



City of Colfax California

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

Adopted June 11, 2014 – Resolution 18-2014

City Council

Tony Hesch, Mayor
Kim Douglass, Mayor Pro-tem
Donna Barkle
Jason McKinney
Tom Parnham

City Manager

Mark Miller

Finance Director

Laurie Van Groningen

CITY OF COLFAX

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

Management Budget Letter

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

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

General Fund

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

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

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

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

Enterprise Funds

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



Mark Miller
City Manager

CITY OF COLFAX
Adopted Budget for Fiscal Year 2014-15 and Fiscal Year 2015-16
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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	\$ 1,306,257	\$ (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	(59,501)	\$ 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		\$ 472,994	\$ 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

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

Fund	Dept	Fund Name	Fund Description	Budget Notes/Assumptions
100				
	100	Central Services	Central Service Department provides support for city-wide services consumed by all City departments. Services include copy machine costs, office supplies, animal control contracts. The department also includes an allocation for City wide audit services.	
	110	City Council	The City Council serves as the Board of Directors for the municipal organization providing policy direction and guidance to staff. The City Council consists of five members, elected at-large on a non-partisan basis. Members serve for four years, with overlapping terms. The City Council enacts city ordinances, establishes policies, hears appeals, adopts annual budget, fixes salaries, represents the public, and maintains intergovernmental relations. The Mayor presides over the City Council meeting. Regular meetings of the Council are held on the second and fourth Wednesdays of every month. Council members also serve on regional and local boards, and on Council ad-hoc committees.	Council member stipends are projected at current rates of \$100 per month for members and \$150 per month for the mayor. The City Treasurer also receives a monthly stipend of \$100.
	120	Administration and Finance	The Administration and Finance Department implements the legislative actions of the City Council, provides for the City's administrative, fiscal, personnel, property management, public information, record keeping functions, maintaining the financial integrity, and managing the day-to-day financial operations of the City. In addition, its staff manages labor relations and staff support, inter-governmental relations, business license administration, and insurance administration.	City staff and consultants are allocated to Fund/Departments based on annual estimates of tasks to be performed.
	160	City Attorney	The City Attorney prepares contracts, agreements, leases, and other legal documents, ordinances, and resolutions. The City Attorney advises the City Council and staff on legal matters, represents and defends the City in litigation and supervises outside Counsel activities in special areas.	City contracts with an outside attorney. Budget estimates of general fund legal expenses based on previous years' actual costs.
	200	Fire Department	The Fire Department's primary function and responsibility is to reduce the risk of life and property loss resulting from fire and hazardous materials incidents, and provide emergency medical assistance to the residents of Colfax. Fire protection services are provided primarily through the use of volunteers. Currently, management is provided by contract with Placer County using Cal Fire. Volunteer services are coordinated through the Cal Fire Fire Chief.	Budget estimates based on contract with Cal Fire - and projected expenses provided by Fire Chief.
	300	Sheriff	The Sheriff department is responsible for the enforcement of State laws and municipal ordinances, the prevention of crime, traffic, investigations, and apprehension of suspected criminals. The City contracts with Placer County for Sheriff services.	Budget estimates based on contract with Placer County. City also pays for telephone in Sheriff's office and booking fees.
	400	Building Dept	The Building Department administers and enforces the California Building Codes, other pertinent State and Federal Laws, and City ordinances regulating construction activities. The Department issues permits, collects fees, reviews construction plans for compliance, inspects construction projects, and provides information about the development.	City staff and consultants are allocated to Fund/Departments based on annual estimates of tasks to be performed.
	425	City Engineer	The Engineering Department is responsible for all engineering related functions of the City. The city engineer reviews development and construction plans for impact to road circulation, water drainage, and other City impacts. Additionally, the City Engineer is also responsible for the City's capital improvement program.	The City contracts with an outside Engineering firm on an hourly basis. Budget estimates of general fund engineering expenses based on previous years actual costs.
	450	Planning	The Planning Department oversees development and maintenance of the City General Plan, related community plans, design standards, zoning regulations and other development and design programs. It administers all City environmental review processes for public and private projects. Planning also coordinates projects through and administers all programs related to the Planning Commission. Planning also helps the City Manager develop and manage economic development programs.	The City contracts with an outside firm on an hourly basis. Budget estimates of general fund planning expenses based on previous years actual costs.
	500	Bldg and Grounds	The Building and Grounds Department is responsible for the maintenance of all City-owned buildings and adjacent grounds areas. Included are City Hall, Fire Stations, and the Corporation Yard.	City staff and consultants are allocated to Fund/Departments based on annual estimates of tasks to be performed.
	530	Parks and Rec	The Park and Recreation Department is responsible for maintaining the City's park and recreation gathering areas, and for the maintenance and upkeep of the landscaped areas surrounding City facilities.	City staff and consultants are allocated to Fund/Departments based on annual estimates of tasks to be performed.
	571	2% AB939	State Assembly Bill 939 requires the reduction of Solid waste going into landfills through "diversion - diverting garbage away from landfills and into recycling programs.	This surcharge is no longer collected.
	572	27% Landfill	The City of Colfax adopted Resolution 20-92 on March 10, 1992 implementing a surcharge on all refuse disposal fees for costs of closure of the Colfax Landfill.	City is required to maintain a fund balance to cover postclosure period (30 years initially)

