



CITY COUNCIL MEETING

COUNCIL CHAMBERS, 33 SOUTH MAIN STREET, COLFAX, CA

MAYOR TONY HESCH • MAYOR PRO-TEM KIM DOUGLASS
COUNCILMEMBERS • DONNA BARKLE • JASON MCKINNEY • TOM PARNHAM



REGULAR MEETING AGENDA

June 11th, 2014 OPEN SESSION at 7:00 PM

1) CONVENE OPEN SESSION

- 1A. Pledge of Allegiance
- 1B. Roll Call
- 1C. Approval of Agenda Order
This is the time for changes to the agenda to be considered including removal, postponement, or change to the agenda sequence.
RECOMMENDED ACTION: By motion, accept the agenda as presented or amended.

2) CONSENT AGENDA

All matters listed under the Consent Agenda are considered routine in nature and will be approved by one blanket motion with a roll call vote. There will be no separate discussion of these items unless persons request specific items to be removed from the Consent Agenda for discussion and separate action. Any items removed will be considered after the motion to approve the Consent Agenda. If you wish to have an item pulled from the Consent Agenda for discussion, please notify the City staff.

RECOMMENDED ACTION: Approve Consent Calendar

- 2A Minutes City Council Meeting of May 28, 2014
Recommendation: Receive and File
- 2B **Audit Services Contract:** Consideration of Adoption of Resolution No. 14-2014: A Resolution of the City Council of the City of Colfax authorizing the City Manager to execute an agreement with Richardson & Co., LLP to provide Annual Audit services and Receipt of Engagement Letter from Richardson & Company of Understanding of Annual Auditing Services for the Fiscal Year Ending June 30, 2014.
Recommendation: Adopt Resolution No. 14-2014
- 2C **Increase Sewer Impact Fees:** Consideration of Adoption of Resolution No. 15-2014 A Resolution of the City Council of the City of Colfax increasing the City's sewer impact fees by 2.9% to \$7,900.
Recommendation: Adopt Resolution No. 15-2014
- 2D **Delinquent Waste Collection:** Consideration of Adoption of Resolution No. 16-2014: A Resolution Of The City Council Of The City Of Colfax Confirming The Report Of Delinquent Waste Collection Accounts And Placing Liens On Said Properties And Special Assessments Upon Property Taxes Pursuant To City Of Colfax Municipal Code Section 8.20.130.
Recommendation: Adopt Resolution No. 16-2014

3) COUNCIL, STAFF AND OTHER REPORTS

The purpose of these reports is to provide information to the Council and public on projects, programs, and issues discussed at committee meetings and other items of general information. No decisions will be made on these issues. If a member of the Council prefers formal action be taken on any committee reports or other information, the issue will be placed on a future Council meeting agenda.

- 3A. Committee Reports and Informational Items - All Councilmembers
- 3B. Operations Update – City staff
- 3C. Additional Reports – Agency partners

Agenda continued on page 2



4) PUBLIC COMMENT

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

5) PUBLIC HEARINGS

NOTICE TO THE PUBLIC: City Council will take the following actions when considering a matter scheduled for hearing:

1. Open the public hearing
2. Presentation by staff
3. Council comments and questions
4. Presentation, when applicable, by applicant or appellant
5. Accept public testimony
6. Council comments and questions
7. When applicable, applicant or appellant rebuttal period
8. Close public hearing. (No public comment is taken after the hearing is closed.)

Public hearings that are continued will be announced. The continued public hearing will be listed on a subsequent Council Meeting Agenda and posting of that agenda will serve as notice.

- 5A. **Second Reading of Ordinance No. 524: An Ordinance Of The City Of Colfax Authorizing Collection Of Delinquent Sewer Service Charges On The Placer County Secured and Unsecured Tax Roll For Fiscal Year 2014-2015 delinquent sewer charges and Consideration of Adoption of Resolution No. 17-2014: A Resolution Of The City Council Of The City Of Colfax Requesting Collection Of Sewer Service Charges On The Placer County Tax Roll For Tax Year 2014-2015**
Staff Presentation: Laurie Van Groningen, Finance Director
Recommended Action: Consider Public and Staff Comments and Adopt Ordinance No. 524 and Waive Reading of the Entire Ordinance and Read by Title Only; to become effective in 30 days and Adopt Resolution No. 17-2014:

6) COUNCIL BUSINESS

- 6A **Proposed Budget – Fiscal Year 2014-2015 and Fiscal Year 2015-2016**
STAFF PRESENTATION: Mark Miller, City Manager and Laurie Van Groningen, Finance Director
RECOMMENDATION: Adopt Proposed Budget for Fiscal Year 2014-2015 and 2015-2016.
- 6B. **Grass Valley Project**
STAFF PRESENTATION: Jim Fletter, City Engineer
RECOMMENDATION: Staff recommends the City Council adopt Resolution No. 19-2014 encumbering funds and authorizing the City Manager to execute a Construction Contract with VSS International, Inc., in an amount not to exceed \$146,777.72

7) ADJOURNMENT

IN WITNESS THEREOF, I have hereunto set my hand and posted this agenda at Colfax City Hall and Colfax Post Office.


Lorraine Cassidy, City Clerk

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



City of Colfax
City Council Minutes
Regular Meeting of Wednesday, May 28, 2014
City Hall Council Chambers
33 S. Main Street, Colfax CA

1 CALL REGULAR MEETING TO ORDER

The Regular Council meeting was called to order at 7:02 PM by Mayor Hesch.

- 1A. The Pledge of Allegiance was led by Dirk Gifford, Colfax Resident
- 1B. Roll Call:
Councilmembers present: Barkle, Douglass, Hesch, and McKinney
Councilmember absent: Parnham
- 1C. Approval of Agenda:
On a motion by Councilmember McKinney, seconded by Councilmember Barkle, the City Council approved the agenda.
AYES: Barkle, Douglass, Hesch, McKinney
NOES: None

2 CONSENT AGENDA

- 2A. **Minutes City Council Meeting of May 14, 2014**
Recommendation: Approve the Minutes of the Regular Meeting of May 14, 2014.

City Manager Miller mentioned that Councilmember Parham had requested his comment for a future closed session item be added and the minutes revised to reflect the request.

On a motion by Councilmember McKinney, seconded by Councilmember Barkle, the City Council approved the minutes as amended.

AYES: Barkle, Douglass, Hesch, McKinney
NOES: None

3. COUNCIL, STAFF AND OTHER REPORTS

3A Committee Reports and Informational Items – All Council Members

Councilmember McKinney

- Reported that he was approached during the Chamber of Commerce meeting regarding objection to the train noise.

Mayor Pro-tem Douglass

- Received phone calls from irate citizens regarding train noise.

Councilmember Barkle

- Attended several meetings with nothing to report pertaining to Colfax

Mayor Hesch

- Attended the Veteran's Memorial conducted by the Colfax VFW and, complimented the organizer, David Green.
- Complimented staff for the clarity during the budget presentation.

- Followed up regarding the Warming/Cooling Center at the Sierra Vista Community Center – the City does not fund this but can speak in support of the facilities.
- Followed up concerning the now closed Public Bus Route to Grass Valley: Placer County coordinated the route as it was actually operated by Nevada County. It was not financially feasible to continue the route due to lack of ridership even after the route was decreased to 3 days/week.

3B Operations Updates – City Staff

City Manager Miller

- The Wastewater Treatment Plant has run without issues for a month. The Plant is meeting all standards and the new dam that has been ordered will help to mitigate surges from industrial suppliers.
- A new artist will begin displaying in City Hall beginning next month.

3C Additional Reports – Agency Partners

Sergeant Ty Conners, Colfax Sheriff Station Commander

- Construction of new office is underway and he hopes to be moved in during July.
- Met with coordinator of the Fire and Steel event that is scheduled for June 14 and approved the safety plans for the event.
- The July 3rd event plans are shaping up.
- Reported that calls for service to Pine Top Apartments for drug activity have been reduced by half due to efforts of owner Eric Stauss.

Curtis Fouyer, California Highway Patrol Officer

- Gave a report regarding incidents in the area.
- Explained that staffing for the area will have a net increase of one in the next month.

Frank Klein, President of the Chamber of Commerce

- Thanked everyone for attending last meeting.
- The next Chamber Mixer will be June 12, from 5:30 to 7:30 at Stauss' Pinetop Properties.
- The Lions Club is considering hosting a parade for the July 3 event.
- Due to good work of Chris Hollingsworth, all downtown businesses have signed a petition stating they are aware of the July 3 event plans.

4. PUBLIC COMMENT

Jeannie Claxton of 285 Alpine Drive,

- Complimented the City for the new park directional sign.
- Expressed concern over Fire and Steel event – after 8pm the event will not be family friendly and that fact should be stressed.

5. PUBLIC HEARINGS

The City Council abated their meeting and convened as Planning Commission.

5A. **Discuss and Consider Adopting Resolution No. 10-2014: A Resolution of the Planning Commission of the City of Colfax: (1) Certifying the Negative Declaration for Planning Application #TPM-03-13/Pinetop Estates; and (2) Approving an Application (#TPM-03-13) for the Purpose of Subdividing an existing 34.7 Acre Parcel into Four Lots.**

City Planner Brigit Barnes gave a presentation of the planned split for Pinetop Estates , splitting the 34.7 acre parcel into four lots. She explained that staff was now bringing 2 resolutions to the Commission for approval: the first to approve the application to subdivide the parcel and the other to direct staff to correct zoning of the parcels.

After Council asked for and received clarification, the hearing was opened for public comment:

- Rocky Warren, area resident, commented that Eric Stauss, the developer is doing a good job with this property and requested that traffic issues be addressed.
- Jeannie Claxton commented that multi-unit housing, may create traffic issues. A lot of people need less expensive places to live, not necessarily something that looks less expensive. Recommends Section 8 or other subsidized housing.
- Lynn Tausch, 222 S Auburn St and Business Owner: voiced concerns regarding the driveway and concerns about people who are speeding while driving down to the river.
- City Planner Barnes noted that there were discussions for 1 driveway for 4 parcels and that is the one preferred by Placer County.
- Applicant Eric Stauss stated that the application allows for flexibility. The property is not appropriate for low income housing. Topography limits access and usage. Over the next 2 to 3 years there will be an opportunity to develop something there.
- Councilmember Barkle asked if a yellow warning light has been considered.
- Rocky Warren would prefer a “Curves Ahead” sign.
- City Planner Barnes mentioned that under condition number 5, the City has the right to review traffic and parking plans
- Jeannie Claxton asked if hook up to the sewer will it be an issue?
- City Planner Barnes assured that there are no sewer issues, more than adequate to handle use.
- Staff clarified that the Fire Access Gate is located on Parcel No. 1.

On a motion by Commissioner McKinney, seconded by Commissioner Barkle, the Planning Commission adopted Resolution No. 10-2014: A Resolution of the Planning Commission of the City of Colfax: (1) Certifying the Negative Declaration for Planning Application #TPM-03-13/Pinetop Estates; and (2) Approving an

Application (#TPM-03-13) for the Purpose of Subdividing an existing 34.7 Acre Parcel into Four Lots and adopted Resolution No. 11-2014: A Resolution of the Planning Commission of the City of Colfax authorizing the Planning Department to conform the Zoning Map boundary for APN 101-170-013-000 to parcel boundaries created upon recordation of the Pinetop Estates Vesting Parcel Map.

AYES: Barkle, Douglass, Hesch, McKinney

NOES: None

The Motion Passed 4-0.

The City Council reconvened as City Council for the remainder of the meeting.

5B. Introduction and First Reading of Ordinance No. 524: An Ordinance Of The City Of Colfax Authorizing Collection Of Delinquent Sewer Service Charges On The Placer County Secured Tax Roll For Fiscal Year 2014-2015

Finance Director, Laurie Van Groningen explained the process needed to put delinquent charges on tax rolls, by passing an ordinance. Tonight is the first reading because it is currently required to be an ordinance every year. The List of Delinquencies changes daily as fees are paid. The last day to pay and be removed from the list is June 30th.

- Councilmember Barkle requested that staff make a note to bring an amendment to this policy for Council to change the need for a new ordinance each year
- Councilmember McKinney asked for clarification on how delinquent commercial properties are handled.
- Staff responded that secured properties are placed on the tax rolls but unsecured properties have no remedy as yet. Staff is looking for solutions.

6 COUNCIL BUSINESS

Item 6C was discussed first to accommodate staffing schedule.

6C. Consideration of Adoption of Resolution No. 12-2014: A Resolution Approving Amendment No. 2 To Contract No. 13143 With County Of Placer, Office Of Sheriff-Coroner-Marshal Increasing Payment For Law Enforcement Services For Fiscal Year July 1, 2014 – June 30, 2015, or Direct Staff to Minimize Cost Increases by Adjusting Service Levels.

City Manager Miller informed Council that due to labor contracts Sheriff Department's Services have locked-in increases. The least impactful way to keep costs low is to decrease hours of patrol while keeping the officers available for service calls. City Staff can support either maintaining current hours and increasing costs or decreasing hours and maintaining current costs which come out of the general fund.

Council discussed the two options and opted for reducing hours in order to avoid a significant cost increase. Council will have a formal review of the contract in six months. Sergeant Connors agreed to compile statistics of calls for service during the reduced hours.

On a motion by Councilmember Douglass, seconded by Councilmember Barkle, City Council adopted Resolution No. 12-2014: A Resolution Approving Amendment No. 2 To Contract No. 13143 With County Of Placer, Office Of Sheriff-Coroner-Marshal Minimizing Cost Increases by Adjusting Service Levels.

AYES: Barkle, Douglass, Hesch

NOES: McKinney

The motion Passed 3-1.

6A. Room Four, LLC, Parcel Map 01-11, a three lot parcel map splitting Assessor Parcel Number 100-230-035 consisting of existing occupied facilities containing Buzz-Thru-Joes, TJ's Roadhouse, and Colfax Motor Lodge.

City Manager Miller presented the staff report to Council noting concerns about splitting sewer lines. Both the engineer and building official inspected the site to confirm that the problems at this location were repaired. Easements assure access for future tenants. The Resolution as stated in the agenda will need a slight adjustment in wording - 'accepting' change to 'accepting as to form'

Councilmember McKinney stated for the record that he agrees with the applicant's right to exercise their legal right to split the parcels, but he voiced strong concerns that the Parcel two would be unusable in the event of a catastrophe because the tenant might not be able to gain access to the parcel if the building is destroyed.

On a motion by Councilmember McKinney, seconded by Councilmember Barkle, City Council adopted Resolution No. 13-2014 to approve Parcel Map 01-11 and accept the corresponding reciprocal easement agreement.

AYES: Barkle, Douglass, Hesch, McKinney

NOES: None

The motion passed 4-0.

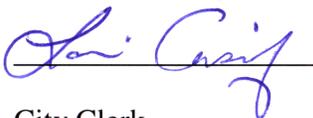
6B. Cash Summary Report, April 30, 2014
City Council received and accepted the Cash Summary report for filing.

8. ADJOURNMENT

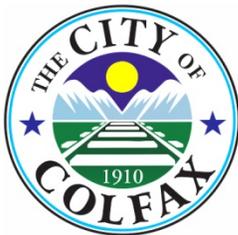
Mayor Hesch adjourned the meeting at 8:30 PM

Respectfully submitted to City Council this 11th day of June, 2014

Lorraine Cassidy



City Clerk



STAFF REPORT TO THE COLFAX CITY COUNCIL

For The June 11, 2014 Council Meeting

FROM: Mark Miller, City Manager

PREPARED BY: Laurie Van Groningen, Finance Director

DATE: June 4, 2014

SUBJECT: Consideration of Adoption of Resolution No. 14-2014: A Resolution authorizing the City Manager to execute an agreement with Richardson & Co., LLP to provide Annual Audit services and Receipt of Engagement Letter from Richardson & Company of Understanding of Annual Auditing Services for the Fiscal Year Ending June 30, 2014.

<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>	FUNDED	<input type="checkbox"/>	UN-FUNDED	AMOUNT: \$16,300	FROM FUND: 100, 250, 560
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RECOMMENDED ACTION: Adopt Resolution 14-2014.

SUMMARY:

Attached is the engagement letter setting forth the understanding of services for the audit of City financial records for the period ending June 30, 2014.

