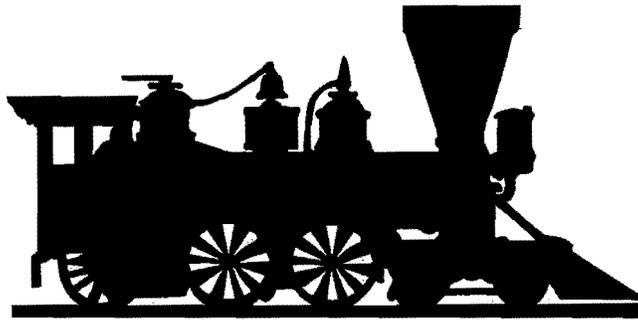


# City of Colfax



Adopted Budget

Fiscal Year 2010-2011

and

Adopted Budget

Fiscal Year 2011-2012

**CITY COUNCIL**

Joshua Alpine, Mayor  
Ken Delfino, Mayor Pro-Tem  
Suzanne Roberts  
Steve Harvey  
Donna Barkle

**CITY MANAGER**

Bruce Kranz

**FINANCE DIRECTOR**

Dau Luc

**City of Colfax**  
**Adopted Budget**  
**Fiscal Year 2010-2011 and 2011-2012**

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## GENERAL FUND REVENUES

### PROPERTY AND SALES TAX

The General Fund receives all unrestricted money, which pays for departmental spending on the day-to-day operating costs for traditional City services - law enforcement, fire, planning, building, public works and administration. 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. For example, revenue from property taxes and sales tax is set by state law and cannot be adjusted at the local level.

General Fund revenue projections performed slightly below forecasted in 2009-2010. This year's forecast incorporates the City's best estimate at revenues that will be received in the 2010-2011 coming year, but it is important to note that unanticipated State actions or an economic downturn could result in lower revenues.

Property Tax: Homes, businesses, and other taxable real and personal property are subject to a property tax rate of 1% of assessed value. Assessed value is based on the 1978 value of property with subsequent increases limited to 2% or CPI, whichever is less. However, when property ownership transfers, or when property is newly constructed, it is reappraised at its current full market value.

Current Secured: The City's share of 1 percent of the City's assessed valuation billed by the County of Placer. A property assessment may not exceed a 2 percent increase each year, unless the property has sold or improvements have been constructed. The City's share is estimated at 20% per \$1 collected.

Unitary: State collected and distributed tax on utility owned properties.

Property - Unsecured: Tax on property such as business office equipment, and possessory interested tax.

Sales Tax: The sales tax is the General Fund's largest single revenue source. The sales tax revenue received by the City is equal to 1% of all taxable sales within City limits.

Transient Occupancy Tax: Occupants of motel/hotel rooms pay 8% of rent for stays of 30 days or less. Revenue growth depends on the number of rooms. Long-term growth is expected to be low, as there are no plans for additional hotels at this time.

### FRANCHISES

Franchises: WAVE pays a 5% fee of gross receipts for cable service fees. Monthly fees are collected. PG&E pays 2% of gross receipts on utility income for use of public right-of-way for gas pipes and electric lines. (PG&E sets utility rates subject to the State PUD approval).

## GENERAL FUND REVENUES (CONTINUED)

### LICENSES AND PERMITS

**Business Licenses:** Each business activity in the City of Colfax is required to have a businesses license. Most license fees are flat rate ranging from \$25 to \$150. Retail sales and restaurant are based on the gross receipts of the business. The maximum fee is \$500.

**Building Permits:** Building, electrical, plumbing, heat/air/mechanical permits, and plan check fees. Revenues have increased over the past years due to building activity related to low interest rates, a healthy economy, and turnover in real estate.

**Encroachment Permits:** Encroachment permits issued by the City.

### CURRENT SERVICE CHARGES

**Facility Fees:** Fees collected for the use of the ball park, swim lessons and admission fees, train depot and community pool.

**Engineering Services:** Helps defray City costs of ensuring that engineering construction complies with applicable codes and City standards. Included fees imposed on developers for administration of any public improvement construction.

**Planning and Zoning Fees:** Fees collected to cover cost of staff time to process planning permit applications, such as variances, use permits, design review, and subdivisions.

**Court Fines:** The City, County, and State each receives a share of the fines collected for vehicle code citations issued in Colfax. The State and County are the first to collect their share on the fines imposed by the Courts.

### REVENUE FROM OTHER GOVERNMENT AGENCIES

**Proposition 172 Sales Tax:** This is a 1/2 cent sales tax approved by California voters in the early 1990's to fund public safety.

**Vehicle License Fee:** The California Department of Motor Vehicles collects a property tax on the depreciated value of motor vehicles, and the State distributes the funds to local governments on a per capita basis. The fee is termed an "in-lieu" fee because it is imposed instead of a local property tax on the ownership of a vehicle. The vehicle license fees (VLF) are now divided into two categories, those received directly from the state and those received from Placer County based on provisions set by the State Controller's Office.

**Booking Fees:** State legislation in the mid-1990's allowed counties to charge cities for the cost of booking persons into the county jail. State legislation passed in 1999-2000 reimburses the City for a portion of these costs.

**State Mandates Reimbursements:** Legislation requires the State to reimburse local governments for the cost of implementing certain state mandates, such as domestic violence calls, and Open Meeting Act laws and booking fees.

**GENERAL FUND REVENUES (CONTINUED)**

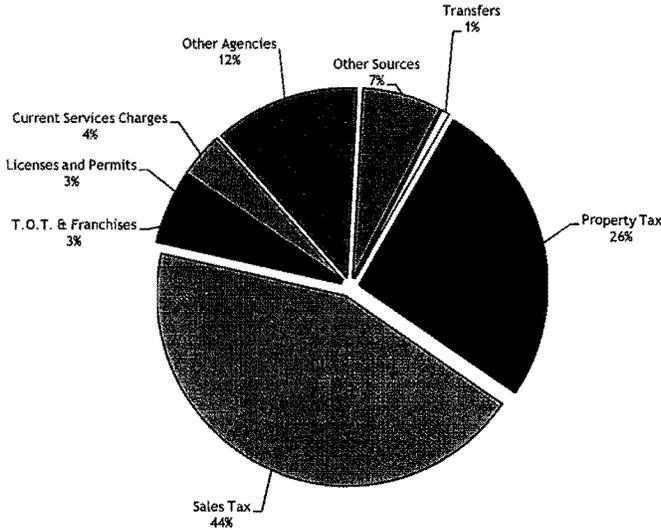
**INVESTMENT EARNINGS**

The City invests its funds with the Local Agency Investment Fund managed by the State Treasurer. The General Fund receives interest on its share of the pooled cash invested.

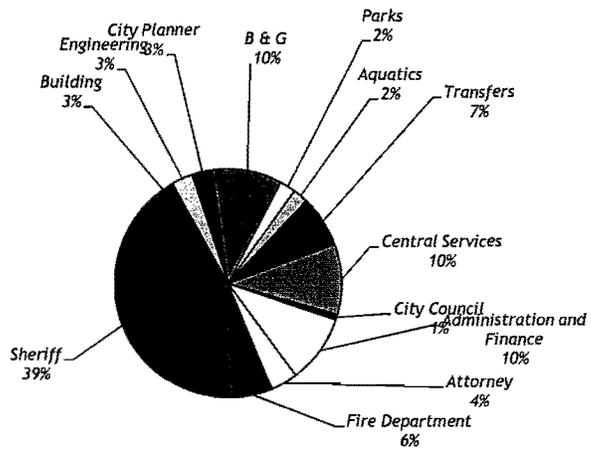
**OTHER SOURCES OF FUNDS**

Other sources of revenues include sign rentals, donations.

# GENERAL FUND REVENUES 2010-2011



## DEPARTMENT EXPENDITURES 2010-2011



**CITY OF COLFAX**  
**ALL FUNDS - PROJECTED REVENUES, EXPENDITURES, TRANSFERS, AND ENDING RESOURCES**  
**FOR FISCAL YEAR 2010-2011**

Funds	Fund #	Projected Resources 7/1/2010	Projected Revenues/ Resources	Transfers In	Projected Expenses	Transfers Out	Projected Resources 6/30/2011
General Fund	100	\$ 39,968	\$ 1,086,764	\$ 14,001	\$ 1,047,876	\$ 96,000	\$ (3,143)
<b>Special Revenues</b>							
AC Stage	204	88	2		0		90
Mitigation Funds	210-17	382,586	1,420		0	231,043	152,963
Support Law Enforcement	218	0	100,000	1,000	100,709		291
CDBG Planning - Master Plan & Lift	231	0	0	-	0	-	0
CDBG Planning - Land Use Element	232	0	0	0	0		0
CDBG Planning Grant	235	4,251	0	0	0	4,251	0
CDBG Revitalization Zone	236	(1,000)	35,000		32,250	1,750	0
Rental Rehab ***	241	142,630	200		50,000	90,000	2,830
Business Loan ***	244	94,152	100	0	1,000	90,000	3,252
Transportation	250	51,996	65,600	104,441	211,854	0	10,183
T. E. A. Funding	251	(18,069)	35,000	10,069	27,000		0
Transportation Impact	252	60,975	300	0	0	0	61,275
Gas Taxes	253	14,110	35,700	0	30,300	19,510	0
Depot Restoration Project	265	0	0	0	0		0
Beverage Recycling	270	18,769	100	0	5,000		13,869
Used Oil Grant	280	698	5,200	0	5,819	0	79
Christmas Light Fund	285	415	0		415		0
Bricks/Lamppost	286	5,332	80		1,000		4,412
Fire Capital Fund	292	48,536	20,900	0	8,000	8,000	53,436
<b>Total Special Revenues</b>		<b>\$ 805,469</b>	<b>\$ 299,602</b>	<b>\$ 115,510</b>	<b>\$ 473,347</b>	<b>\$ 444,554</b>	<b>\$ 302,680</b>
<b>Capital Projects</b>							
Recreation Construction	343	3,038	525	0	0	0	3,563
Prop 40 - Pool Improvements	344	(14,000)	220,000	411,043	617,043	0	0
GP Update/Circulation Element	346	0	0	0	0		0
Dinkey Way Closure	347	0	227,438		227,438		0
Streets and Road Capital Projects	350	484,298	2,000	0	486,298		0
Caboose Restoration	380	5,267	20	0	5,287		0
<b>Total Capital Projects</b>		<b>\$ 478,603</b>	<b>\$ 449,983</b>	<b>\$ 411,043</b>	<b>\$ 1,336,066</b>	<b>\$ -</b>	<b>\$ 3,563</b>
<b>Enterprise Funds</b>							
Sewer Maintenance & Operations	560	(83,798)	926,675	0	973,595	5,950	(136,668)
Lift Stations /Collection Systems	561	93,772	177,788	0	80,977	190,000	583
Wastewater Treatment Plant Project	563	(473,840)	393,048	0	445,000		(525,792)
G.O. Bonds	565	17,401	6,120	-	2,200		21,321
1978 Sewer Revenue Bond	566	0	0	5,950	5,950		0
Inflows and Infiltration	567	184,934	427,495	190,000	750,000	19,707	32,722
Arra Funds	568	230,089	2,036,257	19,707	2,286,053		0
Garbage	570	(255,073)	341,630	0	476,942		(390,385)
2% AB939	571	31,980	6,420	0	5,691		32,709
27% Landfill	572	550,401	85,200	0	12,721		622,880
<b>Total Enterprise Funds</b>		<b>\$ 295,866</b>	<b>\$ 4,400,633</b>	<b>\$ 215,657</b>	<b>\$ 5,039,129</b>	<b>\$ 215,657</b>	<b>\$ (342,630)</b>
<b>TOTAL ALL FUNDS</b>		<b>\$ 1,619,906</b>	<b>\$ 6,236,982</b>	<b>\$ 756,211</b>	<b>\$ 7,896,418</b>	<b>\$ 756,211</b>	<b>\$ (39,530)</b>

## General Fund - Summaries

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

GENERAL FUND

SUMMARY

DEPT. NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES BY MAJOR CATEGORY</b>						
	Property and Sales Taxes	\$ 865,227	\$ 796,326	\$ 828,000	\$ 791,000	\$ 816,000
	Franchise Fees	12,689	12,913	12,000	12,900	13,000
	Licenses and Permits	73,667	37,280	40,000	37,000	37,000
	Charges for Current Services	68,653	42,753	47,600	30,100	45,100
	Revenue from Other Agencies	157,304	147,618	154,500	141,000	141,500
	Other Sources of Revenues	71,090	142,657	148,166	74,764	76,932
	Transfers In	33,619	70,275	64,442	14,001	8,000
	<b>TOTAL REVENUES</b>	<b>\$ 1,282,249</b>	<b>\$ 1,249,822</b>	<b>\$ 1,294,708</b>	<b>\$ 1,100,765</b>	<b>\$ 1,137,532</b>
<b>EXPENDITURES BY DEPARTMENT</b>						
100	Central Services	90,729	112,063	112,153	110,130	114,563
110	City Council	9,771	6,065	6,350	10,400	9,000
120	Administration and Finance	184,679	177,884	182,780	111,201	112,367
160	Attorney	45,724	43,877	45,000	45,000	45,000
200	Fire Department	63,584	63,847	63,334	64,421	65,421
301	Sheriff	432,633	453,940	454,514	457,464	454,014
400	Building Department	82,427	73,247	78,586	34,540	35,684
425	Engineering	48,623	33,658	30,100	35,100	35,100
450	City Planner	81,664	66,476	41,423	33,000	33,000
500	Building & Grounds	142,623	159,349	165,391	119,828	114,859
530	Parks And Recreation	33,182	25,336	27,697	25,692	26,030
535	Aquatics	31,974	18,929	24,575	1,100	24,959
	<b>TOTAL EXPENDITURES</b>	<b>\$ 1,247,613</b>	<b>\$ 1,234,671</b>	<b>\$ 1,231,903</b>	<b>\$ 1,047,876</b>	<b>\$ 1,069,997</b>
	<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	<b>34,636</b>	<b>15,151</b>	<b>62,805</b>	<b>52,889</b>	<b>67,535</b>
Acct #						
9998	Transfers to Road Fund	(140,000)	-	-	(95,000)	(80,000)
9998	Transfer out to Code Enforcement	(8,300)	(6,414)	(6,500)	-	-
9998	Transfer to COPS Grant	-	(794)	(1,000)	(1,000)	(4,000)
9998	Transfer out to Fire Capital Fund	(15,000)	-	-	-	-
	<b>TOTAL TRANSFERS OUT</b>	<b>\$ (163,300)</b>	<b>\$ (7,208)</b>	<b>\$ (7,500)</b>	<b>\$ (96,000)</b>	<b>\$ (84,000)</b>
	<b>BEGINNING FUND BALANCE</b>	<b>160,689</b>	<b>32,025</b>	<b>32,025</b>	<b>39,968</b>	<b>(3,143)</b>
	<b>EST. ENDING FUND BALANCE</b>	<b>\$ 32,025</b>	<b>\$ 39,968</b>	<b>\$ 87,330</b>	<b>\$ (3,143)</b>	<b>\$ (19,608)</b>

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

GENERAL FUND

REVENUE DETAIL

ACCOUNT NUMBER	DESCRIPTION	ACTUAL	PROJECTED	FINAL	ADOPTED	ADOPTED
		2008-2009	ACTUAL 2009-2010	BUDGET 2009-2010	BUDGET 2010-2011	BUDGET 2011-2012
<b>PROPERTY AND SALES TAXES</b>						
4010	Property Taxes	\$ 310,909	\$ 298,000	\$ 298,000	\$ 298,000	\$ 298,000
4020	Sales and Use Taxes	540,054	475,000	510,000	475,000	500,000
4040	Transient Occupancy Tax	14,264	23,326	20,000	18,000	18,000
	<b>TOTAL TAXES</b>	<b>865,227</b>	<b>796,326</b>	<b>828,000</b>	<b>791,000</b>	<b>816,000</b>
<b>FRANCHISES</b>						
4100	Franchises	12,689	12,913	12,000	12,900	13,000
	<b>TOTAL FRANCHISES</b>	<b>12,689</b>	<b>12,913</b>	<b>12,000</b>	<b>12,900</b>	<b>13,000</b>
<b>LICENSES AND PERMITS</b>						
4200	Business Licenses	27,956	28,000	28,000	28,000	28,000
4210	Plan Check Fees	590	1,000	500	700	700
4220	Building Permits	43,201	7,000	10,000	7,000	7,000
4240	Encroachment Permits	1,020	780	1,000	800	800
4270	Sign Permits	900	500	500	500	500
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>73,667</b>	<b>37,280</b>	<b>40,000</b>	<b>37,000</b>	<b>37,000</b>
<b>CURRENT SERVICE CHARGES</b>						
4600	Swim Pool Recreation Facility	3,976	1,488	5,000	-	4,000
4605	Recreation Fees	6,321	5,000	6,000	5,000	6,000
4610	Engineering Services	16,243		10,000	5,000	10,000
4620	Planning & Zoning Fees	3,088	21,465	10,000	5,000	10,000
4630	Court Fines	38,290	14,700	16,000	15,000	15,000
4640	Copies & Reports	735	100	600	100	100
	<b>TOTAL CURRENT SERVICE CHARGES</b>	<b>68,653</b>	<b>42,753</b>	<b>47,600</b>	<b>30,100</b>	<b>45,100</b>

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

GENERAL FUND  
REVENUE DETAIL (CONTINUED)

ACCOUNT NUMBER	DESCRIPTION	ACTUAL	PROJECTED	FINAL	ADOPTED	ADOPTED
		2008-2009	ACTUAL 2009-2010	BUDGET 2009-2010	BUDGET 2010-2011	BUDGET 2011-2012
<b>REVENUE FROM OTHER AGENCIES</b>						
4710	Motor Vehicle Fees	139,024	131,636	138,000	125,000	125,000
4750	Booking Fees Reimbursed	-	-	-	-	-
4760	Prop 172 Public Safety	18,280	15,982	16,500	16,000	16,500
4770	State Mandated Costs	-	-	-	-	-
<b>TOTAL FROM OTHER AGENCIES</b>		<b>157,304</b>	<b>147,618</b>	<b>154,500</b>	<b>141,000</b>	<b>141,500</b>
<b>OTHER SOURCES OF FUNDS</b>						
4800	Rents and Leases	5,055	-	-	-	-
4810	Sign Rental & Leases	39,156	39,156	39,156	39,156	39,156
4850	Donations & Reimbursements	312	-	500	500	500
4900	Miscellaneous	2,896	91	3,000	1,000	1,000
4910	S.M.I.P.	-	-	300	100	100
4950	UT Storage/Landfill Loan	-	80,128	80,128	10,000	10,000
4960	Legal Fee Reimbursements	3,840	220	220	-	-
4962	Sewer Overhead Reimbursements	11,181	22,362	22,362	23,008	23,676
4964	Accounting Fee Reimbursements	5,028	1,000	1,000	1,000	1,000
4970	Insurance Refunds (SCORE)	17	-	-	-	-
4980	Investment Earnings	3,605	(300)	1,500	-	1,500
<b>TOTAL OTHER SOURCES OF FUNDS</b>		<b>71,090</b>	<b>142,657</b>	<b>148,166</b>	<b>74,764</b>	<b>76,932</b>
<b>TRANSFERS IN</b>						
4998	Transfer In - Youth Recreation Grant	17,619	-	-	-	-
4998	Transfer In - #292 Fire Construction Fund	16,000	8,000	8,000	8,000	8,000
4998	Transfer In - #214 Mitigation - City Bldg.	-	29,835	29,892	-	-
4998	Transfer In - #231 & #236 CDBG	-	5,250	5,250	1,750	-
4998	Transfer In - #235 & #237 CDBG	-	21,340	21,300	4,251	-
4998	Transfer In - #244 Business Loan	-	5,850	-	-	-
<b>TOTAL TRANSFERS IN</b>		<b>33,619</b>	<b>70,275</b>	<b>64,442</b>	<b>14,001</b>	<b>8,000</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>\$ 1,282,249</b>	<b>\$ 1,249,822</b>	<b>\$ 1,294,708</b>	<b>\$ 1,100,765</b>	<b>\$ 1,137,532</b>

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

GENERAL FUND  
 FUNCTIONAL EXPENDITURE TOTALS

DESCRIPTION	ACTUAL	PROJECTED	FINAL	ADOPTED	ADOPTED
	2008-2009	ACTUAL 2009-2010	BUDGET 2009-2010	BUDGET 2010-2011	BUDGET 2011-2012
PERSONNEL	444,160	384,647	388,782	217,097	235,402
SUPPLIES & EQUIPMENT & REPAIRS	32,532	35,177	36,400	28,450	33,950
COMMUNICATIONS	17,963	22,239	25,136	23,519	25,920
CONTRACTED SERVICES					
Software Maintanance Contract	975	3,475	3,475	1,575	1,575
Animal Control Contract	23,792	33,639	33,638	33,638	33,638
Auditor	8,194	8,240	8,240	8,487	8,500
City Attorney	45,724	43,877	45,000	45,000	45,000
Professional Services	1,489	2,102	500	2,500	2,500
Building Inspector	0	0	0	0	0
City Engineer	42,261	33,658	30,000	35,000	35,000
Fire Protection Services	24,440	24,500	27,500	24,500	24,500
City Planner	12,113	20,421	15,000	30,000	30,000
Booking Fees	2,720	6,000	7,000	6,000	6,000
Sheriff Protection	427,895	445,714	445,714	445,714	445,714
General Plan & Future Planning	25,000	0	0	0	0
TOTAL CONTRACT SERVICES	614,603	621,626	616,067	632,414	632,427
RESOURCE DEVELOPMENT	9,469	4,480	10,730	9,900	10,530
OCCUPANCY	70,933	67,223	72,982	68,728	71,896
CAPITAL OUTLAY	8,603	39,042	36,400	16,500	6,900
DEBT SERVICES					
MISCELLANEOUS	27,236	14,280	20,914	27,082	26,367
INSURANCE	22,114	24,492	24,492	24,186	26,605
DEPRECIATION					
<b>TOTAL</b>	<b>\$ 1,247,613</b>	<b>\$ 1,213,206</b>	<b>\$ 1,231,903</b>	<b>\$ 1,047,876</b>	<b>\$ 1,069,997</b>

**General Fund  
Detail by Department**

**CENTRAL SERVICES  
DEPARTMENT # 100**

**PROGRAM NARRATIVE**

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 City wide audit services.

