| 0 | 30,899 | (3,600) | 0 | 0 |
|---|--------|---------|---|---|

BEGINNING FUND BALANCE

|        |        |        |         |         |
|--------|--------|--------|---------|---------|
| 80,554 | 81,420 | 81,420 | 114,219 | 115,819 |
|--------|--------|--------|---------|---------|

ENDING FUND BALANCE

|           |            |           |            |            |
|-----------|------------|-----------|------------|------------|
| \$ 81,420 | \$ 114,219 | \$ 76,920 | \$ 115,819 | \$ 117,319 |
|-----------|------------|-----------|------------|------------|

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| Streets and Roads<br>Fund #250 |             |                 |                  |                 |         |
|--------------------------------|-------------|-----------------|------------------|-----------------|---------|
| NUMBER                         | DESCRIPTION | Actuals 2012-13 | Estimate 2013-14 | Proposed Budget |         |
|                                |             |                 |                  | 2014-15         | 2015-16 |

**TRANSPORTATION FUND REVENUE**

|                                     | Actuals 2012-13 | Estimate 2013-14 | Budget 2013-14 | 2014-15        | 2015-16        |
|-------------------------------------|-----------------|------------------|----------------|----------------|----------------|
| \$                                  | 792             | \$ 1,200         | \$ 1,200       | \$ 1,200       | \$ 1,200       |
| 4280 Transportation Permit          | 89,287          | 91,957           | 81,000         | 94,000         | 96,000         |
| 4540 Transportation Allotment       | 9,726           | 6,886            | 9,000          | 7,000          | 7,000          |
| 4541 State Transit Assistance       | 0               | 0                | 0              | 0              | 0              |
| 4900 Miscellaneous Revenue          | (74)            | (100)            | 150            | 0              | 0              |
| 4980 Interest Earnings              |                 |                  |                |                |                |
| <b>Total Transportation Revenue</b> | <b>99,732</b>   | <b>99,943</b>    | <b>91,350</b>  | <b>102,200</b> | <b>104,200</b> |

**PERSONNEL**

|                                  |        |        |        |        |        |
|----------------------------------|--------|--------|--------|--------|--------|
| 5010 Wages and Salaries          | 62,423 | 74,100 | 69,251 | 71,938 | 64,522 |
| 5110 FICA and Medicare           | 4,738  | 5,625  | 5,298  | 5,503  | 4,936  |
| 5115 Unemployment & Training Tax | 560    | 500    | 636    | 508    | 429    |
| 5120 Worker's Compensation       | 2,181  | 5,000  | 2,269  | 4,012  | 3,388  |
| 5130 Health & Life Insurance     | 13,740 | 11,500 | 10,152 | 20,757 | 17,460 |
| 5150 Uniforms                    | 1,543  | 1,500  | 1,400  | 1,500  | 1,500  |
| 5160 Retirement                  | 5,674  | 6,900  | 3,528  | 6,217  | 5,563  |

**SUPPLIES AND EQUIPMENT**

|                                   |       |       |       |       |       |
|-----------------------------------|-------|-------|-------|-------|-------|
| 5201 Materials and Supplies       | 3,748 | 1,250 | 3,500 | 2,000 | 2,000 |
| 5300 Equip. Repairs & Maintenance | 533   | 800   | 500   | 800   | 800   |
| 5320 Vehicle Repairs              | 1,296 | 3,500 | 3,500 | 3,500 | 3,500 |
| 5325 Gas & Oil                    | 0     | 1,250 | 0     | 1,250 | 1,250 |
| 5350 Tool Rental                  | 0     | 0     | 500   | 500   | 500   |

**COMMUNICATIONS**

|                            |       |     |       |     |     |
|----------------------------|-------|-----|-------|-----|-----|
| 5420 Telephone             | 1,154 | 500 | 2,200 | 500 | 500 |
| 5425 Cell phone and pagers | 0     | 500 | 0     | 500 | 500 |

**CONTRACTED SERVICES**

|                            |        |        |        |        |        |
|----------------------------|--------|--------|--------|--------|--------|
| 5540 Engineering Services  | 11,070 | 10,000 | 3,500  | 2,500  | 2,500  |
| 5590 Transit Services      | 11,870 | 12,875 | 11,900 | 13,216 | 13,612 |
| 5650 Auditors              | 750    | 1,000  | 750    | 1,000  | 1,000  |
| 5660 Professional Services | 4,297  | 6,000  | 5,000  | 7,500  | 7,500  |

**RESOURCE DEVELOPMENT**

|                                       |   |   |     |       |       |
|---------------------------------------|---|---|-----|-------|-------|
| 5820 Education and Training           | 0 | 0 | 750 | 1,000 | 1,000 |
| 5830 Travel and Mileage Reimbursement | 0 | 0 | 0   | 0     | 0     |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| Streets and Roads<br>Fund #250        |                                 |                 |                  |                |                 |                |
|---------------------------------------|---------------------------------|-----------------|------------------|----------------|-----------------|----------------|
| NUMBER                                | DESCRIPTION                     | Actuals 2012-13 | Estimate 2013-14 | Budget 2013-14 | Proposed Budget |                |
|                                       |                                 |                 |                  |                | 2014-15         | 2015-16        |
| <b>CAPITAL OUTLAY</b>                 |                                 |                 |                  |                |                 |                |
| 7040                                  | Vehicle                         | 0               | 0                | 0              | 0               | 0              |
| 7050                                  | Safety Equipment                | 0               | 0                | 0              | 0               | 0              |
| 7100                                  | Street & Road Repairs           | 0               | 2,000            | 0              | 5,000           | 5,000          |
| <b>MISCELLANEOUS</b>                  |                                 |                 |                  |                |                 |                |
| 8250                                  | Miscellaneous                   | 0               | 0                | 0              | 0               | 0              |
| 8400                                  | Insurance                       | 7,250           | 10,000           | 12,000         | 12,000          | 12,000         |
| 8710                                  | Interest Expense                | 0               | 0                | 0              | 0               | 0              |
| <b>TOTAL EXPENDITURES</b>             |                                 | <b>132,826</b>  | <b>154,800</b>   | <b>136,633</b> | <b>161,701</b>  | <b>149,460</b> |
| <b>OTHER SOURCES (USES)</b>           |                                 |                 |                  |                |                 |                |
| 4998                                  | Transfer in - #100 General Fund | 0               | 0                | 0              | 6,614           | 6,614          |
| 4998                                  | Transfer in - #253 Gas Taxes    | 33,094          | 54,857           | 45,283         | 59,501          | 38,646         |
| <b>TOTAL OTHER SOURCES (USES)</b>     |                                 | <b>33,094</b>   | <b>54,857</b>    | <b>45,283</b>  | <b>59,501</b>   | <b>45,260</b>  |
| <b>BEGINNING FUND BALANCE</b>         |                                 | <b>0</b>        | <b>0</b>         | <b>0</b>       | <b>0</b>        | <b>0</b>       |
| <b>ENDING RESTRICTED FUND BALANCE</b> |                                 | <b>\$0</b>      | <b>\$0</b>       | <b>\$0</b>     | <b>\$0</b>      | <b>\$0</b>     |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

|                               |                                       | Gas Tax Fund<br>Fund #253 |                  |                  |                 |                 |                 |
|-------------------------------|---------------------------------------|---------------------------|------------------|------------------|-----------------|-----------------|-----------------|
| NUMBER                        | DESCRIPTION                           | Actuals 2012-13           |                  | Estimate 2013-14 |                 | Proposed Budget |                 |
|                               |                                       | 2012-13                   | 2013-14          | 2013-14          | 2013-14         | 2014-15         | 2015-16         |
| <b>REVENUE</b>                |                                       |                           |                  |                  |                 |                 |                 |
| 4050                          | Gas Tax 2103                          | \$ 15,658                 | \$ 25,000        | \$ 16,800        | \$ 20,834       | \$ 20,834       | \$ 20,834       |
| 4051                          | Gas Tax 2105                          | 8,623                     | 10,000           | 10,500           | 9,575           | 9,575           | 9,575           |
| 4052                          | Gas Tax 2106                          | 11,872                    | 12,000           | 12,600           | 12,251          | 12,251          | 12,251          |
| 4053                          | Gas Tax 2107                          | 15,130                    | 14,000           | 13,650           | 12,765          | 12,765          | 12,765          |
| 4980                          | Interest Income                       | 146                       | 125              | 150              | 125             | 125             | 125             |
|                               | <b>Total Gas Tax Revenues</b>         | <b>51,429</b>             | <b>61,125</b>    | <b>53,700</b>    | <b>55,550</b>   | <b>55,550</b>   | <b>55,550</b>   |
| <b>PERSONNEL</b>              |                                       |                           |                  |                  |                 |                 |                 |
|                               |                                       | 0                         | 0                | 0                | 0               | 0               | 0               |
| <b>SUPPLIES AND EQUIPMENT</b> |                                       |                           |                  |                  |                 |                 |                 |
| 5201                          | Materials and Supplies                | 378                       | 0                | 1,500            | 0               | 0               | 0               |
| 5300                          | Equip. Repairs & Maintenance          |                           | 0                | 500              | 0               | 0               | 0               |
| 5320                          | Vehicle Repairs & Maintenance         | 0                         | 0                | 0                | 0               | 0               | 0               |
| 5325                          | Gas & Oil                             | 4,130                     | 3,000            | 4,000            | 3,000           | 3,000           | 3,000           |
| <b>CONTRACTED SERVICES</b>    |                                       |                           |                  |                  |                 |                 |                 |
| 5520                          | Accounting Services                   | 0                         | 1,000            | 1,000            | 0               | 0               | 0               |
| <b>OCCUPANCY</b>              |                                       |                           |                  |                  |                 |                 |                 |
| 6120                          | Utilities                             | 14,793                    | 16,500           | 16,500           | 17,325          | 17,325          | 18,191          |
| <b>CAPITAL OUTLAY</b>         |                                       |                           |                  |                  |                 |                 |                 |
| 7010                          | Truck                                 | 0                         | 0                | 0                | 0               | 0               | 0               |
| 7100                          | Streets & Road Repairs                | 681                       | 1,040            | 0                | 0               | 0               | 0               |
|                               | <b>TOTALS EXPENDITURES</b>            | <b>19,982</b>             | <b>21,540</b>    | <b>23,500</b>    | <b>20,325</b>   | <b>21,191</b>   | <b>21,191</b>   |
| <b>OTHER SOURCES (USES)</b>   |                                       |                           |                  |                  |                 |                 |                 |
| 9998                          | Transfer to Streets /Road (250)       | (33,094)                  | (54,857)         | (45,283)         | (59,501)        | (38,646)        | (38,646)        |
|                               | <b>TOTAL OTHER SOURCES (USES)</b>     | <b>(33,094)</b>           | <b>(54,857)</b>  | <b>(45,283)</b>  | <b>(59,501)</b> | <b>(38,646)</b> | <b>(38,646)</b> |
|                               | <b>BEGINNING FUND BALANCE</b>         | <b>45,483</b>             | <b>43,836</b>    | <b>43,836</b>    | <b>28,564</b>   | <b>4,288</b>    | <b>4,288</b>    |
|                               | <b>ENDING RESTRICTED FUND BALANCE</b> | <b>\$ 43,836</b>          | <b>\$ 28,564</b> | <b>\$ 28,753</b> | <b>\$ 4,288</b> | <b>\$ 0</b>     | <b>\$ 0</b>     |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| Beverage Recycling Fund |             |                 |                  |                 |  |
|-------------------------|-------------|-----------------|------------------|-----------------|--|
| Fund 270                |             |                 |                  |                 |  |
| NUMBER                  | DESCRIPTION | Actuals 2012-13 | Estimate 2013-14 | Proposed Budget |  |
|                         |             | Budget 2013-14  | 2014-15          | 2015-16         |  |