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

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

REVENUES BY MAJOR CATEGORY

Description	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	2014-15	2015-16
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

EXCESS REVENUES OVER (UNDER) EXPENDITURES

	356,922	183,646	60,982	71,593	70,381
Acct #					
9998 Transfer In	-12,352	0	3,600	0	0
9998 Transfers to Road Fund	0	0	0	0	-6,614
9998 Transfer to Fund 218 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

BEGINNING FUND BALANCE

ENDING FUND BALANCE

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

		General Fund				
		Revenue Detail				
					Proposed Budget	
Description		Actuals 2012-13	Estimate 2013-14	Budget 2013-14	2014-15	2015-16
PROPERTY AND SALES TAXES						
4010	Property Taxes	\$ 327,424	\$ 295,000	\$ 295,000	\$ 300,000	\$ 300,000
4020	Sales and Use Taxes	734,999	900,000	575,000	685,000	685,000
4040	Transient Occupancy Tax	20,678	16,000	16,000	15,000	15,000
TOTAL TAXES		1,083,101	1,211,000	886,000	1,000,000	1,000,000
FRANCHISES						
4100	Franchises	64,497	60,000	60,000	60,000	60,000
TOTAL FRANCHISES		64,497	60,000	60,000	60,000	60,000
LICENSES AND PERMITS						
4200	Business Licenses	26,151	27,000	25,000	27,000	27,000
4210	Plan Check Fees	2,024	5,000	2,000	5,000	5,000
4220	Building Permits	16,354	25,000	10,000	25,000	25,000
4240	Encroachment Permits	480	500	250	500	500
4270	Sign Permits	500	200	1,000	200	200
TOTAL LICENSES & PERMITS		45,510	57,700	38,250	57,700	57,700
CURRENT SERVICE CHARGES						
4605	Recreation Fees	2,398	4,500	4,500	4,500	4,500
4620	Planning & Zoning Fees (Fund 120)	37,393	65,000	55,000	68,250	71,663
4630	Court Fines	7,552	10,000	10,000	10,000	10,000
4640	Copies & Reports	25	100	100	100	100
TOTAL CURRENT SERVICE CHARGES		47,367	79,600	69,600	82,850	86,263
REVENUE FROM OTHER AGENCIES						
4710	Motor Vehicle Fees	114,113	116,000	120,000	115,000	115,000
4760	Prop 172 Public Safety	19,737	15,000	15,000	15,000	15,000
4770	State Mandated Costs				0	0
TOTAL FROM OTHER AGENCIES		133,850	131,000	135,000	130,000	130,000
OTHER SOURCES OF FUNDS						
4800	Rents and Leases	89,300	1,800	1,800	1,800	1,800
4810	Sign Rental & Leases	44,875	42,000	42,000	44,500	44,500
4815	Digital Sign Fees	0	0	0	0	0

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

		General Fund				
		Revenue Detail				
				Proposed Budget		
Description		Actuals 2012-13	Estimate 2013-14	Budget 2013-14	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
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

General Fund Departmental Detail						
Department 100						
Central Services						
					Proposed Budget	
Description		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
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

General Fund Department Detail
Department 110
City Council

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

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

		Department 120				
		Administration and Finance				
		Proposed Budget				
Description		Actuals 2012-13	Estimate 2013-14	Budget 2013-14	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
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

General Fund Departmental Detail				
Department 160				
City Attorney and Legal Fees				
			Proposed Budget	
			2014-15	2015-16

Description	Actuals 2012-13	Estimate 2013-14	Budget 2013-14		
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
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

		General Fund Departmental Detail				
		Department 200				
		Fire Department				
		Proposed Budget				
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
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

General Fund Departmental Detail						
Department 300						
Sheriff Department						
		Proposed Budget				
Description		Actuals 2012-13	Estimate 2013-14	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
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

