



CITY OF COLUMBIA HEIGHTS

ADOPTED ANNUAL BUDGET

FOR THE

FISCAL YEAR BEGINNING JANUARY 1, 2013

2013 ADOPTED BUDGET

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2013 BUDGET
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INTRODUCTION

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CITY OF COLUMBIA HEIGHTS, MINNESOTA

PRINCIPAL CITY OFFICIALS

DECEMBER 2012

CITY COUNCIL

GARY L. PETERSON, MAYOR
Term expires 01-04-2015

BRUCE NAWROCKI, COUNCIL MEMBER
Term expires 01-02-2017

ROBERT A. WILLIAMS, COUNCIL MEMBER
Term expires 01-02-2017

TAMMERA DIEHM, COUNCIL MEMBER
Term expires 01-05-2015

DONNA SCHMITT, COUNCIL MEMBER
Term expires 01-05-2015

CITY MANAGERIAL STAFF

<u>Employee</u>	<u>Position</u>	<u>Date Appointed</u>
Walter Fehst	City Manager	July 8, 1996
Joseph Kloiber	Finance Director/Treasurer	June 1, 2011
Linda Magee	Assistant to the City Manager/ Human Resources Director	October 18, 1982
Gary Gorman	Fire Chief	April 25, 2005
Scott Nadeau	Police Chief	April 21, 2008
Scott Clark	Community Development Director	December 10, 2007
Keith Windschitl	Recreation Director	August 4, 1997
Kevin Hansen	Public Works Director/City Engineer	December 1, 1997
Renee Dougherty	Acting Library Director	July 7, 2012

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OVERVIEW

Form of Government

The City of Columbia Heights (the City) is located within Anoka County in the State of Minnesota. The City operates under a council-manager form of government, pursuant to a home-rule city charter adopted by the qualified voters of the City. All policy decisions and legislative activities of the City are the responsibility of the City Council, but administrative duties are delegated to the City Manager by the City Council. One of the many administrative duties delegated to the City Manager is to prepare an annual budget for approval by the City Council.

Budget Process

Each May, the annual budget process begins with each City department analyzing objectives for the coming calendar year and preparing budget requests to accomplish those objectives. During the month of June, this departmental data is integrated into the City's centralized accounting system by the Finance Department and reviewed. During the month of July, the City Manager, together with the Finance Director, meets with each department to further review their budget requests and discuss any changes proposed by the City Manager. The Finance Department then incorporates any such changes into the City's centralized accounting system, and assembles the City Manager-proposed budget for distribution at a regular City Council meeting in August, as required under the City's charter. The City Council then reviews this City Manager-proposed budget, which includes the proposed property tax levy necessary to finance the budget. Under state statute, the City Council must approve a proposed budget and proposed property tax levy by September 15th of each year. This allows the Anoka County Auditor sufficient time to prepare and mail to each property owner a notice by November 24th, listing the tax proposed for their property and the date of the public hearing on the budget. This county notice also lists similar information for each taxing district within which a property lies (county, school district, special districts). If the City Council does not adopt a proposed budget and levy by September 15th, state statute sets the proposed amounts equal to the current year budget and levy.

Between September 15th and November 29th of each year, one or more work sessions are held with the City Council and city staff to further consider the proposed budget in greater detail than is generally practical at regular semi-monthly City Council meetings. Between November 29th and December 20th of each year, the City Council holds a public hearing on the proposed budget and tax levy.

Following the public hearing, the City Council approves what is referred to as the adopted budget and final tax levy. By state statute, the final levy can be less than the proposed levy, but it cannot be greater than the proposed levy. In the following year, the County collects the tax levy on behalf of the City, along with the property taxes levied by other taxing districts (county, school district, special districts). If the City Council does not approve an adopted budget and final levy by December 20th, state statute sets the adopted budget and final levy as equal to the proposed budget and levy.

Budget Format

The City of Columbia Heights proposed budget is prepared and distributed in a single volume format that includes narrative information highlighting department activities, objectives, and budget changes, in addition to listing dollar amounts for all budgeted revenues and expenses. This format is designed to provide the reader with a useful amount of explanation of the purpose of the various dollar amounts in the budget. For use during City Council work sessions, a separate detail budget workbook is also distributed for each of the ten functional areas with the budget. These workbooks include much of the same information as the single volume proposed budget, but also include additional detail on expected purchases included within the expense categories in the budget.

Following approval of the adopted budget by the City Council, a single volume adopted budget is bound and distributed. This is substantially the same as the proposed budget, but it incorporates additional graphics and any changes to the proposed budget made by the City Council. This becomes the permanent record of the budget intended for general-purpose public use. It is also made available on the City's website.

Budget Organization

The City, like states and other local governments, uses fund accounting to demonstrate compliance with finance-related legal requirements. A fund is a group of related accounts that are used to maintain control over resources that have been segregated for specific activities or purposes. The legal level of budgetary control for the City is at the fund level. Any transfers between funds require authorization by the City Council. If a budgeted fund's annual expenses were to exceed the level authorized by the City Council in any one year, it would be a violation of a finance-related legal requirement.

To further control expenses, each fund is subdivided into one or more departments. For example, within the Liquor Fund there is a separate department for each of the three municipal liquor stores operated by the City. Within each department, the major categories of expenses are as follows:

Personal Services

This includes all employee costs paid by the City, including salaries, over-time, PERA and FICA contributions, workers' compensation insurance, hospitalization and other benefits.

Supplies

This includes all consumable items such as office, computer, janitorial, and program supplies. Also included are minor equipment, uniforms, protective clothing, library materials, vehicle parts and fuel. Additionally, the cost of goods and services purchased for resale is included here, such as the Metropolitan Council sewer disposal charges and the cost of water purchased from the City of Minneapolis.

Other Services & Charges

This includes all items not included in the other expense categories. It covers such services as liability insurance, utilities, repair and maintenance costs, training and travel costs, telephone, postage, advertising, and contracted services such as legal fees, auditing fees, and other expert and professional contracts.

Capital Outlay

This includes all vehicles and equipment over \$5,000 per item, major improvements to buildings, and major improvements to streets or other infrastructure. Equipment under \$5,000 per item is generally classified under supplies.

Contingencies and Transfers

Contingencies are an allowance in the budget for expenses that are unknown or not estimable. Transfers are resources initially obtained by one fund that are budgeted for use by another fund.

To help the reader understand the level of City services provided by the budget, and to promote management accountability, the City's various funds and departments are grouped within the budget documents based on their function. For example, all of the portions of the budget that provide police services are grouped together within a given section of the budget documents. The ten functional areas used to group funds and departments within the budget documents are as follows:

Administration	Liquor
Community Development	Police
Finance	Public Works
Fire	Recreation
General Government (for items not included in other functions)	
Library	

CITY OF COLUMBIA HEIGHTS UNDERSTANDING THE MINNESOTA PROPERTY TAX SYSTEM

Property taxes are a principal source of resources for the City of Columbia Heights' budget. The State of Minnesota has established a very complex formula for how property tax levies are distributed to residential and commercial properties. The State formula involves several factors. Examples include an exclusion of a portion of homestead property value, and an area-wide tax on commercial property that is shared and distributed to communities that have a limited commercial base. However, the key concept of the system is that the total amount of a property tax levy for a taxing district is established first, and then that tax is shared between the individual properties within the district based on each property's percentage of the total property value in the district. This differs greatly from a method used in some other states, where a tax rate, sometimes called a property tax mill rate, is established first and then this rate is applied to the value of each property.