| REVENUES             |              |              |              |              |          |
|----------------------|--------------|--------------|--------------|--------------|----------|
| 4560                 | Grant Income | \$5,000      | \$5,000      | \$5,000      | \$0      |
| 4980                 | Interest     | 60           | 65           | 75           | 0        |
| <b>TOTAL REVENUE</b> |              | <b>5,060</b> | <b>5,065</b> | <b>5,075</b> | <b>0</b> |

| EXPENDITURES              |                             |           |            |               |          |
|---------------------------|-----------------------------|-----------|------------|---------------|----------|
| 5010                      | Wages & Salaries            | 35        | 750        | 0             | 0        |
| 5110                      | FICA & Medicare             | 3         | 100        | 0             | 0        |
| 5115                      | Unemployment & Training Tax | 2         | 35         | 0             | 0        |
| 5120                      | Worker's Compensation       | 0         | 0          | 0             | 0        |
| 5130                      | Health Insurance            | 0         | 0          | 0             | 0        |
| 5160                      | Retirement                  | 0         | 0          | 0             | 0        |
| 5201                      | Materials and Supplies      | 0         | 0          | 12,000        | 0        |
| 5440                      | Printing & Advertising      | 0         | 0          | 0             | 0        |
| 5660                      | Professional Services       | 0         | 0          | 0             | 0        |
| 6100                      | Rent and Leases             | 0         | 0          | 0             | 0        |
| <b>TOTAL EXPENDITURES</b> |                             | <b>40</b> | <b>885</b> | <b>12,000</b> | <b>0</b> |

| OTHER SOURCES (USES)              |  |                  |                  |                  |                  |
|-----------------------------------|--|------------------|------------------|------------------|------------------|
| Transfer In/Out                   |  | 0                | 0                | 0                | 0                |
| <b>TOTAL OTHER SOURCES (USES)</b> |  | <b>0</b>         | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>BEGINNING FUND BALANCE</b>     |  | <b>23,889</b>    | <b>28,909</b>    | <b>28,909</b>    | <b>33,089</b>    |
| <b>ENDING FUND BALANCE</b>        |  | <b>\$ 28,909</b> | <b>\$ 33,089</b> | <b>\$ 21,984</b> | <b>\$ 33,089</b> |

Note: Staff is looking for a project to maximize use of these funds. Must be used to promote beverage container recycling or used to purchase products made from recycled materials.  
 No additional funding is anticipated from this Cal Recycle program.



City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| Oil Grant Fund |             |                 |                  |                 |  |
|----------------|-------------|-----------------|------------------|-----------------|--|
| Fund #280      |             |                 |                  |                 |  |
| NUMBER         | DESCRIPTION | Actuals 2012-13 | Estimate 2013-14 | Proposed Budget |  |
|                |             | Budget 2013-14  | 2014-15          | 2015-16         |  |

REVENUES

|                      |              |              |              |              |              |
|----------------------|--------------|--------------|--------------|--------------|--------------|
| 4560                 | Grant Income | \$5,000      | \$5,000      | \$5,000      | \$5,000      |
| 4980                 | Interest     | 2            | 1            | 5            | 5            |
| <b>TOTAL REVENUE</b> |              | <b>5,002</b> | <b>5,001</b> | <b>5,005</b> | <b>5,005</b> |

EXPENDITURES

|                           |                             |              |              |              |              |
|---------------------------|-----------------------------|--------------|--------------|--------------|--------------|
| 5010                      | Wages & Salaries            | 2,715        | 3,500        | 3,671        | 3,852        |
| 5110                      | FICA & Medicare             | 202          | 275          | 281          | 295          |
| 5115                      | Unemployment & Training Tax | 137          | 150          | 26           | 26           |
| 5120                      | Worker's Compensation       | 198          | 225          | 205          | 202          |
| 5130                      | Health Insurance            | 216          | 103          | 0            | 0            |
| 5160                      | Retirement                  | 56           | 75           | 72           | 75           |
| 5201                      | Materials and Supplies      | 153          | 50           | 150          | 150          |
| 5660                      | Professional Services       | 0            | 0            | 0            | 0            |
| 5820                      | Education and Training      | 0            | 0            | 500          | 500          |
| 5830                      | Travel & Mileage            | 0            | 250          | 250          | 250          |
| 6120                      | Utilities                   | 130          | 100          | 150          | 150          |
| 8300                      | Payments to other agencies  | 880          | 0            | 0            | 0            |
| 8400                      | Insurance                   | 967          | 1,020        | 1,000        | 1,000        |
| 8560                      | Recycling Program           | (1,120)      | (1,200)      | (1,200)      | (1,200)      |
| 8565                      | Hazmat                      | 0            | 1,095        | 0            | 0            |
| <b>TOTAL EXPENDITURES</b> |                             | <b>4,533</b> | <b>5,643</b> | <b>5,104</b> | <b>5,300</b> |

OTHER SOURCES (USES)

|      |              |   |   |   |   |
|------|--------------|---|---|---|---|
| 9998 | Transfer out | 0 | 0 | 0 | 0 |
|------|--------------|---|---|---|---|

TOTAL OTHER SOURCES (USES)

|   |   |   |   |   |   |
|---|---|---|---|---|---|
| 0 | 0 | 0 | 0 | 0 | 0 |
|---|---|---|---|---|---|

BEGINNING FUND BALANCE

|       |       |       |       |       |       |
|-------|-------|-------|-------|-------|-------|
| 3,462 | 3,931 | 3,931 | 3,289 | 3,190 | 3,190 |
|-------|-------|-------|-------|-------|-------|

ENDING FUND BALANCE

|          |          |          |          |          |  |
|----------|----------|----------|----------|----------|--|
| \$ 3,931 | \$ 3,289 | \$ 3,590 | \$ 3,190 | \$ 2,895 |  |
|----------|----------|----------|----------|----------|--|

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

|                               |                  |                |                 |
|-------------------------------|------------------|----------------|-----------------|
| Bricks and Community Projects |                  |                |                 |
| Fund #286                     |                  |                |                 |
|                               |                  |                |                 |
| Actuals 2012-13               | Estimate 2013-14 | Budget 2013-14 | Proposed Budget |
| 2014-15                       |                  |                | 2015-16         |

| NUMBER | DESCRIPTION | Actuals 2012-13 | Estimate 2013-14 | Budget 2013-14 | Proposed Budget |
|--------|-------------|-----------------|------------------|----------------|-----------------|
|--------|-------------|-----------------|------------------|----------------|-----------------|

REVENUES

|      |                      |           |          |           |          |
|------|----------------------|-----------|----------|-----------|----------|
| 4850 | Donations            | \$0       | \$0      | \$0       | \$0      |
| 4980 | Interest             | 13        | 0        | 20        | 0        |
|      | <b>TOTAL REVENUE</b> | <b>13</b> | <b>0</b> | <b>20</b> | <b>0</b> |

EXPENDITURES

|      |                                   |          |          |          |              |
|------|-----------------------------------|----------|----------|----------|--------------|
| 5201 | Materials and Supplies            | 0        | 0        | 0        | 0            |
| 5440 | Bricks & Printing                 | 0        | 0        | 0        | 0            |
| 5830 | Travel and Mileage Reimbursements | 0        | 0        | 0        | 0            |
| 7015 | Other Equipment                   | 0        | 0        | 0        | 0            |
| 8250 | Miscellaneous                     | 0        | 0        | 0        | 5,222        |
|      | <b>TOTAL EXPENDITURES</b>         | <b>0</b> | <b>0</b> | <b>0</b> | <b>5,222</b> |

OTHER SOURCES (USES)

|      |              |   |   |   |   |
|------|--------------|---|---|---|---|
| 9998 | Transfer Out | 0 | 0 | 0 | 0 |
|------|--------------|---|---|---|---|

TOTAL OTHER SOURCES (USES)

|   |   |   |   |
|---|---|---|---|
| 0 | 0 | 0 | 0 |
|---|---|---|---|

BEGINNING FUND BALANCE

|       |       |       |       |
|-------|-------|-------|-------|
| 5,209 | 5,222 | 5,222 | 5,222 |
|-------|-------|-------|-------|

ENDING FUND BALANCE

|         |         |         |       |
|---------|---------|---------|-------|
| \$5,222 | \$5,222 | \$5,242 | (\$0) |
|---------|---------|---------|-------|

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

|                                   |                                    | Fire Capital Fund<br>Fund #292 |                  |                  |                  |
|-----------------------------------|------------------------------------|--------------------------------|------------------|------------------|------------------|
| NUMBER                            | DESCRIPTION                        | Proposed Budget                |                  | Proposed Budget  |                  |
|                                   |                                    | Actuals 2012-13                | Estimate 2013-14 | Budget 2013-14   | 2014-15          |
| <b>REVENUES</b>                   |                                    |                                |                  |                  |                  |
| 4250                              | Fire Construction Fee              | \$0                            | \$0              | \$0              | \$0              |
| 4560                              | State Grant                        | 0                              | 0                | 0                | 0                |
| 4720                              | Revenues from Other Agencies       | 0                              | 0                | 0                | 0                |
| 4800                              | Fire Agreement Reimbursements      | 0                              | 0                | 0                | 0                |
| 4980                              | Interest                           | 51                             | 50               | 50               | 50               |
| <b>TOTAL REVENUE</b>              |                                    | <b>51</b>                      | <b>50</b>        | <b>50</b>        | <b>50</b>        |
| <b>EXPENDITURES</b>               |                                    |                                |                  |                  |                  |
| 5660                              | Professional Services - Volunteers | 0                              | 0                | 0                | 0                |
| 5840                              | Travel and Mileage                 | 0                              | 0                | 0                | 0                |
| 7022                              | Hoses, Nozzles, & Hydrants         | 0                              | 0                | 1,000            | 0                |
| 7030                              | Pagers and Radios                  | 0                              | 0                | 0                | 0                |
| 7040                              | Fire Truck                         | 0                              | 0                | 0                | 15,000           |
| 7050                              | Safety Equipment                   | 0                              | 0                | 4,000            | 0                |
| <b>TOTAL EXPENDITURES</b>         |                                    | <b>0</b>                       | <b>0</b>         | <b>5,000</b>     | <b>15,000</b>    |
| <b>OTHER SOURCES (USES)</b>       |                                    |                                |                  |                  |                  |
| 4998                              | Transfer In From General Fund      | 0                              | 0                | 0                | 0                |
| 9998                              | Transfer Out to General Fund       | 0                              | 0                | 0                | 0                |
| <b>TOTAL OTHER SOURCES (USES)</b> |                                    | <b>0</b>                       | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>BEGINNING FUND BALANCE</b>     |                                    | <b>27,064</b>                  | <b>27,115</b>    | <b>27,165</b>    | <b>12,215</b>    |
| <b>CAPITAL ASSETS RESERVED</b>    |                                    | <b>0</b>                       | <b>0</b>         | <b>0</b>         | <b>0</b>         |
| <b>ENDING FUND BALANCE</b>        |                                    | <b>\$ 27,115</b>               | <b>\$ 27,165</b> | <b>\$ 22,215</b> | <b>\$ 12,265</b> |