		General Fund Departmental Detail				
		Department 400			Proposed Budget	
		Building Department			2014-15	2015-16
Description	Actuals 2012-13	Estimate 2013-14	Budget 2013-14			
PERSONNEL						
5010 Wages & Salaries	\$ 25,096	\$ 30,000	\$ 24,771	\$ 24,060	\$ 25,215	
5110 Fica & Medicare	1,920	2,400	1,895	1,841	1,929	
5115 Employment & Training Tax	217	250	205	170	168	
5120 Worker's Compensation	793	1,100	811	1,342	1,324	
5130 Health & Life Insurance	9,977	8,000	6,564	4,884	5,372	
5160 Retirement	2,184	2,650	2,623	2,070	2,173	
SUPPLIES AND EQUIPMENT						
5201 Materials & Supplies	156	1,200	150	150	1,200	
5203 Office Supplies	0	0	0	1,500	1,500	
COMMUNICATIONS						
5420 Telephone	0	100	600	125	125	
5425 Cell Phone and Pagers	791	100	0	125	125	
5440 Printing & Advertising	304	350	250	350	350	
CONTRACTED SERVICES						
5660 Professional Services	0	2,700	0	2,500	2,500	
RESOURCE DEVELOPMENT						
5810 Membership and Dues	125	175	250	200	200	
5820 Education and Training	0	0	1,000	1,250	1,250	
5830 Travel and Mileage	0	75	0	100	100	
CAPITAL OUTLAY						
7010 Office Equipment	0	0	0	0	0	
7010 Software	0	0	0	0	0	
MISCELLANEOUS						
8250 Miscellaneous	0	0	200	0	0	
8300 Payment to Other Agencies	125	110	100	120	120	
TOTALS	\$ 41,688	\$ 49,210	\$ 39,419	\$ 40,786	\$ 43,651	

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

General Fund Departmental Detail					
Department 425					
Engineering					
Proposed Budget					
Description	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	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
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

General Fund Departmental Detail					
Department 450					
Planning					
Description	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	Proposed Budget	
				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
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

General Fund Departmental Detail					
Department 500					
Buildings and Grounds					
Proposed Budget					
Description	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	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
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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
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City of Colfax
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

General Fund Departmental Detail					
Department 530					
Parks and Recreation					
Proposed Budget					
Description	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	2014-15	2015-16

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
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CONTRACTED SERVICES

5660 Professional Services	0	3,400	0	3,400	3,400
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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
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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
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City of Colfax
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

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

PERSONNEL

5010	Wages & Salaries	\$0	\$0	\$0	\$0	\$0
5070	Commissioner Stipends	0	0	0	0	0
5110	Fica & Medicare	0	0	0	0	0
5115	Employment & Training Tax	0	0	0	0	0
5120	Worker's Compensation	0	0	0	0	0
5130	Health & Life Insurance	0	0	0	0	0
5160	Retirement	0	0	0	0	0

SUPPLIES AND EQUIPMENT

5201	Materials & Supplies	485	0	500	0	0
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COMMUNICATIONS

5440	Printing, Advertising, and Mapping	0	0	500	0	0
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CONTRACTED SERVICES

5540	Engineering Services	4,799	23,400	18,000	24,500	25,725
5570	Planning Services	31,739	22,000	20,000	23,100	24,250

TOTALS

		\$ 37,023	\$ 45,400	\$ 39,000	\$ 47,600	\$ 49,975
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City of Colfax
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

		AB939 Solid Waste Reduction 2%				
		Fund #571				
				Proposed Budget		
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	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
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

		Landfill Post Closure Maintenance				
		Fund #572				
				Proposed Budget		
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	2014-15	2015-16
REVENUES						
4660	Landfill Closure Surcharge	\$ 88,124	\$ 72,000	\$ 81,000	\$ 72,000	\$ 72,000
4980	Interest	(23)	(20)	3,000		
4982	Late Fees	-	-	1,200	-	-
TOTAL REVENUE		\$ 88,101	\$ 71,980	\$ 85,200	\$ 72,000	\$ 72,000
EXPENDITURES						
5010	Salaries and Wages	16,231	16,800	500	22,305	20,841
5110	Social Security Taxes	1,239	1,500	38	1,706	1,594
5115	Unemployment & Training Tax	130	150	3	157	139
5120	Workmen's Compensation	595	700	54	1,244	1,094
5130	Health Insurance	3,841	2,555	165	3,663	2,686
5160	Retirement	1,118	1,452	82	1,860	1,729
5201	Materials and Supplies	4	200	0	200	200
5660	Professional Services	1,432	1,750	0	2,000	2,000
5665	Legal Expenses - City	23	250	0	300	300
6125	Water	900	0	1,600	0	0
8300	Payments to Other Agencies	8,680	10,000	7,000	10,000	10,000
8400	Liability Insurance	2,417	2,550	82	3,000	3,000
8525	Testing and Monitoring	8,020	4,950	12,000	10,000	10,000
TOTAL EXPENDITURES		\$ 44,629	\$ 42,857	\$ 21,524	\$ 56,436	\$ 53,584
OTHER SOURCES (USES)						
		0	0	0	0	0
TOTAL OTHER SOURCES (USES)		0	0	0	0	0
Beginning Resources		694,391	737,863	737,863	766,986	782,550
Ending Resources		\$ 737,863	\$ 766,986	\$ 801,539	\$ 782,550	\$ 800,966