FISCAL IMPACT:

Cost of audit is \$16,300 plus out of pocket mileage expenses. This is a slight increase (2%) over last year. Audit costs are budgeted and allocated over Funds 100 (General), 250 (Streets and Roads) and 560 (Sewer Enterprise). If required (expenditures in Fiscal Year greater than \$500K), a Single Audit will cost \$2,550. A Single Audit is not anticipated for the year ended June 30, 2014

BACKGROUND AND ANALYSIS:

The City is required to have its financial records audited each fiscal year. Richardson and Company has provided these audit services to the City since fiscal year 2006-2007. Due to the length of services only, staff proposes that the City initiate a new RFP for audit services for the fiscal year 2014-2015.

CONCLUSION:

Staff recommends adoption of Resolution 14-2014.

ATTACHMENTS:

1. Resolution 14-2014
2. Richardson & Company engagement letter dated June 3, 2014

City of Colfax

RESOLUTION NO. 14-2014

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLFAX AUTHORIZING THE CITY MANAGER TO EXECUTE AN AGREEMENT WITH RICHARDSON & COMPANY, LLP TO PROVIDE ANNUAL AUDIT SERVICES

WHEREAS, the City of Colfax is required by law to have its financial records audited on an annual basis; and

WHEREAS, Richardson & Company, LLP is under contract with the City to provide such services; and

WHEREAS, the City Council has determined that it is in the best interests of the City to extend the existing contract with Richardson & Company, LLP for an additional year and engage that firm to conduct an audit of the City's financial records for Fiscal Year 2013-2014.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Colfax as follows:

1. The City Council hereby authorizes the City Manager to execute an agreement extending the contract with Richardson & Co to provide auditing services for City Fiscal Year 2013-2014.
2. The City Council authorizes the appropriation and/or expenditure of a Professional Services fee of \$16,300 plus mileage expenses and a Single Audit fee of \$2,550 to provide the services authorized by this Resolution.

The foregoing Resolution was duly and regularly adopted at a regular meeting of the City Council of the City of Colfax held on the 11th day of June, 2014 by the following vote of the Council:

AYES:

NOES:

ABSENT:

ABSTAIN:

Tony Hesch, Mayor

ATTEST:

Lorraine Cassidy, City Clerk

Richardson & Company, LLP

550 Howe Avenue, Suite 210
Sacramento, California 95825

Telephone: (916) 564-8727
FAX: (916) 564-8728

June 3, 2014

City of Colfax
33 South Main Street
Colfax, California 95713

We are pleased to confirm our understanding of the services we are to provide for the City of Colfax (City) for the year ended June 30, 2014. We will audit the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information, which collectively comprise the City's basic financial statements as of and for the year June 30, 2014. Accounting standard generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the City's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to the City's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.
2. Budget and Actual Comparisons for Major Funds (General and Special Revenue Funds)

We have also been engaged to report on supplementary information other than RSI that accompanies the City's financial statements. Supplementary information other than RSI, such as combining and individual fund financial statements, also accompanies City's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the

United States of America and will provide an opinion on it in relation to the financial statements as a whole:

1. Schedule of expenditures of federal awards.
2. Combining financial statements for non-major governmental funds, permanent funds and agency funds.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the basic financial statements taken as a whole. The objective also includes reporting on-

- Internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a paragraph that states that the purpose of the report is solely to describe (1) the scope of testing of internal controls over financial reporting and compliance and the result of that testing and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance, (2) the scope of testing internal control over compliance for major program compliance and the result of that testing and to provide an opinion on compliance but not to provide an opinion on the effectiveness of internal control over compliance, and (3) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering internal control over financial reporting and compliance and OMB Circular A-133 in considering internal control over compliance and major program compliance. The paragraph will also state that the report is not suitable for any other purpose.

Our audit will be conducted in accordance with U.S. generally accepted auditing standards; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133 and will include tests of accounting records, a determination of major program(s) in accordance with Circular A-133, and other procedures we consider necessary to enable us to express such opinions and to render the required reports. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis of matter or other-matter paragraphs. If our opinions on the financial statements or the Single Audit compliance opinions

are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audits or are unable to form or have not formed opinions, we may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements, schedule of expenditures of federal awards and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. As part of the audit, we will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services we provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities; to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City and the respective changes in financial position and cash flows, where applicable, in conformity with the U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making all financial records and related information available to us, including any significant vendor relationships in which the vendor has the responsibility for program compliance. We understand that you will provide us with such information required for our audit and that you are responsible for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Management's responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the

latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud, or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud, or illegal acts affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

You are responsible for preparation of the schedule of expenditures of federal awards in conformity with OMB Circular A-133. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on the schedule of expenditures of federal awards. You also agree to make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the schedule of expenditures of federal awards in accordance with OMB Circular A-133; (2) that you believe the schedule of expenditures of federal awards, including its form and content, is fairly presented in accordance with OMB Circular A-133; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishment and maintenance of a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying

for us previous audits or other engagements or studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits or other engagements or studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, and the timing and format related thereto.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the City or to acts by management or employees acting on behalf of the City. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to our attention. We will also inform you of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the periods covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected funding sources and financial institutions. We will also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will request certain written representations from you about the financial statements and related matters.

Audit Procedures-Internal Control

Our audit will include obtaining an understanding of the design of the entity and its environment, including internal control, sufficient to assess the results of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting errors and fraud that are material to the financial statements and to

preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify reportable conditions. However, we will communicate to management and those charged with governance on internal control related matters that are required to be communicated under professional standards, *Government Auditing Standards* and OMB Circular A-133.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 requires that we also plan and perform the audits to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of the applicable procedures described in the *OMB Circular A-133 Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of the City's major programs. The purpose of those procedures will be to express an opinion on the City's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to OMB Circular A-133.

Audit Administration and Other

Ingrid Shepline will serve as the engagement director and will be responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to

prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

At the conclusion of the engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarized our audit findings. We will provide copies of our reports to the City; however, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits. At the conclusion of the engagement, we will provide information to management as to where the reporting packages should be submitted and the number to submit.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

We may also request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will request certain written representations from management about the financial statements and related matters. Because of the importance of oral and written management representations to an effective audit, the City releases and indemnifies Richardson & Company, LLP and its personnel from any and all claims, liabilities, costs and expenses attributable to any active negligence on the part of the City.

The audit documentation for this engagement is the property of Richardson & Company, LLP and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the California State Board of Accountancy or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. The firm will also make available its workpapers and respond to all reasonable inquiries of successor auditors and others to review workpapers of the City, upon the City's written request or consent. If requested, access to such audit documentation will be provided under the supervision of Richardson & Company, LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies. All professional and administrative services and expenses relating to such access will be charged as an additional expense to the City at the rates listed in the Professional Fees section of this letter. The workpapers for this or any engagement for you will be retained for a minimum of seven years after the date the auditor's report is issued, or longer if required by generally accepted auditing standards.

In the event we are requested or authorized by you or required by government regulation, subpoena, or other legal process to produce our workpapers or our personnel to respond to inquiries or serve as witnesses with respect to this or any engagement for you, you will, reimburse us for our professional time and expenses, as well as the fees and expenses of our counsel, in responding to such a request. If such a request is made, and unless we are obligated by law or legal process to the contrary, we will inform you prior to providing such access.

If the City intends to publish or otherwise reproduce in any document our report on the City's financial statements, or otherwise make reference to our Firm in a document that contains other information in addition to the audited financial statements (e.g., in a debt offering circular for example), the City agrees that prior to making any such use of our report, or reference to our Firm, management will provide us with a draft of the document to read and obtain our approval for the inclusion or incorporation by reference of our report, or the reference to our Firm, in such document before the document is printed and distributed. The inclusion or incorporation by reference of our report in any such document would constitute the reissuance of our report and any request by the City to reissue our report or to consent to its inclusion or incorporation by reference in an offering or other document will be considered based on the facts and circumstances existing at the time of such request. The estimated fees outlined herein do not include any services that would need to be performed in connection with any such request to make use of our report, or reference to our Firm; fees for such services would be based upon the rates for additional services as described in the Professional Fees section.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, if applicable, you understand that electronic sites are a means to distributed information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Our Firm, as well as all other accounting firms with a significant audit practice, participates in a "peer review" program, covering our audit and accounting practices. This program requires that once every three years we subject our quality assurance practices to an examination by another accounting firm. As part of the process, the other firm will review a sample of our work. It is possible that the work we perform for you may be selected by the other firm for their review. If it is, they are bound by professional standards to keep all information confidential. If you object to having the work we do for you reviewed by our peer reviewer, please notify us.

Government Auditing Standards require that we provide you with a copy of our most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. Our current peer review report accompanies this letter.

Professional Fees

Our fee for audit services for the year ended June 30, 2014 will be \$16,300, plus out-of-pocket mileage expenses. A Single Audit is required this year and our fee will be \$2,550 for one major program. This fee estimate is based on the assumption that the audit and single audit will be completed in less than 330 hours and the advance preparation package will be completed and all information will be available on or before the day fieldwork begins. The fee estimate is also

based on anticipated cooperation from your personnel and the assumption that the City will retain the current Finance Director and that unexpected circumstances will not be encountered during the audit. This fee estimate also assumes that the City will post all normal closing entries prior to the date the audit begins, including those resulting in audit adjustments the previous year, and prepare the tables for the footnote disclosures. If a significant number of audit adjustments are proposed or if the City loses key accounting personnel before the audit is complete, such changes could have a direct impact on the audit timetable and number of hours we incur to aid the City in preparing adjustments and revising workpapers to agree to final balances as reported. To the extent possible, we will utilize your existing schedules and workpapers in our audit process. In the event that the advance preparation package is not completed on time, there are changes in key accounting personnel, normal closing entries are not posted before our audit begins and the preparation or reconciliation of schedules is necessary, or if our current understanding and/or expectations are not met and additional time is necessary for, but not limited to, any of the other preceding reasons, we will charge a fee for the additional services based on our regular hourly rates in addition to the proposed fee.

In the event that the scope of our audit has to be increased due to changes in accounting or auditing pronouncements and standards, laws or regulations, material weaknesses in the internal control environment or significant changes in operations, we will discuss the situation with you and arrive at a new fee arrangement.

Additional Services: The fee for additional services provided under this engagement letter or otherwise requested by the City, if any, will be based on a rate per hour by staff classification as follows:

<u>Classification</u>	<u>Rate Per Hour</u>
Partner	\$ 180
Senior Manager	160
Managers	140
Supervisors	120
Seniors	100
Staff	80
Administrative Staff	65

If any provision in this letter is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

* * * * *

City of Colfax
June 3, 2014
Page 10 of 11

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

RICHARDSON & COMPANY, LLP



Ingrid M Sheipline, CPA
Managing Partner

Response:

This letter correctly sets forth the understanding of the City.

By: _____

Title: _____



First Financial Bank Building
400 Pine Street, Ste. 600, Abilene, TX 79601
325.672.4000 / 800.588.2525 / f: 325.672.7049
www.dkcpa.com

System Review Report

December 27, 2012

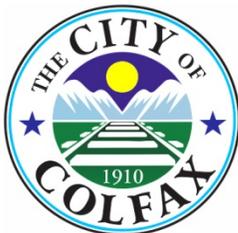
To the Owner
Richardson & Company
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of **Richardson & Company** (the firm) in effect for the year ended September 30, 2012. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included engagements performed under *Government Auditing Standards* and audits of employee benefit plans.

In our opinion, the system of quality control for the accounting and auditing practice of **Richardson & Company** in effect for the year ended September 30, 2012, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. **Richardson & Company** has received a peer review rating of *pass*.

Davis Kinard & Co, PC
Certified Public Accountants



STAFF REPORT TO THE COLFAX CITY COUNCIL

FOR THE JUNE 11, 2014 COUNCIL MEETING

FROM: Mark Miller ,City Manager

PREPARED By: Nicholas J. Ponticello, City Engineer

SUBJECT: Consideration of Adoption of Resolution to increase sewer impact fees effective July 1, 2014.

<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>	FUNDED	<input type="checkbox"/>	UN-FUNDED	AMOUNT:	FROM FUND:
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RECOMMENDED ACTION: Adopt Resolution No. 15-2014 increasing the City’s sewer impact fees by 2.9% to \$7,900.

ISSUE STATEMENT AND DISCUSSION: On July 1, 2013, the sewer impact base fee was increased by the City Engineer to \$7,678.44. Municipal Code Section 13.08.100.A allows for an “Annual Construction Cost Adjustment” by the City Engineer. The section specifically states,

“The sewer impact fee shall be adjusted on July 1st of each year by the city engineer by a percentage equal to the annual percentage of increase or decrease in the San Francisco Bay Area construction cost index, as published in the May Engineering News-Record (ENR) or equivalent ENR data. The adjusted amount shall be published in the city fee schedule.”

The May ENR annual construction cost index change for the Bay Area in 2013 was 2.9%. Based on the 2013 base sewer impact fee of \$7,678.44, the July 1, 2014 sewer impact fee increase would be \$7,901.11.

New sewer connections are assessed a sewer connection fee based upon the Equivalent Dwelling Unit (EDU) sewer usage calculated based on Municipal Code Section 13.08.090. The sewer connection fee is a multiple of the base sewer impact fee and the EDU. Staff recommends that Council adopt the attached Resolution adjusting the base sewer impact fee to \$7,900. The fee increase was rounded to the nearest ten dollars for simplicity.

FINANCIAL AND/OR POLICY IMPLICATIONS: The City will receive an increase in new connection fees; however, the number of future new connections cannot be estimated so the fiscal impact is unknown.

SUPPORTING DOCUMENTS: Resolution No. 15-2014

City of Colfax

RESOLUTION NO. 15-2014

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLFAX ADJUSTING THE BASE SEWER IMPACT FEE TO \$7,900 EFFECTIVE JULY 1, 2014

WHEREAS, the City's Municipal Code Section 13.08.100 Subsection A permits the sewer impact fee to be adjusted annually on July 1st by the San Francisco Bay Area construction cost index (CCI), as published in the May Engineering News-Record (ENR); and,

WHEREAS, the sewer impact fee was last adjusted by the City Engineer on July 1, 2013 to \$7,678.44; and

WHEREAS, the ENR CCI annual escalation for May 2014 for the San Francisco Bay Area was +2.9%.

NOW THEREFORE, BE IT RESOLVED that the City Council of the City of Colfax hereby adjusts the City of Colfax's base sewer impact fee as defined in the Municipal Code, Section 13.08.090, to Seven Thousand Nine Hundred Dollars (\$7,900).

PASSED AND ADOPTED, this 11th day of June, 2014, by the City Council of the City of Colfax, by the following roll call vote:

AYES:

NOES:

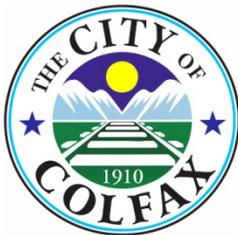
ABSTAIN:

ABSENT:

Tony Hesch, Mayor

ATTEST:

Lorraine Cassidy, City Clerk



STAFF REPORT TO THE COLFAX CITY COUNCIL

For The June 11, 2014 Council Meeting

FROM: Mark Miller, City Manager

PREPARED BY: Laurie Van Groningen, Finance Director

DATE: June 4, 2014

SUBJECT: Consideration of Adoption of Resolution No. 16-2014: A Resolution Of The City Council Of The City Of Colfax Confirming The Report Of Delinquent Waste Collection Accounts And Placing Liens On Said Properties And Special Assessments Upon Property Taxes Pursuant To City Of Colfax Municipal Code Section 8.20.130.

<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>	FUNDED	<input type="checkbox"/>	UN-FUNDED	AMOUNT:	FROM FUND:
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RECOMMENDED ACTION: Adopt Resolution 16-2014.

SUMMARY:

Required approvals and documentation for annual process of placing liens upon property taxes for delinquent waste collections accounts.

FISCAL IMPACT:

The recommended action does not expose the City to liability to Recology. Amounts collected by the County and remitted to the City will be paid to Recology to satisfy the amounts owed. The City does not become liable to remit any funds to Recology until the County disburses collected funds to the City

BACKGROUND AND ANALYSIS:

Subscription to and payment for refuse collection service in Colfax is mandatory. The Council adopted Ordinance 517 amending Colfax Municipal Code (the “Code”) Section 8.20.130 to allow delinquent accounts for refuse service to be collected on the County tax rolls at the same time as ad valorem property taxes.

There are approximately 17 delinquent accounts that remain unpaid. A written report containing a description of each parcel of real property for which there is a delinquent refuse service charge and the amount of each charge has been prepared and filed with the City Clerk in accordance with the Code and is attached.