**CITY OF COLFAX**  
Fund Descriptions - Capital Project Funds

| Capital 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  | Fund Name                 | Fund Description   | Budget Notes/Assumptions |
| 350   | 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. |                          |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

|                             |                                   | Streets & Roads Improvement Projects |                   |                  |                 |                |
|-----------------------------|-----------------------------------|--------------------------------------|-------------------|------------------|-----------------|----------------|
|                             |                                   | Fund #350                            |                   |                  |                 |                |
| NUMBER                      | DESCRIPTION                       | Actuals 2012-13                      | Estimate 2013-14  | Budget 2013-14   | Proposed Budget |                |
|                             |                                   |                                      |                   |                  | 2014-15         | 2015-16        |
| <b>REVENUES</b>             |                                   |                                      |                   |                  |                 |                |
| 4560                        | CMAQ UPRR Ped                     | \$0                                  | \$0               | \$100,000        | \$0             | \$200,000      |
| 4560                        | TDA Ped/Bike                      | 1,785                                | 40,000            | 120,000          | 100,000         | 0              |
| 4590                        | RSTP                              | 7,936                                | 0                 | 0                | 0               | 60,000         |
| 4980                        | Interest Income                   | 584                                  | 500               | 399              | 0               | 0              |
|                             | <b>TOTAL REVENUE</b>              | <b>10,305</b>                        | <b>40,500</b>     | <b>220,399</b>   | <b>100,000</b>  | <b>260,000</b> |
| <b>EXPENDITURES</b>         |                                   |                                      |                   |                  |                 |                |
| 5540                        | City Engineering Services         | 25,670                               | 35,000            | 75,000           | 31,250          | 60,000         |
| 5570                        | Planning Services                 | 0                                    | 3,000             | 0                | 0               | 0              |
| 7600                        | Road Improvements                 | 0                                    | 1,000             | 315,500          | 299,739         | 200,000        |
|                             | <b>TOTAL EXPENDITURES</b>         | <b>25,670</b>                        | <b>39,000</b>     | <b>390,500</b>   | <b>330,989</b>  | <b>260,000</b> |
| <b>OTHER SOURCES (USES)</b> |                                   |                                      |                   |                  |                 |                |
| 4998                        | Transfers In                      | 0                                    | 0                 | 0                | 0               | 0              |
| 9998                        | Transfers Out                     | 0                                    | 0                 | 0                | 0               | 0              |
|                             | <b>TOTAL OTHER SOURCES (USES)</b> | <b>0</b>                             | <b>0</b>          | <b>0</b>         | <b>0</b>        | <b>0</b>       |
|                             | <b>BEGINNING FUND BALANCE</b>     | <b>244,854</b>                       | <b>229,489</b>    | <b>229,489</b>   | <b>230,989</b>  | <b>0</b>       |
|                             | <b>ENDING FUND BALANCE</b>        | <b>\$ 229,489</b>                    | <b>\$ 230,989</b> | <b>\$ 59,388</b> | <b>\$ 0</b>     | <b>\$ 0</b>    |

**CITY OF COLFAX**  
Fund Descriptions - Enterprise Funds

| 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 #456, 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. This is in effect through 2018.            | 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. |

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.

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2016 and 2016-2016

| Sewer Operations |             |                 |                  |                 |         |
|------------------|-------------|-----------------|------------------|-----------------|---------|
| Fund #560        |             |                 |                  |                 |         |
| NUMBER           | DESCRIPTION | Actuals 2012-13 | Estimate 2013-14 | Proposed Budget |         |
|                  |             |                 |                  | Budget 2013-14  | 2014-15 |

REVENUES

|      |                        |                |                |                |                  |                  |
|------|------------------------|----------------|----------------|----------------|------------------|------------------|
| 4660 | Sewer Service Charges  | \$ 918,459     | \$ 965,575     | \$ 981,333     | \$ 994,542       | \$ 1,024,379     |
| 4685 | Industrial User Permit | 0              | 13,917         | 0              | 13,000           | 13,000           |
| 4800 | Rent                   | 2,400          | 2,400          | 2,400          | 2,400            | 2,400            |
| 4900 | Miscellaneous Revenue  | 5,676          | 0              | 0              | 0                | 0                |
| 4980 | Interest from LAIF     | 4,372          | 2,000          | (1,000)        | 2,000            | 2,000            |
| 4982 | Interest/Late Charges  | 31,310         | 12,000         | 15,000         | 12,000           | 12,000           |
|      | <b>TOTAL REVENUE</b>   | <b>962,218</b> | <b>995,892</b> | <b>997,733</b> | <b>1,023,942</b> | <b>1,053,779</b> |

PERSONNEL

|      |                               |         |         |         |         |         |
|------|-------------------------------|---------|---------|---------|---------|---------|
| 5010 | Salaries and Wages            | 203,130 | 209,200 | 220,599 | 299,845 | 299,845 |
| 5110 | Fica and Medicare             | 15,754  | 16,500  | 16,876  | 22,938  | 22,938  |
| 5115 | Unemployment and Training Tax | 771     | 1,750   | 2,025   | 1,993   | 1,993   |
| 5120 | Worker's Compensation         | 7,138   | 12,000  | 7,226   | 15,745  | 15,745  |
| 5130 | Health & Life Insurance       | 72,687  | 64,500  | 65,910  | 76,271  | 76,271  |
| 5150 | Uniform & Shoe Allowances     | 1,533   | 1,000   | 2,000   | 1,500   | 1,500   |
| 5160 | Retirement                    | 14,874  | 17,250  | 20,540  | 25,783  | 25,783  |

SUPPLIES AND EQUIPMENT

|      |                                   |        |        |        |        |        |
|------|-----------------------------------|--------|--------|--------|--------|--------|
| 5201 | Materials and Supplies            | 29,118 | 25,000 | 5,000  | 30,000 | 30,000 |
| 5220 | Copy Machine                      | 725    | 900    | 500    | 1,000  | 1,000  |
| 5300 | Equipment Repairs and Maintenance | 10,335 | 27,600 | 55,000 | 30,000 | 30,000 |
| 5320 | Vehicle Repairs and Maintenance   | 369    | 500    | 500    | 1,000  | 1,000  |
| 5325 | Gas & Oil                         | 1,354  | 750    | 1,000  | 1,000  | 1,250  |
| 5340 | Chlorine and Chemical             | 56,541 | 46,000 | 50,000 | 50,000 | 50,000 |

COMMUNICATIONS

|      |                          |       |       |       |       |       |
|------|--------------------------|-------|-------|-------|-------|-------|
| 5410 | Postage                  | 1,143 | 1,000 | 1,200 | 1,200 | 1,200 |
| 5420 | Telephone & Cell Phone   | 3,306 | 3,600 | 3,500 | 3,750 | 3,750 |
| 5430 | Internet                 | 467   | 900   | 626   | 1,000 | 1,000 |
| 5440 | Printing and Advertising | 1,537 | 250   | 500   | 500   | 500   |

CONTRACT SERVICES

|      |                                |         |         |         |         |         |
|------|--------------------------------|---------|---------|---------|---------|---------|
| 5540 | City Engineering Services      | 16,050  | 50,000  | 8,500   | 40,000  | 40,000  |
| 5560 | Maintenance Contracts          | 4,858   | 3,000   | 4,000   | 4,000   | 4,000   |
| 5650 | Independent Audit              | 8,813   | 8,700   | 9,000   | 8,700   | 8,700   |
| 5660 | Professional Services          | 123,988 | 120,000 | 120,000 | 145,500 | 145,500 |
| 5665 | Legal Expenses - City Attorney | 75,048  | 40,000  | 80,000  | 40,000  | 40,000  |
| 5665 | Legal Expenses - Other         | 0       | 20,500  | 0       | 20,000  | 20,000  |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2016 and 2016-2016

| Sewer Operations<br>Fund #560               |                            |                     |                   |                     |                  |
|---|----------------------------|---------------------|-------------------|---------------------|------------------|
| NUMBER                                      | DESCRIPTION                | Actuals 2012-13     |                   | Proposed Budget     |                  |
|   |                            | Estimate 2013-14    | Budget 2013-14    | 2014-15             | 2015-16          |
| <b>RESOURCE DEVELOPMENT</b>                 |                            |                     |                   |                     |                  |
| 5810  | Membership and Dues        | 645                 | 750               | 1,000               | 750              |
| 5820  | Education & Training       | 1,718               | 750               | 750                 | 1,250            |
| 5830  | Travel and Mileage         | 0                   | 0                 | 1,000               | 250              |
| <b>OCCUPANCY</b>                            |                            |                     |                   |                     |                  |
| 6100  | Rents & Leases             | 8,664               | 9,000             | 20,000              | 9,000            |
| 6120  | Utilities                  | 152,116             | 115,000           | 125,000             | 126,788          |
| 6122  | Sewer Overhead Costs       | 0                   | 0                 | 0                   | 0                |
| 6140  | Repairs & Maintenance      | 630                 | 1,000             | 2,500               | 2,000            |
| <b>CAPITAL OUTLAY</b>                       |                            |                     |                   |                     |                  |
| 7015  | Other Equipment - Jetter   | 0                   | 0                 | 5,000               | 0                |
| 7040  | Truck                      | 0                   | 0                 | 0                   | 35,000           |
| 7500  | Structure Improvements     | 0                   | 45,000            | 30,000              | 40,000           |
| <b>MISCELLANEOUS</b>                        |                            |                     |                   |                     |                  |
| 8250  | Miscellaneous              | 0                   | 0                 | 400                 | 0                |
| 8270  | Hepatitis Vaccination      | 0                   | 0                 | 450                 | 0                |
| 8280  | Sludge Removal             | 9,111               | 20,000            | 5,000               | 20,000           |
| 8300  | Payments to Other Agencies | 16,270              | 10,000            | 15,000              | 10,000           |
| 8400  | Insurance and Bonds        | 15,400              | 23,000            | 35,000              | 30,000           |
| 8530  | Bacteria and Lab Tests     | 71,327              | 40,000            | 60,000              | 45,000           |
| 8600  | Codification               | 0                   | 0                 | 1,000               | 1,000            |
| 8710  | Interest Expense           | 29,939              | 15,000            | 15,000              | 0                |
| <b>TOTAL EXPENDITURES</b>                   |                            | <b>955,359</b>      | <b>950,400</b>    | <b>991,603</b>      | <b>1,143,012</b> |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b> |                            | <b>6,858</b>        | <b>45,492</b>     | <b>6,130</b>        | <b>(89,233)</b>  |
| <b>OTHER SOURCES (USES)</b>                 |                            |                     |                   |                     |                  |
| 4998  | Transfer in                | 0                   | 925,000           | 0                   | 0                |
| 4998  | Transfer in 561            | 0                   | 95,000            | 95,000              | 50,000           |
| <b>TOTAL OTHER SOURCES (USES)</b>           |                            | <b>0</b>            | <b>1,020,000</b>  | <b>95,000</b>       | <b>50,000</b>    |
| <b>Beginning Resources</b>                  |                            | <b>(949,566)</b>    | <b>(942,708)</b>  | <b>(942,708)</b>    | <b>40,002</b>    |
| <b>Ending Resources</b>                     |                            | <b>\$ (942,708)</b> | <b>\$ 122,784</b> | <b>\$ (841,578)</b> | <b>\$ 768</b>    |