Without knowing this key concept of the Minnesota property tax system, people often hold the common misconception that if a property's value decreases, the taxes on that property will also decrease. This is not necessarily the case. Since property values are only used as the basis for dividing up the total tax levy between taxpayers, if most of the properties in the City decrease in value by the same percentage, each property would each generally continue to get the same share of the total City tax levy.

Not factoring in this key concept of the Minnesota property tax system also leads people into the error of comparing taxes on properties of the same actual value in two different communities. As explained above, the property tax levy is shared among properties based on their *proportionate* values not their *actual* values. For example, a \$200,000 home in the City of Columbia Heights would not make up the same percentage of the total community value as a \$200,000 home in the City of Blaine or the City of Coon Rapids. Subsequently, the distribution of the City tax levy for a \$200,000 home in Columbia Heights would be different than the distribution of the tax levy for a \$200,000 home in Blaine or Coon Rapids. Additionally, the appraised value of the same home in two different cities will usually differ. A home in Columbia Heights that is appraised at \$200,000 would likely have a very different appraisal value if that home was located in Blaine or Coon Rapids.

One method that correctly compares the property taxes between communities using proportionate values is the approach that compares an average-value home for each community. When this type of comparison is performed, the City of Columbia Heights is consistently shown to be one of the lowest taxed communities in the metropolitan area. Even this method has its limitations however, as the level of services provided by different cities varies significantly. For example, in Columbia Heights, library funding is part of the City levy. In all other cities in Anoka County, library funding is part of the County levy. Likewise, comparing the Columbia Heights levy to levies for cities that do not have a full-time fire department or cities that do not provide first responder medical services is not an appropriate "apples-to-apples" comparison. Consequently, when comparing the City of Columbia Heights' levy to levies for other cities, it is necessary to also compare the levels of service provided to the residents.

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**CITY OF COLUMBIA HEIGHTS
CITY MANAGER'S 2013 BUDGET MESSAGE**

Recommendation

Best practices for budgeting require that any proposal for the annual budget be made within the context of a long-term plan focused on the most significant financial issues facing the City. If each annual budget addresses a portion of these larger issues, the City can keep any required changes to services, property taxes or utility rates to their lowest possible levels over time.

In 2009, the City developed its current five-year financial plan, covering the annual budget years 2010 – 2014. The critical issue at the time was declining state aid revenue, primarily local government aid (LGA) and market value homestead credit (MVHC) used in the general fund operating budget. Consequently, the focus of the plan is to reduce dependence on this unreliable revenue source as follows:

- Limit expense increases
- Replace some state aid with property tax revenue
- For specific short-term budget gaps in the plan, use available fund balance in excess of established reserve levels

Based on current analysis, the City Manager and staff judge that the plan is still appropriate for the issue it was intended to address. Accordingly, the proposed 2013 budget and levy have been prepared in amounts which are consistent with the plan, and are recommended for approval by the City Council.

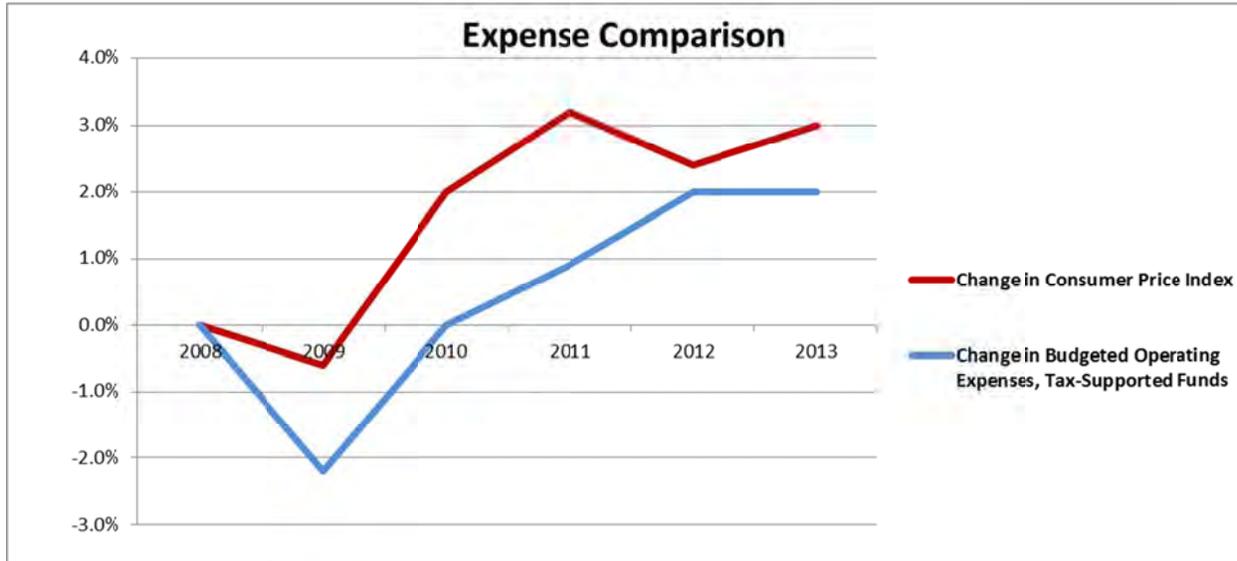
Key points of this analysis are explained below, including a new financial issue that was not anticipated in the five-year plan. We stress that this new issue, the Area-Wide Fiscal Disparities Levy, must be considered in order to properly evaluate the City Manager's proposed 2013 budget and levy.

Expense Trend

For 2009, the City cut its budget in mid-year in response to a large loss of state aid. This cut, together with the expense limits in the five-year plan, yields the annual changes in budgeted operating expenses for the City's tax-supported funds through 2013 shown in the chart below. This includes the general fund, the library fund and the portion of the economic development authority (EDA) supported by the City levy.

Over the five years shown, the average increase in the consumer price index for midwest urban consumers is four times more than the increase in these budgeted operating expenses, at 2% compared to 0.5%. Most of this modest 0.5% growth in operations is from increased public safety services. These services were approved by the City Council and partially subsidized by state and federal grants. This has helped contribute to a 25 year low in the crime rate for the City.

**CITY OF COLUMBIA HEIGHTS
CITY MANAGER'S 2013 BUDGET MESSAGE**



Although the emphasis of the five-year plan is on the portion of the City operating budget supported by property taxes, the expense limits under the plan generally apply to all portions of the City's operating budget. As much of the same staff, buildings, and equipment are used across multiple departments of the City, limiting expenses in the tax-supported departments also limits expenses in other departments, such as those supported by utility charges or municipal liquor sales.