**COMMENTS ON THE BUDGET**

**Supplies and Equipment:**

Materials and Supplies - consist of office supplies, drinking water, and various other supply costs.

Copy Machine - Cost is .9 cents per copy.

Postage Meter Lease - Lease of postage meter is paid quarterly.

Equipment Repairs and Maintenance - consist of the costs of office equipment repairs.

**Communications:**

Postage - postage costs and shipping costs.

Telephone - telephone and cell phone costs of the administration office is expected to increase slightly.

Advertising and Printing - Various public hearing notices advertisement costs.

**Contract Services:**

Animal Control Contract - The City has a contract with Placer County Department Health and Human Services.

Annual Audit - Projected at \$16,000. 50% is allocated to General Fund, 23% each is allocated to the Sewer and Garbage Fund, and the remaining 4% is allocated to the Transportation Fund.

Professional Services - The City pays Pensys for the City's pension administration, and mandated cost fees are also paid out of this account which will be reimbursed back to the City. Mandated cost fee contract was reduced this fiscal year due to lack of funds from the State.

**Resources and Development:**

Membership and Dues - Budgets are for City Clerk Association and Sacramento Area Council.

Conferences and Meetings - reimbursements to staffs for Meetings and Conferences.

**Capital Outlay** - consists of purchases of office equipment for administration office.

**Miscellaneous:**

Miscellaneous - Small expenditures not reported in other accounts.

Property Tax Admin Cost - Placer County charges the city an administration fee for collecting our property taxes.

Insurance and Bonds - This is an allocated share of the general insurance policy of the City for the General Fund.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

GENERAL FUND DEPARTMENTAL DETAIL

DEPARTMENT 100
CENTRAL SERVICES

ACCOUNT NUMBER	DESCRIPTION	ACTUAL	PROJECTED	FINAL	ADOPTED	ADOPTED
		2008-2009	2009-2010	BUDGET 2009-2010	BUDGET 2010-2011	BUDGET 2011-2012
<b>PERSONNEL</b>						
5010	Wages and Salaries	\$ -	\$ -	\$ -	\$ -	\$ -
5110	FICA	-	-	-	-	-
5115	Unemployment and Training Taxes	-	-	-	-	-
5120	Worker's Compensation	-	-	-	-	-
5130	Health Insurance	-	-	-	-	-
<b>SUPPLIES AND EQUIPMENT</b>						
5201	Materials and Supplies	2,900	3,600	3,000	3,600	3,600
5220	Copy Machine	1,058	1,400	1,400	1,400	1,400
5300	Equipment Repairs & Maintenance	233	300	300	300	300
<b>COMMUNICATIONS</b>						
5410	Postage	2,740	2,500	2,800	2,800	2,800
5420	Telephone	4,955	5,157	5,316	5,300	5,300
5430	Internet/Website	1,303	3,349	3,320	1,369	3,320
5440	Printing and Advertising	1,546	4,000	5,000	5,000	5,000
<b>CONTRACTED SERVICES</b>						
5510	Animal Control Contracts	23,792	33,639	33,638	33,638	33,638
5650	Annual Audit	8,194	8,240	8,240	8,487	8,500
5660	Professional Services	1,489	2,102	500	500	500
<b>RESOURCE DEVELOPMENT</b>						
5810	Memberships and Dues	391	608	1,000	1,000	1,000
5815	Conferences & Meetings	37	-	250	250	250
5820	Education and Training	-	-	300	300	300
5830	Travel	302	600	600	600	600
<b>OCCUPANCY</b>						
6120	Utilities	6,866	7,132	7,000	7,200	7,200
<b>CAPITAL OUTLAY</b>						
7010	Office Equipment/Computer	326	4,000	4,000	3,000	3,000
7010	Phone System	-	-	-	-	-
<b>MISCELLANEOUS</b>						
8250	Miscellaneous	227	500	500	500	500
8252	Bank Charges	487	1,481	1,370	1,500	1,550
8260	SB 2557 Prop Tax Admin Costs	9,932	7,528	7,528	7,600	7,600
8300	Payment to Other Agencies	1,175	1,036	1,200	1,200	1,200
8320	LAFCO Fees	662	399	399	400	400
8400	Insurance and Bonds	22,114	24,492	24,492	24,186	26,605
<b>TOTALS</b>		<b>\$ 90,729</b>	<b>\$ 112,063</b>	<b>\$ 112,153</b>	<b>\$ 110,130</b>	<b>\$ 114,563</b>

CITY COUNCIL  
DEPARTMENT # 110

**PROGRAM NARRATIVE**

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 Tuesdays of every month. Council members also serve on regional and local boards, and on Council ad-hoc committees.

**COMMENTS ON THE BUDGET**

Personnel: Council members receive a \$100 stipend each month, and the mayor receives a \$150 stipend each month.

Resource and Development: This is an allocation for attendance of meetings, conferences, and travel reimbursements.

Miscellaneous:

Founder's Day - Budget is allocated for the Colfax Historical Society Founder's Day.

Chamber of Commerce - Donations of \$50/month has been budgeted which is a reduction from \$250/month.

Economic Development

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

GENERAL FUND DEPARTMENTAL DETAIL

DEPARTMENT 110
CITY COUNCIL

ACCOUNT NUMBER	DESCRIPTION	ACTUAL	PROJECTED	FINAL	ADOPTED	ADOPTED
		2008-2009	2009-2010	BUDGET 2009-2010	BUDGET 2010-2011	BUDGET 2011-2012
<b>PERSONNEL</b>						
5060	Council Members Stipends	\$ 6,000	\$ 5,650	\$ 5,650	\$ 5,400	\$ 6,600
<b>SUPPLIES AND EQUIPMENT</b>						
<b>COMMUNICATIONS</b>						
5440	Printing & Advertising	62	32	-	-	-
<b>CONTRACTED SERVICES</b>						
5660	Publicity Consultant	-	-	-	2,000	2,000
<b>RESOURCE DEVELOPMENT</b>						
5810	Memberships and Dues					
5815	Conference & Meetings	540	383	400	400	400
5830	Travel & Mileage Reimbursements	-		-		-
<b>OCCUPANCY</b>						
6100	Rents and Leases	1,290		300	-	-
<b>CAPITAL OUTLAY</b>						
<b>MISCELLANEOUS</b>						
8250	Miscellaneous - Scorp & Historical Soc.	-	-	-	-	-
8257	Founder's Day	138	-	-	-	-
8257	Historical Society		-			
8258	Chamber Agreement	250	-	-	-	-
8263	Economic Development	1,491	-	-	2,600	-
8265	Sesquicentennial		-			
8400	Insurance					
<b>TOTALS</b>		<b>\$ 9,771</b>	<b>\$ 6,065</b>	<b>\$ 6,350</b>	<b>\$ 10,400</b>	<b>\$ 9,000</b>

**ADMINISTRATION AND FINANCE  
DEPARTMENT # 120**

**PROGRAM NARRATIVE**

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.

**COMMENTS ON THE BUDGET**

**Personnel:** Salaries and benefits are allocated to multiple funds and departments. The following percentages are allocated to the Administration and Finance Department:

	2009-2010	2010-2011
City Manager	50.00%	50.00%
Finance Director	60.00%	60.00%
Admin Assistant	80.00%	50.00%
Clerk/Accounting Assistant	50.00%	50.00%
Treasurer	50.00%	50.00%

**Resource & Development:** These line items pay for annual dues, travel and related expenses for employees to attend local chapter meetings and the annual conference of member associations, in addition educational seminars relating to each employees field of expertise. This allows our staff to cultivate important contacts with similar municipalities, and stay current in their fields.

**Miscellaneous:**

**Insurance and Bonds** - Security bonds are purchased to cover the activities of the Treasurer, Administrative Assistant, Accounting Assistant, and City Clerk.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

GENERAL FUND DEPARTMENTAL DETAIL

DEPARTMENT 120
ADMINISTRATIVE SERVICES

ACCOUNT NUMBER	DESCRIPTION	ACTUAL	PROJECTED	FINAL	ADOPTED	ADOPTED
		2008-2009	2009-2010	BUDGET 2009-2010	BUDGET 2010-2011	BUDGET 2011-2012
<b>PERSONNEL</b>						
5010	Wages & Salaries	\$ 110,121	\$ 130,148	\$ 127,779	\$ 86,576	\$ 86,576
5080	Treasurer's Stipends	700	600	600	600	600
5110	Fica & Medicare	9,123	9,956	8,436	6,623	6,623
5115	Employment & Training Tax	584	1,353	914	691	760
5120	Worker's Compensation	847	670	670	775	775
5130	Health & Life Insurance	26,326	21,993	22,433	7,095	7,805
5160	Retirement	25,902	6,922	13,421	3,866	4,253
5170	Auto Allowances	4,200	1,002	1,002	-	-
<b>SUPPLIES AND EQUIPMENT</b>						
5201	Materials & Supplies	-	-	-	-	-
<b>COMMUNICATIONS</b>						
5425	Cell Phone and Pagers	-	-	-	-	-
5440	Printing and Advertising	-	-	-	-	-
<b>CONTRACTED SERVICES</b>						
5560	Software Service Contract	975	3,475	3,475	1,575	1,575
5660	Professional Services	-	-	-	-	-
<b>RESOURCE DEVELOPMENT</b>						
5810	Memberships and Dues	-	-	-	-	-
5815	Conference & Meetings	3,700	150	500	500	500
5820	Education & Training	-	-	500	500	500
5830	Travel/Mileage	100	250	2,050	1,000	1,000
<b>MISCELLANEOUS</b>						
8250	Miscellaneous	-	300	300	300	300
8400	Bonding Insurance	100	-	100	100	100
8550	Election Costs	1,454	-	-	-	-
8600	Codification	547	1,065	600	1,000	1,000
<b>TOTALS</b>						
		\$ 184,679	\$ 177,884	\$ 182,780	\$ 111,201	\$ 112,367

**PROGRAM NARRATIVE**

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.

**COMMENTS ON THE BUDGET**

Contracted Services: The City contracts with Alfred "Mick" Cabral from the law firm Pelletreau, Alderson & Cabral. The City Attorney works for the City on an hourly basis.

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

GENERAL FUND DEPARTMENTAL DETAIL

DEPARTMENT 160
CITY ATTORNEY

ACCOUNT NUMBER	DESCRIPTION	ACTUAL	PROJECTED	FINAL	ADOPTED	ADOPTED
		2008-2009	ACTUAL 2009-2010	BUDGET 2009-2010	BUDGET 2010-2011	BUDGET 2011-2012
<b>PERSONNEL</b>						
<b>SUPPLIES AND EQUIPMENT</b>						
<b>COMMUNICATIONS</b>						
5440	Printing and Advertising			-		-
<b>CONTRACTED SERVICES</b>						
5665	Legal Fees	45,724	43,877	45,000	45,000	45,000
<b>RESOURCE DEVELOPMENT</b>						
<b>OCCUPANCY</b>						
<b>CAPITAL OUTLAY</b>						
<b>MISCELLANEOUS</b>						
8400	Insurance			-		-
8590	Cedar Ridge Appeal			-		-
8600	Codification			-		-
<b>TOTALS</b>		<b>\$ 45,724</b>	<b>\$ 43,877</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>	<b>\$ 45,000</b>

FIRE DEPARTMENT  
DEPARTMENT # 200

**PROGRAM NARRATIVE**

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.

**Comments on the Budget:**

Personnel: Workmen's Compensation includes coverage for the volunteers.

Supplies and Equipment: These line items include costs of materials and supplies, costs of repairs for fire vehicles and engines, as well as cost to maintain and operate the fire engines.

Communications: Money is budgeted for the telephone costs.

Contract Services: The City has a one year contract with Placer County. Contract includes coverage for a fire marshal.

Resource Development: Resource Development funds are required to train the volunteers to meet the minimum standard requirement. The City is a member of the California State Fire Association.

Capital Outlay: Includes parts, masks, air masks, medical supplies, protective clothings etc.

Miscellaneous:

Insurance - Allocated share of general insurance policy is budgeted in the Central Service Department.

Medical Screening and Exams - Medical exams are to be done by Sutter Occupational.

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

GENERAL FUND DEPARTMENTAL DETAIL

DEPARTMENT 200	
FIRE	

ACCOUNT NUMBER	DESCRIPTION	ACTUAL	PROJECTED	FINAL	ADOPTED	ADOPTED
		2008-2009	2009-2010	BUDGET 2009-2010	BUDGET 2010-2011	BUDGET 2011-2012
<b>PERSONNEL</b>						
5120	Worker's Compensation	8,066	6,535	6,534	10,671	10,671
<b>SUPPLIES AND EQUIPMENT</b>						
5201	Materials & Supplies	931	2,000	3,300	2,000	2,500
5203	Office Supplies	-	-	200	200	200
5300	Equipment Repairs & Maintenance	370	400	800	800	800
5320	Vehicle Repairs & Maintenance	13,145	15,000	8,000	8,000	8,000
5325	Gas & Oil	4,298	4,800	4,800	4,800	4,800
<b>COMMUNICATIONS</b>						
5420	Telephone, Answering Services	1,623	1,747	1,500	1,800	1,800
5440	Printing & Advertising					
<b>CONTRACT SERVICES</b>						
5625	Volunteer Services	-		-		-
5660	Fire Protection Services	21,500	21,500	21,500	21,500	21,500
5660	Fire Marshall Services (\$63.07/Hr)	2,940	3,000	6,000	3,000	3,000
<b>RESOURCE DEVELOPMENT</b>						
5810	Membership and Dues	825	1,050	1,000	1,050	1,050
5820	Education and Training	2,914	1,000	3,000	3,000	3,000
5830	Travel & Mileage	120	200	200	200	200
<b>OCCUPANCY</b>						
6120	Utilities	3,955	5,000	3,600	5,000	5,000
6125	Water	979	815	1,000	1,000	1,000
6140	Building Repairs & Maintenance	482	300	400	400	400
<b>CAPITAL OUTLAY</b>						
7022	Hoses, Nozzles, and Hydrants					
7030	Pagers and Radios					
7050	Safety Equipment (Fire Clothings)	-		-		-
7060	Grant Equipment					
<b>MISCELLANEOUS</b>						
8250	Miscellaneous	961	-	1,000	500	1,000
8532	Medical Screening/Exams	475	500	500	500	500
<b>TOTALS</b>		<b>\$ 63,584</b>	<b>\$ 63,847</b>	<b>\$ 63,334</b>	<b>\$ 64,421</b>	<b>\$ 65,421</b>

SHERIFF  
DEPARTMENT #300

**PROGRAM NARRATIVE**

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.

**COMMENTS ON THE BUDGET**

Communications: The City pays for the telephone costs at the Sheriff's office.

Contract Services: The City has a contract with Placer County Sheriff Department. Contract is renewable annually.

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

GENERAL FUND DEPARTMENTAL DETAIL

DEPARTMENT 300
SHERIFF

ACCOUNT NUMBER	DESCRIPTION	ACTUAL	PROJECTED	FINAL	ADOPTED	ADOPTED
		2008-2009	2009-2010	BUDGET 2009-2010	BUDGET 2010-2011	BUDGET 2011-2012
<b>PERSONNEL</b>						
<b>SUPPLIES AND EQUIPMENT</b>						
5300	Equipment Repairs & Maintenance	90	109	-	100	100
<b>COMMUNICATIONS</b>						
5420	Telephone	1,928	2,117	1,800	2,150	2,200
<b>CONTRACTED SERVICES</b>						
5580	Booking Fees	2,720	6,000	7,000	6,000	6,000
5600	Placer County Sheriffs	427,895	445,714	445,714	445,714	445,714
5600	Placer County Sheriffs - Overtime	-		-		-
<b>RESOURCE DEVELOPMENT</b>						
<b>OCCUPANCY</b>						
<b>CAPITAL OUTLAY</b>						
7015	Other Equipment - Lidar				3,500	
<b>MISCELLANEOUS</b>						
8400	Insurance			-		-
<b>TOTALS</b>						
		\$ 432,633	\$ 453,940	\$ 454,514	\$ 457,464	\$ 454,014

**BUILDING DEPARTMENT  
DEPARTMENT #400**

**PROGRAM NARRATIVE**

The Building department administers and enforces the Uniform Building Codes, State and Federal Laws, and City ordinances regulating construction activities. The department issues permits, collects fees, reviews construction plans for compliance, inspects construction projects, and provides information about the development.

**COMMENTS ON THE BUDGET**

Personnel: Salaries and benefits are allocated to multiple funds and departments. The following percentages are allocated to the Administration and Finance Department:

	<b>2009-2010</b>	<b>2010-2011</b>
Community Service Director	90.00%	35.00%

Supplies and Equipment: Budgets are for special tools used for inspections, and office supplies.