City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| Collection Systems/Lift Stations<br>Fund #561 |                                 |                 |                  |                |                 |                |
|---|---------------------------------|-----------------|------------------|----------------|-----------------|----------------|
| NUMBER  | DESCRIPTION                     | Budget 2013-14  |                  |                | Proposed Budget |                |
|   |                                 | Actuals 2012-13 | Estimate 2013-14 | Budget 2013-14 | 2014-15         | 2015-16        |
| <b>REVENUES</b>                               |                                 |                 |                  |                |                 |                |
| 4680  | Collection System/Lift Charges  | \$ 174,800      | \$ 175,353       | \$ 176,000     | \$ 180,613      | \$ 186,032     |
| 4672  | Inspection Fees                 | 23,200          | 18,000           | 15,000         | 15,000          | 15,000         |
| 4560  | State Grant                     | 0               | 0                | 0              | 0               | 0              |
| 4980  | Interest                        | 0               | 0                | 0              | 0               | 0              |
|   | <b>TOTAL REVENUE</b>            | <b>198,000</b>  | <b>193,353</b>   | <b>191,000</b> | <b>195,613</b>  | <b>201,032</b> |
| <b>EXPENDITURES</b>                           |                                 |                 |                  |                |                 |                |
| <b>PERSONNEL</b>                              |                                 |                 |                  |                |                 |                |
| 5010  | Salaries and Wages              | 37,832          | 42,595           | 40,727         | 59,953          | 55,119         |
| 5110  | FICA & Medicare                 | 2,851           | 3,233            | 3,116          | 4,586           | 4,217          |
| 5115  | Unemployment & Training Tax     | 444             | 355              | 338            | 423             | 366            |
| 5120  | Worker's Compensation           | 1,388           | 200              | 1,334          | 3,344           | 2,894          |
| 5130  | Health & Life Insurance         | 12,868          | 11,081           | 11,532         | 21,936          | 19,860         |
| 5160  | Retirement                      | 3,424           | 3,279            | 3,282          | 5,297           | 4,878          |
| <b>SUPPLIES AND EQUIPMENT</b>                 |                                 |                 |                  |                |                 |                |
| 5201  | Materials and Supplies          | 1,713           | 9,000            | 1,000          | 10,000          | 10,000         |
| 5300  | Equipment Repairs & Maintenance | 3,019           | 10,000           | 10,000         | 10,000          | 10,000         |
| 5325  | Gas & Oil                       | 2,156           | 500              | 2,000          | 1,000           | 1,000          |
| <b>COMMUNICATIONS</b>                         |                                 |                 |                  |                |                 |                |
| 5410  | Postage                         | 893             | 1,000            | 0              | 1,000           | 1,000          |
| 5425  | Cell Phones and Pagers          | 0               | 750              | 0              | 750             | 750            |
| 5440  | Printing and Advertising        | 0               | 0                | 0              | 0               | 0              |
| <b>CONTRACT SERVICES</b>                      |                                 |                 |                  |                |                 |                |
| 5540  | City Engineers                  | 13,318          | 15,000           | 10,000         | 25,000          | 25,000         |
| 5660  | Professional Services           | 0               | 0                | 0              | 0               | 0              |
| 5665  | Legal Fees                      | 0               | 0                | 0              | 0               | 0              |
| 5810  | Memberships and Dues            | 0               | 0                | 0              | 0               | 0              |
| <b>OCCUPANCY</b>                              |                                 |                 |                  |                |                 |                |
| 6120  | Utilities                       | 13,611          | 14,000           | 10,500         | 14,700          | 15,435         |
| 6122  | Sewer Service Charges           | 0               | 0                | 0              | 0               | 0              |
| 6125  | Water                           | 418             | 350              | 350            | 500             | 500            |
| 6160  | Security                        | 564             | 1,000            | 0              | 1,000           | 1,000          |
| <b>CAPITAL OUTLAY</b>                         |                                 |                 |                  |                |                 |                |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

| Collection Systems/Lift Stations<br>Fund #561 |                                 |                 |                  |                 |                 |                 |
|---|---------------------------------|-----------------|------------------|-----------------|-----------------|-----------------|
| NUMBER  | DESCRIPTION                     | Actuals 2012-13 | Estimate 2013-14 | Budget 2013-14  | Proposed Budget |                 |
|   |                                 |                 |                  |                 | 2014-15         | 2015-16         |
| 7010  | Computer Equipment              | 0               | 0                | 0               | 0               | 0               |
| 7015  | Other Equipment - Alarm         | 0               | 0                | 0               | 0               | 0               |
| 7100  | Streets Repairs and Maintenance | 0               | 500              | 0               | 0               | 0               |
| 7500  | Structures and Improvements     | 0               | 0                | 5,000           | 5,000           | 5,000           |
| <b>MISCELLANEOUS</b>                          |                                 |                 |                  |                 |                 |                 |
| 8300  | Payments to Other Agencies      | 0               | 1,095            | 3,500           | 1,500           | 1,500           |
| 8400  | Liability Insurance             | 3,867           | 4,081            | 3,500           | 5,000           | 5,000           |
| 9000  | Depreciation                    | 0               | 0                | 0               | 0               | 0               |
| <b>TOTAL EXPENDITURES</b>                     |                                 | <b>98,367</b>   | <b>118,018</b>   | <b>106,179</b>  | <b>170,990</b>  | <b>163,519</b>  |
| <b>EXCESS OF REVENUES OVER EXPENDITURES</b>   |                                 | <b>99,633</b>   | <b>75,335</b>    | <b>84,821</b>   | <b>24,623</b>   | <b>37,513</b>   |
| <b>OTHER SOURCES (USES)</b>                   |                                 |                 |                  |                 |                 |                 |
| 9998  | Transfer Out (560)              | 0               | (95,000)         | (95,000)        | (50,000)        | (50,000)        |
| 9998  | Transfer Out (563)              | 0               | 0                | 0               | 0               | 0               |
| <b>TOTAL OTHER SOURCES (USES)</b>             |                                 | <b>0</b>        | <b>(95,000)</b>  | <b>(95,000)</b> | <b>(50,000)</b> | <b>(50,000)</b> |
| Beginning Resources                           |                                 | (39,707)        | 59,926           | 59,926          | 40,261          | 14,884          |
| Ending Resources                              |                                 | \$ 59,926       | \$ 40,261        | \$ 49,747       | \$ 14,884       | \$ 2,397        |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

|                             |   | Wastewater Treatment Plant Project<br>Fund #563 |                  |                   |   |
|-----------------------------|---|---|------------------|-------------------|---|
| NUMBER                      | DESCRIPTION                                 | Actuals 2012-13                                 | Estimate 2013-14 | Budget 2013-14    | Proposed Budget<br>2014-15      2015-16 |
| <b>REVENUES</b>             |   |   |                  |                   |   |
| 4662                        | Debt Service Charges                        | \$418,520                                       | \$426,935        | \$378,500         | \$439,743      \$439,744                |
| 4980                        | Interest                                    | 10,320  | 5,375            | 0                 | 0      0                                |
|                             | <b>TOTAL REVENUE</b>                        | <b>428,840</b>                                  | <b>432,310</b>   | <b>378,500</b>    | <b>439,743</b> <b>439,744</b>           |
| <b>EXPENDITURES</b>         |   |   |                  |                   |   |
| 7540                        | Reserve for Short term assets               | 0   | 35,000           | 0                 | 35,000      35,000                      |
| 8300                        | Interest Expense                            | 80,255  | 76,000           | 0                 | 76,000      76,000                      |
| 8710                        | Debt Service                                | 1,737,584                                       | 362,000          | 360,000           | 362,000      362,000                    |
|                             | <b>TOTAL EXPENDITURES</b>                   | <b>1,817,839</b>                                | <b>473,000</b>   | <b>360,000</b>    | <b>473,000</b> <b>473,000</b>           |
|                             | <b>EXCESS OF REVENUES OVER EXPENDITURES</b> | <b>(1,388,999)</b>                              | <b>(40,690)</b>  | <b>18,500</b>     | <b>(33,257)</b> <b>(33,256)</b>         |
| <b>OTHER SOURCES (USES)</b> |   |   |                  |                   |   |
| 9998                        | Transfer to - 560 Sewer                     | 0   | (925,000)        | 0                 | 0      0                                |
| 4998                        | Transfer in - 567 - Debt Service            | 146,546   | 150,000          | 0                 | 150,000      150,000                    |
|                             | <b>TOTAL OTHER SOURCES (USES)</b>           | <b>146,546</b>                                  | <b>(775,000)</b> | <b>0</b>          | <b>150,000</b> <b>150,000</b>           |
|                             | <b>Beginning Resources</b>                  | <b>2,142,961</b>                                | <b>900,508</b>   | <b>900,508</b>    | <b>84,818</b> <b>201,561</b>            |
|                             | <b>Ending Resources</b>                     | <b>\$ 900,508</b>                               | <b>\$ 84,818</b> | <b>\$ 919,008</b> | <b>\$ 201,561</b> <b>\$ 318,305</b>     |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

|                             |                            | General Obligation Bonds<br>Fund #565 |                  |                  |                  |
|-----------------------------|----------------------------|---------------------------------------|------------------|------------------|------------------|
| NUMBER                      | DESCRIPTION                | Actuals 2012-13                       | Estimate 2013-14 | Budget 2013-14   | Proposed Budget  |
|                             |                            | 2014-15                               | 2015-16          | 2014-15          | 2015-16          |
| <b>REVENUES</b>             |                            |                                       |                  |                  |                  |
| 4060                        | Bonds Assessment Taxes     | \$ 6,611                              | \$ 6,200         | \$ 6,500         | \$ 3,500         |
| 4980                        | Interest Income            | 8                                     | 5                | 100              | 100              |
|                             | <b>TOTAL REVENUE</b>       | <b>6,619</b>                          | <b>6,205</b>     | <b>6,600</b>     | <b>3,600</b>     |
| <b>EXPENDITURES</b>         |                            |                                       |                  |                  |                  |
| 8700                        | Interest                   | 1,800                                 | 1,550            | 1,300            | 1,000            |
| 2650                        | PRINCIPAL PAYMENT          | 5,000                                 | 5,000            | 6,000            | 6,000            |
|                             | <b>TOTAL EXPENDITURES</b>  | <b>6,800</b>                          | <b>6,550</b>     | <b>7,300</b>     | <b>7,000</b>     |
| <b>OTHER SOURCES (USES)</b> |                            |                                       |                  |                  |                  |
| 9998                        | Transfer Out               | 0                                     | 0                | 0                | 0                |
|                             | <b>BEGINNING RESOURCES</b> | 22,436                                | 22,255           | 22,255           | 19,210           |
|                             | <b>ENDING RESOURCES</b>    | <b>\$ 22,255</b>                      | <b>\$ 21,910</b> | <b>\$ 21,555</b> | <b>\$ 15,810</b> |