The one major exception to this is the cost of commodities purchased for resale. For example, the City of Minneapolis is the sole supplier of water for the City of Columbia Heights, and the Metropolitan Council is the sole supplier of sewage disposal for the City of Columbia Heights. The City of Columbia Heights has essentially no control over the price it pays for these commodities. Therefore the cost of these commodities is not limited by the five-year plan, as any significant change by these suppliers can ultimately only be passed on to the consumer.

Revenue Trend

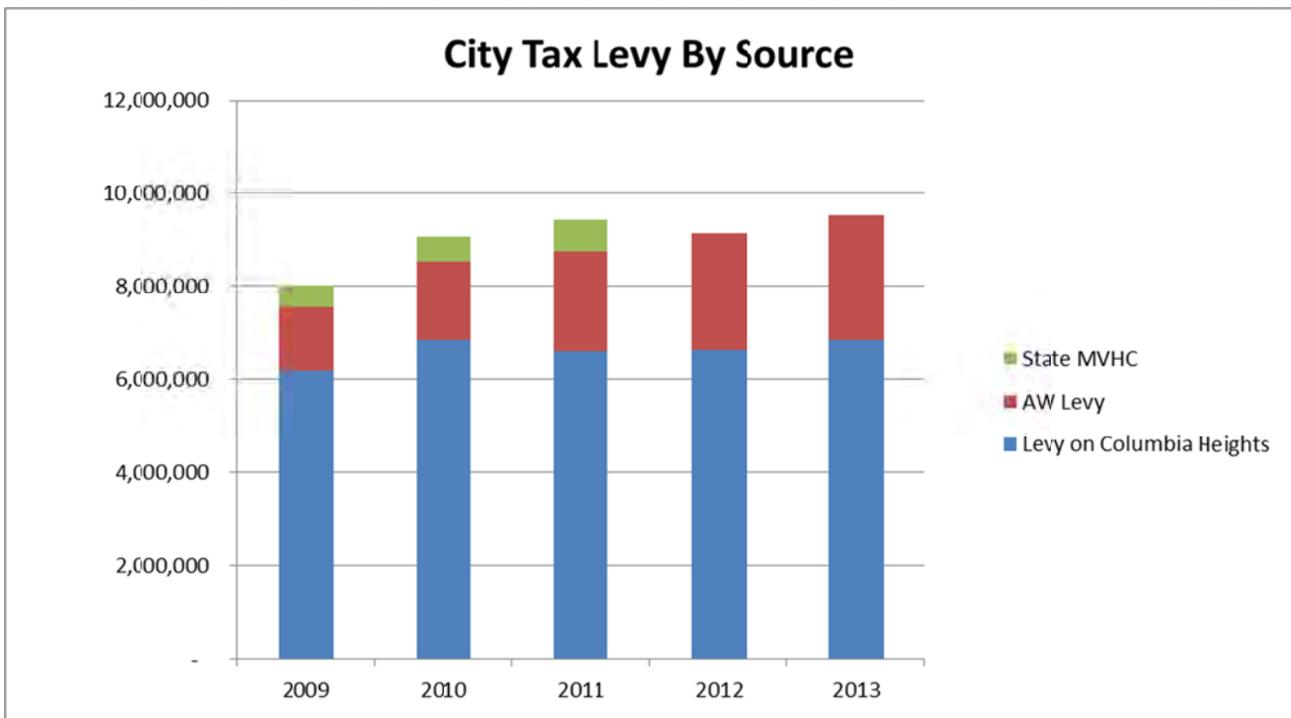
For the operating budget and debt service purposes, the five-year plan was structured to reduce the City's annual use of state aid (LGA and MVHC) from \$1.5 million in 2010 to \$900,000 in 2013. This was fortunate planning, as the State of Minnesota reduced this aid to \$900,000 per year for 2012 and 2013. Although this state cut occurred one year earlier than planned, there was sufficient fund balance on hand to bridge the one-time gap in 2012.

**CITY OF COLUMBIA HEIGHTS
CITY MANAGER'S 2013 BUDGET MESSAGE**

A review of the City's property tax levy for 2009-2013 reveals that **increases in the total levy have followed the plan, but the levy paid by Columbia Heights taxpayers has been less than expected under the plan.** This was caused by unexpected increases in the portion of the City levy that is paid by the area-wide fiscal disparities levy (AW levy).

The fiscal disparities program is a revenue-sharing agreement in state statute, whereby local governments in the metro area pool a portion of their commercial property tax base. In effect, a portion of the City's property tax levy is applied to metro area commercial properties outside the City of Columbia Heights. Until recently, the amount of the levy received under this agreement had been relatively consistent, but since 2010 it has increased significantly. Much of this was triggered by the debt levy that began in 2009 for the public safety center and the levy increases made to replace lost LGA under the five-year plan. These are factors that affect the formula by which Anoka County calculates the AW levy. Another factor affecting the formula is that Columbia Heights property values declined more than some other metro area communities during the recent recession.

The following chart shows these components of the City property tax levy. (Note: To make levies from different years comparable, the percentage change in levy for 2012 is calculated net of state MVHC.)



Levy change per 5 year plan	13.88%	3.87%	3.98%	4.08%
Levy change on Columbia Heights	10.62%	-3.63%	0.52%	3.36%

**CITY OF COLUMBIA HEIGHTS
CITY MANAGER'S 2013 BUDGET MESSAGE**

In 2009, the AW levy was \$1,367,969 or 17% of the total levy. By 2013, the AW levy will be approximately \$2,686,142 or 28% of the levy. In the short run, this unexpected influx of tax revenue from outside the City has reduced the burden on Columbia Heights taxpayers caused by declining state aid.

In the long run however, there is the new question of, "How long will the AW levy continue?" In other words, the five-year plan has succeeded in reducing the City's dependence on state aid as intended, but a new dependency on a different outside revenue source has taken its place. The City Manager and staff recommend that the City Council consider updating the five-year plan for this issue, so that annual budgets can address it sooner rather than later. The options for this would be similar to those used in the current plan to reduce dependence on state aid.

SUMMARY BUDGET INFORMATION

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RESOLUTION 2012-155

RESOLUTION ADOPTING A BUDGET FOR THE YEAR 2013, SETTING THE CITY LEVY AND APPROVING THE HRA LEVY.

NOW, THEREFORE BE IT RESOLVED BY THE CITY COUNCIL FOR THE CITY OF COLUMBIA HEIGHTS, MINNESOTA: that the following is hereby adopted by the City of Columbia Heights.

Section A. The budget for the City of Columbia Heights for the year 2013 is hereby approved and adopted with appropriations for each of the funds listed below.

	<u>Expense</u>
General Fund	10,663,942
Community Development Fund	206,922
Economic Development Fund	299,717
State Aid	171,677
Cable Television	103,312
Library	804,901
Infrastructure	152,297
Capital Improvement	294,228
Capital Equipment Replacement Funds	533,468
Construction Funds	2,157,000
Central Garage Fund	690,105
Liquor Operating	8,443,594
Liquor Capital/Non-Operating	557,347
Water Utility Fund	2,645,405
Sewer Utility Fund	2,339,047
Refuse Fund	1,800,656
Storm Sewer Fund	377,117
Data Processing	323,524
Debt Service Fund	2,487,817
Total Expense Including Interfund Transfers	<u>35,052,076</u>

Section B. The estimated gross revenues to fund the budget of the City of Columbia Heights for all funds, including general ad valorem tax levies and use of fund balances, as hereinafter set forth for the year 2013.