CITY OF COLFAX
Fund Descriptions - Special Revenue Funds

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

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

		Mitigation Funds - Roads				
		Fund #210				
		Proposed Budget				
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	2014-15	2015-16
REVENUES						
4225	Mitigation Fees	\$1,172	\$0	\$0	\$0	\$0
4980	Interest	190	20	300	0	0
	TOTAL REVENUE	1,362	20	300	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	-67,506	-8,429	0	0	0
	TOTAL OTHER SOURCES (USES)	-67,506	-8,429	0	0	0
	BEGINNING FUND BALANCE	74,553	8,409	8,409	0	0
	ENDING RESTRICTED FUND BALANCE	\$ 8,409	\$ 0	\$ 8,709	\$ 0	\$ 0

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

		Mitigation Funds - Drainage				
		Fund #211				
		Proposed Budget				
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	2014-15	2015-16
REVENUES						
4225	Mitigation Fees	\$43	\$0	\$0	\$0	\$0
4980	Interest	7	7	10	10	10
	TOTAL REVENUE	50	7	10	10	10
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	2,925	2,976	2,976	2,983	2,993
	ENDING RESTRICTED FUND BALANCE	\$ 2,976	\$ 2,983	\$ 2,986	\$ 2,993	\$ 3,003

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

Mitigation Funds - Trails						
Fund #212						
					Proposed Budget	
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	2014-15	2015-16

REVENUES

4225	Mitigation Fees	\$12	\$0	\$0	\$0	\$0
4980	Interest	114	115	175	115	115
TOTAL REVENUE		\$ 126	\$ 115	\$ 175	\$ 115	\$ 115

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	45,498	45,624	45,624	45,739	45,854
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ENDING RESTRICTED FUND BALANCE	\$ 45,624	\$ 45,739	\$ 45,799	\$ 45,854	\$ 45,969
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City of Colfax
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

		Mitigation Funds - Parks and Rec				
		Fund #213				
		Proposed Budget				
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	2014-15	2015-16
REVENUES						
4225	Mitigation Fees	\$63	\$0	\$0	\$0	\$0
4980	Interest	283	135	800	150	150
	TOTAL REVENUE	346	135	800	150	150
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	-26,300	-1,484	0	0	0
	TOTAL OTHER SOURCES (USES)	-26,300	-1,484	0	0	0
	BEGINNING FUND BALANCE	118,999	93,046	93,046	91,697	91,847
	ENDING FUND BALANCE	\$ 93,046	\$ 91,697	\$ 93,846	\$ 91,847	\$ 91,997

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

Mitigation Fund - City Buildings						
Fund #214						
Proposed Budget						
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	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
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

Mitigation Fund - City Vehicles						
Fund #215						
Proposed Budget						
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	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
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

Mitigation Fund - Downtown Parking						
Fund #217						
				Proposed Budget		
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	2014-15	2015-16

REVENUES

4225	Mitigation Fees	\$378	\$0	\$0	\$0	\$0
4980	Interest	65	65	90	90	90
TOTAL REVENUE		443	65	90	90	90

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		25,544	25,987	25,987	26,052	26,142
ENDING RESTRICTED FUND BALANCE		\$ 25,987	\$ 26,052	\$ 26,077	\$ 26,142	\$ 26,232

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

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

REVENUES

4560	COPS Grant	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
4980	Interest	0	0	0	0	0
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
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TOTAL OTHER SOURCES (USES)		6,407	10,625	10,625	13,944	17,362
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BEGINNING FUND BALANCE		0	0	0	0	0
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ENDING FUND BALANCE		\$ (0)	\$ (0)	\$ (0)	\$ 0	\$ 0
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City of Colfax
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

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

REVENUES

4560	CDBG Grant	\$3,500	\$0	\$0	\$0	\$0
4980	Interest	0	0	0	0	0
TOTAL REVENUE		3,500	0	0	0	0

EXPENDITURES

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

OTHER SOURCES (USES)

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

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

Rental Rehab - CDBG						
Fund #241						
				Proposed Budget		
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	2014-15	2015-16

REVENUES

4980	Interest	\$ 314	\$ 300	\$ 20	\$ 300	\$ 300
TOTAL REVENUE		314	300	20	300	300

EXPENDITURES

5440	Printing & Advertising	0	0	0	0	0
5660	Professional Services	0	0	0		
8250	Miscellaneous	0	0	0	0	0
8800	EDBG Loans Out	0	0	0		
TOTAL EXPENDITURES		0	0	0	0	0

OTHER SOURCES (USES)

9998	Transfer In	0	(30,889)	0	0	0
TOTAL OTHER SOURCES (USES)		0	(30,889)	0	0	0

BEGINNING FUND BALANCE	124,566	124,880	124,880	94,291	94,591
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ENDING FUND BALANCE	\$ 124,880	\$ 94,291	\$ 124,900	\$ 94,591	\$ 94,891
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Staff is reviewing eligible uses of Program Income funds