City of Colfax  
 Adopted Budget  
 For the Fiscal Years 2014-2015 and 2015-2016

|                             |   | Inflows and Infiltration<br>Fund #567 |                  |                 |                  |                  |
|-----------------------------|---|---------------------------------------|------------------|-----------------|------------------|------------------|
| NUMBER                      | DESCRIPTION                               | Actuals 2012-13                       | Estimate 2013-14 | Budget 2013-14  | Proposed Budget  |                  |
|                             |   |                                       |                  |                 | 2014-15          | 2015-16          |
| <b>REVENUES</b>             |   |                                       |                  |                 |                  |                  |
| 4665                        | I & I Surcharge                           | \$82,862                              | \$85,000         | \$88,500        | \$85,000         | \$85,000         |
| 4982                        | Interest/Late Fees                        | 132                                   | 110              | 80              | 100              | 100              |
|                             | <b>TOTAL REVENUE</b>                      | <b>82,994</b>                         | <b>85,110</b>    | <b>88,580</b>   | <b>85,100</b>    | <b>85,100</b>    |
| <b>EXPENDITURES</b>         |   |                                       |                  |                 |                  |                  |
| 5010                        | Salaries and Wages                        | 0                                     | 0                | 0               | 0                | 0                |
| 5110                        | Social Security Taxes                     | 0                                     | 0                | 0               | 0                | 0                |
| 5440                        | Printing and Advertising                  | 0                                     | 0                | 0               | 0                | 0                |
| 5540                        | City Engineering Services                 | 0                                     | 0                | 0               | 0                | 0                |
| 5560                        | Professional Services                     | 0                                     | 0                | 0               | 0                | 0                |
| 7015                        | Other Equipment                           | 0                                     | 0                | 0               | 0                | 0                |
| 7500                        | I & I Construction                        | 0                                     | 0                | 0               | 0                | 0                |
| 8300                        | Payments to Other Agencies                | 750                                   | 750              | 0               | 750              | 750              |
| 8490                        | Drains/ I and I Repairs                   | 0                                     | 0                | 0               | 0                | 0                |
|                             | <b>TOTAL EXPENDITURES</b>                 | <b>750</b>                            | <b>750</b>       | <b>0</b>        | <b>750</b>       | <b>750</b>       |
| <b>OTHER SOURCES (USES)</b> |   |                                       |                  |                 |                  |                  |
| 9998                        | Transfer - Debt Service on WWTP/569 loans | 0                                     | (150,000)        | (88,850)        | (150,000)        | (150,000)        |
|                             | <b>TOTAL OTHER SOURCES (USES)</b>         | <b>0</b>                              | <b>(150,000)</b> | <b>(88,850)</b> | <b>(150,000)</b> | <b>(150,000)</b> |
|                             | Beginning Resources                       | 420,215                               | 502,459          | 502,459         | 436,819          | 371,169          |
|                             | Ending Resources                          | \$502,459                             | \$436,819        | \$413,609       | \$371,169        | \$305,519        |

**CITY OF COLFAX**  
**PERMANENT EMPLOYEE PAY SCHEDULE**  
 Adopted Budget for FY2014-2015

| City Employees       | Status | Union | Hours per week | FTE | FY 14 Rate of Pay | MOU 4% | Step Inc*   | 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 | Health Benefits Annual |
|----------------------|--------|-------|----------------|-----|-------------------|--------|-------------|-------------|-----------------------|-----------------|------------------|--------------------|--------------------|---------|------------------|-------------------------|------------------------|
| City Manager         | FT     | N     | 40             | 1.0 | \$ 48.08          | 1.92   | \$ 2.50     | \$ 52.50    | \$ 109,207            | \$4,800         | \$0              | \$0                | \$114,007          | 8.435%  | \$9,212          | \$0                     | \$0                    |
| City Clerk           | PT     | N     | 35             | 0.9 | \$ 19.06          | 0.76   | \$ 0.99     | \$ 20.81    | \$ 37,881             | \$0             | \$0              | \$0                | \$37,881           | 8.435%  | \$3,195          | \$800                   | \$9,600                |
| Comm Serv Director   | FT     | N     | 40             | 1.0 | \$ 37.50          | 1.50   | \$ 1.95     | \$ 40.95    | \$ 85,176             | \$4,800         | \$0              | \$0                | \$89,976           | 8.435%  | \$7,185          | \$0                     | \$0                    |
| Oil Recycling Clerk  | PT     | N     | 4              | 0.1 | \$ 12.20          | 0.49   | \$ 0.63     | \$ 13.32    | \$ 2,771              | \$0             | \$0              | \$0                | \$2,771            | 0.000%  | \$0              | \$0                     | \$0                    |
| Clerk Typist         | FT     | Y     | 40             | 1.0 | \$ 13.35          | 0.53   | \$ 0.69     | \$ 14.58    | \$ 30,323             | \$0             | \$0              | \$0                | \$30,323           | 10.435% | \$3,164          | \$2,035                 | \$24,420               |
| Sewer Operator III   | FT     | Y     | 40             | 1.0 | \$ 31.16          | 1.25   | \$ 1.62     | \$ 34.03    | \$ 70,776             | \$0             | \$8,320          | \$2,772            | \$81,818           | 10.435% | \$7,385          | \$2,035                 | \$24,420               |
| Sewer Operator II    | FT     | Y     | 0              | 0.0 | \$ 25.45          | 1.02   | \$ 1.32     | \$ 27.79    | \$0                   | \$0             | \$0              | \$0                | \$0                | 10.435% | \$0              | \$0                     | \$0                    |
| Operator In Training | FT     | Y     | 40             | 1.0 | \$ 16.83          | 0.67   | \$ 0.88     | \$ 18.38    | \$ 38,227             | \$0             | \$5,547          | \$1,470            | \$45,244           | 10.435% | \$3,989          | \$2,035                 | \$24,420               |
| Operator In Training | FT     | Y     | 40             | 1.0 | \$ 16.83          | 0.67   | \$ 0.88     | \$ 18.38    | \$ 38,227             | \$0             | \$5,547          | \$1,470            | \$45,244           | 10.435% | \$3,989          | \$2,035                 | \$24,420               |
| Lead Mechanic        | FT     | Y     | 40             | 1.0 | \$ 24.98          | 1.00   | N/A         | \$ 25.98    | \$ 54,037             | \$0             | \$5,547          | \$2,078            | \$61,662           | 10.435% | \$5,639          | \$2,035                 | \$24,420               |
| Tech Services Admin  | FT     | N     | 40             | 1.0 | \$ 26.43          | 1.06   | \$ 1.37     | \$ 28.86    | \$ 60,032             | \$4,800         | \$0              | \$0                | \$64,832           | 8.435%  | \$5,064          | \$0                     | \$0                    |
|                      |        |       |                |     | <u>9.0</u>        |        | <u>4.0%</u> |             | <u>\$ 526,656</u>     | <u>\$ 9,600</u> | <u>\$ 24,960</u> | <u>\$ 7,741</u>    | <u>\$ 573,757</u>  |         | <u>\$ 48,821</u> |                         | <u>\$ 131,700</u>      |

**Assumptions**

**On-Call Pay**

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

Hours per week  
 Hourly Rate  
 Annual Costs

128  
 \$ 2.50  
 \$ 16,640

FY2014 Health Cost \$ 1,850  
 Increase 10%  
 FY2015 Health Cost \$ 2,035

**Comp Time Paid Out**

Estimated Annual hours - Public Works  
 Estimated Annual hours - Sewer

80.00  
 80.00

\*Note: Step Increases - Subject to fund availability

**CITY OF COLFAX**  
**Employee Allocation Schedule**  
**Adopted Budget for FY2014-2015**

| Allocations          |         |         |         |          |          |       |             |       |           |     |             |       |
|----------------------|---------|---------|---------|----------|----------|-------|-------------|-------|-----------|-----|-------------|-------|
|                      | GF- Adm | GF-Fire | GF-Bldg | GF-Grnds | GF-Parks | Roads | Oil Recycle | Sewer | Lift Stat | 5XX | GF-Landfill | Total |
| City Employees       | 100-120 | 100-200 | 100-400 | 100-500  | 100-530  | 250   | 280         | 560   | 561       | 572 |             |       |
| City Manager         | 45%     |         |         |          |          |       |             | 50%   |           | 0%  | 5%          | 100%  |
| City Clerk           | 50%     |         |         |          |          |       |             | 25%   | 25%       |     |             | 100%  |
| Comm Serv Director   |         |         | 20%     | 5%       | 5%       | 29%   | 1%          | 20%   | 10%       |     | 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%       | 45%   |             | 15%   | 20%       |     | 5%          | 100%  |
| Tech Services Admin  | 40%     |         |         | 0%       | 0%       | 0%    |             | 50%   | 10%       |     | 0%          | 100%  |

CITY OF COLFAX  
Wage Allocation Schedule  
Adopted Budget for FY2014-2015

| City Employees       | Annual Wages     |             |                  |                  |                  |                  |                 |                   |                  |             | Total            |                   |                  |                 |
|----------------------|------------------|-------------|------------------|------------------|------------------|------------------|-----------------|-------------------|------------------|-------------|------------------|-------------------|------------------|-----------------|
|                      | 100-120          | 100-200     | 100-400          | 100-500          | 100-530          | 250              | 280             | 560               | 561              | 569         |                  | 572               |                  |                 |
| City Manager         | 51,303           | -           | -                | -                | -                | -                | -               | 57,003            | -                | -           | 5,700            | 114,007           | 7,000            | 434             |
| City Clerk           | 18,940           | -           | -                | -                | -                | -                | -               | 9,470             | 9,470            | -           | -                | 37,881            | 7,000            | 434             |
| Comm Serv Director   | -                | -           | 17,995           | 4,499            | 4,499            | 26,093           | 900             | 17,995            | 8,998            | -           | 8,998            | 89,976            | 7,000            | 434             |
| Oil Recycling Clerk  | -                | -           | -                | -                | -                | -                | 2,771           | -                 | -                | -           | -                | 2,771             | 2,323            | 144,026         |
| Clerk Typist         | 6,065            | -           | 6,065            | -                | -                | -                | -               | 9,097             | 9,097            | -           | -                | 30,323            | 7,000            | 434             |
| Sewer Operator III   | -                | -           | -                | -                | -                | -                | -               | 81,818            | -                | -           | -                | 81,818            | 7,000            | 434             |
| Sewer Operator II    | -                | -           | -                | -                | -                | -                | -               | -                 | -                | -           | -                | -                 | 7,000            | 0               |
| Operator In Training | -                | -           | -                | 9,049            | 4,524            | 9,049            | -               | 13,573            | 6,787            | -           | 2,262            | 45,244            | 7,000            | 434             |
| Operator In Training | -                | -           | -                | 9,049            | 4,524            | 9,049            | -               | 13,573            | 6,787            | -           | 2,262            | 45,244            | 7,000            | 434             |
| Lead Mechanic        | -                | -           | -                | 6,166            | 3,083            | 27,748           | -               | 9,249             | 12,332           | -           | 3,083            | 61,662            | 7,000            | 434             |
| Tech Services Admin  | 25,933           | -           | -                | -                | -                | -                | -               | 32,416            | 6,483            | -           | -                | 64,832            | 7,000            | 434             |
| <b>TOTAL</b>         | <b>\$102,241</b> | <b>\$ -</b> | <b>\$ 24,060</b> | <b>\$ 28,763</b> | <b>\$ 16,631</b> | <b>\$ 71,938</b> | <b>\$ 3,671</b> | <b>\$ 244,195</b> | <b>\$ 59,953</b> | <b>\$ -</b> | <b>\$ 22,305</b> | <b>\$ 573,757</b> | <b>\$ 72,323</b> | <b>\$ 4,050</b> |
|                      | 18%              | 0%          | 4%               | 5%               | 3%               | 13%              | 1%              | 43%               | 10%              | 0%          | 4%               | 100%              |                  |                 |

|                       |          |          |          |          |          |        |           |          |      |          |           |
|-----------------------|----------|----------|----------|----------|----------|--------|-----------|----------|------|----------|-----------|
| Social Security Taxes | \$ 7,821 | \$ 1,841 | \$ 2,200 | \$ 1,272 | \$ 5,503 | \$ 281 | \$ 18,681 | \$ 4,586 | \$ - | \$ 1,706 | \$ 43,892 |
|-----------------------|----------|----------|----------|----------|----------|--------|-----------|----------|------|----------|-----------|