	<u>Revenue</u>
General Fund	10,663,942
Community Development Fund	206,922
Economic Development Fund	299,717
State Aid	171,677
Cable Television	103,312
Library	804,901
Infrastructure	152,297
Capital Improvement	294,228
Capital Equipment Replacement Funds	533,468
Construction Funds	2,157,000
Central Garage Fund	690,105
Liquor Operating	8,443,594
Liquor Capital/Non-Operating	557,347
Water Utility Fund	2,645,405
Sewer Utility Fund	2,339,047
Refuse Fund	1,800,656
Storm Sewer Fund	377,117
Data Processing	323,524
Debt Service Fund	2,487,817
Total Revenue Including Interfund Transfers	<u>35,052,076</u>

Section C. The following sums of money are levied for the current year, collectable in 2013 upon the taxable property in said City of Columbia Heights, for the following purposes:

Estimated General Fund Levy	7,973,404
Estimated Library Levy	777,000
Estimated EDA Fund Levy	<u>84,811</u>
Total	8,835,215

Section D. The City Council of the City of Columbia Heights hereby approves the Housing and Redevelopment Authority Tax Levy for the fiscal year 2013 in the amount of \$184,753.

BE IT FURTHER RESOLVED BY THE COUNCIL OF THE CITY OF COLUMBIA HEIGHTS, COUNTY OF ANOKA, MINNESOTA: That the County Auditor is authorized to fix a property tax rate for taxes payable in the year 2013 that is higher than the tax rate calculated for the City taxes levied in 2011 collectable in 2012.

BE IT FURTHER RESOLVED: That the City has adequate fund balances and reserves to pay bond principal and interest payments on General Obligation Bond Series 2006A in the amount of \$106,739 and that the County Auditor is authorized to cancel the related Bond Levy in its entirety for taxes payable 2013.

BE IT FURTHER RESOLVED: That the City has adequate fund balances and reserves to pay bond principal and interest payments on General Obligation Bond Series 2008B in the amount of \$225,000 and that the County Auditor is authorized to cancel \$225,000 of the related Bond Levy for taxes payable in 2013, leaving a balance of \$436,545 to be levied for taxes payable in 2013 for Series 2008B.

BE IT FURTHER RESOLVED: That the City has adequate fund balances and reserves to pay bond principal and interest payments on General Obligation Bond Series 2009A in the amount of \$103,900 and that the County Auditor is authorized to cancel \$103,900 of the related Bond Levy for taxes payable in 2013, leaving a balance of \$129,161 to be levied for taxes payable in 2013 for Series 2009A.

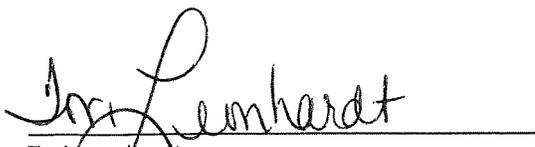
The City Clerk is hereby instructed to transmit a certified copy of this resolution to the County Auditor of Anoka County, Minnesota.