On May 28, 2014, the City held a hearing to consider all protests or objections to the written report. The owner of each property listed in the report was provided at least 10 days written notice (copy of letter sent by Recology attached to this report) of the date, time and place of the hearing. Having conducted the required hearing, staff recommends that the Council adopt the written report as presented.

If the Council confirms the report as recommended, the City Clerk will file it with the County Auditor-Controller and the charges reflected in the final report will be collected at the same time as ad valorem property taxes. This will include collection of City administrative charges and a rate of 1% payable to the County to offset the cost of their administrative services.

CONCLUSION:

Staff recommends adoption of Resolution 16-2014.

ATTACHMENTS:

1. Resolution 16-2014
2. City of Colfax – Recology Garbage liens 2014
3. Copy of Recology letter providing notice of hearing

City of Colfax

Resolution No. 16-2014

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLFAX
CONFIRMING THE REPORT OF DELINQUENT WASTE COLLECTION
ACCOUNTS AND PLACING LIENS ON SAID PROPERTIES AND SPECIAL
ASSESSMENTS UPON PROPERTY TAXES PURSUANT TO CITY OF COLFAX
MUNICIPAL CODE SECTION 8.20.130.**

WHEREAS, pursuant to Colfax Municipal Code Title 8, Chapter 8.20, subscription to, and payment for, Waste Collection Service for all occupied properties in the City of Colfax is mandatory; and

WHEREAS, pursuant to the provisions of the Colfax Municipal Code, each owner of property for which there is a delinquency in payment for refuse collection services has been notified in writing of their obligation to subscribe to waste collection services and make payment for that service; and

WHEREAS, said property owners have been notified in writing of the commencement of lien proceedings; and

WHEREAS, Waste Collection Service has been provided by Recology Auburn Placer to all properties described in the report attached hereto as Exhibit "A" and each of said properties remains delinquent in the payment for waste collection services in the amounts reflected in Exhibit A; and

WHEREAS, said property owners have failed to make payments for sixty days or more for waste collection services as required; and

WHEREAS, the City and Recology Auburn Placer have incurred collection and delinquency costs on the above described delinquent properties; and

WHEREAS, City staff has established an administrative charge of \$40 per parcel for processing the delinquent accounts and recording the assessment lien; and

WHEREAS, the City has, on May 23, 2014, held a duly noticed public hearing and afforded each delinquent property owner identified on Exhibit A to this Resolution the right to object to and protest the assessment lien for delinquent collection charges and administrative fees; and

WHEREAS, the City Council has reviewed, considered, revised and corrected the delinquent accounts report as it deems just.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Colfax as follows:

1. The City Council hereby confirms the report of delinquent accounts attached as Exhibit A hereto and made a part hereof and hereby places a lien and levies a special assessment against said properties in the amounts described.
2. The City Clerk is hereby authorized to record a certified copy of the confirmed report with the Placer County Recorder. Exhibit A may be amended to delete or reduce any enumerated refuse collection service charges and administrative costs paid before the special assessments authorized by this Resolution are forwarded to the Placer County Recorder.
3. The City Clerk is hereby directed to deliver a copy of this Resolution to the Placer County Auditor-Controller who is authorized to cause the above amounts to be collected in the manner provided by law for the collection of ad valorem taxes and special assessments.
4. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges listed on Exhibit A attached hereto.
5. The City warrants and represents that the taxes, assessments, fees and/or charges imposed by the City and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
6. The City releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of City.
7. In consideration for the County's collection of the charges through the County's property tax roll, the City agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of City's said taxes, assessments, fees and/or charges requested to be collected by County for the City, or in any manner arising out of City's establishment and imposition of said taxes, assessments, fees and/or charges. City agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of City's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of City, including property taxes.

8. The City agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to City by County from any person concerning the City’s taxes, assessments, fees and/or charges, and that City will not refer such persons to County officers and employees for response.

9. The City agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

PASSED AND ADOPTED at a regular meeting of the City Council of the City of Colfax held on the 11th day of June, 2014 by the following vote on roll call:

AYES:

NOES:

ABSENT:

ABSTAIN:

Tony Hesch, Mayor

ATTEST:

Lorraine Cassidy, City Clerk

City of Colfax - Recology Garbage Liens 2014

<u>Acct #</u>	<u>Parcel #</u>	<u>Address</u>	<u>Owner</u>	<u>Owner Mailing Address</u>	<u>Dates of Service</u>	<u>Lien Amount</u>	
	1567981	101-200-028-000	247 Canyon Creek Cir	Arnold, Kenneth & Rose	247 Canyon Creek Cir Colfax CA 95713	July1, 2013 - June 30, 2014	\$354.59
R	1568161	101-200-040-000	256 Canyon Creek Cir	Kashevaroff, Ellen & Martin	256 Canyon Creek Cir Colfax CA 95713	July1, 2013 - June 30, 2014	\$138.66
	1568435	101-200-044-000	300 Canyon Creek Cir	Keane, Lisette A	300 Canyon Creek Cir Colfax CA 95713	July1, 2013 - June 30, 2014	\$444.89
R	1567940	006-076-018-000	120 E Church St	Tiltson, Larry	18850 Applegate Rd Colfax CA 95713	July1, 2013 - June 30, 2014	\$285.09
R	1571058	006-074-009-000	121 E Marvin St	Ohnmacht, Rob	6021 Virginia Dr Auburn CA 95603	July1, 2013 - June 30, 2014	\$285.01
R	1569904	100-270-024-000	210 Foster Rd	Barnard, Michael	210 Foster Rd Colfax CA 95713	July1, 2013 - June 30, 2014	\$285.01
R	1567320	006-072-004-000	33 N Auburn St	Roberts, Benjamin & Christina	33 N Auburn St Colfax CA 95713	July1, 2013 - June 30, 2014	\$285.01
R	1606508	100-250-035-000	1323 Oak Ridge Dr	Lemons, Jamie	1323 Oak Ridge Dr Colfax CA 95713	July1, 2013 - June 30, 2014	\$415.44
R	1571439	002-133-019-000	155 Pine St	Roman Catholic Bishop of Sacramento	155 Pine St Colfax CA 95713	July1, 2013 - June 30, 2014	\$266.38
	1577543	006-080-042-000	230 Rising Sun Rd	Holderfield, Kelly	PO Box 1989 Colfax CA 95713	July1, 2013 - June 30, 2014	\$432.34
R	1586098	006-112-055-000	136 Scholtz Ave	Gibson, Ted	136 Scholtz Ave Colfax CA 95713	July1, 2013 - June 30, 2014	\$313.43
R	1572163	006-112-048-000	232 Scholtz Ave	Faltersack, Kirk & Tammy	PO Box 1298 Colfax CA 95713	July1, 2013 - June 30, 2014	\$408.97
	1703545	006-112-021-000	248 Scholtz Ave	Vigarino, Vincent	248 Scholtz Ave Colfax CA 95713	July1, 2013 - June 30, 2014	\$334.30
R	1573203	100-153-011-000	201 Sherwood Ct	Clawitter, Mary Kaye	210 Sherwood Ct Colfax CA 95713	July1, 2013 - June 30, 2014	\$532.89
R	1573211	006-044-007-000	210 Sunrise Ave	Back, George & Dorothy	PO Box 597 Colfax CA 95713	July1, 2013 - June 30, 2014	\$286.06
	1633221	006-133-005-000	44 Walnut St	Koerber, Elizabeth	PO Box 1106 Colfax CA 95713	July1, 2013 - June 30, 2014	\$286.01
R	1573955	006-132-003-000	34 Washington St	Namanny, Scott	PO Box 1471 Colfax CA 95713	July1, 2013 - June 30, 2014	\$138.66
							\$5,492.74

Copy of Recology Letter providing Notice of Hearing

Date

Name

Address

City

RE: Assessor's Parcel Number:
Owner(s):
Street Address of Property Served:
Period of Service: _____
Amount Due:

Dear,

The most recent Placer County assessment roll indicates you are the owner of record for the property listed above. Currently, the account for solid waste collection services for this property is past due in the amount of \$____. As the owner of record of this property, you are responsible for the payment of all charges for solid waste collection.

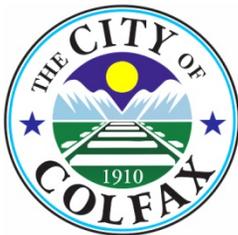
We understand that problems do occasionally arise that make timely payment difficult. We would, therefore, be interested in working with you to clear the unpaid balance and keep your credit in good standing. Please call us to make payment arrangements if you are unable to remit the full amount due by _____

We are entitled to lien your property if you do not make arrangements to pay this account in full. The lien hearing will be held on _____ at 33 S. Main St. This is a very serious step that we would like to avoid. However, if we do not hear from you by the above due date we will have no choice but to begin the lien process.

Please contact our office at (530) 885-3735 so we can help get this matter settled.

Sincerely,

Shelly Belotti
Customer Service



STAFF REPORT TO THE COLFAX CITY COUNCIL

For The June 11, 2014 Council Meeting

FROM: Mark Miller, City Manager

PREPARED BY: Laurie Van Groningen, Finance Director

DATE: June 4, 2014

SUBJECT: Second Reading of Ordinance No. 524: An Ordinance of The City of Colfax Authorizing Collection Of Delinquent Sewer Service Charges On the Placer County Secured and Unsecured Tax Roll for Fiscal Year 2014-2015, and

Consideration of Adoption of Resolution No. 17-2014:A Resolution Of The City Council Of The City Of Colfax Requesting Collection Of Sewer Service Charges On The Placer County Tax Roll For Tax Year 2014-2015

<input checked="" type="checkbox"/>	N/A	<input type="checkbox"/>	FUNDED	<input type="checkbox"/>	UN-FUNDED	AMOUNT:	FROM FUND:
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RECOMMENDED ACTION: Consider Public and Staff Comments and Adopt Ordinance No. 524 and Waive Reading of the Entire Ordinance and Read by Title Only; to become effective in 30 days. Adopt Resolution 17-2014

SUMMARY:

Colfax Municipal Code (the "Code") Title 13, Chapter 13.08, Article VI authorizes the City to collect delinquent sewer charges on the secured tax roll at the same time as general property taxes. The Code requires the City Council to adopt an Ordinance by a two-thirds vote in order to collect the delinquent charges on the tax roll.

There are approximately 100 delinquent sewer service charge accounts that remain unpaid. A written report containing a description of each parcel of real property for which there is a delinquent sewer service charge and the amount of each charge has been filed with the City Clerk and is attached. All charges reflected in the written report have been computed in conformity with Title 13, Chapter 13.08, Article III of the Code.

A public hearing is required before the proposed Ordinance can be adopted. Notice of the Public Hearing regarding the delinquent accounts was published in the Colfax Record once each week for two successive weeks prior to the hearing. A copy of the delinquent accounts report is on file at City Hall. All property owners with a delinquent balance were notified in writing of the public hearing process.

The purpose of the hearing is to allow the Council to hear objections and protests to the report. At the conclusion of the hearing, the Council may adopt, revise, change, reduce or modify any sewer service charge in the report, sustain or overrule any objections to the report and adopt or decline to adopt the report as modified. If the report is adopted with or without modification, the City Clerk will file it with the County

Auditor-Controller and the charges reflected in the final report will be collected at the same time as ad valorem property taxes.

FISCAL IMPACT:

As indicated on the attached report, there are \$100,640 delinquent Sewer charges due to the City as of June 4, 2014.

BACKGROUND AND ANALYSIS:

Placer County requires a resolution containing specific provisions to be adopted in order to collect the delinquent charges on the tax roll. The Colfax Code requires an ordinance.

CONCLUSION:

This process is cumbersome but essential to properly collecting delinquent sewer service charges on the tax roll.

ATTACHMENTS:

1. Ordinance 524
2. Exhibit A to Ordinance 524
3. Exhibit A-Listing of Delinquent Accounts (Revised Report Date June 4, 2014)
4. Resolution 17-2014
5. Schedule of Activities for Placing Delinquent Sewer and Garbage Charges on Annual Tax rolls

CITY OF COLFAX

ORDINANCE NO. 524

AN ORDINANCE OF THE CITY OF COLFAX AUTHORIZING COLLECTION OF DELINQUENT SEWER SERVICE CHARGES ON THE PLACER COUNTY SECURED TAX ROLL FOR FISCAL YEAR 2014-2015

The City Council of the City of Colfax does ordain as follows:

Section 1:

The Colfax City Council authorizes the collection of delinquent sewer services charges on the Placer County secured tax roll as set forth in Exhibit A attached hereto and by this reference incorporated herein.

Section 2. Superseding Provisions

The provisions of this ordinance and any resolution adopted pursuant hereto shall supersede any previous ordinance or resolution to the extent the same is in conflict herewith.

Section 3. Severability

If any section, phrase, sentence or portion of this ordinance is for any reason held invalid or unconstitutional by any court of competent jurisdiction, the invalid or unconstitutional portion shall be deemed a separate, distinct and independent provision and such holding shall not affect the validity of the remaining portions hereof.

Section 4. Effective Date

This ordinance shall take effect thirty (30) days after its adoption.

Section 5. Publication

This ordinance shall, within 15 days after its adoption, be published or posted in accordance with Section 36933 of the Government Code of the State of California with the names of those City Council members voting for and against it.

The foregoing ordinance was introduced at a regular meeting of the City Council of the City of Colfax duly held on the 28th day of May, 2014, and passed and adopted at a regular meeting of the City Council duly held on the 11th day of June, 2014, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Tony Hesch
Mayor

APPROVED AS TO FORM:

ATTEST:

Alfred Cabral
City Attorney

Lorraine Cassidy
City Clerk

Ordinance 524

Exhibit A

Recitals

This Ordinance has been enacted with regard to the following facts and circumstances:

A. Colfax Municipal Code Title 13, Chapter 13.08, Article VI authorizes the City of Colfax (“City”) to collect delinquent sewer services charges which have accrued on the secured tax roll in the same manner and at the same time as general property taxes; and

B. A written report attached to this Ordinance (the “Report”) containing a description of each parcel of real property receiving sewer services and the amount of delinquent charges for each parcel has been prepared and filed with the City Clerk in accordance with Colfax Municipal Code §13.08.320; and

C. Notice of the filing of the Report and notice of the time and place of the hearing thereon by the City Council has been duly given and published as required by Colfax Municipal Code §13.08.330; and

D. At the June 11, 2014 hearing the City Council heard and considered all objections and protests to the Report and determined that protests were not made by the owners of a majority of the separate parcels of property described in the Report; and

E. At the conclusion of the hearing, after incorporating all revisions to the Report that the Council deemed necessary and after addressing or overruling all objections to the Report the Council found and determined that each charge as described in the Report is due, owing and unpaid; and

F. The County has required as a condition of the collection of said charges that the City warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof.

Ordinance

1. The foregoing recitals are true and correct statements of fact and are hereby incorporated into this Ordinance.
2. The Report attached hereto is adopted and that adoption is final. The City Clerk is hereby authorized to file with the Placer County Auditor-Controller a copy of this Ordinance, the Report and any related resolutions.
3. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, listed on the Report attached to this Ordinance.

4. The City warrants and represents that the taxes, assessments, fees and/or charges imposed by the City and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIII C and XIII D of the California Constitution (Proposition 218).
4. The City releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of City.
5. In consideration for the County's collection of the charge through the County's property tax roll, the City agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the "Indemnified Parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of City's said taxes, assessments, fees and/or charges requested to be collected by County for the City, or in any manner arising out of City's establishment and imposition of said taxes, assessments, fees and/or charges. City agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of City's taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of City, including property taxes.
6. The City agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to City by County from any person concerning the City's taxes, assessments, fees and/or charges, and that City will not refer such persons to County officers and employees for response.
7. The City agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

City of Colfax**Delinquent Sewer Service Charges****Report Revision Date: June 04, 2014**

The attached report includes all delinquent sewer balances as of June 04, 2014 by individual account.