Miscellaneous:

SMIP Fees - This is a special fee charged by the State for the monitoring of earthquakes.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

GENERAL FUND DEPARTMENTAL DETAIL

DEPARTMENT 400
BUILDING

ACCOUNT NUMBER	DESCRIPTION	ACTUAL	PROJECTED	FINAL	ADOPTED	ADOPTED
		2008-2009	ACTUAL 2009-2010	BUDGET 2009-2010	BUDGET 2010-2011	BUDGET 2011-2012
<b>PERSONNEL</b>						
5010	Wages & Salaries	\$ 53,137	\$ 49,102	\$ 52,261	\$ 23,614	\$ 23,614
5110	Fica & Medicare	3,910	3,756	3,998	1,806	1,806
5115	Employment & Training Tax	189	211	221	115	127
5120	Worker's Compensation	1,212	919	919	834	834
5130	Health & Life Insurance	16,555	15,709	16,024	3,360	3,696
5160	Retirement	6,120	3,140	3,413	2,961	3,257
<b>SUPPLIES AND EQUIPMENT</b>						
5201	Materials & Supplies	184		150	150	150
5203	Office Supplies					
5300	Equipment Repairs and Maintenance					
<b>COMMUNICATIONS</b>						
5420	Telephone					
5425	Cell Phone and Pagers	323	245	300	300	300
5440	Printing & Advertising	202	100	500	100	500
<b>CONTRACTED SERVICES</b>						
5660	Professional Services	-		-		-
<b>RESOURCE DEVELOPMENT</b>						
5810	Dues and Subscription	50		50	100	100
5820	Education and Training	200		200	1,000	1,000
5830	Travel and Mileage	113		50	-	-
<b>OCCUPANCY</b>						
6140	Repairs and Maintenance Sewer Service Charges (17.68 EDUS)					
<b>CAPITAL OUTLAY</b>						
7010	Office Equipment					
7010	Software					
7500	Carpeting and Painting					
<b>MISCELLANEOUS</b>						
8250	Miscellaneous	177	10	200	100	200
8300	Payment to Other Agencies - SMIP	55	55	300	100	100
8400	Insurance and Bonds					
8600	Codification			-		-
<b>TOTALS</b>		<b>\$ 82,427</b>	<b>\$ 73,247</b>	<b>\$ 78,586</b>	<b>\$ 34,540</b>	<b>\$ 35,684</b>

CITY ENGINEER  
DEPARTMENT #425

**PROGRAM NARRATIVE**

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.

**COMMENTS ON THE BUDGET**

Contract Services: The City retains the firm of Ponticello Enterprises. The City Engineer works for the City on an hourly basis.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

GENERAL FUND DEPARTMENTAL DETAIL

<b>DEPARTMENT 425</b>
<b>ENGINEERING</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL	PROJECTED	FINAL	ADOPTED	ADOPTED
		2008-2009	2009-2010	BUDGET 2009-2010	BUDGET 2010-2011	BUDGET 2011-2012
<b>PERSONNEL</b>						
5010	Wages & Salaries	\$ 1,716	\$ -	\$ -	\$ -	\$ -
5110	Fica & Medicare	129		-		-
5115	Employment & Training Tax	-		-		-
5120	Worker's Compensation	40		-		-
5130	Health & Life Insurance	1,643		-		-
5160	Retirement	2,768		-		-
<b>SUPPLIES AND EQUIPMENT</b>						
<b>COMMUNICATIONS</b>						
5440	Printing & Advertising	66		100	100	100
<b>CONTRACTED SERVICES</b>						
5540	Engineering Services	42,261	33,658	30,000	35,000	35,000
5560	Professional Services (Legal)					
<b>RESOURCE DEVELOPMENT</b>						
<b>OCCUPANCY</b>						
<b>CAPITAL OUTLAY</b>						
<b>MISCELLANEOUS</b>						
8400	Bonds and Insurance			-		-
8590	Cedar Ridge Appeal			-		-
8600	Codification			-		-
<b>TOTALS</b>		<b>\$ 48,623</b>	<b>\$ 33,658</b>	<b>\$ 30,100</b>	<b>\$ 35,100</b>	<b>\$ 35,100</b>

PLANNING  
DEPARTMENT #450

**PROGRAM NARRATIVE**

The Planning Department oversees development and maintenance of the City General Plan, related community plans, design standards, zoning regulations and other development and design programs. It administers all City environmental review processes for public and private projects. It also manages City development review, including design of private and public projects. Planning also coordinates projects through and administers all programs related to the Planning Commission. It also prepares grant applications with other departments and public agencies and administers Community Development Block Grant programs. Planning also helps the City Manager develop and manage economic development programs. It also acts as the City's liaison in working with other public agencies and community groups, such as the State Department of Transportation, Placer County, Sierra Economic Development District, the Sacramento Area Council of Governments and others.

Materials and Supplies: Office supplies for the planner

Communications: Printing, Advertising and Mapping are expected to increase to cover the printing costs of the zoning ordinance.

Contract Services: The City Planner is an individual on contract with the City.

Resources Development: Conferences and Meetings are budgeted for League of CA Cities conference for Commissioners, or UCD class extensions for Commissioners.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

GENERAL FUND DEPARTMENTAL DETAIL

DEPARTMENT 450
PLANNING

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>PERSONNEL</b>						
5010	Wages & Salaries	\$ 28,279	\$ 20,859	\$ 20,859	\$ -	\$ -
5070	Commissioner Stipends	-	-	-	-	-
5110	Fica & Medicare	2,159	1,596	1,596	-	-
5115	Employment & Training Tax	413	185	185	-	-
5120	Worker's Compensation	1,664	783	783	-	-
5130	Health & Life Insurance	3,180	-	-	-	-
5160	Retirement	7,282	-	-	-	-
<b>SUPPLIES AND EQUIPMENT</b>						
5201	Materials & Supplies	212	63	500	500	500
<b>COMMUNICATIONS</b>						
5440	Printing, Advertising, and Mapping	1,282	1,000	2,500	2,500	2,500
<b>CONTRACTED SERVICES</b>						
5660	Planning Services	12,113	20,421	15,000	30,000	30,000
5660	Planning - Development Fees	-	21,465	-	-	-
5660	Housing Element Project	25,000	-	-	-	-
<b>RESOURCE DEVELOPMENT</b>						
5815	Conferences and Meetings	80	104	-	-	-
<b>OCCUPANCY</b>						
<b>CAPITAL OUTLAY</b>						
<b>MISCELLANEOUS</b>						
8400	Insurance	-	-	-	-	-
8600	Codification	-	-	-	-	-
<b>TOTALS</b>		<b>\$ 81,664</b>	<b>\$ 66,476</b>	<b>\$ 41,423</b>	<b>\$ 33,000</b>	<b>\$ 33,000</b>

BUILDING AND GROUNDS  
DEPARTMENT # 500

**PROGRAM NARRATIVE**

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.

**COMMENTS ON THE BUDGET**

Personnel: Public Workers are allocated to multiple departments and funds. Based on historical data, the allocation of salaries and benefits for this department is allocated as follows:

	2009-2010	2010-2011
Maintenance II	Actual	Actual
Lead Mechanic	Actual	Actual

Uniforms - Uniform costs are allocated among three funds: Sewer Fund, Streets and Drains, and General Fund.

Materials and Supplies: allocated for paper products, cleaning supplies.

Communications: Communication include costs of cell phones and pagers.

Miscellaneous: Staff anticipated UT contamination costs of \$20,000 of which \$20,000 will be reimbursed back to the City. The costs include annual monitoring of water wells (\$10,000), closure plan (\$3,500), and abandon wells (\$6,500).

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

GENERAL FUND DEPARTMENTAL DETAIL

DEPARTMENT 500
BUILDINGS AND GROUNDS

ACCOUNT NUMBER	DESCRIPTION	ACTUAL	PROJECTED	FINAL	ADOPTED	ADOPTED
		2008-2009	2009-2010	BUDGET 2009-2010	BUDGET 2010-2011	BUDGET 2011-2012
<b>PERSONNEL</b>						
5010	Wages and Salaries	\$ 55,626	\$ 54,809	\$ 53,534	\$ 29,697	\$ 29,697
5110	Fica and Medicare	4,213	4,193	4,095	2,272	2,272
5115	Unemployment and Training tax	326	318	331	214	235
5120	Worker's Compensation	2,345	3,422	3,422	3,202	3,202
5130	Health & Life Insurance	9,573	10,793	10,931	10,728	11,801
5150	Uniform Allowances	1,249	911	1,200	1,000	1,000
5160	Retirement	9,814	4,707	5,746	2,687	2,956
<b>SUPPLIES AND EQUIPMENT</b>						
5201	Materials and Supplies	967	2,170	1,350	2,500	2,500
5320	Vehicle Repairs & Maintenance	-	-	2,000	500	500
5325	Gas and Oil	4,481	2,509	5,000	3,000	3,000
<b>COMMUNICATIONS</b>						
5420	Telephone	1,379	1,434	1,400	1,500	1,500
5440	Printing and Advertising	91		100	100	100
<b>CONTRACTED SERVICES</b>						
<b>RESOURCE DEVELOPMENT</b>						
5820	Education		60	-	-	-
<b>OCCUPANCY</b>						
6100	Rents and Leases	8,749	1,818	2,000	2,000	2,000
6120	Utilities	7,809	12,327	12,000	12,500	13,000
6120	Sewer Service Charges (17.68 EDUS)	11,181	22,362	22,362	23,008	23,676
6125	Water	1,350	965	1,500	1,500	1,500
6140	Building Repairs & Maintenance	2,243	1,000	3,000	3,000	3,000
6150	Water Intrusion Damage	5,608		-		-
6160	Security	420	537	420	420	420
<b>CAPITAL OUTLAY</b>						
7020	Small Tools (Pressure Washer)			-		-
7500	Structures & Improvements	7,459	35,000	30,000	10,000	2,500
<b>MISCELLANEOUS</b>						
8250	Miscellaneous					
8300	Other Agencies	14				
8310	Contamination UT	7,726	14	5,000	10,000	10,000
8400	Insurance					
<b>TOTALS</b>		<b>\$ 142,623</b>	<b>\$ 159,349</b>	<b>\$ 165,391</b>	<b>\$ 119,828</b>	<b>\$ 114,859</b>

**PARKS AND RECREATION  
DEPARTMENT # 530**

**PROGRAM NARRATIVE**

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.

**COMMENTS ON THE BUDGET**

**Personnel:** Based on historical data, the allocation of salaries and benefits for this department is allocated as follows:

	2009-2010	2010-2011
Maintenance Worker II	Actual	Actual
Lead Mechanic	Actual	Actual

**Supplies and Equipment:** This line item is for the costs of materials and supplies, the cost of equipment repairs.

**Communications:** Communications include costs of cell phones and pagers.

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

GENERAL FUND DEPARTMENTAL DETAIL

DEPARTMENT 530
PARKS AND RECREATION

ACCOUNT NUMBER	DESCRIPTION	ACTUAL	PROJECTED	FINAL	ADOPTED	ADOPTED
		2008-2009	2009-2010	BUDGET 2009-2010	BUDGET 2010-2011	BUDGET 2011-2012
<b>PERSONNEL</b>						
5010	Wages and Salaries	\$ 6,910	\$ 7,758	\$ 5,391	\$ 7,543	\$ 7,543
5110	Fica and Medicare	528	593	412	577	577
5115	Unemployment and Training Tax	3	12	63	53	58
5120	Worker's Compensation	730	621	433	813	813
5130	Health Insurance	3,896	1,740	1,756	2,641	2,905
5160	Retirement	2,475	698	560	683	751
<b>SUPPLIES AND EQUIPMENT</b>						
5201	Materials and Supplies	360	300	500	500	500
5300	Equipment Repairs and Maintenance	22	300	100	100	100
<b>COMMUNICATIONS</b>						
5420	Telephone					
5440	Printing and Advertising	-				
<b>CONTRACTED SERVICES</b>						
5660	Professional Services					
<b>RESOURCE DEVELOPMENT</b>						
5815	Conferences and Meetings					
5830	Travel and Mileage					
<b>OCCUPANCY</b>						
6120	Utilities	6,479	1,535	6,300	1,600	1,600
6125	Water	10,367	9,979	10,000	10,000	10,000
6140	Repairs and Maintenance	727	1,076	500	500	500
<b>CAPITAL OUTLAY</b>						
7110	Grounds & Sidewalks	18	42	-		
7015	Lawn Mower Trailer			1,000	-	-
<b>MISCELLANEOUS</b>						
8100	Art Lot Lease	667	682	682	682	682
8110	Art Council Donation					
8250	Miscellaneous					
8400	Insurance					
<b>TOTALS</b>		<b>\$ 33,182</b>	<b>\$ 25,336</b>	<b>\$ 27,697</b>	<b>\$ 25,692</b>	<b>\$ 26,030</b>

**AQUATICS  
DEPARTMENT # 535**

**PROGRAM NARRATIVE**

The Aquatic Department is responsible for the maintenance of the swimming pool. Our staff monitors the water quality to make sure that the chemical levels meet the Placer County Health Department. Additionally, our staff paints the pool, and perform all building maintenance at this facility.

**COMMENTS ON THE BUDGET**

**Personnel:** During the Summer months, the City employs about 8 temporary part-time employees. Only a portion of the public workers are allocated to this department.

	2009-2010	2010-2011
Part-time employees (Lifeguards)	100.00%	100.00%
Maintenance Worker II	Actual	Actual
Lead Mechanic	Actual	Actual
Community Service Director	Actual	Actual

**Supplies and Equipment:** This line item is for the costs of materials and supplies, the cost of equipment repairs, and chlorine.

**Communications:** Communications include telephone and pagers.

**Occupancy:** Occupancy includes costs of utilities, water, building repairs and maintenance. Staff anticipates an increase in utility cost of 1%.

**Miscellaneous:**

Miscellaneous - This is unseens cost associated with the operation of the swimming pools

Payment to Other Agency - this is a payment allocated for the Placer County Environmental pool fee.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

GENERAL FUND DEPARTMENTAL DETAIL

DEPARTMENT 535
AQUATICS

ACCOUNT NUMBER	DESCRIPTION	ACTUAL	PROJECTED	FINAL	ADOPTED	ADOPTED
		2008-2009	2009-2010	BUDGET 2009-2010	BUDGET 2010-2011	BUDGET 2011-2012
<b>PERSONNEL</b>						
5010	Wages and Salaries	\$ 16,159	\$ 9,503	\$ 9,643	\$ -	\$ 10,000
5030	Overtime	92		-		-
5110	Fica and Medicare	1,255	727	738	-	765
5115	Unemployment and Training Tax	267	177	247		247
5120	Worker's Compensation	906	671	539		539
5130	Health and Life Insurance	3,065	1,579	1,597		1,597
5160	Retirement	2,463	326	446		446
<b>SUPPLIES AND EQUIPMENT</b>						
5201	Materials and Supplies	104	100	500		500
5300	Repairs and Maintenance	1,272	-	500		500
5340	Chlorine	1,905	2,126	4,000		4,000
<b>COMMUNICATIONS</b>						
5420	Telephone	463	464	500	500	500
5440	Printing and Advertising		94			
<b>CONTRACTED SERVICES</b>						
<b>RESOURCE DEVELOPMENT</b>						
5820	Education and Training	97	75	500		500
5830	Travel and Meetings			130		130
<b>OCCUPANCY</b>						
6120	Utilities	2,428	2,377	2,400	600	2,400
6125	Water	-		-		-
6140	Repairs and Maintenance			200		200
<b>CAPITAL OUTLAY</b>						
7015	Anti Entrapment Drain Cover	800		1,400		1,400
7500	Fence/Diving Board					
<b>MISCELLANEOUS</b>						
8250	Miscellaneous			500		500
8300	Other Agencies - Pool Fees	698	710	735		735
8400	Insurance					
<b>TOTALS</b>		<b>\$ 31,974</b>	<b>\$ 18,929</b>	<b>\$ 24,575</b>	<b>\$ 1,100</b>	<b>\$ 24,959</b>

## 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.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

SPECIAL REVENUE FUNDS  
**FUNCTIONAL EXPENDITURE TOTALS**

DESCRIPTION	ACTUAL	ACTUAL	PROJECTED	FINAL	ADOPTED	PROJECTED
	2008-2009	AS OF 4/30/10	ACTUAL 2009-2010	BUDGET 2009-2010	BUDGET 2010-2011	BUDGET 2011-2012
<b>PERSONNEL</b>	199,623	105,935	118,009	131,203	108,695	110,603
<b>SUPPLIES &amp; EQUIPMENT &amp; REPAIRS</b>	11,531	4,227	5,051	15,284	13,565	13,150
<b>COMMUNICATIONS</b>	1,663	2,325	2,297	2,400	2,400	2,400
<b>CONTRACTED SERVICES</b>						
Accounting Services - Reimbursement to GF	1,000	0	1,000	1,000	1,000	1,000
Auditor	656	463	660	660	680	700
City Attorney						
City Engineer	8,690	150	150	5,000	2,000	2,000
Outside Engineering Services						
Planning Services	81,545	9,610	13,783	76,720	32,250	0
Professional Services						
Sheriff Protection	101,704	75,533	100,709	100,709	100,709	103,730
Transit Services	11,756	12,012	12,012	12,012	11,959	12,000
Volunteer Firefighter Services	48,462	28,761	28,761	28,500	8,000	8,000
CDBG Grant Consultant	2,032	0	12,000	4,000	1,000	1,000
Other Contract Services	0	419	419	419	0	0
<b>TOTAL CONTRACT SERVICES</b>	<b>255,845</b>	<b>126,948</b>	<b>169,494</b>	<b>229,020</b>	<b>157,598</b>	<b>128,430</b>
<b>RESOURCE DEVELOPMENT</b>	126	540	540	520	900	900
<b>OCCUPANCY</b>	16,057	11,980	16,042	17,150	17,150	17,150
<b>CAPITAL OUTLAY</b>	63,522	107,025	122,803	150,200	44,803	17,803
<b>MISCELLANEOUS</b>	90	5	16,007	1,806	1,687	1,687
<b>INSURANCE</b>	8,894	10,719	10,719	10,719	12,481	13,673
<b>DEPRECIATION</b>						0
<b>LOANS OUT</b>	0	0	50,000	130,000	50,000	0
<b>TOTAL</b>	<b>\$ 557,351</b>	<b>\$ 369,704</b>	<b>\$ 510,962</b>	<b>\$ 688,302</b>	<b>\$ 409,279</b>	<b>\$ 305,796</b>

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

AC STAGE
FUND #204

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4560	Donations					
4980	Interest	1	1	2	2	2
<b>TOTAL REVENUE</b>		<b>\$ 1</b>	<b>\$ 1</b>	<b>\$ 2</b>	<b>\$ 2</b>	<b>\$ 2</b>
<b>EXPENDITURES</b>						
5201	Materials and Supplies					
6140	Building Repairs & Maintenance					
8250	Miscellaneous					
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
9998	Transfer To General Fund					
<b>TOTAL OTHER SOURCES (USES)</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>		<b>86</b>	<b>87</b>	<b>87</b>	<b>88</b>	<b>90</b>
<b>ENDING RESTRICTED FUND BALANCE</b>		<b>\$ 87</b>	<b>\$ 88</b>	<b>\$ 89</b>	<b>\$ 90</b>	<b>\$ 92</b>

**FUND 204 - AC STAGE FUND**

This fund is used to account for revenues and expenditures of the Art Council.