Approved this 10th day of December 2012

Offered By: Diehm
Seconded By: Williams
Roll Call: All Ayes

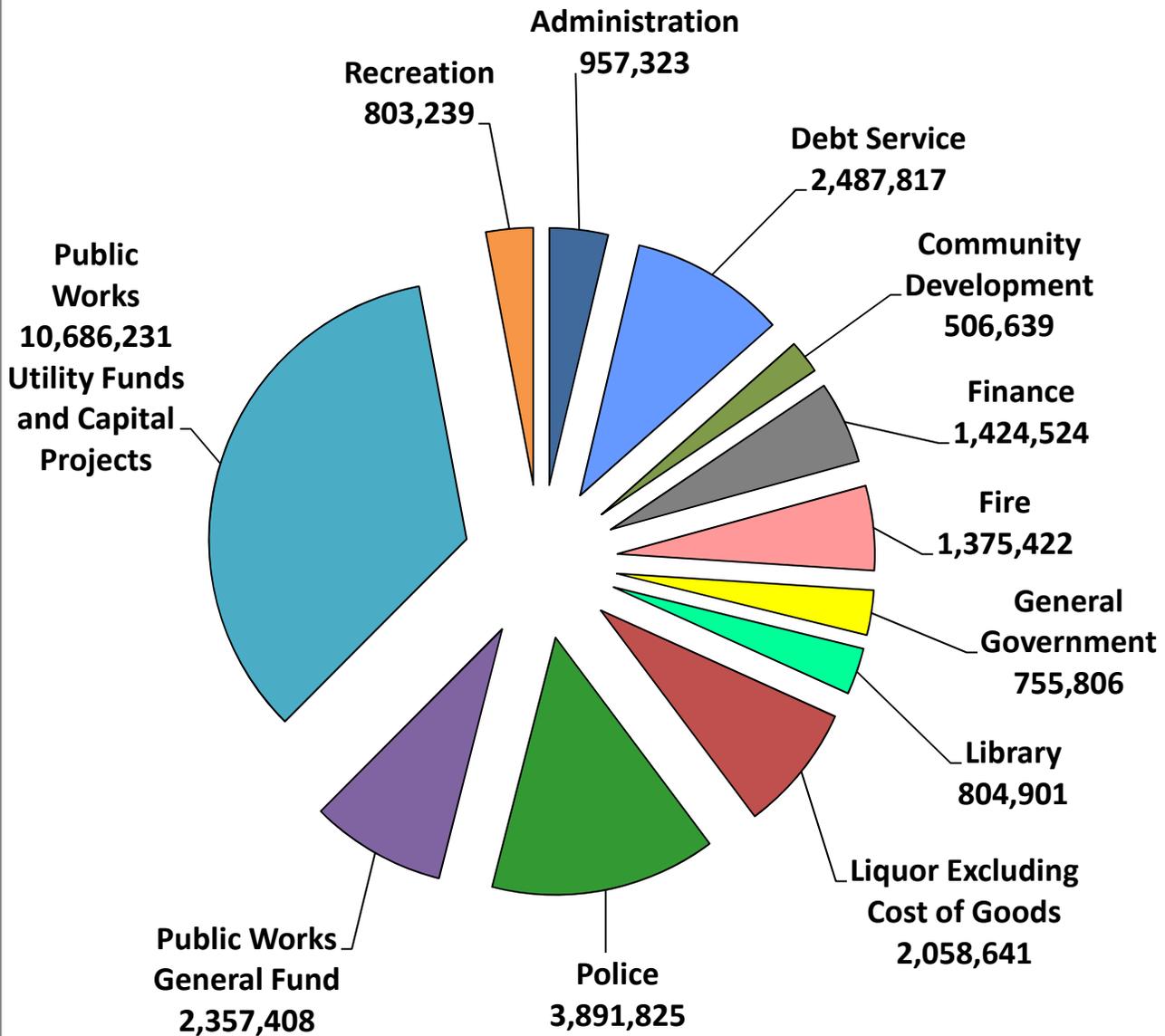


Mayor Gary L. Peterson



Tori Leonhardt
City Clerk/Council Secretary

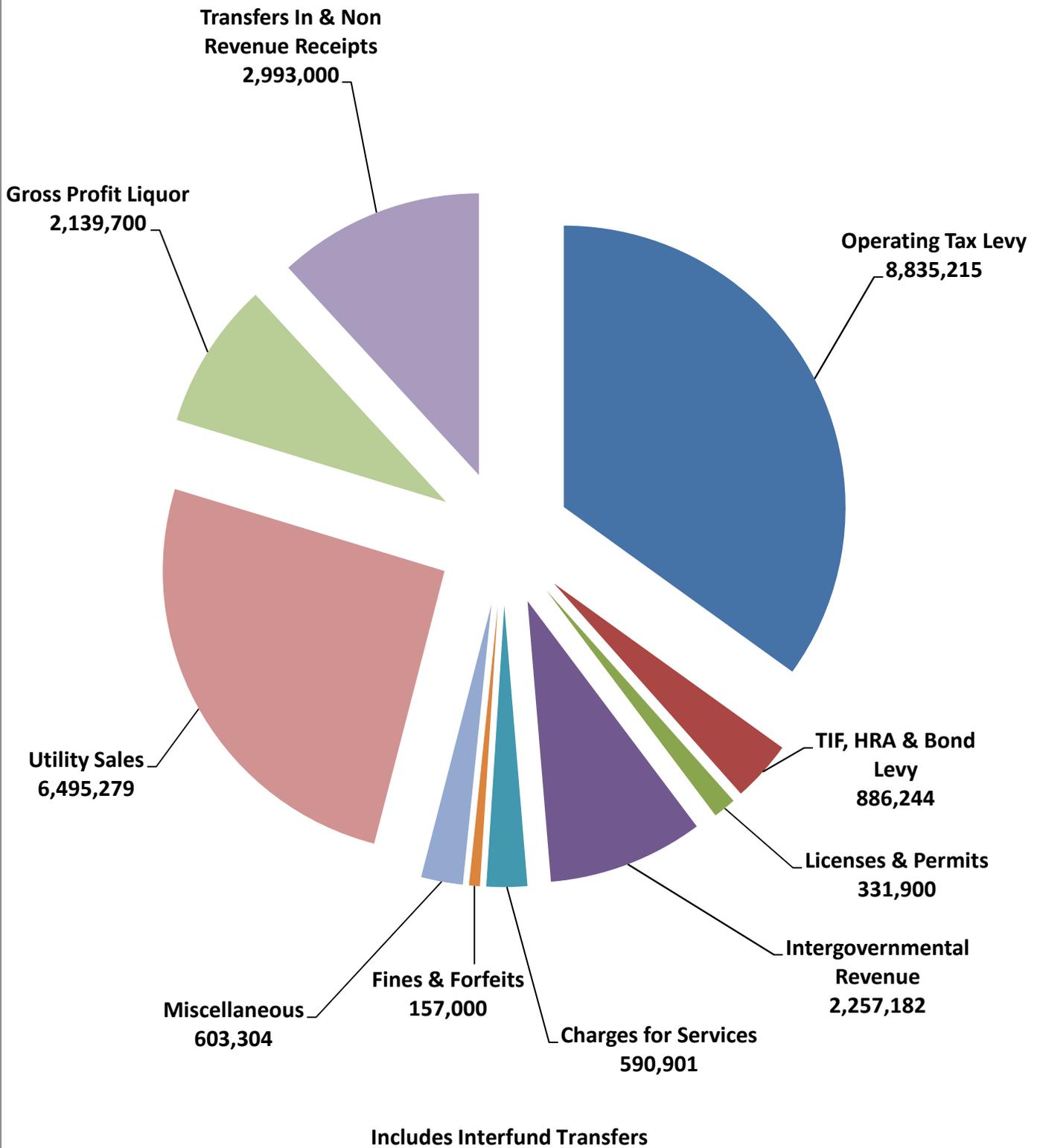
All Budgetary Funds Expenditures by Functional Area 2013 Budget



Includes Interfund Transfers

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All Budgetary Funds Revenues by Source 2013 Budget



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FINANCIAL RESOURCES FOR THE BUDGET

The following is a description of the funds that finance the budget.

General Fund

Accounts for all financial resources except those required to be accounted for in another fund. This fund accounts for the majority of the City's operating budget. The principal resources of this fund are property taxes and state aid.

Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources that finance specified activities as required by Council resolution or external legal restrictions.

Municipal State Aid Fund: Maintained according to state statute for maintenance and construction of streets or municipal state aid systems.

Cable Television Fund: Established to account for revenues and expenditures associated with cable television franchise.

Library Fund: Established in 1993 to account for revenues and expenditures of the library.

Community Development Fund: Established to account for revenues and expenditures associated with planning and building inspections.

Economic Development Authority Administrative Fund: Established to account for redevelopment activities within the City.

Debt Service Fund

The Debt Service Funds are used to account for the collection of tax levies and other revenues used to pay principal and interest on outstanding debt. A separate fund is used to account for each bond issue or tax increment district.

Capital Project Funds

Capital Project Funds are maintained to account for the construction of major capital facilities. Project funding consists of a combination of several revenue resources, such as municipal state aid streets, special assessments, other local governmental units, state and federal grants, and transfers from other funds.

Capital Improvement General Government Buildings Fund 411: Used to account for improvements to municipal buildings – library, municipal garage, and City Hall.

Capital Improvement Parks Fund 412: Used to account for capital improvements in City parks.

Infrastructure Replacement Fund 430: Used to fund replacement of City infrastructure.

Capital Equipment Replacement Fund 431: Used to fund replacement of fixed assets as needed.

Enterprise Funds

Used to account for operations that are operated in a manner similar to private business enterprises and for which user fees comprise substantially all revenue. In most cases, the activities of each of these funds are segregated into sub-funds to separately account for operations, equipment replacement, construction and debt service, as applicable.

Water Utility Fund: Used to account for revenues and expenses associated with water service to area residents.

Sewer Utility Fund: Used to account for revenues and expenses associated with sewer disposal within the City.

Storm Sewer Utility Fund: Used to account for revenues and expenses associated with storm water management within the City.

Refuse Utility Fund: Used to account for revenues and expenses associated with organized collection of refuse and recycling in the City.

Liquor Fund: Used to account for revenues and expenses associated with the operation of three off-sale liquor stores.

Internal Service Funds

Used to account for the financing on a cost reimbursement basis of goods or services provided by one department to other departments within the City. The activities of these funds are segregated into sub-funds to separately account for operations and equipment replacement.

Central Garage Fund: Used to account for the costs of operating a maintenance facility for automotive equipment owned and used by other City departments. Such costs are billed to other departments at actual cost plus a fixed overhead factor.

Information Systems Fund: Used to account for information system costs throughout the City.