Note: Calculated at 7.65% of wages paid

|                   |        |        |        |        |        |       |          |        |      |        |          |
|-------------------|--------|--------|--------|--------|--------|-------|----------|--------|------|--------|----------|
| UI & Training Tax | \$ 722 | \$ 170 | \$ 203 | \$ 117 | \$ 508 | \$ 26 | \$ 1,724 | \$ 423 | \$ - | \$ 157 | \$ 4,050 |
|-------------------|--------|--------|--------|--------|--------|-------|----------|--------|------|--------|----------|

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

|              |          |          |          |          |        |          |        |           |          |      |          |           |
|--------------|----------|----------|----------|----------|--------|----------|--------|-----------|----------|------|----------|-----------|
| Workers Comp | \$ 5,702 | \$ 8,000 | \$ 1,342 | \$ 1,604 | \$ 928 | \$ 4,012 | \$ 205 | \$ 13,619 | \$ 3,344 | \$ - | \$ 1,244 | \$ 40,000 |
|              | 14%      | 20%      | 3%       | 4%       | 2%     | 10%      | 1%     | 34%       | 8%       | 0%   | 3%       |           |
|              |          |          |          |          |        |          |        |           |          |      |          | \$ 32,000 |

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



**CITY OF COLFAX**  
**Employee Benefits - Retirement and Health Insurance**  
**Adopted Budget for FY2014-2015**

| City Employees       | 5160 - Retirement - PERS |             |                 |                 |                 |                 |              |                  |                 |             | Total           |                  |
|----------------------|--------------------------|-------------|-----------------|-----------------|-----------------|-----------------|--------------|------------------|-----------------|-------------|-----------------|------------------|
|                      | 100-120                  | 100-200     | 100-400         | 100-500         | 100-530         | 250             | 280          | 560              | 561             | 569         |                 | 572              |
| City Manager         | 4,145                    | -           | -               | -               | -               | -               | -            | 4,606            | -               | -           | 461             | 9,212            |
| City Clerk           | 1,598                    | -           | -               | -               | -               | -               | -            | 799              | 799             | -           | -               | 3,195            |
| Comm Serv Director   | -                        | -           | 1,437           | 359             | 359             | 2,084           | 72           | 1,437            | 718             | -           | 718             | 7,185            |
| Oil Recycling Clerk  | -                        | -           | -               | -               | -               | -               | -            | -                | -               | -           | -               | -                |
| Clerk Typist         | 633                      | -           | 633             | -               | -               | -               | -            | 949              | 949             | -           | -               | 3,164            |
| Sewer Operator III   | -                        | -           | -               | -               | -               | -               | -            | 7,385            | -               | -           | -               | 7,385            |
| Sewer Operator II    | -                        | -           | -               | -               | -               | -               | -            | -                | -               | -           | -               | -                |
| Operator In Training | -                        | -           | -               | 798             | 399             | 798             | -            | 1,197            | 598             | -           | 199             | 3,989            |
| Operator In Training | -                        | -           | -               | 798             | 399             | 798             | -            | 1,197            | 598             | -           | 199             | 3,989            |
| Lead Mechanic        | -                        | -           | -               | 564             | 282             | 2,537           | -            | 846              | 1,128           | -           | 282             | 5,639            |
| Lead Mechanic        | 2,025                    | -           | -               | -               | -               | -               | -            | 2,532            | 506             | -           | -               | 5,064            |
| <b>TOTAL</b>         | <b>\$ 8,401</b>          | <b>\$ -</b> | <b>\$ 2,070</b> | <b>\$ 2,519</b> | <b>\$ 1,439</b> | <b>\$ 6,217</b> | <b>\$ 72</b> | <b>\$ 20,947</b> | <b>\$ 5,297</b> | <b>\$ -</b> | <b>\$ 1,860</b> | <b>\$ 48,821</b> |
|                      | 17%                      |             | 4%              | 5%              | 3%              | 13%             | 0%           | 43%              | 11%             | 0%          | 4%              | 100%             |

| City Employees       | 5130 - Health Insurance |             |                 |                  |                 |                  |             |                  |                  |             | Total           |                   |
|----------------------|-------------------------|-------------|-----------------|------------------|-----------------|------------------|-------------|------------------|------------------|-------------|-----------------|-------------------|
|                      | 100-120                 | 100-200     | 100-400         | 100-500          | 100-530         | 250              | 280         | 560              | 561              | 569         |                 | 572               |
| City Manager         | -                       | -           | -               | -                | -               | -                | -           | -                | -                | -           | -               | -                 |
| City Clerk           | 4,800                   | -           | -               | -                | -               | -                | -           | 2,400            | 2,400            | -           | -               | 9,600             |
| Comm Serv Director   | -                       | -           | -               | -                | -               | -                | -           | -                | -                | -           | -               | -                 |
| Oil Recycling Clerk  | -                       | -           | -               | -                | -               | -                | -           | -                | -                | -           | -               | -                 |
| Clerk Typist         | 4,884                   | -           | 4,884           | -                | -               | -                | -           | 7,326            | 7,326            | -           | -               | 24,420            |
| Sewer Operator III   | -                       | -           | -               | -                | -               | -                | -           | 24,420           | -                | -           | -               | 24,420            |
| Sewer Operator II    | -                       | -           | -               | -                | -               | -                | -           | -                | -                | -           | -               | -                 |
| Operator In Training | -                       | -           | -               | 4,884            | 2,442           | 4,884            | -           | 7,326            | 3,663            | -           | 1,221           | 24,420            |
| Operator In Training | -                       | -           | -               | 4,884            | 2,442           | 4,884            | -           | 7,326            | 3,663            | -           | 1,221           | 24,420            |
| Lead Mechanic        | -                       | -           | -               | 2,442            | 1,221           | 10,989           | -           | 3,663            | 4,884            | -           | 1,221           | 24,420            |
| Lead Mechanic        | -                       | -           | -               | -                | -               | -                | -           | -                | -                | -           | -               | -                 |
| <b>TOTAL</b>         | <b>\$ 9,684</b>         | <b>\$ -</b> | <b>\$ 4,884</b> | <b>\$ 12,210</b> | <b>\$ 6,105</b> | <b>\$ 20,757</b> | <b>\$ -</b> | <b>\$ 52,461</b> | <b>\$ 21,936</b> | <b>\$ -</b> | <b>\$ 3,663</b> | <b>\$ 131,700</b> |
|                      | 7.4%                    | 0.0%        | 3.7%            | 9.3%             | 4.6%            | 15.8%            | 0.0%        | 39.8%            | 16.7%            | 0.0%        | 2.8%            | 100.0%            |

**CITY OF COLFAX**  
**Consultant Allocation Schedule**  
**Adopted Budget for FY2014-2015**

| 2014-2015 Allocations - \$ |         |          |          |           |           |           |          |           |           |           |          |           |            |           |          |       |            |
|----------------------------|---------|----------|----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|----------|-----------|------------|-----------|----------|-------|------------|
| Consultants                | GL Code | 100-100  | 100-110  | 100-120   | 100-160   | 100-200   | 100-425  | 100-450   | 120       | 236       | 250      | 350       | 560        | 561       | 572      | Other | Total      |
| Audit                      | 5650    | \$ 9,625 | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ -      | \$ -      | \$ -      | \$ 1,000 | \$ -      | \$ 8,700   | \$ -      | \$ -     | \$ -  | \$ 19,325  |
| CDBG Consultant            | 5660    | \$ -     | \$ -     | \$ 5,000  | \$ -      | \$ -      | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ -      | \$ -       | \$ -      | \$ -     | \$ -  | \$ 5,000   |
| City Attorney              | 5665    | \$ -     | \$ -     | \$ -      | \$ 47,000 | \$ -      | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ -      | \$ 40,000  | \$ -      | \$ -     | \$ -  | \$ 82,000  |
| Engineering                | 5540    | \$ -     | \$ -     | \$ -      | \$ -      | \$ -      | \$ 7,500 | \$ -      | \$ 24,500 | \$ -      | \$ 2,500 | \$ 31,250 | \$ 40,000  | \$ 25,000 | \$ -     | \$ -  | \$ 130,750 |
| Finance Director           | 5660    | \$ -     | \$ -     | \$ 36,000 | \$ -      | \$ -      | \$ -     | \$ -      | \$ -      | \$ -      | \$ 7,500 | \$ -      | \$ 25,500  | \$ -      | \$ 3,500 | \$ -  | \$ 72,500  |
| Fire Protection            | 5660    | \$ -     | \$ -     | \$ -      | \$ -      | \$ 25,000 | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ -      | \$ -       | \$ -      | \$ -     | \$ -  | \$ 25,000  |
| Legal                      | 5665    | \$ -     | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ -      | \$ 20,000  | \$ -      | \$ -     | \$ -  | \$ 20,000  |
| Planning                   | 5570    | \$ -     | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ 30,000 | \$ 23,100 | \$ 26,250 | \$ -     | \$ -      | \$ -       | \$ -      | \$ -     | \$ -  | \$ 79,350  |
| Grant Writer               | 5660    | \$ -     | \$ 5,000 | \$ -      | \$ -      | \$ -      | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ -      | \$ -       | \$ -      | \$ -     | \$ -  | \$ 5,000   |
| Sewer - Other              | 5660    | \$ -     | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ -      | \$ 120,000 | \$ -      | \$ -     | \$ -  | \$ 120,000 |

| 2014-2015 Allocations - % |         |         |         |         |         |         |         |         |     |     |     |     |      |     |     |       |       |
|---------------------------|---------|---------|---------|---------|---------|---------|---------|---------|-----|-----|-----|-----|------|-----|-----|-------|-------|
| Consultants               | GL Code | 100-100 | 100-110 | 100-120 | 100-160 | 100-200 | 100-425 | 100-450 | 120 | 236 | 250 | 350 | 560  | 561 | 572 | Other | Total |
| Audit                     | 5650    | 50%     | 0%      | 0%      | 0%      | 0%      | 0%      | 0%      | 0%  | 0%  | 5%  | 0%  | 45%  | 0%  | 0%  | 0%    | 100%  |
| CDBG Consultant           | 5660    | 0%      | 0%      | 100%    | 0%      | 0%      | 0%      | 0%      | 0%  | 0%  | 0%  | 0%  | 0%   | 0%  | 0%  | 0%    | 100%  |
| City Attorney             | 5665    | 0%      | 0%      | 0%      | 51%     | 0%      | 0%      | 0%      | 0%  | 0%  | 0%  | 0%  | 49%  | 0%  | 0%  | 0%    | 100%  |
| Engineering               | 5540    | 0%      | 0%      | 0%      | 0%      | 0%      | 6%      | 0%      | 19% | 0%  | 2%  | 24% | 31%  | 19% | 0%  | 0%    | 100%  |
| Finance Director          | 5660    | 0%      | 0%      | 50%     | 0%      | 0%      | 0%      | 0%      | 0%  | 0%  | 10% | 0%  | 35%  | 0%  | 5%  | 0%    | 100%  |
| Fire Protection           | 5660    | 0%      | 0%      | 0%      | 0%      | 100%    | 0%      | 0%      | 0%  | 0%  | 0%  | 0%  | 0%   | 0%  | 0%  | 0%    | 100%  |
| Legal                     | 5665    | 0%      | 0%      | 0%      | 0%      | 0%      | 0%      | 0%      | 0%  | 0%  | 0%  | 0%  | 100% | 0%  | 0%  | 0%    | 100%  |
| Planning                  | 5570    | 0%      | 0%      | 0%      | 0%      | 0%      | 0%      | 38%     | 29% | 33% | 0%  | 0%  | 0%   | 0%  | 0%  | 0%    | 100%  |
| Publicity Consult         | 5660    | 0%      | 100%    | 0%      | 0%      | 0%      | 0%      | 0%      | 0%  | 0%  | 0%  | 0%  | 0%   | 0%  | 0%  | 0%    | 100%  |
| Sewer - Other             | 5660    | 0%      | 0%      | 0%      | 0%      | 0%      | 0%      | 0%      | 0%  | 0%  | 0%  | 0%  | 100% | 0%  | 0%  | 0%    | 100%  |