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

MITIGATION FUND - ROADS
FUND #210

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4225	Mitigation Fees	\$ 71,555	\$ 1,802	\$ 1,802	\$ -	\$ -
4980	Interest	910	442	600	400	400
<b>TOTAL REVENUE</b>		<b>\$ 72,465</b>	<b>\$ 2,244</b>	<b>\$ 2,402</b>	<b>\$ 400</b>	<b>\$ 400</b>
<b>EXPENDITURES</b>						
5440	Printing and Advertising			-		-
5660	Professional Services			-		-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
9998	Transfer to the South Auburn Project			-		-
<b>TOTAL OTHER SOURCES (USES)</b>				<b>-</b>		<b>-</b>
<b>BEGINNING FUND BALANCE</b>		<b>3,929</b>	<b>76,394</b>	<b>76,394</b>	<b>78,638</b>	<b>79,038</b>
<b>ENDING RESTRICTED FUND BALANCE</b>		<b>\$ 76,394</b>	<b>\$ 78,638</b>	<b>\$ 78,796</b>	<b>\$ 79,038</b>	<b>\$ 79,438</b>

**Fund 210-217 - 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 purpose of mentioned above.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>MITIGATION FUND - DRAINAGE</b>
<b>FUND #211</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4225	Mitigation Fees	\$ 2,640	\$ 74	\$ 74	\$ -	\$ -
4980	Interest	34	16	25	20	20
<b>TOTAL REVENUE</b>		<b>\$ 2,674</b>	<b>\$ 90</b>	<b>\$ 99</b>	<b>\$ 20</b>	<b>\$ 20</b>
<b>EXPENDITURES</b>						
5440	Printing and Advertising			-		-
5660	Professional Services			-		-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
9998	Transfer to the South Auburn Project			-		-
<b>TOTAL OTHER SOURCES (USES)</b>				-		-
<b>BEGINNING FUND BALANCE</b>		143	2,817	2,817	2,907	2,927
<b>ENDING RESTRICTED FUND BALANCE</b>		<b>\$ 2,817</b>	<b>\$ 2,907</b>	<b>\$ 2,916</b>	<b>\$ 2,927</b>	<b>\$ 2,947</b>

**Fund 210-217 - 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 purpose of mentioned above.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

MITIGATION FUND - TRAILS
FUND #212

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4225	Mitigation Fees	\$ 43,285	\$ 1,125	\$ 1,125	\$ -	\$ -
4980	Interest	511	253	300	250	250
	<b>TOTAL REVENUE</b>	<b>\$ 43,796</b>	<b>\$ 1,378</b>	<b>\$ 1,425</b>	<b>\$ 250</b>	<b>\$ 250</b>
<b>EXPENDITURES</b>						
5440	Printing and Advertising			-		-
5660	Professional Services			-		-
	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
9998	Transfers			-		-
	<b>TOTAL OTHER SOURCES (USES)</b>			<b>-</b>		<b>-</b>
	<b>BEGINNING FUND BALANCE</b>	<b>41</b>	<b>43,837</b>	<b>43,837</b>	<b>45,215</b>	<b>45,465</b>
	<b>ENDING RESTRICTED FUND BALANCE</b>	<b>\$ 43,837</b>	<b>\$ 45,215</b>	<b>\$ 45,262</b>	<b>\$ 45,465</b>	<b>\$ 45,715</b>

**Fund 210-217 - 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 purpose of mentioned above.

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

MITIGATION FUND - PARKS & REC.
FUND #213

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4225	Mitigation Fees	\$ 220,605	\$ 5,731	\$ 5,731	\$ -	\$ -
4980	Interest	2,604	1,292	2,000	600	-
	<b>TOTAL REVENUE</b>	<b>\$ 223,209</b>	<b>\$ 7,023</b>	<b>\$ 7,731</b>	<b>\$ 600</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
5440	Printing and Advertising			-		-
5660	Professional Services			-		-
	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
9998	Transfer to Prop 40 #344		-	(231,151)	(231,043)	-
	<b>TOTAL OTHER SOURCES (USES)</b>			<b>(231,151)</b>	<b>(231,043)</b>	<b>-</b>
	<b>BEGINNING FUND BALANCE</b>	<b>211</b>	<b>223,420</b>	<b>223,420</b>	<b>230,443</b>	<b>-</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 223,420</b>	<b>\$ 230,443</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Fund 210-217 - 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 purpose of mentioned above.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

MITIGATION FUND - CITY BUILDINGS
FUND #214

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4225	Mitigation Fees	\$ 27,170	\$ 684	\$ 684	\$ -	\$ -
4980	Interest	346	143	200	-	-
<b>TOTAL REVENUE</b>		<b>\$ 27,516</b>	<b>\$ 827</b>	<b>\$ 884</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
5440	Printing and Advertising			-		-
5660	Professional Services			-		-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
9998	Transfer to General Funds - City Hall		(29,835)	(29,892)	-	-
<b>TOTAL OTHER SOURCES (USES)</b>		<b>-</b>	<b>(29,835)</b>	<b>(29,892)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>		<b>1,492</b>	<b>29,008</b>	<b>29,008</b>	<b>-</b>	<b>-</b>
<b>ENDING RESTRICTED FUND BALANCE</b>		<b>\$ 29,008</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Fund 210-217 - 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 purpose of mentioned above.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>MITIGATION FUND - CITY VEHICLES</b>
<b>FUND #215</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4225	Mitigation Fees	\$ 5,170	\$ 130	\$ 130	\$ -	\$ -
4980	Interest	66	5	10	-	-
	<b>TOTAL REVENUE</b>	<b>\$ 5,236</b>	<b>\$ 135</b>	<b>\$ 140</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
5440	Printing and Advertising			-		-
5660	Professional Services			-		-
	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
9998	Transfer to Transportation Fund - Trucks	-	(5,654)	(5,509)	-	-
	<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>(5,654)</b>	<b>(5,509)</b>		<b>-</b>
	<b>BEGINNING FUND BALANCE</b>	<b>283</b>	<b>5,519</b>	<b>5,519</b>	<b>-</b>	<b>-</b>
	<b>ENDING RESTRICTED FUND BALANCE</b>	<b>\$ 5,519</b>	<b>\$ -</b>	<b>\$ 150</b>	<b>\$ -</b>	<b>\$ -</b>

**Fund 210-217 - 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 purpose of mentioned above.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>MITIGATION FUND DOWNTOWN PARKING</b>
<b>FUND #217</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4225	Mitigation Fees	\$ 23,100	\$ 581	\$ 581	\$ -	\$ -
4980	Interest	294	140	200	150	150
<b>TOTAL REVENUE</b>		<b>\$ 23,394</b>	<b>\$ 721</b>	<b>\$ 781</b>	<b>\$ 150</b>	<b>\$ 150</b>
<b>EXPENDITURES</b>						
5440	Printing and Advertising			-		-
5660	Professional Services			-		-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
9998	Transfer to the South Auburn Project			-		-
<b>TOTAL OTHER SOURCES (USES)</b>				-		-
<b>BEGINNING FUND BALANCE</b>		<b>1,268</b>	<b>24,662</b>	<b>24,662</b>	<b>25,383</b>	<b>25,533</b>
<b>ENDING RESTRICTED FUND BALANCE</b>		<b>\$ 24,662</b>	<b>\$ 25,383</b>	<b>\$ 25,443</b>	<b>\$ 25,533</b>	<b>\$ 25,683</b>

**Fund 210-217 - 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 purpose of mentioned above.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>SUPPLEMENTAL LAW ENFORCEMENT</b>
<b>FUND #218</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4560	COPS Grant	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
4980	Interest	56		-		-
<b>TOTAL REVENUE</b>		<b>\$ 100,056</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>
<b>EXPENDITURES</b>						
5201	Materials and Supplies					
5320	Vehicle Repairs & Supplies					
5520	Accounting Services			-		-
5600	Placer Co. Sheriff Protection	101,704	100,709	100,709	100,709	103,730
5600	Sheriff Protection - Overtime			-		-
<b>TOTAL EXPENDITURES</b>		<b>\$ 101,704</b>	<b>\$ 100,709</b>	<b>\$ 100,709</b>	<b>\$ 100,709</b>	<b>\$ 103,730</b>
<b>OTHER SOURCES (USES)</b>						
4998	Transfer in from General Fund	-	794	1,000	1,000	4,000
<b>BEGINNING FUND BALANCE</b>		1,563	(85)	(85)	-	291
<b>ENDING FUND BALANCE</b>		<b>\$ (85)</b>	<b>\$ -</b>	<b>\$ 206</b>	<b>\$ 291</b>	<b>\$ 561</b>

**FUND 218 - SUPPLEMENTAL LAW**

**Support Law Enforcement and COPS (State):** Beginning in the 1996-1997 fiscal year, the State of California appropriated special revenue funds to enhance law enforcement efforts in communities throughout the state. The funding is not constitutionally protected, but rather is re-appropriated on an annual basis, and may be eliminated at the discretion of the State Legislature, or by a veto of the Governor.

The funds are used primarily to enhance communications and records management, to improve information available to officers in patrol and other police services.

**COMMENTS ON THE BUDGET**

**Contract Services:** The City has a contract with Placer County for police protection. The cost above is for a Traffic Enforcement and Community Policing Officer and associated vehicle costs funded through the City's Citizen Option for Public Safety (COPS) Supplemental Law.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>CDBG PLANNING - MASTER PLAN &amp; LIFT STATION</b>
<b>FUND #231</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4560	CDBG Grant	\$ -	\$ 52,392	\$ 70,000	\$ -	\$ -
4980	Interest	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>\$ -</b>	<b>\$ 52,392</b>	<b>\$ 70,000</b>		<b>\$ -</b>
<b>EXPENDITURES</b>						
5570	Planning - Lift Stations			-		-
5570	Planning - Master Plan	30,780	9,280	27,220		-
<b>TOTAL EXPENDITURES</b>		<b>30,780</b>	<b>9,280</b>	<b>27,220</b>		<b>-</b>
<b>OTHER SOURCES (USES)</b>						
4998	Transfer In - From Rental Rehab Fund		17,500	17,500		-
9998	Transfer out - General Fund Admin.		(3,500)	(3,500)		-
9998	Transfer out - Design costs of Lift Stations		(26,332)	(26,000)		-
<b>TOTAL OTHER SOURCES (USES)</b>		<b>-</b>	<b>(12,332)</b>	<b>(12,000)</b>		<b>-</b>
<b>BEGINNING FUND BALANCE</b>			(30,780)	(30,780)	-	-
<b>ENDING FUND BALANCE</b>		<b>\$ (30,780)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>FUND 231 - CDBG Planning Grant - Master &amp; Lift Stations</b>
The funds from CDBG will be used for the planning and technical assistance of the Sewer Lift Station Project and the Master Plan for the Historic Downtown Corridor.

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

<b>CDBG PLANNING - LAND USE ELEMENT</b>
<b>FUND #232</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4560	CDBG Grant	\$ 28,259	\$ 3,500	\$ 16,250	\$ -	\$ -
4980	Interest	-	3	-		-
	<b>TOTAL REVENUE</b>	<b>\$ 28,259</b>	<b>\$ 3,503</b>	<b>\$ 16,250</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
5010	Salaries and Wages	691				
5110	Social Security Taxes	53				
5570	Planning - Land Use Element	50,765	3,503	16,250		-
	<b>TOTAL EXPENDITURES</b>	<b>\$ 51,509</b>	<b>\$ 3,503</b>	<b>\$ 16,250</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
9998	Transfer out - Administration Gen Fund	(1,750)	-			-
4998	Transfer In - From Business Loan Fund	12,500	-	-		
4998	Transfer In - From Rental Rehab	12,500	-	-		-
	<b>TOTAL OTHER SOURCES (USES)</b>	<b>23,250</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>BEGINNING FUND BALANCE</b>	<b>-</b>		<b>-</b>		<b>-</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>FUND 232 - CDBG Planning Grant</b>
The funds from CDBG will be used for the planning and technical assistance of the Housing Element Project and Land Use Element Project

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

CDBG PLANNING GRANT / 03-PTAA-0037
FUND #235

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4560	CDBG Grant	\$ -		\$ -	\$ -	\$ -
4980	Interest	518	180	1,000		-
	<b>TOTAL REVENUE</b>	<b>\$ 518</b>	<b>\$ 180</b>	<b>\$ 1,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
5540	City Engineering Services			-		-
5660	Professional Services			-		-
8250	Miscellaneous	-	14,875			-
	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 14,875</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
9998	Transfer Out - General Fund	-	(12,113)	(12,100)	(4,251)	-
4998	Transfer In - From Sewer Fund			-		-
	<b>TOTAL OTHER SOURCES (USES)</b>		<b>(12,113)</b>	<b>(12,100)</b>	<b>(4,251)</b>	<b>-</b>
	<b>BEGINNING FUND BALANCE</b>	<b>30,541</b>	<b>31,059</b>	<b>31,541</b>	<b>4,251</b>	<b>-</b>
	<b>FUND BALANCE - #01-EDBG-800</b>	<b>\$ 12,113</b>		<b>\$ 13</b>		<b>\$ -</b>
	<b>ENDING FUND BAL #03-PTAA-0037</b>	<b>\$ 18,946</b>	<b>\$ 4,251</b>	<b>\$ 19,146</b>		<b>\$ -</b>
	<b>TOTAL FUND BALANCE</b>	<b>\$ 31,059</b>	<b>\$ 4,251</b>	<b>\$ 19,159</b>	<b>\$ -</b>	<b>\$ -</b>

**FUND 235 - CDBG Infrastructure Planning Grant**

These fund balances are from the amount left over from prior CDBG grants.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>CDBG PLANNING - ECONOMIC REVITALIZATION ZONE</b>
<b>FUND #236</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4560	CDBG Grant	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ -
4980	Interest	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
5570	Planning	-	1,000	33,250	32,250	-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 1,000</b>	<b>\$ 33,250</b>	<b>\$ 32,250</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
9998	Transfer out - General Fund Admin.	-	-	(1,750)	(1,750)	-
<b>TOTAL OTHER SOURCES (USES)</b>		<b>-</b>	<b>-</b>	<b>(1,750)</b>	<b>(1,750)</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,000)</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>		<b>\$ -</b>	<b>\$ (1,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>FUND 236 - CDBG Grant - Economic Revitalization Zone</b>
This fund from CDBG will be used for the economic revitalization zone paid to the outside planning consultant.

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

<b>CDBG #364 - COLFAX JOB HOUSING BALANCE</b>
<b>FUND #237</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4560	CDBG Grant	\$ -	\$ -	\$ -	\$ -	\$ -
4980	Interest	153	44	60	-	-
<b>TOTAL REVENUE</b>		<b>\$ 153</b>	<b>\$ 44</b>	<b>\$ 60</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
5660	Professional Services - Planning			-		-
5660	Promotion of Tourism			-		-
5660	I-80 Zoning Area			-		-
5660	Business Recruiter			-		-
5660	Redevelopment Analysis			-		-
7120	Signage & Beautification of Entryways			-		-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
9998	Transfer Out - To General Fund	-	(9,227)	(9,200)	-	-
9998	Transfer Out - Lift Stations					
<b>TOTAL OTHER SOURCES (USES)</b>		<b>-</b>	<b>(9,227)</b>	<b>(9,200)</b>	<b>-</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>		<b>9,030</b>	<b>9,183</b>	<b>9,183</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 9,183</b>	<b>\$ -</b>	<b>\$ 43</b>	<b>\$ -</b>	<b>\$ -</b>

**FUND 237 - CDBG Colfax Job Housing Balance**

The City was in the past awarded a \$100,000 grant from the Housing and Community Development's Community Development Block Grant program that created this fund. The grant is in close-out that will result in eventual elimination of the fund.

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

<b>RENTAL REHAB</b>
<b>FUND #241</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4300	Loan Repayments	\$ -	\$ -	\$ -	\$ -	\$ -
4980	Interest	2,510	780	1,000	200	20
<b>TOTAL REVENUE</b>		<b>\$ 2,510</b>	<b>\$ 780</b>	<b>\$ 1,000</b>	<b>\$ 200</b>	<b>\$ 20</b>
<b>EXPENDITURES</b>						
5440	Printing & Advertising			-		-
5660	Professional Services					
8250	Miscellaneous			-		-
8800	EDBG Loans Out	-		100,000	50,000	
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 50,000</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
9998	Transfer Out - To CDBG Planning		(8,750)	(8,750)		-
9998	Transfer Out - Pool Improvement #344	-	-	-	(90,000)	-
<b>TOTAL OTHER SOURCES (USES)</b>		<b>\$ -</b>	<b>\$ (8,750)</b>	<b>\$ (8,750)</b>	<b>\$ (90,000)</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>		<b>148,090</b>	<b>150,600</b>	<b>150,600</b>	<b>142,630</b>	<b>2,830</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 150,600</b>	<b>\$ 142,630</b>	<b>\$ 42,850</b>	<b>\$ 2,830</b>	<b>\$ 2,850</b>

**FUND 241 - RENTAL REHAB FUND**

This is a revolving loan CDBG program. Loan repayments are collected monthly. The City is planning to loan these money back out to qualified individuals. It is anticipated that a portion of these funds will be allocated in the future fiscal year for a public works project.

Currently, there are no loans outstanding for repayments.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>BUSINESS LOAN</b>
<b>FUND #244</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4310	Loan Repayments	\$ -	\$ -	\$ -	\$ -	\$ -
4980	Interest	3,057	900	2,000	100	10
				-		-
	<b>TOTAL REVENUE</b>	<b>\$ 3,057</b>	<b>\$ 900</b>	<b>\$ 2,000</b>	<b>\$ 100</b>	<b>\$ 10</b>
<b>EXPENDITURES</b>						
5010	Salaries and Wages					
5440	Printing and Advertising					
5660	Professional Services	2,032	-	4,000	1,000	1,000
	General Admin (18% of Loan & A. Del.)		9,500			
	Activity Delivery (15%)		2,500			
8250	Miscellaneous					
8800	EDBG Loans Out	-	50,000	30,000	-	-
	<b>TOTAL EXPENDITURES</b>	<b>\$ 2,032</b>	<b>\$ 62,000</b>	<b>\$ 34,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>OTHER SOURCES (USES)</b>						
9998	Transfer Out - To CDBG Planning	(12,500)	(8,750)	(8,750)	-	-
9998	Transfer Out - Pool Improvement #344	-	-	-	(90,000)	-
9998	Transfer Out - GF for Admin		(5,850)			
	<b>TOTAL OTHER SOURCES (USES)</b>	<b>\$ (12,500)</b>	<b>\$ (14,600)</b>	<b>\$ (8,750)</b>	<b>\$ (90,000)</b>	<b>\$ -</b>
	<b>BEGINNING FUND BALANCE</b>	<b>181,327</b>	<b>169,852</b>	<b>169,852</b>	<b>94,152</b>	<b>3,252</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 169,852</b>	<b>\$ 94,152</b>	<b>\$ 129,102</b>	<b>\$ 3,252</b>	<b>\$ 2,262</b>

**FUND 244 - LOW INCOME BUSINESS LOAN FUND**

This is a revolving loan CDBG program. Loan repayments are collected monthly. Currently, we have no anticipated costs associated with this fund. It is anticipated that a portion of these funds will be allocated in the fiscal year to a public works project.

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

<b>NUISANCE ABATEMENT</b>
<b>FUND #245</b>

ACCOUNT NUMBER DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>					
4230 Nuisance Abatement Fees	\$ -	\$ -	\$ -	\$ -	\$ -
4970 Insurance Refunds	-	-	-	-	-
4980 Interest	-	-	-	-	-
<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>					
5010 Salaries and Wages	5,654	5,916	5,915	-	-
5110 Social Security Taxes	416	452	452	-	-
5115 Unemployment & Training Taxes	21	27	32	-	-
5120 Workmen's Compensation	142	131	130	-	-
5130 Health Insurance	-	-	-	-	-
5160 Retirement	440	391	440	-	-
8250 Miscellaneous	-	-	-	-	-
8400 Insurance	432	548	548	-	-
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,105</b>	<b>\$ 7,465</b>	<b>\$ 7,517</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>					
4998 Transfer in From General Fund	8,300	6,414	6,500	-	-
<b>BEGINNING FUND BALANCE</b>	<b>(144)</b>	<b>1,051</b>	<b>1,051</b>	<b>-</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 1,051</b>	<b>\$ -</b>	<b>\$ 34</b>	<b>\$ -</b>	<b>\$ -</b>

**FUND 245 - NUISANCE ABATEMENT FUND**

This is a special revenue fund used to account for the nuisance abatement fees and its related costs.

**CITY OF GOLDFAX  
TRANSPORTATION FUND**

**Transportation Allotment**

Each year, the California Transportation Commission allocated funds to be used for transit and transportation needs. These 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. If there are additional funds (and they are), they can be used for other transportation needs.

**COMMENTS ON THE BUDGET**

**Personnel:** The following percentages of salaries and benefits are allocated to the Transportation Fund:

	2009-2010	2010-2011
Finance Director	5%	5%
Public Worker PT	Actual	Actual
Maintenance II	Actual	Actual
Mechanic	Actual	Actual
Community Service Director	Actual	Actual

**Uniforms** - Uniform costs are allocated among three funds: 18% to the Sewer Fund, 60% to Streets and Drains, and 22% to the General Fund.

**Supplies and Equipment:** This line item is for the costs of materials and supplies, the cost of equipment repairs, and tool rental.