**City of Columbia Heights, Minnesota
BUDGET 2013**

Summary by Fund

	Actual 2010	Actual 2011	Adopted 2012	Adopted 2013
Revenues				
101 General Fund	10,166,870	10,353,399	10,310,024	10,684,573
201 Community Development	302,265	225,792	158,200	162,200
204 EDA	377,435	366,679	340,154	306,564
212 State Aid Maintenance	145,988	155,656	154,490	218,950
225 Cable Television	176,266	184,168	170,000	176,600
240 Library	765,959	789,283	798,375	804,901
270 Police Community Programs	11,414	0	0	0
315 Sull-Shores: TX GO Bonds 2008A	108,488	108,713	107,000	107,100
340 G.O. Improvement Bonds 2006A	627,580	342,681	173,400	160,000
341 G.O. Street Rehab Bonds 2007A	95,371	128,653	135,200	136,085
343 GO Public Safety Ctr. Bonds 2008B	686,331	714,586	606,000	439,545
344 GO Public Facilities Bonds 2009A	345,144	394,133	373,200	201,161
371 TIF T4: 4747 Central	184,547	135,959	0	5,100
373 EDA TIF Revenue Bonds 2007	180,800	201,200	208,000	209,400
376 Tax Increment Bonds	212,775	8,700	0	0
377 Sheffield	93,365	78,039	0	0
385 Multi-Use Redevelopment	35,019	33,101	0	0
387 G.O. Imp Bonds 1999B	3,100	0	0	0
388 G.O. Imp Bonds 2003A	630,789	269,651	56,300	0
389 R8: Transition Block	55,174	35,803	0	0
402 Total State Aid Construction	2,291,301	568,760	300,000	600,000
411 Capital Improvements-Gen Govt Bldg	751,410	105,241	40,536	42,500
412 Capital Improvements Parks	104,514	148,396	62,000	62,000
418 Community Center Capital Bldg.	11,300	0	0	0
430 Infrastructure Fund	194,689	74,900	54,000	60,000
431 Cap Equip Replacement-General Fund	125,500	225,442	100,000	110,000
432 Cap Equip Replacement - Sewer	31,500	36,800	29,000	31,000
433 Cap Equip Replacement - Water	32,400	38,200	29,000	31,000
434 Cap Equip Replacement - Garage	4,400	4,800	4,000	4,500
437 Cap Equip Replacement - Data Proc	535,000	14,600	0	6,000
438 Cap Equip Replacement-Storm Sewer	5,000	5,000	5,000	5,000
439 Cap Equip Replacement - Fire	3,100	4,800	1,500	1,500
601 Water Utility	2,438,871	2,579,502	2,461,026	2,491,200
602 Sewer Utility	1,846,833	1,547,454	1,559,156	1,580,384
603 Refuse Fund	1,589,365	1,769,340	1,659,876	1,781,762
604 Storm Sewer Fund	345,086	445,552	378,297	773,000
609 Liquor	8,158,260	8,494,962	8,993,500	9,082,000
631 Water Fund Debt Service	211,936	330,200	292,500	237,700
632 Sewer Fund Debt Service	17	0	0	0
634 Storm Sewer Debt Service	43,300	59,600	63,500	50,300
639 Liquor Fund Debt Service	365,104	391,500	386,000	390,000
651 Water Construction Fund	37,746	91,501	625,000	260,000
652 Sewer Construction Fund	63,996	197,256	340,000	10,000
653 Storm Sewer Construction Fund	4,165	24,248	465,000	0
701 Central Garage	670,678	834,072	613,750	685,000
720 Information Systems	235,090	350,908	325,000	325,000
Total Revenue	35,305,239	32,869,230	32,377,984	32,232,025

**City of Columbia Heights, Minnesota
BUDGET 2013**

Summary by Fund

		Actual 2010	Actual 2011	Adopted 2012	Adopted 2013
Expenses					
General Fund					
101.41110	Mayor-Council	131,922	140,829	145,751	146,105
101.41320	City Manager	402,190	398,349	416,705	416,072
101.41410	City Clerk	108,813	65,644	123,728	76,920
101.41510	Finance	708,532	706,616	721,700	764,700
101.41550	Assessing	116,370	123,668	129,643	131,569
101.41610	Legal Services	167,540	167,540	186,716	186,657
101.41940	General Government Building	138,729	182,941	182,612	201,700
101.42100	Police	3,544,402	3,593,388	3,740,534	3,772,693
101.42160	Police Community Programs	0	19,099	20,000	20,400
101.42200	Fire	1,087,543	1,151,173	1,168,239	1,175,689
101.42300	Property Inspections	163,243	164,711	174,608	174,733
101.42500	Emergency Management	9	0	0	0
101.42700	Animal Control	13,512	11,730	16,263	16,263
101.43000	Public Works	0	0	0	0
101.43100	Engineering	325,923	321,339	344,155	348,513
101.43121	Streets	760,841	735,423	819,261	847,248
101.43160	Street Lighting	140,234	153,105	159,050	166,269
101.43170	Traffic Signs & Signals	80,190	97,512	81,825	83,563
101.43260	Weed Control	92	0	0	0
101.45000	Recreation Administration	185,981	190,179	184,869	213,369
101.45001	Youth Athletics	35,985	27,897	35,855	35,330
101.45003	Adult Athletics	25,384	23,890	25,767	25,739
101.45004	Youth Enrichment	37,556	37,488	57,639	55,062
101.45005	Travel Athletics	21,684	25,491	31,157	30,646
101.45030	Trips & Outings	61,009	58,858	60,454	58,780
101.45040	Senior Citizens	85,162	84,523	83,842	77,492
101.45050	Recognition/Special Events	37,648	38,607	38,055	43,600
101.45129	Murzyn Hall	147,007	174,803	224,863	211,051
101.45130	Hylander Center	61,117	63,927	100,696	95,770
101.45200	Parks	735,293	748,938	780,089	774,843
101.46102	Tree Maintenance	101,205	101,049	129,633	136,972
101.46103	Dutch Elm Sanitation	465	663	0	0
101.49200	Contingencies	10,188	22,214	50,000	181,194
101.49300	Transfers	185,000	195,000	195,000	195,000
101	Total	9,620,769	9,826,596	10,428,709	10,663,942
Community Development					
201.42400	Protective Inspection	218,934	256,899	229,741	206,922
201.46310	Community Development Adm	47	0	0	0
Economic Development Authority					
204.46314	Econ Development Authority	335,008	335,120	340,154	299,717
204.46324	Home Improvements	0	0	0	0
State Aid Maintenance					
212.43100	Engineering	0	0	0	0
212.43190	State Aid Maintenance	151,631	121,737	164,093	171,677
Cable Television					
225.49000	General Government	0	0	0	0
225.49844	Cable Television	116,909	123,458	103,815	103,312
225.49980	Data Processing	0	0	0	0
Library					
240.45500	Library	729,678	778,672	798,375	804,901