**CITY OF COLFAX**  
**PERMANENT EMPLOYEE PAY SCHEDULE**  
**Adopted Budget for FY2015-2016**

| City Employees       | Status | Union | Hours per week | FTE | FY 15 Rate of Pay | MOU Cost of Living | Step Inc <sup>a</sup> | Hourly Rate | Annual Estimate Wages | In Lieu Pay | Op-Call Pay | Comp Time Paid Out | Total Annual Wages | PERS %  | PERS Cost Annual | Health Benefits Monthly | Health Benefits Annual |
|----------------------|--------|-------|----------------|-----|-------------------|--------------------|-----------------------|-------------|-----------------------|-------------|-------------|--------------------|--------------------|---------|------------------|-------------------------|------------------------|
| City Manager         | FT     | N     | 40             | 1.0 | \$ 52.50          | -                  | \$ 2.63               | \$ 55.13    | \$ 114,667            | \$ 4,800    | -           | -                  | \$ 119,467         | 8.435%  | \$ 9,672         | \$ -                    | \$ -                   |
| City Clerk           | PT     | N     | 35             | 0.9 | \$ 20.81          | -                  | \$ 1.04               | \$ 21.85    | \$ 39,775             | -           | -           | -                  | \$ 39,775          | 8.435%  | \$ 3,355         | \$ 800                  | \$ 9,600               |
| Comm Serv Director   | FT     | N     | 40             | 1.0 | \$ 40.95          | -                  | \$ 2.05               | \$ 43.00    | \$ 89,435             | \$ 4,800    | -           | -                  | \$ 94,235          | 8.435%  | \$ 7,544         | \$ -                    | \$ -                   |
| Oil Recycling Clerk  | PT     | N     | 4              | 0.1 | \$ 13.32          | -                  | \$ 0.67               | \$ 13.99    | \$ 2,910              | -           | -           | -                  | \$ 2,910           | 0.000%  | \$ -             | \$ -                    | \$ -                   |
| Clerk Typist         | FT     | Y     | 40             | 1.0 | \$ 14.58          | -                  | \$ 0.73               | \$ 15.31    | \$ 31,839             | -           | -           | -                  | \$ 31,839          | 10.435% | \$ 3,322         | \$ 2,239                | \$ 26,862              |
| Sewer Operator III   | FT     | Y     | 40             | 1.0 | \$ 34.03          | -                  | \$ 1.70               | \$ 35.73    | \$ 74,314             | -           | 8,320.00    | 2,858.24           | \$ 85,493          | 10.435% | \$ 7,755         | \$ 2,239                | \$ 26,862              |
| Sewer Operator II    | FT     | Y     | 40             | 1.0 | \$ 22.32          | -                  | \$ 1.12               | \$ 23.44    | \$ 48,747             | -           | 8,320.00    | 1,874.88           | \$ 58,942          | 10.435% | \$ 5,087         | \$ 2,239                | \$ 26,862              |
| Operator In Training | FT     | Y     | 0              | 0.0 | \$ 18.38          | -                  | \$ 0.92               | \$ 19.30    | \$ -                  | -           | -           | -                  | \$ -               | 10.435% | \$ -             | \$ -                    | \$ -                   |
| Operator In Training | FT     | Y     | 40             | 1.0 | \$ 18.38          | -                  | \$ 0.92               | \$ 19.30    | \$ 40,138             | -           | 5,546.67    | 1,543.78           | \$ 47,229          | 10.435% | \$ 4,188         | \$ 2,239                | \$ 26,862              |
| Lead Mechanic        | FT     | Y     | 40             | 1.0 | \$ 25.98          | -                  | N/A                   | \$ 25.98    | \$ 54,037             | -           | 5,546.67    | 2,078.34           | \$ 61,662          | 10.435% | \$ 5,639         | \$ 2,239                | \$ 26,862              |
| Tech Services Admin  | FT     | N     | 40             | 1.0 | \$ 28.86          | -                  | \$ 1.44               | \$ 30.30    | \$ 63,034             | \$ 4,800    | -           | -                  | \$ 67,834          | 8.435%  | \$ 5,317         | \$ -                    | \$ -                   |
|                      |        |       |                |     |                   |                    | 0.0%                  |             | \$ 558,895            | \$ 9,600    | \$ 27,733   | \$ 8,355           | \$ 609,384         |         | \$ 51,879        |                         | \$ 143,910             |

**Assumptions**

**On-Call Pay**  
 WWTP (allocated to two employees) and Public works (allocated over 3 employees)

Hours per week  
 Hourly Rate  
 Annual Costs

FY2015 Health Cost \$ 2,035  
 Increase 10%  
 FY2016 Health Cost \$ 2,239

**Comp Time Paid Out**

Estimated Annual hours - Public Works  
 Estimated Annual hours - Sewer

128  
 \$ 2.50  
 \$ 16,640  
 80.00  
 80.00

\*Note: Step Increases - Subject to fund availability

**CITY OF COLFAX**  
**Employee Allocation Schedule**  
**Adopted Budget for FY2015-2016**

| Allocations          |         |         |           |           |           |     |      |      |     |     |     |       |
|----------------------|---------|---------|-----------|-----------|-----------|-----|------|------|-----|-----|-----|-------|
|                      | Admin   | Fire    | Bldg Dept | Bldg/Grnd | Parks/Rec | 250 | 280  | 560  | 561 | 569 | 572 | Total |
| City Employees       | 100-120 | 100-200 | 100-400   | 100-500   | 100-530   |     |      |      |     |     |     |       |
| City Manager         | 45%     |         |           |           |           |     |      | 50%  |     | 0%  | 5%  | 100%  |
| City Clerk           | 50%     |         |           |           |           |     |      | 25%  | 25% |     |     | 100%  |
| Comm Serv Director   |         |         | 20%       | 5%        | 5%        | 29% | 1%   | 20%  | 10% |     | 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%        | 45% |      | 15%  | 20% |     | 5%  | 100%  |
| Tech Services Admin  | 40%     |         |           | 0%        | 0%        | 0%  |      | 50%  | 10% |     | 0%  | 100%  |

**CITY OF COLFAX**  
**Wage Allocation Schedule**  
**Adopted Budget for FY2015-2016**

| City Employees       | Annual Wages      |             |                  |                  |                  |                  |                 |                   |                  |             |                  | Total             |                  |
|----------------------|-------------------|-------------|------------------|------------------|------------------|------------------|-----------------|-------------------|------------------|-------------|------------------|-------------------|------------------|
|                      | 100-120           | 100-200     | 100-400          | 100-500          | 100-530          | 250              | 280             | 560               | 561              | 569         | 572              |                   |                  |
| City Manager         | 53,760            | -           | -                | -                | -                | -                | -               | 59,734            | -                | -           | 5,973            | 119,467           | 434              |
| City Clerk           | 19,887            | -           | -                | -                | -                | -                | -               | 9,944             | 9,944            | -           | -                | 39,775            | 434              |
| Comm Serv Director   | -                 | -           | 18,847           | 4,712            | 4,712            | 27,328           | 942             | 18,847            | 9,423            | -           | 9,423            | 94,235            | 434              |
| Oil Recycling Clerk  | -                 | -           | -                | -                | -                | -                | 2,910           | -                 | -                | -           | -                | 2,910             | 144,026          |
| Clerk Typist         | 6,368             | -           | 6,368            | -                | -                | -                | -               | 9,552             | 9,552            | -           | -                | 31,839            | 434              |
| Sewer Operator III   | -                 | -           | -                | -                | -                | -                | -               | 85,493            | -                | -           | -                | 85,493            | 434              |
| Sewer Operator II    | -                 | -           | -                | -                | -                | -                | -               | 58,942            | -                | -           | -                | 58,942            | 434              |
| Operator In Training | -                 | -           | -                | -                | -                | -                | -               | -                 | -                | -           | -                | -                 | 0                |
| Operator In Training | -                 | -           | -                | 9,446            | 4,723            | 9,446            | -               | 14,169            | 7,084            | -           | 2,361            | 47,229            | 434              |
| Lead Mechanic        | -                 | -           | -                | 6,166            | 3,083            | 27,748           | -               | 9,749             | 12,332           | -           | 3,083            | 61,662            | 434              |
| Tech Services Admin  | 27,133            | -           | -                | -                | -                | -                | -               | 33,917            | 6,783            | -           | -                | 67,834            | 434              |
| <b>TOTAL</b>         | <b>\$ 107,149</b> | <b>\$ -</b> | <b>\$ 25,215</b> | <b>\$ 20,324</b> | <b>\$ 12,518</b> | <b>\$ 64,572</b> | <b>\$ 3,852</b> | <b>\$ 299,845</b> | <b>\$ 55,119</b> | <b>\$ -</b> | <b>\$ 20,841</b> | <b>\$ 609,384</b> | <b>\$ 72,323</b> |
|                      | 18%               | 0%          | 4%               | 3%               | 2%               | 11%              | 1%              | 49%               | 9%               | 0%          | 3%               | 100%              |                  |

|                       |          |          |          |        |          |        |           |          |      |          |           |
|-----------------------|----------|----------|----------|--------|----------|--------|-----------|----------|------|----------|-----------|
| Social Security Taxes | \$ 8,197 | \$ 1,929 | \$ 1,555 | \$ 958 | \$ 4,936 | \$ 295 | \$ 22,938 | \$ 4,217 | \$ - | \$ 1,594 | \$ 46,618 |
|-----------------------|----------|----------|----------|--------|----------|--------|-----------|----------|------|----------|-----------|