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

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

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

TRANSPORTATION FUND REVENUE

4280	Transportation Permit	\$ 792	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200
4540	Transportation Allotment	89,287	91,957	81,000	94,000	96,000
4541	State Transit Assistance	9,726	6,886	9,000	7,000	7,000
4900	Miscellaneous Revenue	0	0	0	0	0
4980	Interest Earnings	(74)	(100)	150	0	0
Total Transportation Revenue		99,732	99,943	91,350	102,200	104,200

PERSONNEL

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

SUPPLIES AND EQUIPMENT

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

COMMUNICATIONS

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

CONTRACTED SERVICES

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

RESOURCE DEVELOPMENT

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

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

		Streets and Roads				
		Fund #250				
					Proposed Budget	
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	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
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
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

		Gas Tax Fund				
		Fund #253			Proposed Budget	
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	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	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
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

		Beverage Recycling Fund				
		Fund 270				
				Proposed Budget		
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	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
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

Oil Grant Fund						
Fund #280						
				Proposed Budget		
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	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
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

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

REVENUES

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

EXPENDITURES

5201	Materials and Supplies	0	0	0	0	0
5440	Bricks & Printing	0	0	0	0	0
5830	Travel and Mileage Reimbursements	0	0	0	0	0
7015	Other Equipment	0	0	0	0	0
8250	Miscellaneous	0	0	0	5,222	0
TOTAL EXPENDITURES		0	0	0	5,222	0

OTHER SOURCES (USES)

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

BEGINNING FUND BALANCE		5,209	5,222	5,222	5,222	(0)
ENDING FUND BALANCE		\$5,222	\$5,222	\$5,242	(\$0)	(\$0)

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

		Fire Capital Fund				
		Fund #292				
				Proposed Budget		
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 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

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

Fund	Fund Name	Fund Description	Budget Notes/Assumptions
350	Streets/Road Capital Proj	Per Resolution No. 50-2007, the Council approved capital improvement projects with Prop 1B fund of \$400,000 as well as the RSTP fund received by the City for the S. Auburn project from 174 to Oak Street. Going into Fiscal Year 2011-12, remaining funds for road projects was \$199K.	

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

Streets & Roads Improvement Projects						
Fund #350						
Proposed Budget						
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	2014-15	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

BEGINNING FUND BALANCE		244,854	229,489	229,489	230,989	0
ENDING FUND BALANCE		\$ 229,489	\$ 230,989	\$ 59,388	\$ 0	\$ 0

CITY OF COLFAX
Fund Descriptions - Enterprise Funds

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

Fund	Fund Name	Fund Description	Budget Notes/Assumptions
560	Sewer WWTP Maintenance & Operations	This fund is for Sewer/Wastewater Treatment Plant maintenance and operations.	
561	Sewer Collections Systems	This fund is for the sewer system including the six lift stations maintained by the City of Colfax, and the two main lift stations are the Colfax Lift and the Ben Taylor Lift. Lift station fees are billed on a monthly basis.	
563	Wastewater Treatment Plant Project	Fund originally set up for tracking costs on WWTP project funded by SRF loan.	Funds to be used for debt servicing on loan associated with building of WWTP (rolled into new project Fund 569) and new loan associated with new project Fund 569.
564	Sewer Connection	Sewer Connection and Plant Expansion Fees were established in 1997. The base rate for Sewer Connection and Plant Expansion Fee was \$5,800 per Equivalent Dwelling Unit (EDU). Based on the approved annual escalator, the fee is now \$6,834.01 per EDU.	
565	G.O. Bonds	The City issued 100 \$1,000 general obligation bonds on June 1, 1978. The interest rate applicable to these bonds is 5%.	
567	Inflows and Infiltration	The City adopted Ordinance #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.

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

Sewer Operations						
Fund #560						
		Proposed Budget				
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	2014-15	2015-16

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

		Sewer Operations				
		Fund #560				
				Proposed Budget		
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	2014-15	2015-16
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
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

Collection Systems/Lift Stations						
Fund #561						
		Proposed Budget				
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	2014-15	2015-16

REVENUES

4680	Collection System/Lift Charges	\$ 174,800	\$ 175,353	\$ 176,000	\$ 180,613	\$ 186,032
4672	Inspection Fees	23,200	18,000	15,000	15,000	15,000
4560	State Grant	0	0	0	0	0
4980	Interest	0	0	0	0	0
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	55,119
5110	FICA & Medicare	2,851	3,233	3,116	4,586	4,217
5115	Unemployment & Training Tax	444	355	338	423	366
5120	Worker's Compensation	1,388	200	1,334	3,344	2,894
5130	Health & Life Insurance	12,868	11,081	11,532	21,936	19,860
5160	Retirement	3,424	3,279	3,282	5,297	4,878

SUPPLIES AND EQUIPMENT

5201	Materials and Supplies	1,713	9,000	1,000	10,000	10,000
5300	Equipment Repairs & Maintenance	3,019	10,000	10,000	10,000	10,000
5325	Gas & Oil	2,156	500	2,000	1,000	1,000