- 1. Balances that remain unpaid as of County filing deadlines will be placed on the tax rolls for 2014-2015.**
 - 1. Unsecured (denoted as "US" on report) direct charges will be transferred to County by June 27, 2014**
 - 2. Secured direct charges which represent the balance of the delinquent accounts will be transferred to County by July 25, 2014.**

- 2. Applicable interest, penalty, and administrative fees will be added to the account balance before transfer to the County.**

DELINQUENT ACCOUNTS REPORT

Date: 06/04/2014

Time: 2:03pm

Page: 1

Due As Of: 05/01/2014 Not Paid By: 06/04/2014

City of Colfax

Location ID Account Number	Customer Name Property Address	Property Tax Number	Starting Balance	Received	Ending Balance
AUBN-000011-0000-00 0000158346	JULIE SIMS 11 N AUBURN STREET	006-073-009-000	439.31	200.00	239.31
AUBN-000033-0000-00 0000158347	LOUIS RESENDEZ 33 N AUBURN STREET	006-073-007-000	1,254.86	0.00	1,254.86
AUBN-000035-0000-00 0000158348	RICK NICHELINI 35 N AUBURN STREET	006-073-006-000	640.87	582.61	58.26
AUBS-000015-0000-00 0000158078	JAMES PAYNE 15 S AUBURN ST	006-072-002-000	1,254.86	0.00	1,254.86
AUBS-000240-0000-02 892-0100-0	COLFAX FOOD AND GAS 240 S AUBURN ST	006-142-035-000	495.22	0.00	495.22
AUBS-000300-0000-00 0000158282	COLFAX CLASSICS INC. 300 S AUBURN ST	006-143-013-000	1,197.92	300.00	897.92
AUBS-000308-0000-00 0000158285	ROBERT SINNOCK 308 S AUBURN ST	006-143-005-000	1,254.86	0.00	1,254.86
CACC-000214-0000-00 0000158278	LISA SANTANA 214 CANYON CREEK CIR	101-200-031-000	1,254.86	0.00	1,254.86
CACC-000232-0001-00 0000158273	ANGELA SANTANA 232 CANYON CREEK CIR	101-200-034-000	501.85	250.00	251.85
CACC-000247-0000-00 0000158270	KEN ARNOLD 247 CANYON CREEK CIR	101-200-028-000	1,254.86	0.00	1,254.86
CACC-000291-0000-01 0000158267	JEFFERY & JULIE HAINES 291 CANYON CREEK CIR	101-200-013-000	509.08	315.76	193.32
CACC-000300-0000-00 0000158264	LISETTE KEANE 300 CANYON CREEK CIR	101-200-044-000	1,254.86	0.00	1,254.86
CANC-000333-0001-00 898-1200-0	JAMES PAYNE 203 CANYON COURT	101-080-030-000	3,302.98	0.00	3,302.98
CANS-000212-0000-03 0000000000	JAMES PAYNE 212 S CANYON WAY	101-080-031-000	2,218.37	0.00	2,218.37
CHUE-000003-0000-00 0000158082	JEFFREY WILLIAMS 3 E CHURCH ST	006-101-001-000	0.67	0.00	0.67
CHUE-000120-0000-02 0000158381	LARRY TILITSON 120 E CHURCH ST	006-076-018-000	1,254.86	0.00	1,254.86
CHUW-000025-000A-02 0000000000	RICK NICHELINI 25 W CHURCH ST # A	006-066-026-000	246.49	224.08	22.41
CHUW-000034-0000-00 0000157929	STEPHEN DONNELLY 34 W CHURCH ST	006-091-029-000	443.68	0.00	443.68
CHUW-000110-0000-02 0000157883	KELLY LEE 110 W CHURCH ST	006-080-023-000	1,253.80	0.00	1,253.80
COLF-000040-0000-02 0000157988	SCOTT & MAUREEN MERRITT 40 COLFAX AVE	006-062-003-000	1,254.86	0.00	1,254.86
COND-000104-0002-00 0000169101	JOHN MEDEIROS 104 CONDI LN	100-260-026-000	246.49	0.00	246.49
CULV-000015-0000-00 0000157887	B.L. RAMEY 15 CULVER ST	006-063-006-000	1,504.80	0.00	1,504.80

DELINQUENT ACCOUNTS REPORT

Date: 06/04/2014

Time: 2:03pm

Page: 2

Due As Of: 05/01/2014 Not Paid By: 06/04/2014

City of Colfax

Location ID Account Number	Customer Name Property Address	Property Tax Number	Starting Balance	Received	Ending Balance
CULV-000232-0000-00 0000157948	RORY CHIPP 232 CULVER ST	006-092-011-000	2,258.76	0.00	2,258.76
DEPA-000044-0000-00 0000157911	STEVE DONNELLY 44 DEPOT ALLEY	006-064-004-000	246.49	0.00	246.49
DEPO-000011-0000-02 0000157915	RICK NICHELINI 11/13 DEPOT STREET	006-043-004-000	640.87	582.61	58.26
DEPO-000055-0000-01 0000158110	LISA QUIRK 55 E DEPOT ST	006-042-006-000	1,254.86	0.00	1,254.86
EASY-000306-0000-03 0000158142	JAMES NOVAES 306 EASY WAY	100-110-028-000	533.84	75.00	458.84
FIRH-000056-0000-00 0000171867	STEVEN JONES 56 FIRE HOUSE ALLEY	006-066-031-000	1,254.86	0.00	1,254.86
FOHN-000033-0001-00 0000158338	MICHAEL SILVERA 33 N FOREST HILL AVENUE	006-075-010-000	746.19	0.00	746.19
FORS-000159-0000-00 0000158359	JANET WILLIAMS 159 S FOREST HILL AVE.	006-044-006-000	1,254.86	0.00	1,254.86
FOST-000203-0000-00 0000170897	LEE NEAL 203 FOSTER RD	100-270-018-000	45.79	0.00	45.79
FOST-000208-0000-00 0000170339	JANICE WHITESIDE 208 FOSTER RD	100-270-025-000	600.07	600.00	0.07
FOST-000210-0000-02 0000170727	MICHAEL& DENISE BARNARD 210 FOSTER RD	100-270-024-000	746.19	0.00	746.19
GEAR-000009-0000-00 0000158169	DAVID JOHNSON 9 GEARHART LN	006-010-006-000	1,254.86	600.00	654.86
GEAR-000044-0000-00 0000158159	GRACELYNN INTERPRISE, INC 44 GEARHART LN	006-022-002-000	1,254.86	0.00	1,254.86
GLEN-000204-0000-02 0000170201	MONTY & SHELLY DUARTE 204 GLENDALE RD	100-270-032-000	269.12	0.00	269.12
GLEN-000230-0000-00 0000170733	ROBERT & IVY FENSKE 230 GLENDALE RD	100-270-045-000	1,254.86	0.00	1,254.86
GRAV-023610-0000-00 0000000000	GEORGE FRITZINGER 23610 GRAND VIEW AVE	101-161-050-000	1,158.76	0.00	1,158.76
GRAV-023735-0000-01 0000000000	KENT ROBERTS 23735 GRAND VIEW AVE	101-161-029-000	815.22	526.31	288.91
GRAV-023755-0000-00 0000000000	BOB OSGOOD 23755 GRAND VIEW AVE	101-161-028-000	1,329.45	0.00	1,329.45
GRAW-000121-0000-00 0000157872	SMILE MERCHANT 121 W GRASS VALLEY STREET	006-061-007-000	1,631.33	0.00	1,631.33
GRAW-000215-0000-00 0000157990	HAROLD POLITO 215 W GRASS VALLEY STREET	006-061-011-000	157.96	0.00	157.96
H174-000323-0000-00 0000158283	PAM JOHNSON 323 HWY 174	006-143-011-000	1,101.72	0.00	1,101.72
JEFF-000255-0000-00 0000158021	CHARLES BICKING 255 JEFFERY PL	006-112-064-000	999.40	0.00	999.40

DELINQUENT ACCOUNTS REPORT

Date: 06/04/2014

Time: 2:03pm

Page: 3

Due As Of: 05/01/2014 Not Paid By: 06/04/2014

City of Colfax

Location ID Account Number	Customer Name Property Address	Property Tax Number	Starting Balance	Received	Ending Balance
LINC-000029-0000-00 0000157964	SELEN ANDERSON 29 LINCOLN ST	006-093-005-000	1,004.05	0.00	1,004.05
MAIN-000024-0000-00 0000157908	MASONIC TEMPLE 24 N MAIN ST	006-067-007-000	886.51	0.00	886.51
MAIN-000038-0000-01 0000000000	BOBBY MCKNIGHT 38 N MAIN ST	006-067-004-000	246.49	224.08	22.41
MAIN-000042-0000-02 0000157922	LEED SHAHIN 42 N MAIN ST	006-067-003-000	494.15	250.00	244.15
MAIN-000348-0000-00 0000170188	LAVERNE BECK 348 N MAIN ST	006-022-005-000	2,291.45	0.00	2,291.45
MAIS-000027-0000-00 0000157898	GARY TOMSIC 27 S MAIN ST	006-066-010-000	1,203.82	0.00	1,203.82
MAIS-000049-0000-01 896-0500-0	COLFAX THEATRE 49 S MAIN ST	006-066-012-000	1,661.45	0.00	1,661.45
MARE-000121-0000-02 0000158342	ROB OHNMACHT 121 E MARVIN STREET	006-074-009-000	1,254.86	0.00	1,254.86
MINC-000116-0000-01 0000158193	JASON BARR 116 MINK CREEK DR	100-260-053-000	1,254.86	0.00	1,254.86
NEWM-000017-0000-00 0000158034	NOLTE L. & FLYNN N. 17 NEWMAN ST	006-092-016-000	246.49	0.00	246.49
NORS-000032-0000-00 0000000000	JOHN HENRY PANTER 32 NORTH STAR AVE	006-076-023-000	1,232.45	0.00	1,232.45
NOSS-000045-0000-00 0000158380	JAMES GARGAN 45 S NORTHSTAR AVE	006-076-017-000	1,254.86	0.00	1,254.86
OAKH-000105-0000-02 0000158173	STEPHANIE ROMERO 105 OAK HILL DR	006-010-043-000	768.80	0.00	768.80
OAKH-000108-0000-00 0000158172	KRIS SCHWARTZ 108 OAK HILL DR	006-010-046-000	221.59	0.00	221.59
OAKH-000139-0000-00 0000158175	PHIL SARGENT 139 OAK HILL DR	006-010-039-000	1,254.86	0.00	1,254.86
OAKH-000140-0000-02 0000171148	MATTHEW HILTON 140 OAK HILL DR	006-010-041-000	1,254.86	0.00	1,254.86
OAKR-001318-0000-02 0000158233	JESSICA HARVEY 1318 OAK RIDGE DR	100-250-007-000	246.49	0.00	246.49
OAKR-001323-0002-00 0000158239	JEREMY SCHWARTZ 1323 OAK RIDGE DR	100-250-035-000	1,254.86	0.00	1,254.86
OAKR-001372-0000-01 0000170875	GIANNI LARKINS 1372 OAK RIDGE DR	100-250-058-000	246.49	224.08	22.41
OAKR-001378-0000-02 0000170963	MELANIE JACKSON-COUCH 1378 OAK RIDGE DR	100-250-061-000	495.22	0.00	495.22
OAKW-000012-0000-00 0000158060	VICTOR ALBONICO 12 W OAK ST	006-092-005-000	213.79	0.00	213.79
OAKW-000104-0000-00 0000157937	ARDITH CAMPBELL 104 W OAK ST	006-112-038-000	1,254.86	0.00	1,254.86

DELINQUENT ACCOUNTS REPORT

ITEM 5A

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Date: 06/04/2014

Time: 2:03pm

Page: 4

Due As Of: 05/01/2014 Not Paid By: 06/04/2014

City of Colfax

Location ID Account Number	Customer Name Property Address	Property Tax Number	Starting Balance	Received	Ending Balance
PINS-000155-0000-00 0000158055	VICKI SMITH 155 PINE ST	006-112-063-000	2,258.76	0.00	2,258.76
PLEA-000120-0000-00 0000158117	ANGELO DELCARLO 120 PLEASANT ST	006-030-037-000	1,254.86	0.00	1,254.86
PLEA-000150-0000-00 0000158127	HELEN MARKLE 150 PLEASANT ST	006-030-006-000	1,254.86	0.00	1,254.86
PLEA-000424-0000-00 0000158153	JENNIFER GRISWOLD 424 PLEASANT ST	006-010-032-000	0.19	0.00	0.19
QUIN-000121-0000-02 0000158001	LANTY MOLLOY 121 QUINNS LN	006-080-047-000	941.27	0.00	941.27
RAIL-000159-0000-00 0000158096	JAMES DOYLE 159 RAILROAD AVE	006-071-004-000	1,324.30	0.00	1,324.30
RAIL-000201-0000-00 0000170598	JAMES DOYLE 201 RAILROAD AVE	- - -	1,254.86	0.00	1,254.86
RAIL-000212-0000-00 898-2100-0	R.J. MILES CO. 212 RAILROAD AVE	006-102-009-000	5,019.40	0.00	5,019.40
RAIL-000223-0000-00 898-1800-0	ART WHITE 223 RAILROAD AVE	006-131-009-000	2,648.55	0.00	2,648.55
RAIL-000235-0000-00 0089820000	HANFORDS CATERING PO BOX 1236	006-131-009-000	1,324.30	0.00	1,324.30
RAIL-000247-0000-02 898-1900-0	GRAND FATHER STATION 247 RAILROAD AVE	006-093-008-000	3,972.90	0.00	3,972.90
RAIS-000153-0000-03 0000172558	JAMES DOYLE 153 S RAILROAD STREET	006-131-009-000	1,254.86	0.00	1,254.86
RISS-000230-0000-00 0000171773	KELLEY HOLDERFIELD 230 RISING SUN RD	006-080-042-000	1,254.86	0.00	1,254.86
ROSE-000333-0000-00 0000157959	CHARLES DESOTO 333 ROSE AVE	006-122-002-000	1,254.86	0.00	1,254.86
ROSE-000452-0000-00 0000158046	US BANK NATIONAL ASSOCIATION 452 ROSE AVE	006-132-015-000	1,254.86	0.00	1,254.86
SAUN-000122-0000-00 0000158103	CAROL SANDERS 122 SANDERS LN	006-030-011-000	252.82	0.00	252.82
SCHO-000034-0000-02 0000157918	TERI SCHROETER 34 SCHOOL ST	006-041-003-000	1,254.86	0.00	1,254.86
SHOL-000123-0000-00 0000158028	STEVE TURNER 123 SCHOLTZ AVE	006-112-034-000	1,254.86	0.00	1,254.86
SHOL-000232-0000-00 0000158017	KIRK FALTERSACK 232 SCHOLTZ AVE	006-112-048-000	1,254.86	0.00	1,254.86
SHOL-000444-0000-00 0000158009	WAYNE PRICE 444 SCHOLTZ AVE	100-130-050-000	1,254.86	0.00	1,254.86
SUNR-000242-0000-03 0000158362	TAMMY JAMESON 242 SUNRISE AVE	006-044-003-000	1,254.86	0.00	1,254.86
TREA-000151-0000-02 0000000000	LISA MARK 151 TREASURTON ST	100-260-013-000	1,232.45	0.00	1,232.45

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DELINQUENT ACCOUNTS REPORT

Date: 06/04/2014
 Time: 2:03pm
 Page: 5

Due As Of: 05/01/2014 Not Paid By: 06/04/2014

City of Colfax

Location ID Account Number	Customer Name Property Address	Property Tax Number	Starting Balance	Received	Ending Balance
TREA-000170-0000-02 0000158202	NEISHA LUCKMAN 170 TREASURTON ST	100-260-006-000	246.49	230.00	16.49
TREA-000173-0000-01 0000158200	EVE HAY 173 TREASURTON ST	100-260-032-000	281.29	0.00	281.29
TREA-000175-0000-01 0000158199	MOLLY VISSER 175 TREASURTON ST	100-260-033-000	746.19	0.00	746.19
TREA-000179-0000-00 0000170193	BRYAN WEST 179 TREASURTON ST	100-260-034-000	594.59	200.75	393.84
TREA-000205-0000-01 0000158195	RICARDO WALKER 205 TREASURTON ST	100-260-037-000	495.22	0.00	495.22
TREA-000212-0000-00 0000170511	DEBORAH LESTRANGE 212 TREASURTON ST	100-270-016-000	1,254.86	0.00	1,254.86
VIST-000222-0002-00 0000158367	JOSHUA HECKMAN 222 VISTA AVE	006-045-004-000	246.49	0.00	246.49
WALN-000044-0000-00 0000158037	BETH MCSHANE 44 WALNUT ST	006-133-005-000	1,254.86	0.00	1,254.86
WASH-000052-0002-00 0000158036	MICHAEL SMITH 52 WASHINGTON ST	006-132-001-000	999.40	0.00	999.40
WHIT-000130-000A-00 00892-1425	BART RIEBE 130 WHITCOMB AVE	100-230-057-000	254.97	0.00	254.97
WIND-000113-0000-02 0000170187	SHELLY DUARTE 113 WINDER RD	100-260-024-000	269.12	0.00	269.12
WIND-000115-0000-00 0000158221	SAMUEL & SARA KIPP 115 WINDER RD	100-260-025-000	1,254.85	0.00	1,254.85
Grand Totals: 100			106,025.58	5,385.28	100,640.30

City of Colfax

RESOLUTION NO. 17-2014

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COLFAX
REQUESTING COLLECTION OF SEWER SERVICE CHARGES ON THE PLACER
COUNTY TAX ROLL FOR TAX YEAR 2014-2015

Whereas, Colfax Municipal Code Title 13, Chapter 13.08, Article VI authorizes the City of Colfax (“City”) to collect delinquent sewer services charges which have accrued on the secured and unsecured tax roll in the same manner and at the same time as general property taxes; and

Whereas, a written report attached as Exhibit A to this Resolution (the “Report”) containing a description of each parcel of real property receiving sewer services and the amount of delinquent charges for each parcel has been prepared and filed with the City Clerk in accordance with Colfax Municipal Code §13.08.320; and

Whereas, notice of the filing of the Report and notice of the time and place of the hearing thereon by the City Council has been duly given and published as required by Colfax Municipal Code §13.08.330; and

Whereas, at the May 28, 2014 hearing the City Council heard and considered all objections and protests to the Report and determined that protests were not made by the owners of a majority of the separate parcels of property described in the Report; and

Whereas, at the conclusion of the hearing, after incorporating all revisions to the Report that the Council deemed necessary and after addressing or overruling all objections to the Report the Council found and determined that each charge as described in the Report is due, owing and unpaid; and

Whereas, the County has required as a condition of the collection of said charges that the City warrant the legality of said charges and defend and indemnify the County from any challenge to the legality thereof,

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City as follows:

1. The foregoing recitals are true and correct statements of fact and are hereby incorporated into this Resolution.
2. The Report attached as Exhibit A hereto is adopted and said adoption is final. The City Clerk is hereby directed to file with the Placer County Auditor-Controller a copy of this Resolution and the Report.
3. The Auditor-Controller of Placer County is requested to attach for collection on the County tax rolls those taxes, assessments, fees and/or charges, listed on the Report attached as Exhibit A attached hereto.