**Communications:** Communications include costs of cell phones and pagers.

**Contract Services:**

**Accounting Services** - Cost associated with the preparation of the annual State Streets and Road Report, and the accounting services for the fiscal year.

**Transit Services** - per contract with Placer County for transit services.

**Annual Audit** 50% is allocated to General Fund, 23% each is allocated to the Sewer and Garbage Fund, and the remaining 4% is allocated to the Transportation Fund.

**Occupancy:** Costs associated with utilities for street lights are fully paid out of the Gas Tax.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>STREETS AND ROADS</b>
<b>FUND #250</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
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**TRANSPORTATION FUND REVENUE**

4280	Transportation Permit	\$ 216	\$ 346	\$ 300	\$ 300	\$ 300
4540	Transportation Allotment	72,244	60,036	60,036	60,000	60,000
4541	State Transit Assistance	5,542		-		-
4580	250 - AB2928 Traffic Relief	11,957	8,403	4,500	5,000	5,000
4590	RSTP - Reg. Surface Transp. Program	64,068		-		-
4900	Miscellaneous Revenue	466	44	300	300	300
4970	Insurance Refunds	-				-
4980	Interest Earnings	(1,016)	67	-		-
<b>Total Transportation Revenue</b>		<b>\$ 153,477</b>	<b>\$ 68,896</b>	<b>\$ 65,136</b>	<b>\$ 65,600</b>	<b>\$ 65,600</b>

**PERSONNEL**

5010	Wages and Salaries	111,391	63,824	71,243	68,656	68,656
5030	Overtime	-		2,500	2,000	2,000
5040	Salaries - On Call	2,626	2,702	2,702	2,000	2,000
5110	FICA and Medicare	8,689	5,089	5,848	5,558	5,558
5115	Unemployment & Training Tax	588	162	592	674	741
5120	Worker's Compensation	7,042	7,092	7,092	6,172	6,172
5130	Health & Life Insurance	27,829	21,588	21,912	14,913	16,404
5150	Uniforms	1,998	1,457	2,100	1,500	1,500
5160	Retirement	28,021	5,315	6,375	3,352	3,687

**SUPPLIES AND EQUIPMENT**

5201	Materials and Supplies	197	500	1,000	500	500
5300	Equip. Repairs & Maintenance	556	-	700	500	500
5320	Vehicle Repairs	6,297	2,000	2,000	2,000	2,000
5350	Tool Rental	-	-	300	300	300

**COMMUNICATIONS**

5425	Telephone					
5425	Cell Phone and Pagers	1,663	2,297	2,400	2,400	2,400

**CONTRACTED SERVICES**

5540	Engineering Services	8,690	150	5,000	2,000	2,000
5590	Transit Services	11,756	12,012	12,012	11,959	12,000
5650	Auditors	656	660	660	680	700
5660	Planning - Intersection Design & Safety	-	-	-	64,068	-

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

<b>STREETS AND ROADS</b>
<b>FUND #250 (CONTINUED)</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>RESOURCE DEVELOPMENT</b>						
5820	Education and Training		60	-	900	900
5830	Travel and Mileage Reimbursement	126				
<b>OCCUPANCY</b>						
<b>CAPITAL OUTLAY</b>						
7015	Other Equipment					
7020	Small Tools					
7040	Truck Payment/Debt Payment		46,201	46,201	8,803	8,803
7050	Safety Equipment	76		500	500	500
7100	Street & Road Repairs	151				
7110	Grounds and Sidewalks	88				
7120	Signage			-		-
<b>MISCELLANEOUS</b>						
8250	Miscellaneous			500	500	500
8400	Insurance	8,204	9,843	9,843	11,919	13,111
<b>TOTAL EXPENDITURES</b>		<b>\$ 226,644</b>	<b>\$ 180,952</b>	<b>\$ 201,480</b>	<b>\$ 211,854</b>	<b>\$ 150,932</b>
<b>OTHER SOURCES (USES)</b>						
4998	Transfer in - #215 Mitigation Vehicles	-	5,654	5,509	-	-
4998	Transfer in - #100 General Fund	140,000	-	-	95,000	80,000
4998	Transfer in - #253 Gas Taxes	-	90,000	90,000	9,441	6,900
<b>Total Other Sources (Uses)</b>		<b>140,000</b>	<b>95,654</b>	<b>95,509</b>	<b>104,441</b>	<b>86,900</b>
<b>BEGINNING FUND BALANCE</b>		<b>1,565</b>	<b>68,398</b>	<b>68,398</b>	<b>51,996</b>	<b>10,183</b>
<b>ENDING RESTRICTED FUND BALANCE</b>		<b>\$ 68,398</b>	<b>\$ 51,996</b>	<b>\$ 27,563</b>	<b>\$ 10,183</b>	<b>\$ 11,751</b>

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>T.E.A. FUNDING GATEWAY PROJECT</b>
<b>FUND #251</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4540	TEA Funding	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ -
4400	Interest			-		
<b>TOTAL REVENUE</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
5440	Printing and Advertising					
5540	City Engineering			-		
5660	Professional Services			-		
7500	Construction Improvements			27,000	27,000	-
8400	Insurance			-		
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 27,000</b>	<b>\$ 27,000</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
4998	Transfer from Gas Taxes			10,069	10,069	-
<b>TOTAL OTHER SOURCES (USES)</b>				<b>10,069</b>	<b>10,069</b>	<b>-</b>
<b>BEGINNING FUND BALANCE</b>		<b>(18,069)</b>	<b>(18,069)</b>	<b>(18,069)</b>	<b>(18,069)</b>	<b>-</b>
<b>ENDING RESTRICTED FUND BALANCE</b>		<b>\$ (18,069)</b>	<b>\$ (18,069)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Fund 251 - T.E.A. Funding**

Gateway Project - Includes bike, pedestrian, and sidewalk landscaping. The City is expecting to get \$35,000 Transportation Enhancement Program Grant through Placer County Transportation Planning Agency.

This project is an enhancement to the public areas surrounding the Freight Building.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>TRAFFIC MITIGATION</b>
<b>FUND #252</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4225	Traffic Mitigation Fees	\$ -	\$ -	\$ -	\$ -	\$ -
4400	Interest	1,011	343	400	300	300
<b>TOTAL REVENUE</b>		<b>\$ 1,011</b>	<b>\$ 343</b>	<b>\$ 400</b>	<b>\$ 300</b>	<b>\$ 300</b>
<b>EXPENDITURES</b>						
5440	Printing and Advertising			-		-
5660	Professional Services			-		-
8250	Miscellaneous			-		-
8400	Insurance			-		-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
9998	Transfer to the South Auburn Project			-		-
<b>BEGINNING FUND BALANCE</b>		<b>59,621</b>	<b>60,632</b>	<b>60,632</b>	<b>60,975</b>	<b>61,275</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 60,632</b>	<b>\$ 60,975</b>	<b>\$ 61,032</b>	<b>\$ 61,275</b>	<b>\$ 61,575</b>

**Fund 252 - Traffic Mitigation Fund**

The development fee for mitigation of traffic impacts is a necessity for community safety, welfare, and continued economic viability.

The fee collected shall be expended only for the purpose of capital improvements.

CITY OF GOLDFAX  
GAS TAX

**Gas Tax Revenues**

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, and are one of the principal sources of funding available to the City.

The Gas Tax is levied on gallons of gas sold, not the price of gas, so revenue levels are determined by overall consumption and fuel economy. Revenue growth has averaged about 2% per year independent of the Prop. 111 rate increases (9 cents).

The Gas Tax revenues are allocated to various sections of the City's operating budget. Code section 2107.5 is an allocation of the various taxes on gasoline. All sections, except 2107.5, are to be used for research, planning, maintenance, and operation of public streets and highways including the mitigation of their environmental effects, the payment for property taken or damaged for such purposes, and administrative costs. Code section 2107.5 funds are to be

**COMMENTS ON THE BUDGET**

**Supplies and Equipment:** This line item is for the costs of materials and supplies, the cost of equipment repairs, and tool rental.

**Gas and Oil** - Staff will allocate 50% to Vehicle Maintenance (General Fund), 50% to the Gas Tax Fund, and actual costs to the Sewer Fund.

**Contract Services:**

**Accounting Services** - Cost associated with the preparation of the annual State Streets and Road Report, and the accounting services for the fiscal year.

**Occupancy:** Costs associated with utilities for street lights are fully paid out of the Gas Tax.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>GAS TAX FUND</b>
<b>FUND #253</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUE</b>						
4051	Gas Tax 2105	\$ 9,965	\$ 9,946	\$ 11,300	\$ 10,000	\$ 10,500
4052	Gas Tax 2106	12,418	12,396	12,500	12,000	12,500
4053	Gas Tax 2107	13,263	12,650	13,500	12,500	13,000
4054	Gas Tax 2107.5	1,000	1,000	1,000	1,000	1,000
4980	Interest Income	1,384	511	750	200	200
<b>Total Gas Tax Revenues</b>		<b>\$ 38,030</b>	<b>\$ 36,503</b>	<b>\$ 39,050</b>	<b>\$ 35,700</b>	<b>\$ 37,200</b>
<b>PERSONNEL</b>						
5150	Uniform Allowance					
<b>SUPPLIES AND EQUIPMENT</b>						
5201	Materials and Supplies	-		300	300	300
5300	Equip. Repairs & Maintenance	-		500	500	500
5320	Vehicle Repairs & Maintenance			-		
5325	Gas & Oil	4,481	2,479	4,000	3,000	3,000
<b>CONTRACTED SERVICES</b>						
5520	Accounting Services	1,000	1,000	1,000	1,000	1,000
<b>OCCUPANCY</b>						
6120	Utilities	15,855	15,922	17,000	17,000	17,000
<b>CAPITAL OUTLAY</b>						
7015	Roller					
7010	Truck Lease			-		
7100	Streets & Road Repairs	5,078	7,270	7,500	7,500	7,500
7110	Grounds & Sidewalks	101	-	500	500	500
7120	Signage	200	500	500	500	500
<b>TOTALS EXPENDITURES</b>		<b>\$ 26,715</b>	<b>\$ 27,171</b>	<b>\$ 31,300</b>	<b>\$ 30,300</b>	<b>\$ 30,300</b>
<b>OTHER SOURCES (USES)</b>						
9998	Transfers to TEA Funding Gateway Proj.		-	(10,069)	(10,069)	-
9998	Transfer to Streets Projects Fund/Road	-	(90,000)	(90,000)	(9,441)	(6,900)
<b>BEGINNING FUND BALANCE</b>		<b>83,463</b>	<b>94,778</b>	<b>94,778</b>	<b>14,110</b>	<b>-</b>
<b>ENDING RESTRICTED FUND BALANCE</b>		<b>\$ 94,778</b>	<b>\$ 14,110</b>	<b>\$ 2,459</b>	<b>\$ -</b>	<b>\$ -</b>

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>DEPOT RESTORATION GRANT</b>
<b>FUND 265</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4850	Donations and Reimbursements	\$ -	\$ -	\$ -	\$ -	\$ -
4860	Depot Grant	-	49,264	49,264		-
4980	Interest			-		-
	<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ 49,264</b>	<b>\$ 49,264</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
5201	Materials and Supplies	-	18	18		-
5420	Telephone					
6100	Rents & Leases					
5660	Professional Services		419	419		-
6120	Utilities					
6160	Security					
7015	Other Equipment					
7500	Structures & Improvements	-		-		-
	Paving			-		-
	Sewer Connection		8,443	-		-
	Miscellaneous Improvements			-		-
	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 8,880</b>	<b>\$ 437</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
	Transfers out to Sewer Fund		-	-		-
	<b>TOTAL OTHER SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>BEGINNING FUND BALANCE</b>	<b>(40,384)</b>	<b>(40,384)</b>	<b>(40,384)</b>	<b>-</b>	<b>-</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ (40,384)</b>	<b>\$ -</b>	<b>\$ 8,443</b>	<b>\$ -</b>	<b>\$ -</b>

**FUND 265 - DEPOT RESTORATION GRANT**

In fiscal year 2004-2005, the city initiated the Depot interior restoration project. Prior to that the city invested \$8,500 on windows, siding repairs, exterior painting, and installation of shingles on dormers repairs. Funded with a variety of grants, the Depot renovation project is substantially complete at a cost of about \$200,000. The city will be able this fiscal year to draw down funds from the \$50,000 National Parks Grant that was received for a portion of the total renovation cost. The draw down will be a reimbursement of expenses covered by the city for the project.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>BEVERAGE RECYCLING FUND</b>
<b>FUND 270</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4560	Grant Income	\$ -	\$ -	\$ -		\$ -
4980	Interest	311	105	150	100	75
<b>TOTAL REVENUE</b>		<b>\$ 311</b>	<b>\$ 105</b>	<b>\$ 150</b>	<b>\$ 100</b>	<b>\$ 75</b>
<b>EXPENDITURES</b>						
5201	Materials and Supplies	-		5,000	5,000	5,000
5440	Printing & Advertising					
5660	Professional Services					
6100	Rent and Leases					
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>OTHER SOURCES (USES)</b>						
<b>BEGINNING FUND BALANCE</b>		<b>18,353</b>	<b>18,664</b>	<b>18,664</b>	<b>18,769</b>	<b>13,869</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 18,664</b>	<b>\$ 18,769</b>	<b>\$ 13,814</b>	<b>\$ 13,869</b>	<b>\$ 8,944</b>

<b>FUND 270 - BEVERAGE GRANT FUND</b>
<p>The City is anticipating expenditures for some types of recycling program for the proposed budget year.</p>

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>OIL GRANT FUND</b>
<b>FUND #280</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
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**REVENUES**

4560	Grant Income	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,200	\$ 5,200
4970	Insurance Refunds	-		-		-
4980	Interest			-		-
<b>TOTAL REVENUE</b>		<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>	<b>\$ 5,200</b>	<b>\$ 5,200</b>

**EXPENDITURES**

5010	Wages & Salaries	3,613	3,458	3,431	3,431	3,431
5110	FICA & Medicare	273	265	262	262	262
5115	Unemployment & Training Tax	112	120	154	146	161
5120	Worker's Compensation	24	20	23	31	31
5201	Materials and Supplies	-	6	50	50	50
5820	Education and Training	-		-		-
5830	Travel & Mileage	-		40	-	-
6120	Utilities	202	120	150	150	150
7500	Structure Improvements	-		-		-
8400	Insurance	258	328	328	562	562
8560	Recycling Program	90	45	360	100	100
8565	Hazmat		1,087	946	1,087	1,087
<b>TOTAL EXPENDITURES</b>		<b>\$ 4,572</b>	<b>\$ 5,449</b>	<b>\$ 5,744</b>	<b>\$ 5,819</b>	<b>\$ 5,834</b>

**OTHER SOURCES (USES)**

<b>TOTAL OTHER SOURCES (USES)</b>						-
<b>BEGINNING FUND BALANCE</b>		719	1,147	1,147	698	1,147
<b>ENDING FUND BALANCE</b>		<b>\$ 1,147</b>	<b>\$ 698</b>	<b>\$ 403</b>	<b>\$ 79</b>	<b>\$ 513</b>

**FUND 280 - OIL GRANT FUND**

**COMMENTS ON THE BUDGET**

Personnel: Wages and benefits are allocated for a part-time Oil Recycling Manager.

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

<b>CHRISTMAS LIGHT FUND</b>
<b>FUND #285</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4850	Donations	\$ -	\$ -	\$ -	\$ -	\$ -
4980	Interest	7	2	3		-
<b>TOTAL REVENUE</b>		<b>\$ 7</b>	<b>\$ 2</b>	<b>\$ 3</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
5201	Materials and Supplies		-	416	415	-
5440	Printing and Advertising			-		-
5830	Travel and Mileage Reimbursements			-		-
7015	Other Equipment			-		-
8250	Miscellaneous			-		-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 416</b>	<b>\$ 415</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
9998	Transfer to General Fund			-		-
<b>BEGINNING FUND BALANCE</b>		<b>406</b>	<b>413</b>	<b>413</b>	<b>415</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 413</b>	<b>\$ 415</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>FUND 285 - CHRISTMAS LIGHT FUND</b>
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CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

<b>BRICKS / LAMPOST</b>
<b>FUND #286/#287</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4850	Donations	\$ 150	\$ 50	\$ 100	\$ 100	\$ 100
4980	Interest	87	30	30	30	30
<b>TOTAL REVENUE</b>		<b>\$ 237</b>	<b>\$ 80</b>	<b>\$ 130</b>	<b>\$ 80</b>	<b>\$ 60</b>
<b>EXPENDITURES</b>						
5201	Materials and Supplies			-		-
5440	Bricks & Printing		48	1,000	1,000	1,000
5830	Travel and Mileage Reimbursements			-		-
7015	Other Equipment			-		-
8250	Miscellaneous			-		-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 48</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>	<b>\$ 1,000</b>
<b>OTHER SOURCES (USES)</b>						
9998				-		-
<b>TOTAL OTHER SOURCES (USES)</b>				-		-
<b>BEGINNING FUND BALANCE</b>		5,063	5,300	5,300	5,332	4,412
<b>ENDING FUND BALANCE</b>		<b>\$ 5,300</b>	<b>\$ 5,332</b>	<b>\$ 4,430</b>	<b>\$ 4,412</b>	<b>\$ 3,472</b>

<b>FUND 286 &amp; 287 - BRICKS AND LAMPOST FUNDS</b>
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CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>FIRE CAPITAL FUND</b>
<b>FUND #292</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4250	Fire Construction Fee	\$ 17,047	\$ 336	\$ 1,000	\$ 500	\$ 500
4720	Revenues from Other Agencies		\$ 14,957	\$ 14,957	\$ -	\$ -
4800	Fire Truck Rental	125,642	75,000	75,000	20,000	20,000
4980	Interest	748	367	500	400	500
<b>TOTAL REVENUE</b>		<b>\$ 143,437</b>	<b>\$ 90,660</b>	<b>\$ 91,457</b>	<b>\$ 20,900</b>	<b>\$ 21,000</b>
<b>EXPENDITURES</b>						
5660	Professional Services - Volunteers	48,462	28,761	28,500	8,000	8,000
5840	Travel and Mileage		480	480	-	-
7022	Hoses, Nozzles, & Hydrants	6,904	10,833	8,546	-	-
7030	Pagers and Radios	7,773				
7040	Fire Truck	32,591	17,999	17,999	-	-
7050	Safety Equipment - Jaws of Life	10,560	40,000	41,454	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 106,290</b>	<b>\$ 98,073</b>	<b>\$ 96,979</b>	<b>\$ 8,000</b>	<b>\$ 8,000</b>
<b>OTHER SOURCES (USES)</b>						
4998	Transfer In From General Fund	15,000		-		-
9998	Transfer Out to General Fund	(16,000)	(8,000)	(8,000)	(8,000)	(8,000)
<b>BEGINNING FUND BALANCE</b>		<b>27,802</b>	<b>63,949</b>	<b>63,949</b>	<b>48,536</b>	<b>53,436</b>
<b>CAPITAL ASSETS RESERVED</b>		<b>-</b>				
<b>ENDING FUND BALANCE</b>		<b>\$ 63,949</b>	<b>\$ 48,536</b>	<b>\$ 50,427</b>	<b>\$ 53,436</b>	<b>\$ 58,436</b>

**FUND 292 - FIRE CAPITAL FUND**

The City collects .5 percent on the value of new construction. This fund is to be used for capital costs associated with the Fire Department.

Currently, the City has a loan with Westamerica bank with principal balance at the end of June 30, 2009 of about \$17,519. The term of the loan requires semi-annual payments of \$17,987 with interest included of 5.34%. The last payment on this loan is scheduled for December 2009.