COMMUNICATIONS

5410	Postage	893	1,000	0	1,000	1,000
5425	Cell Phones and Pagers	0	750	0	750	750
5440	Printing and Advertising	0	0	0	0	0

CONTRACT SERVICES

5540	City Engineers	13,318	15,000	10,000	25,000	25,000
5660	Professional Services	0	0	0	0	0
5665	Legal Fees	0	0	0	0	0
5810	Memberships and Dues	0	0	0	0	0

OCCUPANCY

6120	Utilities	13,611	14,000	10,500	14,700	15,435
6122	Sewer Service Charges	0			0	0
6125	Water	418	350	350	500	500
6160	Security	564	1,000	0	1,000	1,000

CAPITAL OUTLAY

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

		Collection Systems/Lift Stations				
		Fund #561				
				Proposed Budget		
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	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
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

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

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

General Obligation Bonds						
Fund #565						
		Proposed Budget				
NUMBER	DESCRIPTION	Actuals 2012-13	Estimate 2013-14	Budget 2013-14	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
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BEGINNING RESOURCES

22,436	22,255	22,255	21,910	19,210
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ENDING RESOURCES

\$ 22,255	\$ 21,910	\$ 21,555	\$ 19,210	\$ 15,810
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City of Colfax
 Adopted Budget
 For the Fiscal Years 2014-2015 and 2015-2016

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

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

City Employees	Status	Union	Hours per week	FTE	FY 14 Rate of Pay	MOU 4%	Step Inc*	Hourly Rate	Annual Estimate Wages	In Lieu Pay	On-Call Pay	Comp Time Paid Out	Total Annual Wages	PERS %	PERS Cost Annual	Health Benefits Monthly	Health Benefits Annual
City Manager	FT	N	40	1.0	\$ 48.08	\$ 1.92	\$ 2.50	\$ 52.50	\$ 109,207	\$4,800	\$0	\$0	\$114,007	8.435%	\$9,212	\$0	\$0
City Clerk	PT	N	35	0.9	\$ 19.06	\$ 0.76	\$ 0.99	\$ 20.81	\$ 37,881	\$0	\$0	\$0	\$37,881	8.435%	\$3,195	\$800	\$9,600
Comm Serv Director	FT	N	40	1.0	\$ 37.50	\$ 1.50	\$ 1.95	\$ 40.95	\$ 85,176	\$4,800	\$0	\$0	\$89,976	8.435%	\$7,185	\$0	\$0
Oil Recycling Clerk	PT	N	4	0.1	\$ 12.20	\$ 0.49	\$ 0.63	\$ 13.32	\$ 2,771	\$0	\$0	\$0	\$2,771	0.000%	\$0	\$0	\$0
Clerk Typist	FT	Y	40	1.0	\$ 13.35	\$ 0.53	\$ 0.69	\$ 14.58	\$ 30,323	\$0	\$0	\$0	\$30,323	10.435%	\$3,164	\$2,035	\$24,420
Sewer Operator III	FT	Y	40	1.0	\$ 31.16	\$ 1.25	\$ 1.62	\$ 34.03	\$ 70,776	\$0	\$8,320	\$2,722	\$81,818	10.435%	\$7,385	\$2,035	\$24,420
Sewer Operator II	FT	Y	0	0.0	\$ 25.45	\$ 1.02	\$ 1.32	\$ 27.79	\$0	\$0	\$0	\$0	\$0	10.435%	\$0	\$0	\$0
Operator In Training	FT	Y	40	1.0	\$ 16.83	\$ 0.67	\$ 0.88	\$ 18.38	\$ 38,227	\$0	\$5,547	\$1,470	\$45,244	10.435%	\$3,989	\$2,035	\$24,420
Operator In Training	FT	Y	40	1.0	\$ 16.83	\$ 0.67	\$ 0.88	\$ 18.38	\$ 38,227	\$0	\$5,547	\$1,470	\$45,244	10.435%	\$3,989	\$2,035	\$24,420
Lead Mechanic	FT	Y	40	1.0	\$ 24.98	\$ 1.00	N/A	\$ 25.98	\$ 54,037	\$0	\$5,547	\$2,078	\$61,662	10.435%	\$5,639	\$2,035	\$24,420
Tech Services Admin	FT	N	40	1.0	\$ 26.43	\$ 1.06	\$ 1.37	\$ 28.86	\$ 60,032	\$4,800	\$0	\$0	\$64,832	8.435%	\$5,064	\$0	\$0
						4.0%	5.0%										
				9.0					\$ 526,656	\$ 9,600	\$ 24,960	\$ 7,741	\$ 573,757		\$ 48,821		\$ 131,700