**City of Columbia Heights, Minnesota
BUDGET 2013**

Summary by Fund

		Actual 2010	Actual 2011	Adopted 2012	Adopted 2013
	Police Community Programs				
270.42160	Police -Community Programs	55,903	0	0	0
	Bonds				
315.47000	Sull-Shores: TX GO Bonds 2008A	169,816	97,295	100,300	97,820
340.47000	G.O. Improvement Bond 2006A	476,360	473,060	464,700	338,669
341.47000	GO Street Rehab Bonds	123,496	124,600	126,300	127,275
343.47000	GO Public Safety Ctr. Bonds 2008B	441,683	626,968	629,183	625,275
344.47000	G.O. Public Facilities Bonds	188,885	291,417	287,300	293,905
	TIF Districts				
371.47000	TIF T4: 4747 Central	35,877	28,243	0	84,475
373.47000	EDA TIF Revenue Bonds 2007	195,375	197,539	200,600	202,813
376.46800	TIF Districts	77,675	8,861	0	0
376.47000	Tax Increment Bonds	9,285	238	0	0
377.47000	Sheffield - DS	9,437	5,678	0	0
385.47000	Multi-Use Redevelopment Bonds	26,831	24,893	0	0
387.47000	G.O. Improvement Bond 1999A	276,195	0	0	0
388.47000	G.O. Utility Rev Bond 1999B	122,679	753,706	119,100	0
389.47000	R8: Transition Block	50,342	33,638	0	0
402	Total State Aid Construction	121,000	306,000	302,400	600,000
	Capital Improvements-Gen Govt Bldg				
411.41940	General Government Buildings	263	126,133	170,000	0
411.45000	Recreation Administration	0	0	0	0
411.45050	Recognition/Special Events	0	0	0	0
411.45129	Murzyn Hall	30,266	0	0	0
411.45500	Library	48,183	40,680	25,000	31,000
411.46350	CDBG - Comm Dev Block Grant	0	0	0	0
411.47000	Bonds	0	0	0	0
411.49200	Contingencies	600,000	0	0	0
411.49950	Central Garage	1,562	188,272	144,000	45,000
	Capital Improvements Parks				
412.45130	Community Center	0	0	0	0
412.45200	Parks	1,505	31,647	56,505	218,228
	Community Center Capital Bldg. Fund				
418.45130	Community Center	761,019	0	0	0
	Infrastructure Fund				
430.46323	Capital Improvement Expense	123,999	250	160,797	152,297
	Cap Equip Replacement-General Fund				
431.41510	Finance	0	0	0	0
431.41940	General Government Buildings	0	0	0	0
431.42100	Police	94,913	91,991	80,553	82,469
431.42200	Fire	0	0	0	0
431.42400	Protective Inspection	0	0	0	0
431.42500	Emergency Management	0	0	0	0
431.43100	Engineering	18,097	0	0	0
431.43121	Streets	181,954	126,519	170,705	0
431.43170	Traffic Signs & Signals	0	0	0	0
431.45000	Recreation Administration	0	0	0	0
431.45200	Parks	129,143	32,543	22,075	0
431.46102	Tree Trimming	0	0	0	0
431.46310	Community Development Adm	0	0	0	0
431.49200	Contingencies	0	0	0	0

**City of Columbia Heights, Minnesota
BUDGET 2013**

Summary by Fund

		Actual 2010	Actual 2011	Adopted 2012	Adopted 2013
432.49499	Cap Equip Replacement - Sewer Non-Operating	0	0	0	133,167
433.49449	Cap Equip Replacement - Water Non-Operating	0	0	0	133,166
434.49950	Cap Equip Replacement - Garage Central Garage	0	0	0	13,000
437.49980	Cap Equip Replacement - IS Data Processing	0	72,846	40,688	30,000
438.49699	Cap Equip Replacement - Storm Sewer Storm Sewer Non-Operating	0	86,184	0	116,666
439.42200	Cap Equip Replacement-Fire Fire	10,077	11,117	104,000	25,000
Water Utility					
601.49400	Source of Supply	1,034,837	1,192,653	1,236,346	1,285,800
601.49430	Distribution	856,029	859,940	961,285	970,055
601.49440	Administration & General	141,235	153,112	156,550	152,550
601.49449	Non-Operating	176,846	344,338	291,000	237,000
Sewer Utility					
602.49450	Collections	523,845	562,958	734,659	720,887
602.49480	Disposal	866,612	901,096	1,024,622	1,065,610
602.49490	Administration & General	141,170	154,025	156,550	152,550
602.49499	Non-Operating	46,634	179,767	0	400,000
Refuse Fund					
603.49510	Refuse Disposal	1,238,703	1,381,227	1,424,837	1,540,510
603.49520	Collection & Disposal	131,231	141,432	132,573	133,200
603.49530	Recycling	105,092	97,015	121,416	118,191
603.49540	Hazardous Waste	2,673	2,716	8,817	8,755
Storm Sewer Fund					
604.49650	Collections	262,988	270,847	310,576	325,917
604.49690	Administration & General	1,444	1,205	1,500	1,200
604.49699	Non-Operating	43,965	79,544	63,000	50,000
Liquor					
609.49791	Liquor Store #1	3,445,124	3,535,848	3,801,316	3,802,544
609.49792	Liquor Store #2	3,105,219	3,205,868	3,513,236	3,458,042
609.49793	Liquor Store #3	1,062,206	1,131,905	1,135,594	1,183,008
609.49794	Liquor Non-Operating	508,758	488,880	682,667	557,347
Water Fund Debt Service					
631.47000	Water Fund Bonds	43,767	39,892	191,700	195,441
631.47099	1999B Revenue Bond Issue	2,639	0	0	0
631.47203	Water Fund Debt Service	21,086	18,838	90,700	75,310
631.49449	Non-Operating	0	0	0	0
Sewer Fund Debt Service					
632.47000	Bonds	-83	0	0	0
632.47099	1999B Revenue Bond Issue	100	0	0	0
632.49449	Non-Operating	0	0	0	0
Storm Sewer Debt Service					
634.47000	Storm Sewer Bonds	6,706	7,460	35,600	36,896
634.47099	1999B Revenue Bond Issue	2,313	0	0	0
634.47203	Storm Sewer Debt Service	5,355	4,785	22,840	18,870
639.47000	Liquor Debt Service	244,672	237,147	389,000	391,068
Water Construction Fund					
651.49449	Non-Operating	0	331,649	625,000	607,000
651.49460	Water Meter Installation	0	0	0	0

**City of Columbia Heights, Minnesota
BUDGET 2013**

Summary by Fund

		Actual 2010	Actual 2011	Adopted 2012	Adopted 2013
Sewer Construction Fund					
652.49499	Non-Operating	0	28,739	375,000	545,000
Storm Sewer Construction					
653.49699	Storm Sewer Construction Fund	0	20,608	405,000	405,000
Central Garage					
701.49950	Central Garage	627,224	603,863	676,232	690,105
Information Systems					
720.49980	Information Systems	844,967	320,156	331,825	323,524
720.49981	IS Imaging	0	0	0	0
720.49982	IS Internet	0	0	0	0
Total Expense		31,048,155	31,520,310	34,168,534	35,052,076