## 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.

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

<b>RECREATION CONSTRUCTION</b>
<b>FUND #343</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4260	Recreation Construction Fees	\$ 17,047	\$ 336	\$ 5,000	\$ 500	\$ 500
4560	County Contribution	-	-	-	-	-
4850	Donations & Reimbursements	-	-	-	-	-
4980	Interest	(42)	10	25	25	25
	<b>TOTAL REVENUE</b>	<b>\$ 17,005</b>	<b>\$ 346</b>	<b>\$ 5,025</b>	<b>\$ 525</b>	<b>\$ 525</b>
<b>EXPENDITURES</b>						
5300	Equipment Repairs & Maintenance	-	-	-	-	-
5540	City Engineering Services	-	-	-	-	-
5560	Professional Services	-	-	-	-	-
7015	Other Equipment	-	-	-	-	-
7500	Landscaping of Depot	-	-	-	-	-
7500	Roy Toms Memorial	-	-	-	-	-
	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
9998	Transfer Out to Downtown Bathroom Fund	-	-	-	-	-
	<b>BEGINNING FUND BALANCE</b>	<b>(14,313)</b>	<b>2,692</b>	<b>2,692</b>	<b>3,038</b>	<b>3,563</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ 2,692</b>	<b>\$ 3,038</b>	<b>\$ 7,717</b>	<b>\$ 3,563</b>	<b>\$ 4,088</b>

**FUND 343 - RECREATION CONSTRUCTION FUND**

The City collects .5 percent upon application to the City for a building permit from every person/entity for the construction of any new building or addition. Its use is restricted for the acquisition and development of public facilities such as parks, playgrounds and public structures.

The City will retain a consultant to do the park master plan at an estimated cost of \$28,000 with the County contributing for half of the cost.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>PROP 40 - POOL IMPROVEMENT FUND</b>
<b>FUND #344</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4560	State Prop 40 Grant	\$ -	\$ -	\$ 220,000	\$ 220,000	\$ -
4560	Public Utility Commission		-	-	-	-
4560	Caltrans	-	-	-	-	-
4980	Interest	-	-	-	-	-
	<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 220,000</b>	<b>\$ 220,000</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
5010	Salaries & Wages		-	-	-	
5110	Social Security Taxes		-	-	-	
5540	City Engineering Services - Management	-	8,000	20,000	22,000	-
5570	Planning Services - Northfork	-		-		-
5660	Professional Services - Architect Design		6,000	6,000	54,000	-
7500	Pool Improvement			425,151	511,043	
7500	Testing & Inspections		-	-	30,000	-
	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 14,000</b>	<b>\$ 451,151</b>	<b>\$ 617,043</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
4998	Transfer In From Mitigation #213			231,151	231,043	
4998	Transfer in from Rental Rehab #241	-	-	-	90,000	-
4998	Transfer in from Business Revolving Loan #244			-	90,000	
	<b>TOTAL OTHER SOURCES (USES)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 231,151</b>	<b>\$ 411,043</b>	<b>\$ -</b>
	<b>BEGINNING FUND BALANCE</b>	<b>-</b>		<b>-</b>	<b>(14,000)</b>	<b>-</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ (14,000)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>FUND 344 - PROP 40 POOL IMPROVEMENT FUND</b>
The city was allotted \$220,000 for the Clean Water, Clean Air, Safe Neighborhood Parks, and Coastal Protection Act of 2002. Additionally, the city will also use the mitigation fees collected for the purpose of improving the parks and recreation facility.

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

GEN. PLAN UPDATE/CIRCULATION ELEMENT
FUND #346

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4560	Union Pacific Railroad	\$ -	\$ -	\$ -	\$ -	\$ -
4560	Public Utility Commission			-		-
4560	Caltrans	171,130	128,870	128,870		-
4980	Interest	(1,131)				
	<b>TOTAL REVENUE</b>	<b>\$ 169,999</b>	<b>\$ 128,870</b>	<b>\$ 128,870</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
5010	Salaries & Wages		3,323	3,323		-
5110	Social Security Taxes		254	254		-
5540	City Engineering Services	2,084	4,270	2,620		-
5570	Planning Services	186,505	74,718	76,368		-
5665	Legal Fees			-		-
7510	Closure Project			-		-
	<b>TOTAL EXPENDITURES</b>	<b>\$ 188,589</b>	<b>\$ 82,565</b>	<b>\$ 82,565</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
4998	Transfer			-		-
	<b>TOTAL OTHER SOURCES (USES)</b>			<b>-</b>		<b>-</b>
	<b>BEGINNING FUND BALANCE</b>	<b>(27,715)</b>	<b>(46,305)</b>	<b>(46,305)</b>		<b>-</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ (46,305)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>FUND 346 - GP UPDATE/CIRCULATION ELEMENT</b>
The City contracted with North Fork Associates for the General Plan Update and the Circulation Element study.

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

<b>DINKEY WAY CLOSURE</b>
<b>FUND #347</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4560	Union Pacific Railroad	\$ -	\$ -	\$ -	\$ -	\$ -
4560	Public Utility Commission			-		-
4560	Caltrans	-		-	227,438	-
4980	Interest	-				-
	<b>TOTAL REVENUE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 227,438</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
5010	Salaries & Wages			-		-
5110	Social Security Taxes			-		-
5540	City Engineering Services	-	-	-	10,000	-
5570	Planning Services	-	-	-		-
5660	Professional Services		-	-		-
7510	Closure Project			-	217,438	-
	<b>TOTAL EXPENDITURES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 227,438</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
4998	Transfer			-		-
	<b>TOTAL OTHER SOURCES (USES)</b>			<b>-</b>		<b>-</b>
	<b>BEGINNING FUND BALANCE</b>	<b>-</b>		<b>-</b>	<b>-</b>	<b>-</b>
	<b>ENDING FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>STREETS &amp; ROADS IMPROVEMENT PROJECTS</b>
<b>FUND #350</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4560	Proposition 1B Fund	\$ 400,000		\$ -		\$ -
4560	Public Utility Commission			-		-
4560	Caltrans			-		-
4980	Interest Income	9,010	3,000	4,000	2,000	-
<b>TOTAL REVENUE</b>		<b>\$ 409,010</b>	<b>\$ 3,000</b>	<b>\$ 4,000</b>	<b>\$ 2,000</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
5540	City Engineering Services	29,320	30,000	25,000	30,000	-
7600	Decrease to Project Costs			(54,320)	-	-
7600	South Auburn - 174 Central to Grass Valley			244,832		-
7600	S. Auburn - Caltrans to Whitcomb			69,686		-
7600	W. Church - Culver to Main Street			233,940	-	-
7600	Road Improvements		3,840	-	456,298	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 29,320</b>	<b>\$ 33,840</b>	<b>\$ 519,138</b>	<b>\$ 486,298</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
4998	Transfer From Transportation Funds	-		-		-
4998	Transfer From Gas Taxes	-		-		-
<b>TOTAL OTHER SOURCES (USES)</b>		<b>-</b>		<b>-</b>		<b>-</b>
<b>BEGINNING FUND BALANCE</b>		<b>135,448</b>	<b>515,138</b>	<b>515,138</b>	<b>484,298</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 515,138</b>	<b>\$ 484,298</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>FUND 350 - STREETS &amp; ROADS IMPROVEMENT FUNDS</b>
Per Resolution No. 50-2007, the Council approved the above 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.

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

<b>CABOOSE RESTORATION</b>
<b>FUND #380</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4850	Donations	\$ -	\$ -	\$ -	\$ -	\$ -
4980	Interest Income	171	45	50	20	-
<b>TOTAL REVENUE</b>		<b>\$ 171</b>	<b>\$ 45</b>	<b>\$ 50</b>	<b>\$ 20</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
7600	South Auburn - 174 Central to Grass Valley			-		-
7600	S. Auburn - Caltrans to Whitcomb			-		-
7500	Structures and Improvements	3,048	2,000	7,272	5,287	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 3,048</b>	<b>\$ 2,000</b>	<b>\$ 7,272</b>	<b>\$ 5,287</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
4998	Transfer From Transportation Funds	-		-		-
4998	Transfer From Gas Taxes			-		-
<b>TOTAL OTHER SOURCES (USES)</b>		<b>-</b>		<b>-</b>		<b>-</b>
<b>BEGINNING FUND BALANCE</b>		<b>10,099</b>	<b>7,222</b>	<b>7,222</b>	<b>5,267</b>	<b>-</b>
<b>ENDING FUND BALANCE</b>		<b>\$ 7,222</b>	<b>\$ 5,267</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

<b>FUND 380 - CABOOSE RESTORATION FUND</b>
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## 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.

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

<b>ENTERPRISE FUNDS</b>
<b>FUNCTIONAL EXPENDITURE TOTALS</b>

DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>PERSONNEL</b>	\$ 368,750	\$ 355,866	\$ 427,669	\$ 268,711	\$ 268,341
<b>SUPPLIES &amp; EQUIPMENT &amp; REPAIRS</b>	92,338	74,085	92,370	78,250	80,050
<b>COMMUNICATIONS</b>	5,893	7,053	7,019	7,050	6,836
<b>CONTRACTED SERVICES</b>					
Software Maintenance Contract	1,710	1,794	1,709	1,794	1,752
Auditor	7,538	7,470	7,470	7,694	7,694
City Engineer	314,856	298,775	308,764	200,000	180,000
Outside Engineering Services	233,405	0	0	0	0
Professional Services	29,741	61,608	20,619	60,000	60,000
Legal Expenses	49,452	131,500	52,000	121,500	121,500
Legal Expenses - Expert Witness	0	10,000	0	50,000	0
Garbage Collection Services	385,446	430,648	440,000	440,000	440,000
Landfill Testing and Monitoring	22,760	25,000	25,000	12,000	12,000
Bacteria and Lab Tests	65,456	60,000	60,000	60,000	60,000
<b>TOTAL CONTRACT SERVICES</b>	<b>1,110,364</b>	<b>1,026,795</b>	<b>915,562</b>	<b>952,988</b>	<b>882,946</b>
<b>RESOURCE DEVELOPMENT</b>	2,189	3,675	4,791	3,450	4,041
<b>OCCUPANCY</b>	138,979	179,674	178,562	184,312	182,312
<b>CAPITAL OUTLAY</b>	2,192,988	1,885,265	4,020,308	2,820,493	439,500
<b>DEBT SERVICES</b>	75,193	340,319	360,688	364,150	363,750
<b>MISCELLANEOUS</b>	25,559	24,785	46,960	45,775	47,835
<b>INSURANCE</b>	21,420	26,542	26,433	28,664	31,530
<b>TOTAL</b>	<b>\$ 4,033,673</b>	<b>\$ 3,924,059</b>	<b>\$ 6,080,362</b>	<b>\$ 4,753,843</b>	<b>\$ 2,307,141</b>

**CITY OF COLFAX  
SEWER FUND**

Sewer operations consist of 6 separate funds. They include the following:

1. Sewer Operations and Maintenance
2. Lift Stations - Collection Systems
3. Wastewater Treatment Plant
3. Sewer Connection Fees
4. Sewer Revenue Bonds
5. G.O. Bonds
6. Infiltration & Inflow

All Enterprise service fees are billed on a bi-monthly basis effective January 1, 2003

**SEWER OPERATIONS AND MAINTENANCE**

Effective July 1, 2006, the customers' monthly sewer rate within the City was raised to \$60 per EDU, and for users outside the City was raised to \$60.46 per EDU.

Effective January 1, 2009, the customers' monthly sewer rate within the City was raised from \$60 per EDU to \$87 per EDU to meet the debt obligation to the State for the SRF loan. Effective July 1, 2010, the rate will be increase to \$90.05. Currently, the City has about 1192 EDUs hooked up to our sewer system.

**COMMENTS ON THE BUDGET**

**Personnel:** The following percentages of salaries and benefits are allocated to the Sewer Fund:

	<b>2009-2010</b>	<b>2010-2011</b>
City Manager	50.00%	50.00%
Administrative Assistant	20.00%	20.00%
Finance Director	30.00%	30.00%
Treasurer	20.00%	20.00%
City Clerk	20.00%	20.00%
WWTP Operator III	100.00%	0.00%
Operator II	100.00%	100.00%
Street Maintenance Worker	Actual	Actual
Building & Maintenance Worker	Actual	Actual
Mechanic & Maintenance Worker	Actual	Actual
Community Service Director	Actual	Actual

**Uniforms** - Uniform costs are allocated among three funds: Actual costs to the Sewer Fund employees, remaining costs are allocated 50% to Streets and Drains, and 50% to the General Fund.

**Supplies and Equipment:** This line item is for the costs of materials and supplies, the cost of equipment repairs, gas and oil, chlorine and chemical, and tools rental.

**Communications:** Telephone, postage and printing are expected to be similar to the prior year.

**Contract Services:**

**City Engineering Services** - With the Cease and Desist order and new waste discharge requirements from the State, additional time is required of our City Engineer, and waste water consultant.

**Maintenance Contract** - 50% of the cost has been allocated for the maintenance contract of our Data West software.

**Annual Audit** 50% is allocated to General Fund, 23% each is allocated to the Sewer and Garbage Fund, and the remaining 4% is allocated to the Transportation Fund.

**Transfers:** Transfers of funds to the Sewer Bond Fund are necessary to pay for the bond obligation.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>SEWER</b>
<b>FUND #560</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4660	Sewer Service Charges	\$ 818,695	\$ 836,497	\$ 830,000	\$ 883,188	\$ 927,792
4660	City Sewer Service Charges	6,365	12,730	12,730	13,377	14,045
4662	Inspection Fees	-	-	-	12,210	12,210
4800	Rent	2,400	2,400	2,400	2,400	2,400
4900	Miscellaneous Revenue	-	-	-	-	-
4970	Insurance Refunds	-	-	-	-	-
4980	Interest from LAIF	2,960	(70)	-	(500)	(500)
4982	Interest/Late Charges	18,626	16,000	16,000	16,000	16,000
	<b>TOTAL REVENUE</b>	<b>\$ 849,046</b>	<b>\$ 867,557</b>	<b>\$ 861,130</b>	<b>\$ 926,675</b>	<b>\$ 971,947</b>
<b>PERSONNEL</b>						
5010	Salaries and Wages	\$ 195,006	\$ 192,669	\$ 190,614	\$ 135,514	\$ 135,514
5030	Overtime	4,984	-	10,000	6,000	6,000
5040	Salaries - On Call	10,669	8,322	10,000	6,000	6,000
5050	Premium Pay	2,912	906	906	-	-
5080	Treasurer's Stipends	-	240	240	240	240
5110	Fica and Medicare	15,754	15,463	16,181	11,285	11,285
5115	Unemployment and Training Tax	663	980	1,279	854	939
5120	Worker's Compensation	10,789	10,594	10,594	8,805	8,805
5130	Health & Life Insurance	36,887	40,758	41,560	25,019	27,521
5150	Uniform & Shoe Allowances	2,111	1,709	2,000	2,000	2,000
5160	Retirement	33,654	32,268	34,500	12,325	13,558
5170	Auto Allowances	-	-	485	-	-
	<b>TOTAL PERSONNEL COSTS</b>	<b>313,429</b>	<b>303,909</b>	<b>318,359</b>	<b>208,042</b>	<b>211,862</b>
	<b>TOTAL EXPENDITURES (Next Page)</b>	<b>\$ 567,409</b>	<b>\$ 726,496</b>	<b>\$ 645,802</b>	<b>\$ 765,553</b>	<b>\$ 715,754</b>
	<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b>(31,792)</b>	<b>(162,848)</b>	<b>(103,031)</b>	<b>(46,920)</b>	<b>44,331</b>
<b>OTHER SOURCES (USES)</b>						
9998	Transfer to Sewer Connection/Loan Landfill	(59,245)	-	-	-	-
9998	Transfer out to Sewer Bond	(5,250)	(5,100)	(5,100)	(5,950)	(5,750)
	<b>TOTAL OTHER SOURCES (USES)</b>	<b>(64,495)</b>	<b>(5,100)</b>	<b>(5,100)</b>	<b>(5,950)</b>	<b>(5,750)</b>
	<b>BEGINNING RESOURCES</b>	<b>180,437</b>	<b>84,150</b>	<b>83,940</b>	<b>(83,798)</b>	<b>(136,668)</b>
	<b>CAPITAL REPLACEMENT RESERVES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>ENDING RESOURCES</b>	<b>\$ 84,150</b>	<b>\$ (83,798)</b>	<b>\$ (24,191)</b>	<b>\$ (136,668)</b>	<b>\$ (98,087)</b>
	<b>NOTE:</b>					
9000	Depreciation	50,272	50,214	50,214	50,214	50,272

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

<b>SEWER</b>
<b>FUND #560</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>SUPPLIES AND EQUIPMENT</b>						
5201	Materials and Supplies	2,238	2,500	3,000	2,500	3,000
5220	Copy machine	353	500	500	500	500
5300	Equipment Repairs and Maintenance	20,310	35,000	30,000	30,000	30,000
5320	Vehicle Repairs and Maintenance	2,912	1,000	2,000	1,000	2,000
5325	Gas & Oil	5,328	457	2,000	-	-
5340	Chlorine and Chemical	53,177	27,000	30,000	30,000	30,000
<b>COMMUNICATIONS</b>						
5410	Postage	1,280	1,200	1,200	1,200	1,200
5420	Telephone & Cell Phone	2,903	3,235	3,500	3,500	3,500
5430	Internet	120	916	626	840	626
5440	Printing and Advertising	364	509	500	500	500
<b>CONTRACT SERVICES</b>						
5540	City Engineering Services	165,350	175,000	200,000	160,000	160,000
5560	Maintenance Contracts	855	897	855	897	855
5650	Independent Audit	3,769	3,790	3,790	3,904	3,790
5660	Professional Services	29,402	60,000	20,000	60,000	60,000
5665	Legal Expenses - City	49,452	130,000	50,000	120,000	120,000
5667	Legal -City Expert Witnesses	-	10,000	-	50,000	-
<b>RESOURCE DEVELOPMENT</b>						
5810	Membership and Dues	430	941	941	1,000	941
5820	Education & Training	1,312	1,484	1,500	750	750
5830	Travel and Mileage	303	1,200	2,150	1,500	2,150
<b>OCCUPANCY</b>						
6100	Rents & Leases	12,592	26,880	25,000	27,000	25,000
6120	Utilities	104,488	116,133	120,000	120,000	120,000
6122	Sewer Overhead Costs	11,181	22,362	22,362	22,362	22,362
6140	Repairs & Maintenance	-	550	500	500	500
<b>CAPITAL OUTLAY</b>						
7010	Office Equipment	-	2,245	-	5,000	1,000
7015	Other Equipment	1,607	5,099	5,000	5,000	5,000
7040	Truck Payment	-	-	3,780	-	-
7100	Street Repairs	165	-	-	-	-
<b>MISCELLANEOUS</b>						
8250	Miscellaneous	1,624	200	400	200	400
8270	Hepatitis Vaccination	-	385	200	200	200
8280	Sludge Removal	-	-	17,000	17,000	17,000
8300	Payments to Other Agencies	12,906	13,810	16,860	15,000	16,860
8400	Insurance and Bonds	17,532	22,138	22,138	24,200	26,620
8530	Bacteria and Lab Tests	65,456	60,000	60,000	60,000	60,000
8600	Codification	-	1,065	-	1,000	1,000
<b>TOTAL EXPENDITURES</b>		<b>\$ 567,409</b>	<b>\$ 726,496</b>	<b>\$ 645,802</b>	<b>\$ 765,553</b>	<b>\$ 715,754</b>

**CITY OF COLFAX  
LIFT STATIONS**

There are a total of 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.

**COMMENTS ON THE BUDGET**

**Personnel:** The following percentages of salaries and benefits are allocated to the Colfax Lift Stations:

	2008-2009	2009-2010
Treasurer	0.00%	0.00%
City Clerk/Accounting Assistant	5.00%	5.00%
Mechanic/Worker Maintenance	Actual	Actual
Community Service Director	Actual	Actual

**Supplies and Equipment:** This line item is for the costs of materials and supplies, the cost of equipment repairs, and chlorine and chemical for odor control.

**Contract Services:**

Accounting Services - Cost associated with the accounting services for the fiscal year.