4. The City warrants and represents that the taxes, assessments, fees and/or charges imposed by the City and being requested to be collected by Placer County comply with all requirements of state law, including but not limited to Articles XIIC and XIID of the California Constitution (Proposition 218).
5. The City releases and discharges County, and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County on the property tax roll of any taxes, assessments, fees and/or charges on behalf of City.
6. In consideration for the County’s collection of the charge through the County’s property tax roll, the City agrees to and shall defend, indemnify and hold harmless the County, its officers, agents and employees (the “Indemnified Parties”) from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of the collection by County of any of City’s said taxes, assessments, fees and/or charges requested to be collected by County for the City, or in any manner arising out of City’s establishment and imposition of said taxes, assessments, fees and/or charges. City agrees that, in the event a judgment is entered in a court of law against any of the Indemnified Parties as a result of the collection of one of City’s taxes, assessments, fees and/or charges, the County may offset the amount of the judgment from any other monies collected by County on behalf of City, including property taxes.
7. The City agrees that its officers, agents and employees will cooperate with the County by responding to all inquiries referred to City by County from any person concerning the City’s taxes, assessments, fees and/or charges, and that City will not refer such persons to County officers and employees for response.
8. The City agrees to pay the County for the reasonable and ordinary charges to recoup its costs of placement and collection on the tax rolls at the agreed upon rate of 1% of the taxes, assessments, fees and/or charges, as provided by Government Code sections 29304 and 51800.

The foregoing Resolution was duly and regularly passed and adopted at a regular meeting of the City Council of the City of Colfax held on the 11th day of June, 2014 by the following vote on roll call:

AYES:
 NOES:
 ABSENT:
 ABSTAIN:

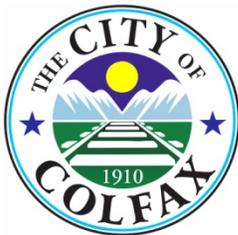
 Tony Hesch, Mayor

ATTEST:

 Lorraine Cassidy, City Clerk

City of Colfax - 2014-2015 Auditor Direct Charges
Schedule of Activites for Placing Delinquent Sewer and Garbage Charges on Annual Tax Rolls

Set Public Hearing Date	5/28/2014	
Compile delinquent report - Secured and Unsecured	5/1/2014	
City send Delinquent Letter to affected property owners	5/1/2014	Same letter as last year
Public Hearing Notice - Colfax Record	5/8/2014	Must be noticed for two consecutive weeks - same notice as last year
Public Hearing Notice - Colfax Record	5/15/2014	
Hold Public Hearing	5/28/2014	
1st Reading of Ordinance	5/28/2014	
2nd Reading of and Adoption of Ordinance	6/11/2014	
Resolutions to place delinquents on Tax Rolls	6/11/2014	Council confirms sewer and garbage reports and placing liens
Recology submits report to City for Garbage delinquents	5/15/2014	
Recology sends letter prior to lien hearing date	5/15/2014	Hearing date tentatively to be same day as Public Hearing
Hold Lien hearing	5/28/2014	This is not public hearing for Council.....can be held during day
Submit unsecured amounts to County	6/27/2014	This is required submittal date provided by County
Submit Secured amounts to County	7/25/2014	This is required submittal date provided by County



STAFF REPORT TO THE COLFAX CITY COUNCIL

For The June 11, 2014 Council Meeting

FROM: Mark Miller, City Manager

PREPARED BY: Laurie Van Groningen, Finance Director

DATE: June 4, 2014

SUBJECT: Proposed Budget FY 2014-2015 and FY 2015-2016.

<input checked="" type="checkbox"/> X	N/A	<input type="checkbox"/>	FUNDED	<input type="checkbox"/>	UN-FUNDED	AMOUNT:	FROM FUND:
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RECOMMENDED ACTION: Adopt Proposed Budget for FY 2014-2015 and FY 2015-2016 – Resolution No. 18-2014.

SUMMARY:

City staff has compiled final budget recommendations for City programs and projects for the fiscal years 2014-2015 and 2015-2016. This proposal represents spending plans consistent with projected funding availability, efficient and effective service delivery to the community, existing contractual agreements and legal requirements.

FISCAL IMPACT:

The proposed budget is balanced in that all recommended expenditures are covered with anticipated revenues and carryover monies for capital projects.

BACKGROUND AND ANALYSIS:

A draft budget was presented and reviewed with Council at the regularly scheduled meeting on May 14, 2014. All questions/comments from this meeting were summarized and are documented in the attached matrix including the follow-up response by staff. During this final budget review, some additional required revisions were noted and are listed at the bottom of the matrix.

All noted revisions have been incorporated into the proposed budget. Changes from the draft budget are summarized by Fund in the following chart:

	FY 2014-2015			FY 2015-2016		
	Revenue	Expense	Net Change	Revenue	Expense	Net Change
General Fund - Unrestricted	\$ 2,500	\$ 15,500	\$ (13,000)	\$ 2,500	\$ 16,025	\$ (13,525)
General Fund - Restricted	\$ -	\$ (1,400)	\$ 1,400	\$ -	\$ (1,550)	\$ 1,550
Special Revenue Funds	\$ -	\$ 15,000	\$ (15,000)	\$ -	\$ -	\$ -
Capital Projects	\$ 100,000	\$ 100,000	\$ -	\$ 260,000	\$ 260,000	\$ -
Enterprise Funds		\$ 97,700	\$ (97,700)		\$ 98,435	\$ (98,435)
Total Funds	\$ 102,500	\$ 226,800	\$ (124,300)	\$ 262,500	\$ 372,910	\$ (110,410)

CONCLUSION:

Staff recommends adoption of the proposed budget for fiscal years 2014-2015 and 2015-2016.

ATTACHMENTS:

1. Resolution No. 18-2014.
2. Matrix – City of Colfax – Draft Budget Revisions for FY 2014-2015 and FY 2015-2016
3. Proposed Budget – June 14, 2014

CITY OF COLFAX

RESOLUTION NO. 18-2014

A RESOLUTION OF THE CITY COUNCIL OF THE
CITY OF COLFAX ADOPTING THE ANNUAL OPERATING BUDGET
FOR FISCAL YEARS 2014-2015 AND 2015-2016

WHEREAS, the proposed budget for the City of Colfax is entitled “Annual Operating Budget, 2014-2015 and 2015-2016”, a copy of which is on file in City Hall for public review; and

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

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

WHEREAS, this Resolution is required for the orderly operation and maintenance of municipal activities and the usual and current expenses of the City during the 2014-2015 and 2015-2016 Fiscal Years beginning July 1, 2014 and ending June 30, 2016.

PASSED AND ADOPTED this 11th day of June 2014 by the following vote:

- AYES:
- NOES:
- ABSENT:
- ABSTAIN:

Tony Hesch, Mayor

ATTEST:

Lorraine Cassidy, City Clerk

City of Colfax - Draft Budget Revisions for FY 2014-2015 and FY 2015-2016

Questions/Comments from City Council Meeting May 14, 2014			
Fund/Dept/Acct	Page	Question/Comment	Follow-up Response
350-XXX-XXXX	39	Fund 350 - GV/RR project does not include total approved project costs and funding.	Fund forecast has been adjusted to show balance of project revenues and expenditures in the second year.
100-000-4010	4	RE: Property Tax revenues. Do we have any insight from County on changes in property values?	County does not expect to publish values until early July. Assessor has until July 1st to provide to the Property Tax Division. Will keep our conservative forecast and adjust mid year if appropriate.
100-000-4810	4	Concern that the new sign rent was not included in forecast. Review breakdown of estimate by sign.	City has three sign rental agreements for a total of \$3,704/month or \$44,446/year. The estimate for current year is less due to an early payment last year. Budget has been corrected to reflect the correct estimate.
100-000-4950	5	What is UT?	Underground Storage Tank - references changed to UST which is the more common acronym.
100-100-6120	6	Utility cost shows no increase. This was a budget oversight - we used 5% increase per year as a budget assumption.	Estimates updated
100-100-5510	6	Is Animal Control contract a flat contract cost? Is it better to call Recology?	Contract is a flat contract cost. Contract amount is adjusted annually based on previous year actual costs.
100-110-XXXX	7	Is it time to consider an increase in council stipend? Travel (gas) costs are prohibitive - can we consider an estimate for reimbursement of miles traveled?	Staff recommends no change at this time.
100-110-8263	7	What is the Economic Development cost? City support of the three main City events - Winterfest, 3rd of July, and Railroad Days.	To be put on future agenda for discussion. Council feels there has been confusion over this in the past. Request to add \$500 for Art Event has been incorporated into the budget.
100-110-5820	7	There is no budget forecast for Council training. CM suggest adding a forecast for required trainings such as Harassment.	Added \$2,000/year for training
100-120-51XX	8	Why are proposed salary costs so much higher than current year budget and estimates?	Current year budget was based on 50% part-time for both City Manager and Tech Services Admin. Both of these positions are now full-time. Current year actuals lower due to period of vacancy for City Manager and City Clerk.
100-120-5425	8	Why are there expected costs for this year - but no forecast for following two years?	Elimination of expense for City manager cell phone. Current manager elects to use personal phone.
100-160-0000	9	Where did the expense for Patrick Clark get recorded?	Expenses were recorded to Fund 100-120 (General Fund - Administration and Finance). Majority of the expenses were in previous fiscal year (2012-2013).
100-500-6100	15	Why was there amount in the FY14 budget (\$2K)? Is something being missed.	There has been equipment rental costs in the past - but none have been incurred since August 2011.
100-500-7500	15	Should there be an estimate for capital outlay?	Staff proposes to include \$10,000 per year contingency for capital outlay. Any projects would require approval.
100-530-5660	16	What is the amount expended in FY14 - and why is it being carried forward in the forecast?	The expenditure in current year was for a Tree Service. Forecast is a contingency for like services.
572-000-6125	19	Why are there water charges at the landfill site?	This was an error - there have been no charges for water to this site since early in 2013. The estimate and budget columns for 2013-2014 were not updated correctly.
212-XXX-XXXX	22	Can we use these funds for the Bunch Creek trail maintenance? Need to show use of funds for match on North Main bike route.	Council can approve changes to the original projects identified in the mitigation fee study - as long as they are in the same category.
292-100-7500	37	Need to include capital outlay for new Squad - other?	Added \$15,000 for new Squad.
560-XXX-5XXX	42	For Sewer plant - what are staff projections? Do we have forecast for two Sewer Operator III?	Between projected salaries and professional services, there is forecast for two Sewer Operator III positions. Note: OIT's in Year 1 and one Sewer Operator II in Year 2. Professional services updated to reflect Current year estimate
Additional Revisions Made to Draft Budget			
244-XXX-XXXX	30	Beginning fund balance incorrectly stated - Reduced for amount that is out on Business Loan.	
561-XXX-XXXX	43	Occupancy (6XXX), Capital Outlay (7XXX) and Miscellaneous (8XXX) - Budget amounts inadvertently left off schedules.	
567-XXX-XXXX	47	Budget for current year had not been updated	
100-120-5560	8	Due to the materiality of Sales Tax revenues to the General Fund budget, staff recommends obtaining additional reporting and management services from HDL.	We have negotiated a reduced small City contract for \$200 a month which will provide quarterly reports by individual businesses, business groups, and categories. This will help to identify aberrations and assist with forecasting. It will also help identify businesses that might not be reporting in the correct jurisdiction.



CITY OF COLFAX

CALIFORNIA

PROPOSED BUDGET

FISCAL YEARS 2014-2015 AND 2015-2016

City Council

Tony Hesch, Mayor

Kim Douglass, Mayor Pro-Tem

Donna Barkle

Jason McKinney

Tom Parnham

City Manager

Mark Miller

Finance Director

Laurie Van Groningen

CITY OF COLFAX

Proposed 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
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 Fund Balance 07/01/2015	Projected Revenues	Projected Expenses	Transfers In (Out)	Projected Fund Balance 06/30/2016
General Fund - Unrestricted	100/120/570	\$ 218,309	\$ 1,377,850	\$ 1,306,237	\$ (40,194)	\$ 249,707	\$ 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	25,767	0	5,000	0	20,767
Landfill - Postclosure Maintenance	572	766,986	72,000	56,436	0	782,550	782,550	72,000	53,584	0	800,966
Total General Fund - Restricted		797,753	72,000	61,436	0	808,317	808,317	72,000	58,584	0	821,733
Special Revenues											
Mitigation Funds	210-17	167,156	365	0	0	167,521	167,521	365	0	0	167,886
Support Law Enforcement	218	(0)	100,000	113,944	13,944	0	0	100,000	117,362	17,362	0
CDBG Revitalization Zone	236	0	0	26,250	26,250	-	0	0	26,250	26,250	-
CDBG Rental Rehab	241	94,291	300	0	0	94,591	94,591	300	0	0	94,891
CDBG Business Loan	244	114,219	1,600	0	0	115,819	115,819	1,500	0	0	117,319
Transportation	250	0	102,200	161,701	59,501	-	0	104,200	149,460	45,260	-
Gas Taxes	253	28,564	55,550	20,325	(9,501)	4,288	4,288	55,550	21,191	(38,646)	0
Beverage Recycling	270	33,089	0	0	0	33,089	33,089	0	0	0	33,089
Used Oil Grant	280	3,289	5,005	5,104	0	3,190	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	(0)
Fire Capital Fund	292	27,165	50	15,000	0	12,215	12,215	50	0	0	12,265
Total Special Revenues		\$ 477,994	\$ 265,070	\$ 347,546	\$ 40,194	\$ 430,712	\$ 430,712	\$ 266,970	\$ 319,563	\$ 50,226	\$ 428,344
Capital Projects											
Streets and Road Capital Projects	350	230,989	100,000	330,989	0	0	0	260,000	260,000	0	0
Total Capital Projects		\$ 230,989	\$ 100,000	\$ 330,989	\$ -	\$ 0	\$ 0	\$ 260,000	\$ -	\$ -	\$ 0
Enterprise Funds											
Sewer WWTP Maint and Ops	560	122,784	1,023,942	1,156,724	50,000	40,002	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	14,884	201,032	163,519	(50,000)	2,397
WWTP/Debt Service	563	84,818	439,743	473,000	150,000	201,561	201,561	439,744	473,000	150,000	318,305
G.O. Bonds	565	21,910	4,600	7,300	-	19,210	19,210	3,600	7,000	-	15,810
Inflows and Infiltration	567	436,819	85,100	750	(150,000)	371,169	371,169	85,100	0	(150,000)	306,269
Total Enterprise Funds		\$ 706,592	\$ 1,748,999	\$ 1,808,764	\$ -	\$ 646,826	\$ 646,826	\$ 1,783,254	\$ 1,786,531	\$ -	\$ 643,549
TOTAL ALL FUNDS		\$ 1,628,884	\$ 3,491,919	\$ 3,793,557	\$ -	\$ 1,327,246	\$ 1,327,246	\$ 3,691,487	\$ 3,416,976	\$ -	\$ 1,341,757