Note: Calculated at 7.65% of wages paid

|                   |        |        |        |       |        |       |          |        |      |        |          |
|-------------------|--------|--------|--------|-------|--------|-------|----------|--------|------|--------|----------|
| UI & Training Tax | \$ 712 | \$ 168 | \$ 135 | \$ 83 | \$ 479 | \$ 26 | \$ 1,993 | \$ 366 | \$ - | \$ 139 | \$ 4,050 |
|-------------------|--------|--------|--------|-------|--------|-------|----------|--------|------|--------|----------|

Note: Annual estimate (7,000 per EE at 6.2%) allocated based on percent of total wages: 6.20%

|              |          |          |          |          |          |        |           |          |      |          |           |
|--------------|----------|----------|----------|----------|----------|--------|-----------|----------|------|----------|-----------|
| Workers Comp | \$ 5,627 | \$ 8,000 | \$ 1,324 | \$ 1,067 | \$ 3,388 | \$ 202 | \$ 15,745 | \$ 2,894 | \$ - | \$ 1,094 | \$ 40,000 |
|              | 14%      | 20%      | 3%       | 3%       | 8%       | 1%     | 39%       | 7%       | 0%   | 3%       |           |

Note: Annual estimate (less portion for Fire department volunteers) allocated based on percent of total wages: \$ 32,000

**CITY OF COLFAX**  
**Employee Benefits - Retirement and Health Insurance**  
**Adopted Budget for FY 2015-2016**

| City Employees       | 5160 - Retirement - PERS |             |                 |                 |                 |                 |              |                  |                 |             | Total           |                  |
|----------------------|--------------------------|-------------|-----------------|-----------------|-----------------|-----------------|--------------|------------------|-----------------|-------------|-----------------|------------------|
|                      | 100-120                  | 100-200     | 100-400         | 100-500         | 100-530         | 250             | 280          | 560              | 561             | 569         |                 | 572              |
| City Manager         | 4,352                    | -           | -               | -               | -               | -               | -            | 4,836            | -               | -           | 484             | 9,672            |
| City Clerk           | 1,677                    | -           | -               | -               | -               | -               | -            | 839              | 839             | -           | -               | 3,355            |
| Comm Serv Director   | -                        | -           | 1,509           | 377             | 377             | 2,188           | 75           | 1,509            | 754             | -           | 754             | 7,544            |
| Oil Recycling Clerk  | -                        | -           | -               | -               | -               | -               | -            | -                | -               | -           | -               | -                |
| Clerk Typist         | 664                      | -           | 664             | -               | -               | -               | -            | 997              | 997             | -           | -               | 3,322            |
| Sewer Operator III   | -                        | -           | -               | -               | -               | -               | -            | 7,755            | -               | -           | -               | 7,755            |
| Sewer Operator II    | -                        | -           | -               | -               | -               | -               | -            | 5,087            | -               | -           | -               | 5,087            |
| Operator In Training | -                        | -           | -               | -               | -               | -               | -            | -                | -               | -           | -               | -                |
| Operator In Training | -                        | -           | -               | 838             | 419             | 838             | -            | 1,257            | 628             | -           | 209             | 4,188            |
| Lead Mechanic        | -                        | -           | -               | 564             | 282             | 2,537           | -            | 846              | 1,128           | -           | 282             | 5,639            |
| Lead Mechanic        | 2,127                    | -           | -               | -               | -               | -               | -            | 2,658            | 532             | -           | -               | 5,317            |
| <b>TOTAL</b>         | <b>\$ 8,821</b>          | <b>\$ -</b> | <b>\$ 2,173</b> | <b>\$ 1,779</b> | <b>\$ 1,078</b> | <b>\$ 5,563</b> | <b>\$ 75</b> | <b>\$ 25,783</b> | <b>\$ 4,878</b> | <b>\$ -</b> | <b>\$ 1,729</b> | <b>\$ 51,879</b> |
|                      | 17%                      |             | 4%              | 3%              | 2%              | 11%             | 0%           | 50%              | 9%              | 0%          | 3%              | 100%             |

| City Employees       | 5130 - Health Insurance |             |                 |                 |                 |                  |             |                  |                  |             | Total           |                   |
|----------------------|-------------------------|-------------|-----------------|-----------------|-----------------|------------------|-------------|------------------|------------------|-------------|-----------------|-------------------|
|                      | 100-120                 | 100-200     | 100-400         | 100-500         | 100-530         | 250              | 280         | 560              | 561              | 569         |                 | 572               |
| City Manager         | -                       | -           | -               | -               | -               | -                | -           | -                | -                | -           | -               | -                 |
| City Clerk           | 4,800                   | -           | -               | -               | -               | -                | -           | 2,400            | 2,400            | -           | -               | 9,600             |
| Comm Serv Director   | -                       | -           | -               | -               | -               | -                | -           | -                | -                | -           | -               | -                 |
| Oil Recycling Clerk  | -                       | -           | -               | -               | -               | -                | -           | -                | -                | -           | -               | -                 |
| Clerk Typist         | 5,372                   | -           | 5,372           | -               | -               | -                | -           | 8,059            | 8,059            | -           | -               | 26,862            |
| Sewer Operator III   | -                       | -           | -               | -               | -               | -                | -           | 26,862           | -                | -           | -               | 26,862            |
| Sewer Operator II    | -                       | -           | -               | -               | -               | -                | -           | 26,862           | -                | -           | -               | 26,862            |
| Operator In Training | -                       | -           | -               | -               | -               | -                | -           | -                | -                | -           | -               | -                 |
| Operator In Training | -                       | -           | -               | 5,372           | 2,686           | 5,372            | -           | 8,059            | 4,029            | -           | 1,343           | 26,862            |
| Lead Mechanic        | -                       | -           | -               | 2,686           | 1,343           | 12,088           | -           | 4,029            | 5,372            | -           | 1,343           | 26,862            |
| Lead Mechanic        | -                       | -           | -               | -               | -               | -                | -           | -                | -                | -           | -               | -                 |
| <b>TOTAL</b>         | <b>\$ 10,172</b>        | <b>\$ -</b> | <b>\$ 5,372</b> | <b>\$ 8,059</b> | <b>\$ 4,029</b> | <b>\$ 17,460</b> | <b>\$ -</b> | <b>\$ 76,271</b> | <b>\$ 19,860</b> | <b>\$ -</b> | <b>\$ 2,686</b> | <b>\$ 143,910</b> |
|                      | 7.1%                    | 0.0%        | 3.7%            | 5.6%            | 2.8%            | 12.1%            | 0.0%        | 53.0%            | 13.8%            | 0.0%        | 1.9%            | 100.0%            |

**CITY OF COLFAX**  
**Consultant Allocation Schedule**  
**Adopted Budget for FY 2015-2016**

| Consultants      | 2015-2016 Allocations - \$ |          |           |           |           |          |           |           |           |          |      |            |           | Total    |      |            |
|------------------|----------------------------|----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|----------|------|------------|-----------|----------|------|------------|
|                  | 100-100                    | 100-110  | 100-120   | 100-160   | 100-200   | 100-425  | 100-450   | 120       | 236       | 250      | 350  | 560        | 561       |          | 572  | Other      |
| Audit            | \$ 9,625                   | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ -      | \$ -      | \$ -      | \$ 1,000 | \$ - | \$ 8,700   | \$ -      | \$ -     | \$ - | \$ 19,325  |
| CDBG Consultant  | \$ -                       | \$ -     | \$ 5,000  | \$ -      | \$ -      | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ - | \$ -       | \$ -      | \$ -     | \$ - | \$ 5,000   |
| City Attorney    | \$ -                       | \$ -     | \$ -      | \$ 42,000 | \$ -      | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ - | \$ 40,000  | \$ -      | \$ -     | \$ - | \$ 82,000  |
| Engineering      | \$ -                       | \$ -     | \$ -      | \$ -      | \$ -      | \$ 7,500 | \$ -      | \$ 25,725 | \$ -      | \$ 2,500 | \$ - | \$ 40,000  | \$ 25,000 | \$ -     | \$ - | \$ 100,725 |
| Finance Director | \$ -                       | \$ -     | \$ 36,000 | \$ -      | \$ -      | \$ -     | \$ -      | \$ -      | \$ -      | \$ 7,500 | \$ - | \$ 25,500  | \$ -      | \$ 3,500 | \$ - | \$ 72,500  |
| Fire Protection  | \$ -                       | \$ -     | \$ -      | \$ -      | \$ 25,000 | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ - | \$ -       | \$ -      | \$ -     | \$ - | \$ 25,000  |
| Legal            | \$ -                       | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ - | \$ 20,000  | \$ -      | \$ -     | \$ - | \$ 20,000  |
| Planning         | \$ -                       | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ 35,000 | \$ 24,250 | \$ 26,250 | \$ -     | \$ - | \$ -       | \$ -      | \$ -     | \$ - | \$ 85,500  |
| Grant Writer     | \$ -                       | \$ 5,000 | \$ -      | \$ -      | \$ -      | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ - | \$ -       | \$ -      | \$ -     | \$ - | \$ 5,000   |
| Sewer - Other    | \$ -                       | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ -      | \$ -      | \$ -      | \$ -     | \$ - | \$ 120,000 | \$ -      | \$ -     | \$ - | \$ 120,000 |

| Consultants       | 2015-2016 Allocations - % |         |         |         |         |         |         |     |     |     |     |      |     | Total |     |       |
|-------------------|---------------------------|---------|---------|---------|---------|---------|---------|-----|-----|-----|-----|------|-----|-------|-----|-------|
|                   | 100-100                   | 100-110 | 100-120 | 100-160 | 100-200 | 100-425 | 100-450 | 120 | 236 | 250 | 350 | 560  | 561 |       | 572 | Other |
| Audit             | 50%                       | 0%      | 0%      | 0%      | 0%      | 0%      | 0%      | 0%  | 0%  | 5%  | 0%  | 45%  | 0%  | 0%    | 0%  | 100%  |
| CDBG Consultant   | 0%                        | 0%      | 100%    | 0%      | 0%      | 0%      | 0%      | 0%  | 0%  | 0%  | 0%  | 0%   | 0%  | 0%    | 0%  | 100%  |
| City Attorney     | 0%                        | 0%      | 0%      | 51%     | 0%      | 0%      | 0%      | 0%  | 0%  | 0%  | 0%  | 49%  | 0%  | 0%    | 0%  | 100%  |
| Engineering       | 0%                        | 0%      | 0%      | 0%      | 0%      | 7%      | 0%      | 26% | 0%  | 2%  | 0%  | 40%  | 25% | 0%    | 0%  | 100%  |
| Finance Director  | 0%                        | 0%      | 50%     | 0%      | 0%      | 0%      | 0%      | 0%  | 0%  | 10% | 0%  | 35%  | 0%  | 5%    | 0%  | 100%  |
| Fire Protection   | 0%                        | 0%      | 0%      | 0%      | 100%    | 0%      | 0%      | 0%  | 0%  | 0%  | 0%  | 0%   | 0%  | 0%    | 0%  | 100%  |
| Legal             | 0%                        | 0%      | 0%      | 0%      | 0%      | 0%      | 0%      | 0%  | 0%  | 0%  | 0%  | 100% | 0%  | 0%    | 0%  | 100%  |
| Planning          | 0%                        | 0%      | 0%      | 0%      | 0%      | 0%      | 41%     | 28% | 31% | 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%  |
| Sewer - Other     | 0%                        | 0%      | 0%      | 0%      | 0%      | 0%      | 0%      | 0%  | 0%  | 0%  | 0%  | 100% | 0%  | 0%    | 0%  | 100%  |