**Miscellaneous:**

Insurance - This is an allocated share of the City's general insurance cost.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>COLLECTION SYSTEMS/ LIFT STATIONS</b>
<b>FUND #561</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4680	Collection System/Lift Charges	\$ 114,930	\$ 172,927	\$ 172,392	\$ 175,000	\$ 176,000
4680	City Collection System/Lift Charges	1,294	2,588	2,588	2,588	2,588
4970	Insurance Refunds	-	-	-	-	-
4980	Interest	(228)	(242)	-	200	200
4982	Interest/Late Charges	-	-	500	-	-
<b>TOTAL REVENUE</b>		<b>\$ 115,996</b>	<b>\$ 175,273</b>	<b>\$ 175,480</b>	<b>\$ 177,788</b>	<b>\$ 178,788</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
5010	Salaries and Wages	14,938	13,027	15,400	12,535	12,535
5020	Overtime	-	-	2,500	2,000	2,000
5030	Salaries - On Call	5,110	-	2,500	2,000	2,000
5080	Treasurer's Stipend	-	60	60	60	60
5110	FICA & Medicare	1,386	1,001	1,561	1,265	1,265
5115	Unemployment & Training Tax	33	79	117	99	109
5120	Worker's Compensation	1,240	1,608	1,608	1,532	1,532
5130	Health & Life Insurance	3,891	3,998	4,065	3,434	3,777
5160	Retirement	2,774	1,122	1,748	1,479	1,627
<b>SUPPLIES AND EQUIPMENT</b>						
5201	Materials and Supplies	57	-	-	-	-
5300	Equipment Repairs & Maintenance	7,706	7,500	20,000	10,000	10,000
5340	Chlorine & Chemicals	-	-	4,320	4,000	4,000
<b>COMMUNICATIONS</b>						
5410	Postage	-	9	9	10	10
<b>CONTRACT SERVICES</b>						
5540	City Engineers	9,624	25,000	20,000	20,000	20,000
5665	Legal Fees	-	1,500	2,000	1,500	1,500
<b>OCCUPANCY</b>						
6120	Utilities	8,756	12,056	8,500	12,500	12,500
6125	Water	440	352	600	350	350
<b>CAPITAL OUTLAY</b>						
7010	Computer Equipment	-	-	-	2,000	-
7015	Other Equipment - Alarm	32,104	-	-	-	-
7100	Streets Repairs and Maintenance	-	988	663	1,000	1,000
7500	Structures and Improvements	46,333	2,500	2,500	2,500	2,500
<b>MISCELLANEOUS</b>						
8400	Liability Insurance	1,681	2,326	2,326	2,713	2,984
<b>TOTAL EXPENDITURES</b>		<b>\$ 136,073</b>	<b>\$ 73,126</b>	<b>\$ 90,477</b>	<b>\$ 80,977</b>	<b>\$ 79,749</b>
4998	Transfers in from Rental Rehab & Bus. Loan	-	26,332	26,000	-	-
9998	Transfer out to I & I #567 - Pond Liner	-	-	-	(190,000)	(90,000)
<b>BEGINNING RESOURCES</b>		<b>(14,630)</b>	<b>(34,707)</b>	<b>(34,707)</b>	<b>93,772</b>	<b>583</b>
<b>ENDING RESOURCES</b>		<b>\$ (34,707)</b>	<b>\$ 93,772</b>	<b>\$ 76,296</b>	<b>\$ 583</b>	<b>\$ 9,622</b>
<b>NOTE:</b>						
9000	Depreciation	2,359	2,225	2,225	2,225	2,225

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

<b>WASTEWATER TREATMENT PLANT PROJECT</b>
<b>FUND #563</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4560	Small Community State Grant	\$ 264,008	\$ 282,929	\$ 282,929		\$ -
4560	EPA Grant	-		-		-
4662	Deb Service Charges (\$27/Month)	184,729	376,214	372,528	382,320	382,320
4662	City Debt Service Charges	2,864	5,728	5,728	5,728	5,728
4670	Sewer Connection Fees		-	10,000	12,000	12,000
4980	Interest	(20,505)	(6,767)	(20,000)	(7,000)	(7,000)
	<b>TOTAL REVENUE</b>	<b>\$ 431,096</b>	<b>\$ 658,104</b>	<b>\$ 651,185</b>	<b>\$ 393,048</b>	<b>\$ 393,048</b>
<b>EXPENDITURES</b>						
5440	Printing and Advertising			-		-
5540	City Engineering Services - Const. Mgmt	-	58,775	58,764		-
5540	WEIR Study - RBI		10,000		60,000	
5550	Engineering Services	233,405	-	-		-
5660	Legal Expenses	-		-		-
7300	Machinery & Equipment		15,706			-
7500	Structures and Improvements	1,808,394	398,188	396,967		-
7500	Change Orders	116,462		-		-
7500	Relocate Ag Filters	-	32,364	50,000		-
7500	PH Control Automation			50,000		-
7500	Effluent Meter & Pipe				25,000	
7500	Improvements		5,000			#
7540	Sewer Plan & Design			-		30,000
	HDR Engineering	98,999		-		-
8700	Debt Services	68,594	335,819	356,188	360,000	360,000
	<b>TOTAL EXPENDITURES</b>	<b>\$ 2,325,854</b>	<b>\$ 855,852</b>	<b>\$ 911,919</b>	<b>\$ 445,000</b>	<b>\$ 390,000</b>
<b>OTHER SOURCES (USES)</b>						
4998	Transfer in from Sewer Connection		266,271	266,275	-	-
	SRF Loans	3,504,518	398,917	398,916		-
	<b>TOTAL OTHER SOURCES (USES)</b>	<b>3,504,518</b>	<b>665,188</b>	<b>665,191</b>	<b>-</b>	<b>-</b>
	<b>BEGINNING RESOURCES</b>	<b>(2,551,040)</b>	<b>(941,280)</b>	<b>(941,280)</b>	<b>(473,840)</b>	<b>(525,792)</b>
	<b>ENDING RESOURCES</b>	<b>\$ (941,280)</b>	<b>\$ (473,840)</b>	<b>\$ (536,823)</b>	<b>\$ (525,792)</b>	<b>\$ (522,744)</b>

**FUND 563 - WASTEWATER TREATMENT PLAN PROJECT**

The City is expected to receive a grant from EPA for \$600,000 to cover the design portion of Waste Water Treatment Plant.

The Phase 1 project is expected to cost about \$9,084,000. The City is expected to receive grants of \$2,000,000 from SCG, and to borrow about \$7,485,865 from SRF.

**NOTE:**

Depreciation	142,734	13,070	392,044
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CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

<b>SEWER CONNECTION</b>
<b>FUND #564</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4670	Sewer Connection Fee	\$ 302,063	\$ 6,834	\$ 6,834		\$ -
4400	Interest	3,192	1,497	1,500		-
	<b>TOTAL REVENUE</b>	<b>\$ 305,255</b>	<b>\$ 8,331</b>	<b>\$ 8,334</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
5440	Printing and Advertising			-		-
5540	City Engineering Services	54,116		-		-
5550	Engineering Services			-		-
5660	Professional Services	-		-		-
5660	Legal Expenses			-		-
5660	EIR Study			-		-
5830	Mileage					
7500	Structures and Improvements			-		-
7530	Sewer Dewatering Project	-		-		-
7540	Sewer Plan & Design					
8700	Interest Expense	1,749		-		-
	<b>TOTAL EXPENDITURES</b>	<b>\$ 55,865</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
4998	Transfer in from Sewer Operations	59,245		-		-
9998	Transfer to Wastewater Treatment Plant Landfill Principal Repayment	-	(266,271)	(266,275)		-
		(57,496)		-		-
	<b>TOTAL OTHER SOURCES (USES)</b>	<b>1,749</b>	<b>(266,271)</b>	<b>(266,275)</b>		<b>-</b>
	<b>BEGINNING RESOURCES</b>	<b>\$ 6,801</b>	<b>\$ 257,940</b>	<b>257,941</b>		<b>\$ -</b>
	<b>ENDING RESOURCES</b>	<b>\$ 257,940</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**FUND 564 - SEWER CONNECTION FUND**

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.

**NOTE:**

Depreciation			53,000	183,523
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CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

<b>G.O. BONDS</b>
<b>FUND #565</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	PROJECTED BUDGET 2011-2012
<b>REVENUES</b>						
4060	Bonds Assessment Taxes	\$ 8,645	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
4980	Interest Income	302	116	500	120	500
	<b>TOTAL REVENUE</b>	<b>\$ 8,947</b>	<b>\$ 6,116</b>	<b>\$ 6,500</b>	<b>\$ 6,120</b>	<b>\$ 6,500</b>
<b>EXPENDITURES</b>						
8700	Interest	2,600	2,400	2,400	2,200	2,000
	<b>TOTAL EXPENDITURES</b>	<b>\$ 2,600</b>	<b>\$ 2,400</b>	<b>\$ 2,400</b>	<b>\$ 2,200</b>	<b>\$ 2,000</b>
<b>OTHER SOURCES (USES)</b>						
2650	PRINCIPAL PAYMENT	(4,000)	(4,000)	(4,000)	(4,000)	(4,000)
	<b>BEGINNING RESOURCES</b>	<b>15,338</b>	<b>17,685</b>	<b>17,685</b>	<b>17,401</b>	<b>17,321</b>
	<b>ENDING RESOURCES</b>	<b>\$ 17,685</b>	<b>\$ 17,401</b>	<b>\$ 17,785</b>	<b>\$ 17,321</b>	<b>\$ 17,821</b>

**FUND 465 - GENERAL OBLIGATION BONDS**

The City issued 100 \$1,000 general obligation bonds on June 1, 1978. The interest rate applicable to these bonds is 5%. Currently, the principal balance is \$52,000. Principal and interest payments for 2008-2009 will be \$6,600.

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

<b>SEWER REVENUE BONDS</b>
<b>FUND #566</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4980	Interest	\$ -		\$ -		\$ -
<b>TOTAL REVENUE</b>		\$ -		\$ -		\$ -
<b>EXPENDITURES</b>						
8700	Interest	2,250	2,100	2,100	1,950	1,750
<b>TOTAL EXPENDITURES</b>		\$ 2,250	\$ 2,100	\$ 2,100	\$ 1,950	\$ 1,750
<b>OTHER SOURCES (USES)</b>						
4998	Transfer in From Sewer	5,250	5,100	5,100	5,950	5,750
2650	Principal Payment	(3,000)	(3,000)	(3,000)	(4,000)	(4,000)
<b>TOTAL OTHER SOURCES (USES)</b>		2,250		2,100		1,750
<b>BEGINNING RESOURCES</b>		-		-		-
<b>ENDING RESOURCES</b>		\$ -	\$ -	\$ -	\$ -	\$ -

**FUND 566 - SEWER - REVENUE BOND**

On June 1, 1978, the City issued 85 \$1,000 sewer bonds. The interest rate applicable to these bonds is 5%. Currently, there is a principal balance of \$45,000 with final maturity date of June 2018. Total interest payment of \$2,250 and principal payment of \$3,000 are required for 2008-2009 fiscal year.

Funds from Sewer Operations and Maintenance are transferred to this fund to meet the debt obligation.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>INFLWS AND INFILTRATION</b>
<b>FUND #567</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4560	EPA Grants	\$ -	\$ -	\$ -	\$ 337,500	\$ -
4665	I & I Surcharge	85,509	85,560	85,560	86,000	86,500
4665	City I & I Charges	658	1,315	1,315	1,315	1,315
4980	Interest Income	8,363	2,695	16,485	2,600	2,600
4982	Interet/Late Fees	75	80	40	80	80
<b>TOTAL REVENUE</b>		<b>\$ 94,605</b>	<b>\$ 89,650</b>	<b>\$ 103,400</b>	<b>\$ 427,495</b>	<b>\$ 90,495</b>
<b>EXPENDITURES</b>						
5010	Salaries and Wages	-	-	-	-	-
5110	Social Security Taxes	-	-	-	-	-
5440	Printing and Advertising	-	184	184	-	-
5540	City Engineering Services	85,766	-	-	-	-
5560	Professional Services	339	1,608	619	-	-
7015	Other Equipment	9,491	(3,965)	-	-	-
7500	I & I Construction	79,433	-	2,500	-	400,000
	I & I Study	-	-	-	-	-
	PS & I & I Design	-	-	-	-	-
	Follow-Up Condition	-	-	-	-	-
	Assist with USDA and SRF	-	-	-	-	-
7500	Pond Liner Project	-	-	-	750,000	-
8490	Drains/ I and I Repairs	-	-	-	-	-
<b>TOTAL EXPENDITURES</b>		<b>\$ 175,029</b>	<b>\$ (2,173)</b>	<b>\$ 3,303</b>	<b>\$ 750,000</b>	<b>\$ 400,000</b>
<b>OTHER SOURCES (USES)</b>						
4998	Transfer - Collection Systems/Lift Stations	-	-	-	190,000	90,000
9998	Transfer - Matching ARRA Fund #568	-	(370,830)	(370,830)	(19,707)	-
<b>BEGINNING RESOURCES</b>		<b>544,365</b>	<b>463,941</b>	<b>463,941</b>	<b>184,934</b>	<b>32,722</b>
<b>ENDING RESOURCES</b>		<b>\$ 463,941</b>	<b>\$ 184,934</b>	<b>\$ 193,208</b>	<b>\$ 32,722</b>	<b>\$ (186,783)</b>
<b>NOTE:</b>						
9000	Depreciation	6,492	6,492	6,492	6,492	6,492

RESOURCES = CASH +CURRENT ASSETS-CURRENT LIABILITIES

**FUND 567 - INFILTRATION & INFLOW**

In 1993, a study was done to the City sewer system; it was determined that repairs were necessary to correct the infiltration and inflow at an estimated cost of \$665,000. the City adopted Ordinance #433, and established an annual sewer assessments of \$74.40/EDU in order to begin collecting funds to pay for the I & I project.

Per discussion with the City Engineer, it is estimated that the total costs of all I & I projects witin the City is about \$1,400,000. Staff will be investigating revenue sources to fund these projects.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>ARRA FUND - COLLECTION SYSTEM UPGRADE</b>
<b>FUND #568</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4560	ARRA Grants	\$ -	\$ 1,334,573	\$ 3,370,830	\$ 2,036,257	\$ -
4665	I & I Surcharge	-		-		-
4665	City I & I Charges	-		-		-
4900	Miscellaneous Income	-		-		-
4980	Interest Income	-	(800)	-		-
4982	Interet/Late Fees	-		-		-
<b>TOTAL REVENUE</b>		<b>\$ -</b>	<b>\$ 1,333,773</b>	<b>\$ 3,370,830</b>	<b>\$ 2,036,257</b>	<b>\$ -</b>
<b>EXPENDITURES</b>						
5010	Salaries and Wages	-	6,776	50,000	5,437	-
5110	Social Security Taxes	-	518	3,825	416	-
5115	Unemployment & Training Taxes	-			25	-
5120	Workmen's Compensation	-			93	-
5140	Health Insurance	-				-
5160	Retirement	-	80			-
5440	Printing and Advertising	-		-		-
5540	City Engineering Services Ponticello	-	40,000	30,000	20,000	-
5550	Engineering Services	-		-		-
5560	Professional Services	-		-		-
5565	Legal Fees	-		-		-
7015	Other Equipment	-		-		-
7500	East RR, Dinkey to Grass Valley Street	-		-		-
7500	I & I Construction	-	948,928	2,858,194	1,909,266	-
	Construction Management	-	250,000	370,727	120,727	-
	Plan and Design	-	228,212	279,977		-
<b>TOTAL EXPENDITURES</b>		<b>\$ -</b>	<b>\$ 1,474,514</b>	<b>\$ 3,592,723</b>	<b>\$ 2,055,964</b>	<b>\$ -</b>
<b>OTHER SOURCES (USES)</b>						
4998	Transfer in - I & I #567	-	370,830	370,830	19,707	-
<b>BEGINNING RESOURCES</b>		-		-		-
<b>Prior Qualified Costs</b>				148,937	230,089	-
<b>ENDING RESOURCES</b>		<b>\$ -</b>	<b>\$ 230,089</b>	<b>\$ 148,937</b>	<b>\$ -</b>	<b>\$ -</b>
<b>NOTE:</b>						
9000	Depreciation	-		-	75,000	75,000

RESOURCES = CASH +CURRENT ASSETS-CURRENT LIABILITIES

**FUND 568 - ARRA FUND - COLLECTION SYSTEM UPGRADE**

The City was awarded a \$3,000,000 plus a 50% match on the excess above \$3,000,000 up to \$741,660.

CITY OF COLFAX  
GARBAGE FUND

REVENUES

RESIDENTIAL	MONTHLY TOTAL RATE	GARBAGE	AB939 2%	ACTUAL AS OF 12/31/03
1 CAN	\$16.14	\$12.51	\$0.25	\$3.38
2 CANS	\$26.19	\$20.30	\$0.41	\$5.48
3 CANS	\$35.23	\$27.31	\$0.55	\$7.37
1 CAN - SENIOR RATE	\$13.65	\$10.58	\$0.21	\$2.86

COMMENTS ON THE BUDGET

**Personnel:** The following percentages of salaries and benefits are allocated to the Garbage Fund:

	2009-2010	2010-2011
City Manager	0.00%	0.00%
Finance Director	5.00%	5.00%
Treasurer	25.00%	25.00%
Administrative Assistant	25.00%	25.00%
City Clerk/Accounting Assistant	25.00%	25.00%
Maintenance Worker II - Clippings	Actual	Actual

**Supplies and Equipment:** This line item is for the costs of materials and supplies.

**Communications:** Postage for mailing bi-monthly sewer and garbage billings.

**Contract Services:**

**Annual Audit** - 50% is allocated to General Fund, 23% each is allocated to the Sewer and Garbage Fund, and the remaining 4% is allocated to the Transportation Fund.