CITY OF COLFAX
Fund Descriptions - General Funds

Fund	Dept	Fund Name	Fund Description	Budget Notes/Assumptions
<p>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.</p>				
100				
100		Central Services	Central Service Department provides support for city-wide services consumed by all City departments. Services include copy machine costs, office supplies, animal control contracts. The department also includes an allocation for City wide audit services.	
110		City Council	The City Council serves as the Board of Directors for the municipal organization providing policy direction and guidance to staff. The City Council consists of five members, elected at-large on a non-partisan basis. Members serve for four years, with overlapping terms. The City Council enacts city ordinances, establishes policies, hears appeals, adopts annual budget, fixes salaries, represents the public, and maintains intergovernmental relations. The Mayor presides over the City Council meeting. Regular meetings of the Council are held on the second and fourth Wednesdays of every month. Council members also serve on regional and local boards, and on the 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 annual estimates of tasks to be performed.
160		City Attorney	The City Attorney prepares contracts, agreements, leases, and other legal documents, ordinances, and resolutions. The City Attorney advises the City Council and staff on legal matters, represents and defends the City in litigation and supervises outside Counsel activities in special areas.	City contracts with an outside attorney. Budget estimates of general fund legal expenses based on previous years actual costs.
200		Fire Department	The Fire Department's primary function and responsibility is to reduce the risk of life and property loss resulting from fire and hazardous materials incidents, and provide emergency medical assistance to the residents of Colfax. Fire protection services are provided primarily through the use of volunteers. Currently, management is provided by contract with Placer County using Cal Fire. Volunteer services are coordinated through the Cal Fire Fire Chief.	Budget estimates based on contract with Cal Fire - and projected expenses provided by Fire Chief.
300		Sheriff	The sheriff department is responsible for the enforcement of State laws and municipal ordinances; the prevention of crime, traffic, investigations, and apprehension of suspected criminals. The City contracts with Placer County for sheriff services.	Budget estimates based on contract with Placer County. City also pays for telephone in Sheriff office and booking fees.
400		Building Dept	The Building department administers and enforces the 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 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 annual estimates of tasks to be performed.
530		Parks and Rec	The Park and Recreation Department is responsible for maintaining the City's park and recreation gathering areas, and for the maintenance and upkeep of the landscaped areas surrounding City facilities.	City staff and consultants are allocated to Fund/Departments based annual estimates of tasks to be performed.
571		2% AB939	State Assembly Bill 939 requires the reduction of Solid waste going into landfills through "diversion" - diverting garbage away from landfills and into recycling programs.	This surcharge is no longer collected.
572		27% Landfill	The City of Colfax adopted Resolution 20-92 on March 10, 1992 implementing a surcharge on all refuse disposal fees for costs of closure of the Colfax Landfill.	City is required to maintain a fund balance to cover postclosure period (30 years initially)

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

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

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
TOTAL REVENUES	\$ 1,551,301	\$ 1,600,225	\$ 1,252,775	\$ 1,377,850	\$ 1,381,263

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
TOTAL EXPENDITURES	\$ 1,194,379	\$ 1,416,580	\$ 1,191,793	\$ 1,306,257	\$ 1,310,881

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

General Plan update due in FY2018

TOTAL EXPENDITURES

EXCESS REVENUES OVER (UNDER) EXPENDITURES

Acct #	356,922	183,646	60,982	71,593	70,381
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 SLE	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	\$ (12,352)	\$ (25,205)	\$ (28,497)	\$ (40,194)	\$ (50,226)
BEGINNING FUND BALANCE	-284,701	59,868	59,868	218,309	249,707
ENDING FUND BALANCE	\$ 59,868	\$ 218,309	\$ 92,353	\$ 249,707	\$ 269,863

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

		General Fund			
		Revenue Detail			
		Proposed Budget		Proposed Budget	
		2014-15		2015-16	
Description		Actuals 2012-13	Estimate 2013-14	Budget 2013-14	
PROPERTY AND SALES TAXES					
4010	Property Taxes	\$ 327,424	\$ 295,000	\$ 295,000	\$ 300,000
4020	Sales and Use Taxes	734,999	900,000	575,000	685,000
4040	Transient Occupancy Tax	20,678	16,000	16,000	15,000
	TOTAL TAXES	1,083,101	1,211,000	886,000	1,000,000
FRANCHISES					
4100	Franchises	64,497	60,000	60,000	60,000
	TOTAL FRANCHISES	64,497	60,000	60,000	60,000
LICENSES AND PERMITS					
4200	Business Licenses	26,151	27,000	25,000	27,000
4210	Plan Check Fees	2,024	5,000	2,000	5,000
4220	Building Permits	16,354	25,000	10,000	25,000
4240	Encroachment Permits	480	500	250	500
4270	Sign Permits	500	200	1,000	200
	TOTAL LICENSES & PERMITS	45,510	57,700	38,250	57,700
CURRENT SERVICE CHARGES					
4605	Recreation Fees	2,398	4,500	4,500	4,500
4620	Planning & Zoning Fees (Fund 120)	37,393	65,000	55,000	71,663
4630	Court Fines	7,552	10,000	10,000	10,000
4640	Copies & Reports	25	100	100	100
	TOTAL CURRENT SERVICE CHARGES	47,367	79,600	69,600	86,263
REVENUE FROM OTHER AGENCIES					
4710	Motor Vehicle Fees	114,113	116,000	120,000	115,000
4760	Prop 172 Public Safety	19,737	15,000	15,000	15,000
4770	State Mandated Costs				0
	TOTAL FROM OTHER AGENCIES	133,850	131,000	135,000	130,000
OTHER SOURCES OF FUNDS					
4800	Rents and Leases	89,300	1,800	1,800	1,800
4810	Sign Rental & Leases	44,875	42,000	42,000	44,500
4815	Digital Sign Fees	0	0	0	0

City of Colfax
Preliminary 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	
TOTAL OTHER SOURCES OF FUNDS	176,977	60,925	63,925	47,300	47,300	
TRANSFERS IN						
4998 Transfer In	0	0	0	0	0	
TOTAL TRANSFERS IN	0	0	0	0	0	
TOTAL GENERAL FUND REVENUE	\$ 1,551,301	\$ 1,600,225	\$ 1,252,775	\$ 1,377,850	\$ 1,381,263	

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

Description		General Fund Departmental Detail				
		Department 100 Central Services		Proposed Budget		
		Actuals 2012-13	Estimate 2013-14	Budget 2013-14	2014-15	2015-16
SUPPLIES AND EQUIPMENT						
5201	Materials and Supplies	\$ 7,417	\$ 4,000	\$ 3,750	\$ 4,000	\$ 4,000
5220	Copy Machine	2,174	2,700	1,600	3,000	3,000
5300	Equipment Repairs & Maintenance	39	0	300	0	0
COMMUNICATIONS						
5410	Postage	2,472	2,400	3,000	3,500	4,000
5420	Telephone	4,250	3,000	5,500	3,000	3,000
5430	Internet/Website	2,139	3,500	2,500	3,500	3,500
5440	Printing and Advertising	759	3,250	2,000	3,500	3,500
CONTRACTED SERVICES						
5510	Animal Control Contracts	31,311	25,000	31,311	27,500	27,500
5650	Annual Audit	9,188	9,500	9,500	9,500	9,500
RESOURCE DEVELOPMENT						
5810	Memberships and Dues	2,295	2,000	2,000	2,500	2,500
5815	Conferences & Meetings	500	0	250	0	0
5820	Education and Training		500	300	0	0
5830	Travel (move to specific dept)	285	0	0	0	0
OCCUPANCY						
6120	Utilities	6,122	10,000	7,200	10,500	11,025
CAPITAL OUTLAY						
7010	Office Equipment/Computer	3,223	3,000	3,000	5,000	5,000
MISCELLANEOUS						
8250	Miscellaneous	(1,370)	1,000	500	1,000	1,000
8252	Bank Charges	998	1,300	1,550	1,500	1,500
8260	SB 2557 Prop Tax Admin Costs	(20,915)	8,000	11,200	10,000	10,000
8300	Payment to Other Agencies	2,601	3,000	3,000	3,000	3,000
8320	LAFCO Fees	520	700	800	700	700
8400	Insurance and Bonds	12,084	13,000	25,000	15,000	15,000
TOTALS		\$ 66,092	\$ 95,850	\$ 114,261	\$ 106,700	\$ 107,725

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

		General Fund Department Detail			
		Department 110		Proposed Budget	
		City Council		2014-15	2015-16
	Description	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	
PERSONNEL					
5010	Wages & Salaries	\$ 7,850	\$ 7,800	\$ 7,800	\$ 7,800
5110	Fica & Medicare	601	600	600	600
5115	Employment & Training Tax	487	500	500	500
COMMUNICATIONS					
5430	Internet/Website	698	1,100	0	1,500
5440	Printing & Advertising	565	100	500	250
CONTRACTED SERVICES					
5660	Professional Services	0	0	2,000	5,000
RESOURCE DEVELOPMENT					
5815	Conference & Meetings	150	200	250	250
5820	Education and Training	0	0	0	2,000
5830	Travel and Mileage Reimbursement	115	0	0	0
MISCELLANEOUS					
8250	Miscellaneous	0	0	150	150
8263	Economic Development	1,500	1,500	1,500	2,000
TOTALS		\$ 11,965	\$ 11,800	\$ 13,300	\$ 20,050
					\$ 18,550

Preliminary Budget For the Fiscal Years 2014-2015 and 2015-2016	Department 120 Administration and Finance					
	Description	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	Proposed Budget 2014-15	2015-16
PERSONNEL						
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	
SUPPLIES AND EQUIPMENT						
5201 Materials & Supplies	178	0	0	0	0	
COMMUNICATIONS						
5425 Cell Phone and Pagers	47	500	0	0	0	
CONTRACTED SERVICES						
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	
RESOURCE DEVELOPMENT						
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	
MISCELLANEOUS						
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	
TOTALS	\$ 139,699	\$ 136,455	\$ 134,486	\$ 191,671	\$ 191,778	

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

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

CONTRACTED SERVICES

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
TOTALS	\$ 136,739	\$ 137,100	\$ 115,000	\$ 43,000	\$ 43,000

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

		General Fund Departmental Detail				
		Department 200		Proposed Budget		
		Fire Department				
	Description	Actuals 2012-13	Estimate 2013-14	Budget 2013-14		
					2014-15	
					2015-16	
PERSONNEL						
5120	Worker's Compensation	\$3,966	\$6,000	\$4,000	\$8,000	\$8,000
SUPPLIES AND EQUIPMENT						
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
COMMUNICATIONS						
5420	Telephone, Answering Services	991	500	1,800	500	500
5400	Printing and Advertising	360	0	0	0	0
CONTRACT SERVICES						
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
RESOURCE DEVELOPMENT						
5820	Education and Training	68	0	1,000	0	0
5830	Travel & Mileage	0	0	200	0	0
OCCUPANCY						
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
CAPITAL OUTLAY						
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
MISCELLANEOUS						
8250	Miscellaneous	0	0	0	0	0
8532	Medical Screening/Exams	95	0	500	500	500
TOTALS		\$ 37,545	\$ 34,585	\$ 53,800	\$ 45,800	\$ 46,000

City of Colfax
Preliminary 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
SUPPLIES AND EQUIPMENT					
5300 Equipment Repairs & Maintenance	\$223	\$0	\$100	\$100	\$100
COMMUNICATIONS					
5420 Telephone	2,066	1,500	2,500	2,500	2,500
CONTRACTED SERVICES					
5580 Booking Fees	328	800	1,000	800	800
5600 Placer County Sheriffs	459,405	492,806	473,694	487,905	502,542
CAPITAL OUTLAY					
7015 Other Equipment	0	0	0	0	0
TOTALS	\$ 462,021	\$ 495,106	\$ 477,294	\$ 491,305	\$ 505,942

City of Colfax Preliminary 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	
CONTRACTED SERVICES				
5540	Engineering Services	\$7,964	\$5,500	\$15,000
			\$7,500	\$7,500
MISCELLANEOUS				
8250	Miscellaneous	0	0	0
			0	0
TOTALS		\$ 7,964	\$ 5,500	\$ 15,000
			\$ 7,500	\$ 7,500

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

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

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

General Fund Departmental Detail					
Department 500					
Buildings and Grounds					
	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	Proposed Budget	
				2014-15	
				2015-16	
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

		General Fund Departmental Detail			
		Actuals 2012-13	Estimate 2013-14	Budget 2013-14	Proposed Budget
City of Colfax		Department 530			
Preliminary Budget		Parks and Recreation			
For the Fiscal Years 2014-2015 and 2015-2016		2014-15		2015-16	
Description					
PERSONNEL					
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
SUPPLIES AND EQUIPMENT					
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
COMMUNICATIONS					
5425 Cell Phone and Pagers	0	100	0	100	100
CONTRACTED SERVICES					
5660 Professional Services	0	3,400	0	3,400	3,400
RESOURCE DEVELOPMENT					
5815 Conferences and Meetings	0	0	0	300	300
5830 Travel and Mileage	0	0	0	0	0
OCCUPANCY					
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
CAPITAL OUTLAY					
7500 Capital Projects	0	0	0	0	0
MISCELLANEOUS					
8100 Art Lot Lease	750	750	750	750	750
8250 Miscellaneous	0	0	0	0	0
8400 Insurance	0	0	0	0	0
TOTALS	\$ 37,605	\$ 46,900	\$ 37,144	\$ 52,847	\$ 46,418

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

		General Fund Departmental Detail			
		Department 120-XXX		Proposed Budget	
		Land Development Fees		2014-15	2015-16
	Description	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	
PERSONNEL					
5010	Wages & Salaries	\$0	\$0	\$0	\$0
5070	Commissioner Stipends	0	0	0	0
5110	Fica & Medicare	0	0	0	0
5115	Employment & Training Tax	0	0	0	0
5120	Worker's Compensation	0	0	0	0
5130	Health & Life Insurance	0	0	0	0
5160	Retirement	0	0	0	0
SUPPLIES AND EQUIPMENT					
5201	Materials & Supplies	485	0	500	0
COMMUNICATIONS					
5440	Printing, Advertising, and Mapping	0	0	500	0
CONTRACTED SERVICES					
5540	Engineering Services	4,799	23,400	18,000	25,725
5570	Planning Services	31,739	22,000	20,000	24,250
TOTALS		\$ 37,023	\$ 45,400	\$ 39,000	\$ 49,975

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

		AB939 Solid Waste Reduction 2% Fund #571				
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	Proposed Budget	
					2014-15	2015-16
REVENUES						
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
	TOTAL REVENUE	\$0	\$0	\$0	\$0	\$0
EXPENDITURES						
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
	TOTAL EXPENDITURES	\$0	\$0	\$5,000	\$5,000	\$5,000
OTHER SOURCES (USES)						
X999	Transfer In/Out	0	0	0	0	0
	TOTAL OTHER SOURCES (USES)	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
Preliminary Budget
For the Fiscal Years 2014-2015 and 2015-2016

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

		Proposed Budget	
		2014-15	2015-16
REVENUES			
4660	Landfill Closure Surcharge	\$ 88,124	\$ 81,000
4980	Interest	(23)	3,000
4982	Late Fees	-	1,200
	TOTAL REVENUE	\$ 88,101	\$ 85,200

		\$ 72,000	\$ 72,000
		-	-
		\$ 72,000	\$ 72,000

EXPENDITURES		2014-15	2015-16
5010	Salaries and Wages	16,231	500
5110	Social Security Taxes	1,239	38
5115	Unemployment & Training Tax	130	3
5120	Workmen's Compensation	595	54
5130	Health Insurance	3,841	165
5160	Retirement	1,118	82
5201	Materials and Supplies	4	0
5660	Professional Services	1,432	0
5665	Legal Expenses - City	23	0
6125	Water	900	1,600
8300	Payments to Other Agencies	8,680	7,000
8400	Liability Insurance	2,417	82
8525	Testing and Monitoring	8,020	12,000
	TOTAL EXPENDITURES	\$ 44,629	\$ 21,524