Assumptions

On-Call Pay

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

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

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

Comp Time Paid Out

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

*Note: Step Increases - Subject to fund availability

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

Allocations												
	GF- Adm	GF-Fire	GF-Bldg	GF-Grnds	GF-Parks	Roads	Oil Recycle	Sewer	Lift Stat	GF-Landfill		
City Employees	100-120	100-200	100-400	100-500	100-530	250	280	560	561	5XX	572	Total
City Manager	45%							50%		0%	5%	100%
City Clerk	50%							25%	25%			100%
Comm Serv Director			20%	5%	5%	29%	1%	20%	10%		10%	100%
Oil Recycling Clerk							100%					100%
Clerk Typist	20%		20%					30%	30%			100%
Sewer Operator III								100%	0%			100%
Sewer Operator II								100%	0%			100%
Operator In Training				20%	10%	20%		30%	15%		5%	100%
Operator In Training				20%	10%	20%		30%	15%		5%	100%
Lead Mechanic				10%	5%	45%		15%	20%		5%	100%
Tech Services Admin	40%			0%	0%	0%		50%	10%		0%	100%

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

City Employees	Annual Wages											Total			
	100-120	100-200	100-400	100-500	100-530	250	280	560	561	569	572				
City Manager	51,303	-	-	-	-	-	-	57,003	-	-	5,700	114,007	\$ 7,000	434	
City Clerk	18,940	-	-	-	-	-	-	9,470	9,470	-	-	37,881	\$ 7,000	434	
Comm Serv Director	-	-	17,995	4,499	4,499	26,093	900	17,995	8,998	-	8,998	89,976	\$ 7,000	434	
Oil Recycling Clerk	-	-	-	-	-	-	2,771	-	-	-	-	2,771	\$ 2,323	144.026	
Clerk Typist	6,065	-	6,065	-	-	-	-	9,097	9,097	-	-	30,323	\$ 7,000	434	
Sewer Operator III	-	-	-	-	-	-	-	81,818	-	-	-	81,818	\$ 7,000	434	
Sewer Operator II	-	-	-	-	-	-	-	-	-	-	-	-	\$ 7,000	0	
Operator In Training	-	-	-	9,049	4,524	9,049	-	13,573	6,787	-	2,262	45,244	\$ 7,000	434	
Operator In Training	-	-	-	9,049	4,524	9,049	-	13,573	6,787	-	2,262	45,244	\$ 7,000	434	
Lead Mechanic	-	-	-	6,166	3,083	27,748	-	9,249	12,332	-	3,083	61,662	\$ 7,000	434	
Tech Services Admin	25,933	-	-	-	-	-	-	32,416	6,483	-	-	64,832	\$ 7,000	434	
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	6.20%
							\$ 4,050						

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

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

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

\$ 32,000

CITY OF COLFAX
Employee Benefits - Retirement and Health Insurance
Adopted Budget for 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%

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

2014-2015 Allocations - \$																	
Consultants	GL Code	100-100	100-110	100-120	100-160	100-200	100-425	100-450	120	236	250	350	560	561	572	Other	Total
Audit	5650	\$ 9,625	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 8,700	\$ -	\$ -	\$ -	\$ 19,325
CDBG Consultant	5660	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000
City Attorney	5665	\$ -	\$ -	\$ -	\$ 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

2014-2015 Allocations - %																	
Consultants		100-100	100-110	100-120	100-160	100-200	100-425	100-450	120	236	250	350	560	561	572	Other	Total
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%	6%	0%	19%	0%	2%	24%	31%	19%	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%	38%	29%	33%	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%

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

City Employees	Status	Union	Hours per week	FTE	FY 15 Rate of Pay	MOU Cost of Living	Step Inc*	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	FT	N	40	1.0	\$ 40.95	\$ -	\$ 2.05	\$ 43.00	\$ 89,435	\$ 4,800	-	-	\$ 94,235	8.435%	\$ 7,544	\$ -	\$ -
Oil Recycling Clerk	PT	N	4	0.1	\$ 13.32	\$ -	\$ 0.67	\$ 13.99	\$ 2,910	-	-	-	\$ 2,910	0.000%	\$ -	\$ -	\$ -
Clerk Typist	FT	Y	40	1.0	\$ 14.58	\$ -	\$ 0.73	\$ 15.31	\$ 31,839	-	-	-	\$ 31,839	10.435%	\$ 3,322	\$ 2,239	\$ 26,862
Sewer Operator III	FT	Y	40	1.0	\$ 34.03	\$ -	\$ 1.70	\$ 35.73	\$ 74,314	-	8,320.00	2,858.24	\$ 85,493	10.435%	\$ 7,755	\$ 2,239	\$ 26,862
Sewer Operator II	FT	Y	40	1.0	\$ 22.32	\$ -	\$ 1.12	\$ 23.44	\$ 48,747	-	8,320.00	1,874.88	\$ 58,942	10.435%	\$ 5,087	\$ 2,239	\$ 26,862
Operator In Training	FT	Y	0	0.0	\$ 18.38	\$ -	\$ 0.92	\$ 19.30	\$ -	-	-	-	\$ -	10.435%	\$ -	\$ -	\$ -
Operator In Training	FT	Y	40	1.0	\$ 18.38	\$ -	\$ 0.92	\$ 19.30	\$ 40,138	-	5,546.67	1,543.78	\$ 47,229	10.435%	\$ 4,188	\$ 2,239	\$ 26,862
Lead Mechanic	FT	Y	40	1.0	\$ 25.98	\$ -	N/A	\$ 25.98	\$ 54,037	-	5,546.67	2,078.34	\$ 61,662	10.435%	\$ 5,639	\$ 2,239	\$ 26,862
Tech Services Admin	FT	N	40	1.0	\$ 28.86	\$ -	\$ 1.44	\$ 30.30	\$ 63,034	\$ 4,800	-	-	\$ 67,834	8.435%	\$ 5,317	\$ -	\$ -
				<u>9.0</u>		0.0%	5.0%		<u>\$ 558,895</u>	<u>\$ 9,600</u>	<u>\$ 27,733</u>	<u>\$ 8,355</u>	<u>\$ 609,384</u>		<u>\$ 51,879</u>		<u>\$ 143,910</u>