**Garbage Collection Charges** - The City has a contract with Tahoe Truckee Disposal Company.

**Capital Outlay:** None is expected.

**Miscellaneous:**

**Insurance** - This is an allocated share of the City's general insurance cost.

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>GARBAGE</b>
<b>FUND #570</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4660	Garbage Service Charges	\$ 320,685	\$ 334,102	\$ 330,000	\$ 337,130	\$ 340,000
4690	Garbage Buy-In	-		300	-	-
4970	Insurance Refunds	-		-	-	-
4980	Interest	(1,591)	(1,400)	(1,500)	(3,000)	(3,000)
4982	Late Charges	8,353	7,500	7,500	7,500	7,500
	<b>TOTAL REVENUE</b>	<b>\$ 327,447</b>	<b>\$ 340,202</b>	<b>\$ 336,300</b>	<b>\$ 341,630</b>	<b>\$ 344,500</b>
<b>EXPENDITURES</b>						
<b>PERSONNEL</b>						
5010	Salaries and Wages	11,274	14,375	13,703	21,201	21,201
5080	Treasurer's Stipend	-	300	300	300	1,622
5110	FICA and Medicare	824	1,100	1,050	1,622	1,050
5115	Unemployment and Training Tax	82	100	158	230	253
5120	Worker's Compensation	1,031	645	646	834	834
5130	Health and Life Insurance	4,969	3,647	3,718	3,623	3,985
5160	Retirement	4,127	965	1,206	1,201	1,321
<b>SUPPLIES AND EQUIPMENT</b>						
5201	Materials and Supplies	257	100	500	200	500
<b>COMMUNICATION</b>						
5410	Postage	1,226	1,000	1,000	1,000	1,000
<b>CONTRACT SERVICES</b>						
5560	Maintenance Contracts	855	897	854	897	897
5650	Independent Audits	3,769	3,680	3,680	3,790	3,904
5670	Garbage Collection Charges	385,446	430,648	440,000	440,000	440,000
<b>CAPITAL OUTLAY</b>						
<b>MISCELLANEOUS</b>						
8250	Miscellaneous					
8300	Payments to Other Agencies		374		375	375
8400	Liability Insurance	2,207	1,669	1,669	1,669	1,836
	<b>TOTAL EXPENDITURES</b>	<b>\$ 416,067</b>	<b>\$ 459,500</b>	<b>\$ 468,484</b>	<b>\$ 476,942</b>	<b>\$ 478,778</b>
	<b>BEGINNING RESOURCES</b>	<b>(47,155)</b>	<b>(135,775)</b>	<b>(135,775)</b>	<b>(255,073)</b>	<b>(390,385)</b>
	<b>ENDING RESOURCES</b>	<b>\$ (135,775)</b>	<b>\$ (255,073)</b>	<b>\$ (267,959)</b>	<b>\$ (390,385)</b>	<b>\$ (524,663)</b>

CITY OF COLFAX  
ADOPTED BUDGET  
FOR THE YEAR ENDING JUNE 30, 2011

<b>AB939 SOLID WASTE REDUCTION 2%</b>
<b>FUND #571</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4660	2% AB 939 Surcharge	\$ 6,126	\$ 6,100	\$ 6,094	\$ 6,100	\$ 6,150
4980	Interest	460	150	700	150	150
4982	Late Charges	117	120	120	120	120
	<b>TOTAL REVENUE</b>	<b>\$ 6,703</b>	<b>\$ 6,370</b>	<b>\$ 6,914</b>	<b>\$ 6,370</b>	<b>\$ 6,420</b>
<b>EXPENDITURES</b>						
5010	Salaries and Wages	193	167	400	400	400
5110	FICA and Medicare	14	13	31	31	31
5115	Unemployment & Training Tax	7	5	10	10	10
5120	Worker's Compensation	-	-	-	-	-
5130	Health & Life Insurance	-	-	-	-	-
5201	Materials and Supplies	-	28	50	50	50
5440	Printing and advertising	-	-	-	-	-
5830	Travel & Reimbursements	144	50	200	200	200
8560	Recycling Program	3,874	2,562	5,000	5,000	5,000
	<b>TOTAL EXPENDITURES</b>	<b>\$ 4,232</b>	<b>\$ 2,825</b>	<b>\$ 5,691</b>	<b>\$ 5,691</b>	<b>\$ 5,691</b>
<b>OTHER SOURCES (USES)</b>						
		-	-	-	-	-
	<b>BEGINNING RESOURCES</b>	<b>25,964</b>	<b>28,435</b>	<b>28,435</b>	<b>31,980</b>	<b>32,659</b>
	<b>ENDING RESOURCES</b>	<b>\$ 28,435</b>	<b>\$ 31,980</b>	<b>\$ 29,658</b>	<b>\$ 32,659</b>	<b>\$ 33,388</b>
<b>NOTE:</b>						
9000	Depreciation	316	316	316	316	316

RESOURCES = CASH +CURRENT ASSETS-CURRENT LIABILITIES

**FUND 571 - SOLID WASTE REDUCTION FUND**

State Assembly Bill 939 requires the reduction of Solid waste going into landfills through "diversion" - diverting garbage away from landfills and into recycling programs. To give agencies the funds to create and maintain diversion programs, a surcharge is attached to all refuse service. This surcharge revenue flows through to the City.

CITY OF COLFAX  
 ADOPTED BUDGET  
 FOR THE YEAR ENDING JUNE 30, 2011

<b>27% LANDFILL</b>
<b>FUND #572</b>

ACCOUNT NUMBER	DESCRIPTION	ACTUAL 2008-2009	PROJECTED ACTUAL 2009-2010	FINAL BUDGET 2009-2010	ADOPTED BUDGET 2010-2011	ADOPTED BUDGET 2011-2012
<b>REVENUES</b>						
4660	27% Closure Surcharge	\$ 83,199	\$ 80,300	\$ 83,000	\$ 81,000	\$ 81,500
4980	Interest	9,291	2,840	4,000	3,000	4,000
4982	Late Fees	1,412	1,246	1,200	1,200	1,200
<b>TOTAL REVENUE</b>		<b>\$ 93,902</b>	<b>\$ 84,386</b>	<b>\$ 88,200</b>	<b>\$ 85,200</b>	<b>\$ 86,700</b>
<b>EXPENDITURES</b>						
5010	Salaries and Wages	2,957	1,000	3,001	500	500
5110	Social Security Taxes	225	77	230	38	38
5115	Unemployment & Training Tax	12	25	25	3	3
5120	Workmen's Compensation		300	300	54	54
5130	Health Insurance		883	896	165	182
5160	Retirement	234	86	252	82	90
5201	Materials and Supplies			-		-
5440	Printing and Advertising					
5830	Travel and Mileage			-		-
6125	Water	1,522	1,341	1,600	1,600	1,600
7500	Landfill Closure (Note 1)					
8300	Payments to Other Agencies	7,155	6,389	7,500	7,000	7,000
8400	Liability Insurance		409	300	82	90
8525	Testing and Monitoring Phase III Cleanup	22,760	25,000	25,000	12,000	12,000
				-		-
<b>TOTAL EXPENDITURES</b>		<b>\$ 34,865</b>	<b>\$ 35,510</b>	<b>\$ 39,104</b>	<b>\$ 21,524</b>	<b>\$ 21,557</b>
<b>OTHER SOURCES (USES)</b>						
<b>BEGINNING RESOURCES</b>		482,988	542,025	542,025	550,401	622,880
Loans - Transportation Fund			(40,500)	-	8,803	8,803
<b>ENDING RESOURCES</b>		<b>\$ 542,025</b>	<b>\$ 550,401</b>	<b>\$ 591,121</b>	<b>\$ 622,880</b>	<b>\$ 696,826</b>

**FUND 572 - 27% LANDFILL**

The City of Colfax adopted Resolution 20-92 on March 10, 1992 implementing a 27% surcharge on all refuse disposal fees for costs of closure of the Colfax Landfill.

**COMMENTS ON THE BUDGET**

The sewer funds borrowed \$220,000 in the past fiscal year. There are 2 installments of \$59,245 including interest will be repaid in the next 2 years. The 4th installment will be paid in the 2008-2009 fiscal year.

## Miscellaneous

CITY OF COLFAX  
 PERMANENT EMPLOYEE PAY SCHEDULE  
 2010-2011

PERMANENT EMPLOYEES	FULL (FT) PART (PT) TIME	HOURLY RATE	MONTHLY WAGES & SALARIES	ANNUAL CURRENT BASE WAGES & SALARIES
City Manager	PT	\$ 78.13	\$ 6,250.00	\$ 75,000.00
Admin. Assistant (20hrs/Wk)	FT	10.92	946.66	11,359.92
City Clerk / Accounting Assistant (18.15 Until October)	PT	19.05	2,890.75	34,688.94
Finance Director/CPA	PT	55.00	2,750.00	33,000.00
Community Service Director	FT	28.85	5,000.67	60,008.00
Oil Facility Recycling Clerk	PT	10.00	285.88	3,430.60
Sewer Operator II	FT	25.07	4,345.47	52,145.60
Public Works PT	PT	15.00	1,200.00	14,400.00
Maintenance Worker II	FT	20.41	3,537.73	42,452.80
Lead Mechanic	FT	24.02	4,163.47	49,961.60
			\$ 31,370.62	\$ 376,447.46

CITY OF COLFAX  
 PERMANENT EMPLOYEE BENEFIT SCHEDULE  
 2010-2011

PERMANENT EMPLOYEES	HEALTH INSURANCE JULY-DEC.	HEALTH INSURANCE JAN.-JUNE	EMPLOYER'S PERS CONTRIBUTION %	AUTO ALLOWANCES PER MONTH	ANNUAL VACATION HOURS	ANNUAL SICK HOURS	ANNUAL HOLIDAY HOURS	ANNUAL ADMINISTRATION LEAVE HOURS
City Manager	\$ -	\$ -	0.0000%	-	55	44	104	N/A
Admin. Assistant / Community Dev.	1,272.40	1,335.32	7.0490%		100	60	65	N/A
Treasurer	N/A	N/A	N/A		N/A	N/A	N/A	N/A
City Clerk / Accounting Assistant	N/A	N/A	7.0490%		60	72	78	40
Finance Director/CPA	1,272.40	1,335.32	N/A	N/A	N/A	N/A	N/A	N/A
Community Service Director	1,272.40	1,335.32	7.0490%	86.67	80	96	104	40
City Planner	N/A	N/A	N/A		N/A	N/A	N/A	N/A
Oil Facility Recycling Clerk	N/A	N/A	N/A		N/A	N/A	N/A	N/A
Sewer Operator II	1,272.40	1,335.32	9.0490%		80	96	104	N/A
Maintenance Worker II/Sewer Operator In Training	1,272.40	1,335.32	9.0490%		200	96	104	N/A
Maintenance Worker II	1,272.40	1,335.32	9.0490%		120	96	104	N/A
Lead Mechanic	1,272.40	1,335.32	9.0490%		200	96	104	N/A

CITY OF COLFAX  
 CONTRACTORS SCHEDULE  
 2010-2011

PERMANENT EMPLOYEES	#100 GENERAL FUND	CDBG FUNDS	#250 ROAD FUND	#347 & 350 ROAD PROJECTS	#560 SEWER FUND	#561 NON-SCHOOL LIFTS	#563B-#564 WASTEWATER PLANT	#567/#568 COLLECTION SYSTEM	TOTAL
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ACTUAL 2009-2010

City Attorney	\$ 43,877.00		\$ -	\$ -	\$ -	\$ -			\$ 43,877.00
City Engineer - Expenses	33,658.00		150.00	30,000.00	175,000.00	25,000.00	0.00	40,000.00	\$ 303,808.00
City Engineer - Construction Management	0.00						58,775.00	250,000.00	\$ 308,775.00
City Engineer - Plan & Design	0.00							228,212.00	\$ 228,212.00
City Planner	41,886.00		0.00						\$ 41,886.00

ADOPTED BUDGET 2010-2011

City Attorney	\$ 45,000.00		\$ -		\$ -				\$ 45,000.00
City Engineer - Expenses	35,000.00		2,000.00	40,000.00	160,000.00	20,000.00	0.00	20,000.00	\$ 277,000.00
City Engineer - Construction Management								120,727.00	\$ 120,727.00
City Engineer - Plan & Design									
City Planner	30,000.00	32,250.00	64,068.00						\$ 126,318.00

CITY OF COLFAX  
 SCHEDULE OF JOB TITLE ALLOCATIONS  
 2010-2011

DEPARTMENTS/FUNDS JOB TITLE	2009-2010 ACTUAL	2010-2011 BUDGET	CITY COUNCIL ADOPTED
<b>ADMINISTRATION</b>			
City Manager	0.50	0.50	-
Administrative Assistant	0.80	0.50	-
City Clerk / Accounting Assistant	0.50	0.50	-
Finance Director	0.60	0.60	-
	2.40	2.10	-
<b>BUILDING DEPARTMENT</b>			
Community Service Director	0.90	0.35	-
	0.90	0.35	-
<b>PLANNING DEPARTMENT</b>			
City Planner	1.00	-	-
	1.00	-	-
<b>BUILDING AND GROUNDS</b>			
Maintenance Worker II	0.30	0.37	-
Lead Mechanic	0.11	0.28	-
	0.41	0.65	-
<b>RECREATION AND PARKS</b>			
Maintenance Worker II/Sewer Operator I	-	-	-
Maintenance Worker II	0.18	0.06	-
Lead Mechanic	0.02	0.10	-
	0.20	0.16	-
<b>AQUATICS</b>			
Maintenance Worker II/Sewer Operator I	-	-	-
Maintenance Worker II	0.08	-	-
Lead Mechanic	0.05	-	-
	0.13	-	-
<b>GENERAL FUND TOTAL</b>			
	5.04	3.26	-
<b>NUISANCE ABATEMENT FUND</b>			
Community Service Director	0.10	-	-
	0.10	-	-
<b>STREETS AND ROADS FUND</b>			
Finance Director	0.05	0.05	-
Community Service Director	-	0.30	-
Maintenance Worker II	0.30	0.39	-
Lead Mechanic	0.41	0.31	-
	0.76	1.05	-

CITY OF COLFAX  
 SCHEDULE OF JOB TITLE ALLOCATIONS  
 2010-2011

DEPARTMENTS/FUNDS JOB TITLE	2009-2010 ACTUAL	2010-2011 BUDGET	CITY COUNCIL ADOPTED
<b>OIL GRANT FUND</b>			
Oil Recycling Clerk	1.00	1.00	
	1.00	1.00	-
<b>SEWER O &amp; M</b>			
City Manager	0.50	0.45	
City Clerk / Accounting Assistant	0.20	0.20	
Finance Director	0.30	0.30	
Community Service Director	-	0.32	
Administrative Assistant	0.20	0.20	
Sewer Operator II	1.00	1.00	
Sewer Operator III	1.00	-	
Maintenance Worker II/Sewer Operator I	1.00	-	
Maintenance Worker II	0.02	0.04	
Lead Mechanic	0.20	0.08	
	4.42	2.59	-
<b>LIFT STATIONS</b>			
City Clerk / Accounting Assistant	0.05	0.05	
Administrative Assistant	-	0.05	
Maintenance Worker II	0.01	0.01	
Lead Mechanic	0.18	0.20	
	0.24	0.31	-
<b>ARRA FUND</b>			
City Manager	-	0.05	
Community Dev. Service Director	-	0.03	
	-	0.08	-
<b>GARBAGE FUND</b>			
City Clerk / Accounting Assistant	0.25	0.25	
Administrative Assistant	-	0.25	
Finance Director	0.05	0.05	
Maintenance Worker II	0.12	0.13	
Lead Mechanic	0.02	0.03	
	0.44	0.71	-
<b>NON GENERAL FUNDS TOTAL</b>			
	6.96	5.74	-
<b>GENERAL FUND TOTAL</b>			
	5.04	3.26	-
<b>TOTAL PERMANENT POSITIONS</b>			
	12.00	9.00	-

**CITY OF GOLDFAX  
GLOSSARY OF BUDGET TERMS**

**Appropriations** - Amounts of money authorized to be spent during the fiscal year.

**Assessed Value** - The value of property used as basis for levying property taxes.

**Assessments** - Levies which pay for improvements directly benefiting their property.

**Bonds** - Proceeds from the sale of debt; the principal which must be repaid with interest.

**Budget** - A plan of financial operation embodying an estimate of proposed expenditures for a given period of time and the proposed means of financing them.

**building**. The fee is based on square footage and valuation. Electrical or plumbing/mechanical work will require a similar permit.

**Capital Outlay** - Expenditure for equipment and building which has a useful life of more than one year.

**CPI** - Consumer Price Index; measure of inflation in an area of consumer products.

**Debt Service** - Payments of principal and interest on indebtedness incurred to finance the construction of a capital project.

**Fiscal Year** - The 12-month accounting period used by the City, from July 1 through the following June 30th.

**Franchise Fees** - Imposed on utility companies for the privilege of doing business in the City. Fees are usually based upon a percentage of gross revenue derived from business conducted in the City.

**Fund** - A separate set of accounts used to record receipts and use of money restricted for specific purposes. The City's Treasury is made up of 41 separate funds required by the City, State or federal government, or by proper accounting practice. Fund types include the following:

**General Fund** - This fund receives all unrestricted money which pays for the majority of departmental spending, and for the traditional City services.

**Special Revenue** - These funds are revenues earmarked for specific purposes.

**Capital Project** - These funds are used to account for construction of major public facilities

**Debt Service** - This fund is used to repay the principal and interest on indebtedness.

**Enterprise Funds** - are self-supporting activities financed by users and operated similar to private activities.

**Trust Funds** - are used to account for assets held by the City in a trustee capacity

**Fund Balance** - The excess of the total assets of a fund over its total liabilities and reserves

CITY OF COLFAX  
GLOSSARY OF BUDGET TERMS (CONTINUED)

**Gasoline Tax** - Share of revenue derived from the state taxes on gasoline.

**Grants** - Contribution of cash or other assets from another governmental agency to be used or expended for a specified purpose, activity or facility. Usually, there is a matching of funds involved.

**Infrastructure** - Facilities on which the continuance and growth of the community depend, such as roads, parks, and buildings.

**Intergovernmental** - Revenues shared with the City by the State (Such as Gas Tax), or Federal government (such as CDBG) or other agency.

**Motor Vehicle in Lieu** - City's portion of the vehicle registration fee paid annually to the State.

**Operations** - Departmental costs for employees, contract services, repairs and maintenance, supplies or other expenses. These costs are generally predictable and consistent with the ongoing service demands of the City, and impact of inflation.

**PCTPA** - Placer County Transportation Planning Agency - The county's designated regional transportation planning agency that works with CALTRANS in administering the Transportation Development Act of 1971 (SB325).

**Property Tax** - Imposed on real property (land and permanently attached improvements). The tax is based upon the assessed value of the property. The tax rate may not exceed 1% of assessed value. The City receives about 20% of the amount paid by Colfax property owners.

**Sales Tax** - Of the 7% currently paid when shopping in Colfax, 1% is returned to the City.

**Revenues** - Income, that is, money coming to the City from outside sources, i.e. taxes, fees, etc.

**Transient Occupancy Tax** - Imposed on hotels, motels, inns or other lodging facilities. The rate in Colfax is 8%.

**Transfers In/Out** - Money transferred from one City fund to another, rather than funds received from or paid to outside sources.

**TDA** - Transportation Development Act of 1971 that provides funding of public transportation in California.

**TEA** - Transportation Enhancement Act. A federal reallocation of state taxes charge on gasoline sales for use on qualifying transportation projects.

**CITY OF COLFAX**  
**GANN APPROPRIATIONS LIMIT FACTORS AND CALCULATION**  
**FOR THE YEAR ENDED JUNE 30, 2011**

On November 6, 1979, California voters overwhelmingly approved Proposition 4 (the "Gann Tax Spending" initiative) which added Article XIII(B) to the California State Constitution. This law limits the growth in expenditure appropriations of both state and local governments that are financed with tax dollars. Proposition 4 was labeled a spending limitation regulation, but is more accurately described as a limit on the appropriation of taxes to finance government activities. Accordingly, Proposition 4 does not limit all appropriations (spending) financed by taxes. Section 7910 of the Government Code requires the governing body of each jurisdiction to establish (by resolution) its appropriation limit for each fiscal year.

The table below computes the "Gann Spending Limit" for the next budget period (2010-2011):

Fiscal Year	Certification Date	Population Counts	Prior Year	Population Percent Change	Per Capita Income Factor	Annual Growth Factor	Computed "Gann" Limit
2009-10	1/1/2009	1878	1855	1.0124	1.0062	1.0187	1,659,165
2008-09	1/1/2008	1855	1838	1.0092	1.0429	1.0525	1,628,747
2007-08	1/1/2007	1838	1831	1.0038	1.0442	1.0482	1,547,435
2006-07	1/1/2006	1831	1806	1.0138	1.0396	1.0540	1,476,290
2005-06	1/1/2005	1806	1779	1.0152	1.0526	1.0686	1,405,271
2004-05	1/1/2004	1779	1786	0.9961	1.0328	1.0288	1,315,089
2003-04	1/1/2003	1786	1647	1.0844	1.0231	1.1094	1,278,334
2002-03	1/1/2002	1647	1540	1.0695	0.9873	1.0559	1,152,228
2001-02	1/1/2001	1540	1508	1.0212	1.0782	1.1011	1,091,230
2000-01	1/1/2000	1508	1504	1.0027	1.0491	1.0519	991,055
1999-00	1/1/1999	1504	1473	1.0210	1.0453	1.0673	942,166
1998-99	1/1/1998	1473	1473	1.0000	1.0415	1.0415	882,757
1997-98	1/1/1997	1473	1452	1.0145	1.0467	1.0618	847,582
1996-97	1/1/1996	1452	1431	1.0147	1.0467	1.0621	798,222
1995-96	1/1/1995	1431	1507	0.9496	1.0472	0.9944	751,579
1994-95	1/1/1994	1507	1426	1.0568	1.0071	1.0643	755,820
1993-94	1/1/1993	1426	1407	1.0135	1.0272	1.0411	710,153
1992-93	1/1/1992			1.0115	1.0360	1.0479	682,137