		22,305	20,841
		1,706	1,594
		157	139
		1,244	1,094
		3,663	2,686
		1,860	1,729
		200	200
		2,000	2,000
		300	300
		0	0
		10,000	10,000
		3,000	3,000
		10,000	10,000
		\$ 56,436	\$ 53,584

		0	0
		0	0
		0	0
		694,391	737,863
		737,863	737,863
		766,986	782,550

		0	0
		0	0
		0	0
		737,863	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 preliminary apportionment for FY 2012/13 approved by PCTPA.
252	Transportation Impact	The development fees for mitigation of traffic impacts is a necessity for community safety, welfare, and continued economic viability. The fees collected shall be expended only for the purposes mentioned.	No planned activity.
253	Gas Taxes	The State currently imposes a 14 cent tax per gallon of gasoline, and allocates part of it to cities and counties on the basis of population and statutory formulas. These funds are restricted to use of street maintenance, traffic safety, and construction.	Expenses in fund include cost of street and traffic lights - residual of funds are transferred to Fund 250. Revenues projected at 5% increase.
270	Beverage Recycling	The Department of Resources Recycling and Recovery (CalRecycle) funds beverage container recycling and litter abatement projects. Expenses can be for education, recycling containers, etc.	City qualified for \$5,000 for fiscal year 2012-13 - expect same level of funding for next year.
280	Used Oil Grant	The Department of Resources Recycling and Recovery (CalRecycle) funds oil recycling projects. Expenses include all costs associated with City oil recycling center.	City qualified for \$5,000 for fiscal year 2012-13 - expect same level of funding for next year.
286	Bricks/Lamppost	City projects to be determined	
292	Fire Capital Fund	The City collects .5 percent on the value of new construction and on occasion "Treats" 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
Preliminary Budget
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NUMBER	DESCRIPTION	Mitigation Funds - Roads Fund #210		
		Actuals 2012-13	Estimate 2013-14	Budget 2013-14
				Proposed Budget
				2014-15
				2015-16
REVENUES				
4225	Mitigation Fees	\$1,172	\$0	\$0
4980	Interest	190	20	0
	TOTAL REVENUE	1,362	20	0
EXPENDITURES				
5440	Printing and Advertising	0	0	0
5660	Professional Services	0	0	0
	TOTAL EXPENDITURES	0	0	0
OTHER SOURCES (USES)				
9998	Transfer Out	-67,506	-8,429	0
	TOTAL OTHER SOURCES (USES)	-67,506	-8,429	0
	BEGINNING FUND BALANCE	74,553	8,409	8,409
	ENDING RESTRICTED FUND BALANCE	\$ 8,409	\$ 0	\$ 8,709

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

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

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

		Mitigation Funds - Trails Fund #212			
NUMBER	DESCRIPTION	Proposed Budget		Proposed Budget	
		2014-15	2015-16	2014-15	2015-16
		Actuals 2012-13	Estimate 2013-14	Budget 2013-14	
REVENUES					
4225	Mitigation Fees	\$12	\$0	\$0	\$0
4980	Interest	114	115	175	115
	TOTAL REVENUE	\$ 126	\$ 115	\$ 175	\$ 115
EXPENDITURES					
5440	Printing and Advertising	0	0	0	0
5660	Professional Services	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0
OTHER SOURCES (USES)					
9998	Transfer Out	0	0	0	0
	TOTAL OTHER SOURCES (USES)	0	0	0	0
	BEGINNING FUND BALANCE	45,498	45,624	45,624	45,854
	ENDING RESTRICTED FUND BALANCE	\$ 45,624	\$ 45,739	\$ 45,799	\$ 45,969

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

		Mitigation Funds - Parks and Rec Fund #213			
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	Proposed Budget
				2014-15	2015-16
REVENUES					
4225	Mitigation Fees	563	\$0	\$0	\$0
4980	Interest	283	135	800	150
	TOTAL REVENUE	346	135	800	150
EXPENDITURES					
5440	Printing and Advertising	0	0	0	0
5660	Professional Services	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0
OTHER SOURCES (USES)					
9998	Transfer Out	-26,300	-1,484	0	0
	TOTAL OTHER SOURCES (USES)	-26,300	-1,484	0	0
	BEGINNING FUND BALANCE	118,999	93,046	93,046	91,847
	ENDING FUND BALANCE	\$ 93,046	\$ 91,697	\$ 93,846	\$ 91,997

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

		Mitigation Fund - City Buildings Fund #214				
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	Proposed Budget	
					2014-15	2015-16
REVENUES						
4225	Mitigation Fees	\$ 445	\$ -	\$ -	\$ -	\$ -
4980	Interest	(1)	5	-	5	5
	TOTAL REVENUE	\$ 444	\$ 5	\$ -	\$ 5	\$ 5
EXPENDITURES						
5440	Printing and Advertising	0	0	0	0	0
5660	Professional Services	0	0	0	0	0
	TOTAL EXPENDITURES	0	0	0	0	0
OTHER SOURCES (USES)						
9998	Transfer Out	0	0	0	0	0
	TOTAL OTHER SOURCES (USES)	0	0	0	0	0
	BEGINNING FUND BALANCE	-	444	444	449	454
	ENDING RESTRICTED FUND BALANCE	\$ 444	\$ 449	\$ 444	\$ 454	\$ 459

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

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

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

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

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

		Supplemental Law Enforcement Fund #218			
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	Proposed Budget 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
	TOTAL REVENUE	100,000	100,000	100,000	100,000 100,000
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
	TOTAL EXPENDITURES	106,408	110,625	110,625	113,944 117,362
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
Preliminary Budget
For the Fiscal Years 2014-2015 and 2015-2016

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

	Budget 2013-14	2015-16
REVENUES		
4560 CDBG Grant	\$0	\$0
4980 Interest	0	0
TOTAL REVENUE	0	0
EXPENDITURES		
5440 Printing and Advertising	0	0
5540 City Engineering	100	0
5570 Planning	15,000	26,250
TOTAL EXPENDITURES	15,100	26,250
OTHER SOURCES (USES)		
9998 Transfer In	11,600	26,250
TOTAL OTHER SOURCES (USES)	11,600	26,250
BEGINNING FUND BALANCE	3,500	0
ENDING FUND BALANCE	\$0	\$0

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

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

Staff is reviewing eligible uses of Program Income funds

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

		Microenterprise Lending - CDBG Fund #244			
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	Proposed Budget 2014-15 2015-16
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
Preliminary Budget
For the Fiscal Years 2014-2015 and 2015-2016

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

TRANSPORTATION FUND REVENUE

4280	Transportation Permit	\$ 792	\$ 1,200	\$ 1,200	\$ 1,200
4540	Transportation Allotment	89,287	91,957	81,000	96,000
4541	State Transit Assistance	9,726	6,886	9,000	7,000
4900	Miscellaneous Revenue	0	0	0	0
4980	Interest Earnings	(74)	(100)	150	0
Total Transportation Revenue		99,732	99,943	91,350	104,200

PERSONNEL

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

SUPPLIES AND EQUIPMENT

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

COMMUNICATIONS

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

CONTRACTED SERVICES

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

RESOURCE DEVELOPMENT

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

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

Streets and Roads						
Fund #250						
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	Proposed Budget	
					2014-15	2015-16
CAPITAL OUTLAY						
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
MISCELLANEOUS						
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
TOTAL EXPENDITURES		132,826	154,800	136,633	161,701	149,460
OTHER SOURCES (USES)						
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
TOTAL OTHER SOURCES (USES)		33,094	54,857	45,283	59,501	45,260
BEGINNING FUND BALANCE		0	0	0	0	0
ENDING RESTRICTED FUND BALANCE		\$0	\$0	\$0	\$0	\$0

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

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

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

		Beverage Recycling Fund				
		Fund 270				
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	Proposed Budget	
					2014-15	2015-16
REVENUES						
4560	Grant Income	\$5,000	\$5,000	\$5,000	\$0	\$0
4980	Interest	60	65	75	0	0
	TOTAL REVENUE	5,060	5,065	5,075	0	0
EXPENDITURES						
5010	Wages & Salaries	35	750	0	0	0
5110	FICA & Medicare	3	100	0	0	0
5115	Unemployment & Training Tax	2	35	0	0	0
5120	Worker's Compensation	0	0	0	0	0
5130	Health Insurance	0	0	0	0	0
5160	Retirement	0	0	0	0	0
5201	Materials and Supplies	0	0	12,000	0	0
5440	Printing & Advertising	0	0	0	0	0
5660	Professional Services	0	0	0	0	0
6100	Rent and Leases	0	0	0	0	0
	TOTAL EXPENDITURES	40	885	12,000	0	0
OTHER SOURCES (USES)						
	Transfer In/Out	0	0	0	0	0
	TOTAL OTHER SOURCES (USES)	0	0	0	0	0
	BEGINNING FUND BALANCE	23,889	28,909	28,909	33,089	33,089
	ENDING FUND BALANCE	\$ 28,909	\$ 33,089	\$ 21,984	\$ 33,089	\$ 33,089

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

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

REVENUES

4560	Grant Income	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000
4980	Interest	2	1	0	5	5
	TOTAL REVENUE	5,002	5,001	5,000	5,005	5,005

EXPENDITURES

5010	Wages & Salaries	2,715	3,500	2,988	3,671	3,852
5110	FICA & Medicare	202	275	229	281	295
5115	Unemployment & Training Tax	137	150	25	26	26
5120	Worker's Compensation	198	225	99	205	202
5130	Health Insurance	216	103	0	0	0
5160	Retirement	56	75	0	72	75
5201	Materials and Supplies	153	50	50	150	150
5660	Professional Services	0	0	0	0	0
5820	Education and Training	0	0	0	500	500
5830	Travel & Mileage	0	250	0	250	250
6120	Utilities	130	100	150	150	150
8300	Payments to other agencies	880	0	0	0	0
8400	Insurance	967	1,020	500	1,000	1,000
8560	Recycling Program	(1,120)	(1,200)	200	(1,200)	(1,200)
8565	Hazmat	0	1,095	1,100	0	0
	TOTAL EXPENDITURES	4,533	5,643	5,341	5,104	5,300

OTHER SOURCES (USES)

9998	Transfer out	0	0	0	0	0
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TOTAL OTHER SOURCES (USES)

		0	0	0	0	0
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BEGINNING FUND BALANCE

		3,462	3,931	3,931	3,289	3,190
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ENDING FUND BALANCE

		\$ 3,931	\$ 3,289	\$ 3,590	\$ 3,190	\$ 2,895
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City of Colfax
Preliminary Budget
For the Fiscal Years 2014-2015 and 2015-2016

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

REVENUES

4850	Donations	\$0	\$0	\$0	\$0
4980	Interest	13	0	20	0
	TOTAL REVENUE	13	0	20	0

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
	TOTAL EXPENDITURES	0	0	0	5,222

OTHER SOURCES (USES)

9998	Transfer Out	0	0	0	0
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TOTAL OTHER SOURCES (USES)

0	0	0	0	0
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BEGINNING FUND BALANCE

5,209	5,222	5,222	5,222	(0)
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ENDING FUND BALANCE

\$5,222	\$5,222	\$5,242	(\$0)	(\$0)
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City of Colfax
Preliminary Budget
For the Fiscal Years 2014-2015 and 2015-2016

		Fire Capital Fund Fund #292					
NUMBER	DESCRIPTION	Actuals 2012-13		Budget 2013-14		Proposed Budget	
		2012-13	Estimate 2013-14	2013-14	2014-15	2015-16	
REVENUES							
4250	Fire Construction Fee	\$0	\$0	\$0	\$0	\$0	
4560	State Grant	0	0	0	0	0	
4720	Revenues from Other Agencies	0	0	0	0	0	
4800	Fire Agreement Reimbursements	0	0	0	0	0	
4980	Interest	51	50	50	50	50	
TOTAL REVENUE		51	50	50	50	50	
EXPENDITURES							
5660	Professional Services - Volunteers	0	0	0	0	0	
5840	Travel and Mileage	0	0	0	0	0	
7022	Hoses, Nozzles, & Hydrants	0	0	1,000	0	0	
7030	Pagers and Radios	0	0	0	0	0	
7040	Fire Truck	0	0	0	15,000	0	
7050	Safety Equipment	0	0	4,000	0	0	
TOTAL EXPENDITURES		0	0	5,000	15,000	0	
OTHER SOURCES (USES)							
4998	Transfer In From General Fund	0	0	0	0	0	
9998	Transfer Out to General Fund	0	0	0	0	0	
TOTAL OTHER SOURCES (USES)		0	0	0	0	0	
BEGINNING FUND BALANCE		27,064	27,115	27,165	27,165	12,215	
CAPITAL ASSETS RESERVED		0	0	0	0	0	
ENDING FUND BALANCE		\$ 27,115	\$ 27,165	\$ 22,215	\$ 12,215	\$ 12,265	

CITY OF COLFAX
Fund Descriptions - Capital Project Funds

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

Fund Name	Fund Description	Budget Notes/Assumptions
Streets/Road Capital Pro	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
Preliminary 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
		2014-15	2015-16	2015-16

REVENUES

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
	TOTAL REVENUE	10,305	40,500	220,399	100,000	260,000

EXPENDITURES

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
	TOTAL EXPENDITURES	25,670	39,000	390,500	330,989	260,000

OTHER SOURCES (USES)

4998	Transfers In	0	0	0	0	0
9998	Transfers Out	0	0	0	0	0

TOTAL OTHER SOURCES (USES)

		0	0	0	0	0
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BEGINNING FUND BALANCE

		2,44,854	229,489	229,489	230,989	0
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ENDING FUND BALANCE

		\$ 229,489	\$ 230,989	\$ 59,388	\$ 0	\$ 0
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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
Preliminary Budget
For the Fiscal Years 2014-2016 and 2016-2016

Sewer Operations			
Fund #560			
NUMBER	DESCRIPTION	Proposed Budget	
		2014-15	2016-16

	Actuals 2012-13	Estimate 2013-14	Budget 2013-14		
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

TOTAL REVENUE	962,218	995,892	997,733	1,023,942	1,053,779
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
Preliminary 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	2016-16
RESOURCE DEVELOPMENT						
5810	Membership and Dues	645	750	1,000	750	750
5820	Education & Training	1,718	750	750	1,250	1,250
5830	Travel and Mileage	0	0	1,000	250	250
OCCUPANCY						
6100	Rents & Leases	8,664	9,000	20,000	9,000	9,000
6120	Utilities	152,116	115,000	125,000	120,750	126,788
6122	Sewer Overhead Costs	0	0	0	0	0
6140	Repairs & Maintenance	630	1,000	2,500	2,000	2,000
CAPITAL OUTLAY						
7015	Other Equipment - Jetter	0	0	5,000	55,000	0
7040	Truck	0	0	0	0	35,000
7500	Structure Improvements	0	45,000	30,000	40,000	40,000
MISCELLANEOUS						
8250	Miscellaneous	0	0	400	0	0
8270	Hepatitis Vaccination	0	0	450	0	0
8280	Sludge Removal	9,111	20,000	5,000	20,000	20,000
8300	Payments to Other Agencies	16,270	10,000	15,000	10,000	10,000
8400	Insurance and Bonds	15,400	23,000	35,000	30,000	30,000
8530	Bacteria and Lab Tests	71,327	40,000	60,000	45,000	45,000
8600	Codification	0	0	1,000	1,000	1,000
8710	Interest Expense	29,939	15,000	15,000	0	0
TOTAL EXPENDITURES		955,359	950,400	991,603	1,156,724	1,143,012
EXCESS OF REVENUES OVER EXPENDITURES		6,858	45,492	6,130	(132,782)	(89,233)
OTHER SOURCES (USES)						
4998	Transfer in	0	925,000	0	0	0
4998	Transfer in 561	0	95,000	95,000	50,000	50,000
TOTAL OTHER SOURCES (USES)		0	1,020,000	95,000	50,000	50,000
Beginning Resources		(949,566)	(942,708)	(942,708)	122,784	40,002
Ending Resources		\$ (942,708)	\$ 122,784	\$ (841,578)	\$ 40,002	\$ 768