Assumptions

On-Call Pay

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

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

Comp Time Paid Out

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

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

*Note: Step Increases - Subject to fund availability

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

Allocations												
	Admin	Fire	Bldg Dept	Bldg/Grnd	Parks/Rec							
City Employees	100-120	100-200	100-400	100-500	100-530	250	280	560	561	569	572	Total
City Manager	45%							50%		0%	5%	100%
City Clerk	50%							25%	25%			100%
Comm Serv Director			20%	5%	5%	29%	1%	20%	10%		10%	100%
Oil Recycling Clerk							100%					100%
Clerk Typist	20%		20%					30%	30%			100%
Sewer Operator III								100%	0%			100%
Sewer Operator II								100%	0%			100%
Operator In Training				20%	10%	20%		30%	15%		5%	100%
Operator In Training				20%	10%	20%		30%	15%		5%	100%
Lead Mechanic				10%	5%	45%		15%	20%		5%	100%
Tech Services Admin	40%			0%	0%	0%		50%	10%		0%	100%

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

City Employees	Annual Wages											Total		
	100-120	100-200	100-400	100-500	100-530	250	280	560	561	569	572			
City Manager	53,760	-	-	-	-	-	-	59,734	-	-	5,973	119,467	434	
City Clerk	19,887	-	-	-	-	-	-	9,944	9,944	-	-	39,775	434	
Comm Serv Director	-	-	18,847	4,712	4,712	27,328	942	18,847	9,423	-	9,423	94,235	434	
Oil Recycling Clerk	-	-	-	-	-	-	2,910	-	-	-	-	2,910	144,026	
Clerk Typist	6,368	-	6,368	-	-	-	-	9,552	9,552	-	-	31,839	434	
Sewer Operator III	-	-	-	-	-	-	-	85,493	-	-	-	85,493	434	
Sewer Operator II	-	-	-	-	-	-	-	58,942	-	-	-	58,942	434	
Operator In Training	-	-	-	-	-	-	-	-	-	-	-	-	0	
Operator In Training	-	-	-	9,446	4,723	9,446	-	14,169	7,084	-	2,361	47,229	434	
Lead Mechanic	-	-	-	6,166	3,083	27,748	-	9,749	12,332	-	3,083	61,662	434	
Tech Services Admin	27,133	-	-	-	-	-	-	33,917	6,783	-	-	67,834	434	
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	\$ 4,936	\$ 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	\$ 479	\$ 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
Adopted Budget for FY 2015-2016

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

City Employees	5130 - Health Insurance										Total	
	100-120	100-200	100-400	100-500	100-530	250	280	560	561	569		572
City Manager	-	-	-	-	-	-	-	-	-	-	-	-
City Clerk	4,800	-	-	-	-	-	-	2,400	2,400	-	-	9,600
Comm Serv Director	-	-	-	-	-	-	-	-	-	-	-	-
Oil Recycling Clerk	-	-	-	-	-	-	-	-	-	-	-	-
Clerk Typist	5,372	-	5,372	-	-	-	-	8,059	8,059	-	-	26,862
Sewer Operator III	-	-	-	-	-	-	-	26,862	-	-	-	26,862
Sewer Operator II	-	-	-	-	-	-	-	26,862	-	-	-	26,862
Operator In Training	-	-	-	-	-	-	-	-	-	-	-	-
Operator In Training	-	-	-	5,372	2,686	5,372	-	8,059	4,029	-	1,343	26,862
Lead Mechanic	-	-	-	2,686	1,343	12,088	-	4,029	5,372	-	1,343	26,862
Lead Mechanic	-	-	-	-	-	-	-	-	-	-	-	-
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%

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

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

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