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

Collection Systems/Lift Stations					
Fund #561					
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	Proposed Budget
		2014-15	2015-16	2014-15	2015-16
REVENUES					
4680	Collection System/Lift Charges	\$ 174,800	\$ 175,353	\$ 176,000	\$ 180,613
4672	Inspection Fees	23,200	18,000	15,000	15,000
4560	State Grant	0	0	0	0
4980	Interest	0	0	0	0
	TOTAL REVENUE	198,000	193,353	191,000	195,613
					201,032
EXPENDITURES					
PERSONNEL					
5010	Salaries and Wages	37,832	42,595	40,727	59,953
5110	FICA & Medicare	2,851	3,233	3,116	4,586
5115	Unemployment & Training Tax	444	355	338	423
5120	Worker's Compensation	1,388	200	1,334	3,344
5130	Health & Life Insurance	12,868	11,081	11,532	21,936
5160	Retirement	3,424	3,279	3,282	5,297
	TOTAL PERSONNEL	58,807	64,743	60,329	108,949
SUPPLIES AND EQUIPMENT					
5201	Materials and Supplies	1,713	9,000	1,000	10,000
5300	Equipment Repairs & Maintenance	3,019	10,000	10,000	10,000
5325	Gas & Oil	2,156	500	2,000	1,000
	TOTAL SUPPLIES AND EQUIPMENT	6,888	19,500	13,000	21,000
COMMUNICATIONS					
5410	Postage	893	1,000	0	1,000
5425	Cell Phones and Pagers	0	750	0	750
5440	Printing and Advertising	0	0	0	0
	TOTAL COMMUNICATIONS	893	1,750	0	1,750
CONTRACT SERVICES					
5540	City Engineers	13,318	15,000	10,000	25,000
5660	Professional Services	0	0	0	0
5665	Legal Fees	0	0	0	0
5810	Memberships and Dues	0	0	0	0
	TOTAL CONTRACT SERVICES	13,318	15,000	10,000	25,000
OCCUPANCY					
6120	Utilities	13,611	14,000	10,500	14,700
6122	Sewer Service Charges	0	0	0	0
6125	Water	418	350	350	500
6160	Security	564	1,000	0	1,000
	TOTAL OCCUPANCY	14,593	15,350	10,850	16,200
CAPITAL OUTLAY					
	TOTAL CAPITAL OUTLAY	0	0	0	0

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

Collection Systems/Lift Stations 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
MISCELLANEOUS						
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
TOTAL EXPENDITURES		98,367	118,018	106,179	170,990	163,519
EXCESS OF REVENUES OVER EXPENDITURES		99,633	75,335	84,821	24,623	37,513
OTHER SOURCES (USES)						
9998	Transfer Out (560)	0	(95,000)	(95,000)	(50,000)	(50,000)
9998	Transfer Out (563)	0	0	0	0	0
TOTAL OTHER SOURCES (USES)		0	(95,000)	(95,000)	(50,000)	(50,000)
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
Preliminary Budget
For the Fiscal Years 2014-2015 and 2015-2016

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

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

		General Obligation Bonds Fund #565			
		Actuals 2012-13	Estimate 2013-14	Budget 2013-14	Proposed Budget 2014-15 2015-16
REVENUES					
4060	Bonds Assessment Taxes	\$ 6,611	\$ 6,200	\$ 6,500	\$ 4,500 \$ 3,500
4980	Interest Income	8	5	100	100 100
	TOTAL REVENUE	6,619	6,205	6,600	4,600 3,600
EXPENDITURES					
8700	Interest	1,800	1,550	1,300	1,300 1,000
2650	PRINCIPAL PAYMENT	5,000	5,000	6,000	6,000 6,000
	TOTAL EXPENDITURES	6,800	6,550	7,300	7,300 7,000
OTHER SOURCES (USES)					
9998	Transfer Out	0	0	0	0 0
	BEGINNING RESOURCES	22,436	22,255	22,255	21,910 19,210
	ENDING RESOURCES	\$ 22,255	\$ 21,910	\$ 21,555	\$ 19,210 \$ 15,810

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

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

CITY OF COLFAX
Employee Allocation Schedule
Draft 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
	100-120	100-200	100-400	100-500	100-530	250	280	560	561	5XX	572	Total
City Employees	45%											100%
City Manager	50%							50%		0%	5%	100%
City Clerk								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%			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
Draft 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
TOTAL	\$ 102,241	\$ -	\$ 24,060	\$ 28,763	\$ 16,631	\$ 71,938	\$ 3,671	\$ 244,195	\$ 59,953	\$ -	\$ 22,305	\$ 573,757	\$ 72,323	\$ 4,050
	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
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Note: Calculated at 7.65% of wages paid

UI & Training Tax	\$ 722	\$ 170	\$ 203	\$ 117	\$ 508	\$ 26	\$ 1,724	\$ 423	\$ -	\$ 157	\$ 4,050
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Note: Annual estimate (7,000 per EE at 6.2%) allocated based on percent of total wages 6.20%

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%	

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
Draft Budget for FY2014-2015

5160 - Retirement - PERS												
City Employees	100-120	100-200	100-400	100-500	100-530	250	280	560	561	569	572	Total
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
TOTAL	\$ 8,401	\$ -	\$ 2,070	\$ 2,519	\$ 1,439	\$ 6,217	\$ 72	\$ 20,947	\$ 5,297	\$ -	\$ 1,860	\$ 48,821
	17%		4%	5%	3%	13%	0%	43%	11%	0%	4%	100%

5130 - Health Insurance												
City Employees	100-120	100-200	100-400	100-500	100-530	250	280	560	561	569	572	Total
City Manager	-	-	-	-	-	-	-	-	-	-	-	-
City Clerk	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	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	\$ 9,684	\$ -	\$ 4,884	\$ 12,210	\$ 6,105	\$ 20,757	\$ -	\$ 52,461	\$ 21,936	\$ -	\$ 3,663	\$ 131,700
	7.4%	0.0%	3.7%	9.3%	4.6%	15.8%	0.0%	39.8%	16.7%	0.0%	2.8%	100.0%

June 11, 2014
Fiscal Year 2014-2015 and 2015-2016 Proposed Budget

CITY OF COLFAX
 Consultant Allocation Schedule
 Preliminary Budget for FY2014-2015

Consultants	2014-2015 Allocations - \$													Total		
	GL Code	100-100	100-110	100-120	100-160	100-200	100-425	100-450	120	236	250	350	561		572	Other
Audit	5650	\$ 9,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 8,700	\$ -	\$ -	\$ 19,325
CDBG Consultant	5660	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
City Attorney	5665	\$ -	\$ -	\$ -	\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 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

Consultants	2014-2015 Allocations - %													Total	
	100-100	100-110	100-120	100-160	100-200	100-425	100-450	120	236	250	350	561	572		Other
Audit	50%	0%	0%	0%	0%	0%	0%	0%	0%	5%	0%	45%	0%	0%	100%
CDBG Consultant	0%	0%	100%	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%	100%
Engineering	0%	0%	0%	0%	0%	6%	0%	19%	0%	2%	24%	31%	0%	0%	100%
Finance Director	0%	0%	50%	0%	0%	0%	0%	0%	0%	10%	0%	35%	0%	5%	100%
Fire Protection	0%	0%	0%	0%	100%	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%	100%
Planning	0%	0%	0%	0%	0%	0%	38%	29%	33%	0%	0%	0%	0%	0%	100%
Publicity Consult	0%	100%	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%	100%

June 11, 2014
 Fiscal Year 2014-2015 and 2015-2016 Proposed Budget

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

City Employees	Status	Union	Hours per week	FTE	FY 15 Rate of Pay	MOU Cost of Living	Step Inc ^t	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	\$ 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	PT	N	40	1.0	\$ 40.95	\$ -	\$ 2.05	\$ 43.00	\$ 89,435	\$ 4,800	\$ -	\$ -	\$ 94,235	8.435%	\$ 7,544	\$ -	\$ -
Oil Recycling Clerk	FT	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	2,858.74	\$ 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%	5.0%		\$ 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

Comp Time Paid Out
 Estimated Annual hours - Public Works
 Estimated Annual hours - Sewer

*Note: Step Increases - Subject to fund availability

CITY OF COLFAX
Wage Allocation Schedule
Draft 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	\$ 7,000	434
City Clerk	19,887	-	-	-	-	-	-	9,944	9,944	-	-	39,775	\$ 7,000	434
Comm Serv Director	-	-	18,847	4,712	4,712	27,328	942	18,847	9,423	-	9,423	94,235	\$ 7,000	434
Oil Recycling Clerk	-	-	-	-	-	-	2,910	-	-	-	-	2,910	\$ 2,323	144.026
Clerk Typist	6,368	-	6,368	-	-	-	-	9,552	9,552	-	-	31,839	\$ 7,000	434
Sewer Operator III	-	-	-	-	-	-	-	85,493	-	-	-	85,493	\$ 7,000	434
Sewer Operator II	-	-	-	-	-	-	-	58,942	-	-	-	58,942	\$ 7,000	434
Operator In Training	-	-	-	-	-	-	-	-	-	-	-	-	\$ 7,000	0
Operator In Training	-	-	-	9,446	4,723	9,446	-	14,169	7,084	-	2,361	47,229	\$ 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	27,133	-	-	-	-	-	-	33,917	6,783	-	-	67,834	\$ 7,000	434
TOTAL	\$ 107,149	\$ -	\$ 25,215	\$ 20,324	\$ 12,518	\$ 64,522	\$ 3,852	\$ 299,845	\$ 55,119	\$ -	\$ 20,841	\$ 609,384	\$ 72,323	\$ 4,050
	18%	0%	4%	3%	2%	11%	1%	49%	9%	0%	3%	100%		

Social Security Taxes	\$ 8,197	\$ 1,929	\$ 1,555	\$ 958	\$ 4936	\$ 295	\$ 22,938	\$ 4,217	\$ -	\$ 1,594	\$ 46,618
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Note: Calculated at 7.65% of wages paid

UI & Training Tax	\$ 712	\$ 168	\$ 135	\$ 83	\$ 429	\$ 26	\$ 1,993	\$ 366	\$ -	\$ 139	\$ 4,050
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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	\$ 657	\$ 3,388	\$ 202	\$ 15,745	\$ 2,894	\$ -	\$ 1,094	\$ 40,000
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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
Draft 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
TOTAL	\$ 8,821	\$ -	\$ 2,173	\$ 1,779	\$ 1,078	\$ 5,563	\$ 75	\$ 25,783	\$ 4,878	\$ -	\$ 1,729	\$ 51,879
	17%	0.0%	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	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	\$ 10,172	\$ -	\$ 5,372	\$ 8,059	\$ 4,029	\$ 17,460	\$ -	\$ 76,271	\$ 19,860	\$ -	\$ 2,686	\$ 143,910
	7.1%	0.0%	3.7%	5.6%	2.8%	12.1%	0.0%	53.0%	13.8%	0.0%	1.9%	100.0%

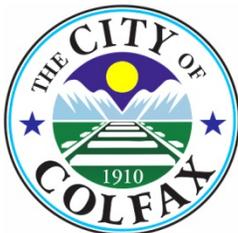
June 11, 2014
Fiscal Year 2014-2015 and 2015-2016 Proposed Budget



CITY OF COLFAX
Consultant Allocation Schedule
Preliminary 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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,250
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%



STAFF REPORT TO THE COLFAX CITY COUNCIL

FOR THE JUNE 11, 2014 COUNCIL MEETING

FROM: Mark Miller, City Manager

PREPARED By: Jim Fletter, Assistant City Engineer

SUBJECT: Discuss and approve Resolution 18-2014 Encumbering Funds and Authorizing the City Manager to Execute a Construction Contract for The Grass Valley Street Road Rehab Project, No. 12-01 with VSS International, Inc.

<input type="checkbox"/>	N/A	<input checked="" type="checkbox"/>	FUNDED	<input type="checkbox"/>	UN-FUNDED	AMOUNT: \$146,777.72	FROM FUND: Streets Capital Fund 350
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RECOMMENDED ACTION: Staff recommends the City Council adopt Resolution No. 19-2014 encumbering funds and authorizing the City Manager to execute a Construction Contract with VSS International, Inc., in an amount not to exceed \$146,777.72.

ISSUE STATEMENT AND DISCUSSION:

On March 12, 2014, staff provided a project status update for this Grass Valley Street Road Rehabilitation Project and the Grass Valley Street UPRR Xing and Bike Improvement Project. In addition to the status update, Council approved a revised Project Budget Sheet for the subject project with a construction budget of \$139,000 plus \$62,107 in contingency.

A portion of the City’s allocation of State Proposition 1B (Prop 1B) fund was expended in 2010 for completion of a road rehab project, and the balance of the fund was allocated by Council to the Grass Valley Street Road Rehabilitation Project which, once awarded, will provide a double chip seal on Grass Valley, from Main Street to Rising Sun. In addition to the Prop 1B funds, the City has a balance of Regional Surface Transportation Program Rural Exchange (RSTP) funds. The majority of these funds are allocated to this project.

Due to the priority of Council, staff and the public to complete a road rehabilitation project in 2014, Council, at the March 2014 meeting, approved this smaller construction project to be separated from the larger combined “Grass Valley Street UPRR Ped Xing and Bike Improvement Project” and the Grass Valley Road Rehabilitation Project, which was originally planned. The two projects, when completed in 2015, will repave the heavily used and deteriorated Grass Valley Street from the intersection with Main Street to the intersection with South Auburn Street, and construct sidewalks and bike pathways for safer circulation across the railroad tracks.

Three bids for the separated smaller project were received on May 29, 2014. The bid results are included with this staff report as Attachment A. VSS International was the low responsive and responsible bidder. Staff recommends that Council adopt the attached resolution encumbering the funds and awarding a contract to VSS International in an amount not to exceed \$146,777.72.

The engineer's estimate provided for bidding purposes was \$75,000, with a \$15,000 contingency to a total of \$90,000. Due to an error in the stated quantity of the bid line item for the chip seal work, where the quantity provided was double the actual square footage required, the bid amounts received were higher than expected. The actual constructed chip seal quantity will be approximately half the amount stated so the final construction cost for the overestimated item is expected to be reduced proportionately. All contractors bid on the same items and staff has found no bid irregularities. Adequate funds (a total of \$201,107 including contingency) have been budgeted for construction.

While actual construction cost is anticipated to be lower than bid VSS International submitted, the cost will be higher than the engineer's estimate with contingency of \$90,000. This is primarily attributed to the limited economies of scale in this smaller project. This outcome was cited as a possibility at the March 12th meeting, and is partly the reason for the relatively high \$62,107 overall contingency that was approved by Council.

FINANCIAL AND/OR POLICY IMPLICATIONS:

The project is funded with State Proposition 1B (\$61,000) and RSTP Rural Exchange (\$205,000). Funds remaining from this project will be allocated to the follow-on project to repave Grass Valley from the Main Street intersection to South Auburn and the "Grass Valley UPRR Ped Xing and Bike Improvements slated for construction in 2015. The project is consistent with policy goals of improved maintenance, circulation and accessibility.

SUPPORTING DOCUMENTS:

1. Resolution 19 - 2014 Authorizing Encumbrance of Funds and Construction Contract
2. Attachment A: Bid Results

**CITY OF COLFAX
CITY COUNCIL**

RESOLUTION NO. 19-2014

**ENCUMBERING FUNDS AND AUTHORIZING THE CITY MANAGER TO
EXECUTE A CONSTRUCTION CONTRACT FOR THE GRASS VALLEY
STREET ROAD REHAB PROJECT, NO. 12-01 WITH VSS INTERNATIONAL,
INC.**

WHEREAS, the Council of the City of Colfax, at the March 12, 2014 Council Meeting, authorized the advertisement for construction bids for the Grass Valley Street Road Rehab Project, City Project No. 12-01.01; and,

WHEREAS, three bids were received and opened on May 29, 2014 and the lowest responsive and responsible bid was from VSS International, Inc.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Colfax as follows:

1. The City Manager is hereby authorized to execute on behalf and in the name of the City of Colfax a construction contract with VSS International, Inc., for the Grass Valley Street Road Rehab Project No. 12-01.01 in the form attached to this Resolution in an amount of \$146,777.72.
2. The City Manager is authorized to appropriate and encumber sufficient funds to pay for all services provided for in that agreement.

PASSED AND ADOPTED, this 11th day of June, 2014, by the City Council of the City of Colfax, by the following roll call vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Tony Hesch, Mayor

ATTEST:

Lorraine Cassidy, City Clerk

ATTACHMENT A

**CITY OF COLFAX
GRASS VALLEY STREET ROAD REHAB PROJECT
BID TABULATION**

Bid Opening: May 29, 2014
Engineer's Estimate: \$75,000

Name	Total
VSS International	\$146,777.72
American Pavement Systems	\$150,074.62
Intermountain Slurry Seal	\$167,167.00