	Revenue	35,305,239	32,869,230	32,377,984	32,232,025
	(Increase) Decrease in Fund Balance	(4,257,084)	(1,348,920)	1,790,550	2,820,051
		31,048,155	31,520,310	34,168,534	35,052,076

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CITY OF COLUMBIA HEIGHTS

SUMMARY OF PERSONNEL BY DEPARTMENT

BUDGETED FULL-TIME PERMANENT EMPLOYEES

	Adopted 2010	Adopted 2011	Adopted 2012	Adopted 2013
Administration	4	4	4	4
Community Development	5	5	5	4
Finance	8	9	9	9
Fire	8	8	8	8
General Government Bldg:	0	0	0	1
Information Systems	2	3	3	3
Library	5	5	5	5
Liquor	6	6	6	6
Police	32	34	34	34
Public Works	31	30	30	30
Recreation	5	5	4	4
Total	106	109	108	108

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CITY OF COLUMBIA HEIGHTS
 GENERAL FUND, LIBRARY AND EDA COMPARISON OF
 2012 TO 2013 BUDGETED EXPENDITURES AND REVENUE

	General Fund		Library Fund		EDA Fund		Total	
	2012	2013	2012	2013	2012	2013	2012	2013
<u>Expenditures</u>								
Personal Services	7,616,919	7,648,510	594,361	586,525	288,883	239,812	8,500,163	8,474,847
Supplies	606,781	601,641	100,843	105,630	4,300	725	711,924	707,996
Other Services	1,860,373	1,898,744	71,453	70,712	20,974	41,334	1,952,800	2,010,790
Capital Outlay	65,000	109,817	0	0	-	0	65,000	109,817
Contingencies and Transfers	279,636	405,230	31,718	42,034	25,997	17,846	337,351	465,110
Total Expenditures	10,428,709	10,663,942	798,375	804,901	340,154	299,717	11,567,238	11,768,560

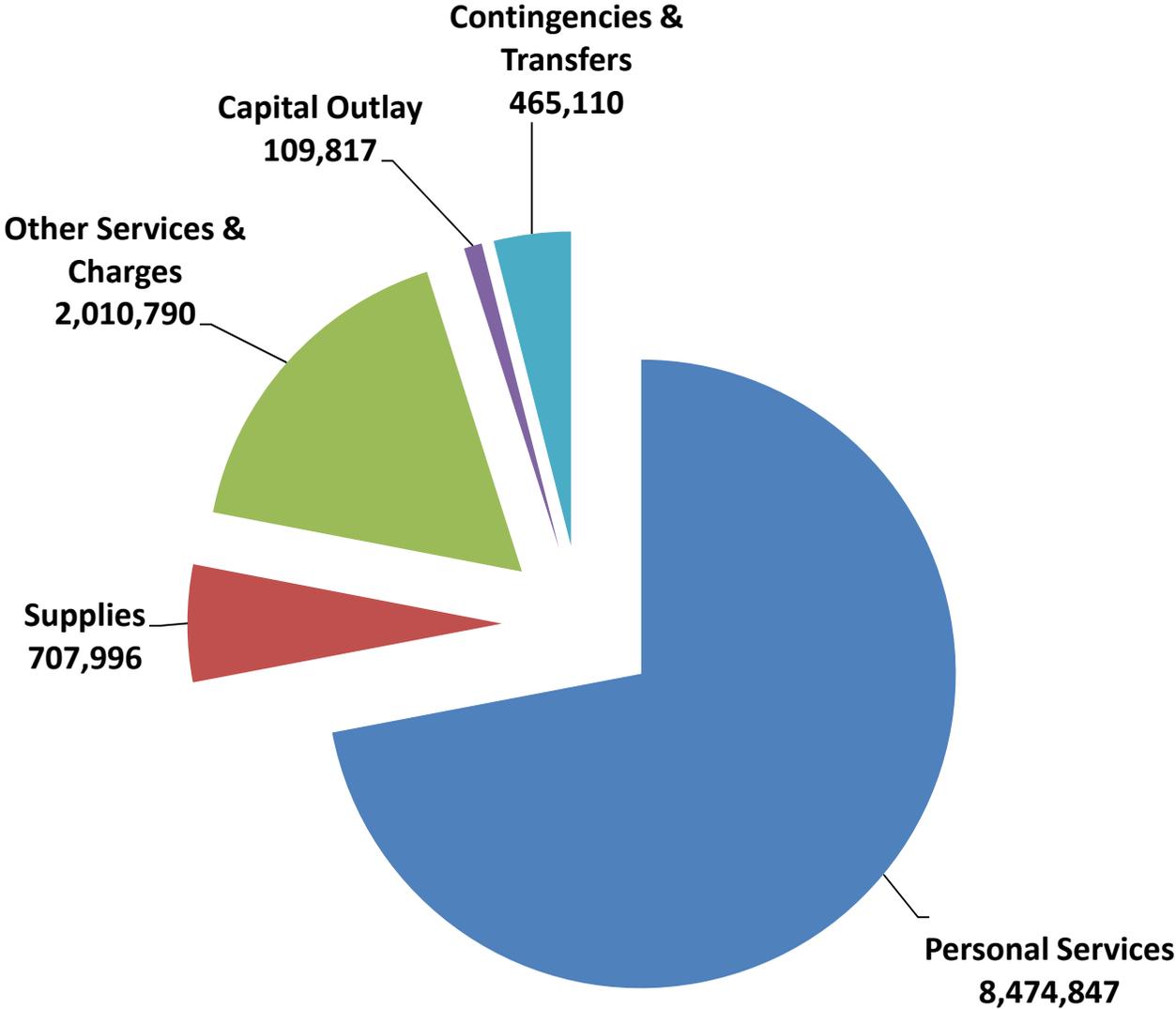
<u>Revenues</u>								
Licenses & Permits	179,500	168,600	0	0	0	0	179,500	168,600
Charges for Current Services	537,100	554,000	10,780	8,401	0	0	547,880	562,401
Fines & Forfeits	144,000	141,000	17,000	16,000	0	0	161,000	157,000
Miscellaneous	94,150	93,000	5,400	3,500	0	0	99,550	96,500
Transfers In & Non-Revenue Receipts	358,076	382,500	0	0	37,000	37,000	395,076	419,500
Intergovernmental - LGA	895,180	895,179	0	0	0	0	895,180	895,179
Intergovernmental - Other	511,889	476,889	0	0	0	0	511,889	476,889
HRA Current Ad Valorem	0	0	0	0	218,343	184,753	218,343	184,753
Subtotal Revenue - Other Sources	2,719,895	2,711,168	33,180	27,901	255,343	221,753	3,008,418	2,960,822

Area-Wide Tax	1,200,000	2,441,710	0	0	0	24,252	1,200,000	2,465,962
Local Levy	6,390,129	5,531,695	765,195	777,000	84,811	60,559	7,240,135	6,369,254
Total Operating Levy	7,590,129	7,973,405	765,195	777,000	84,811	84,811	8,440,135	8,835,216

Increase/-Decrease to Fund Balance	-118,685	20,631	0	0	0	6,847	-118,685	27,478
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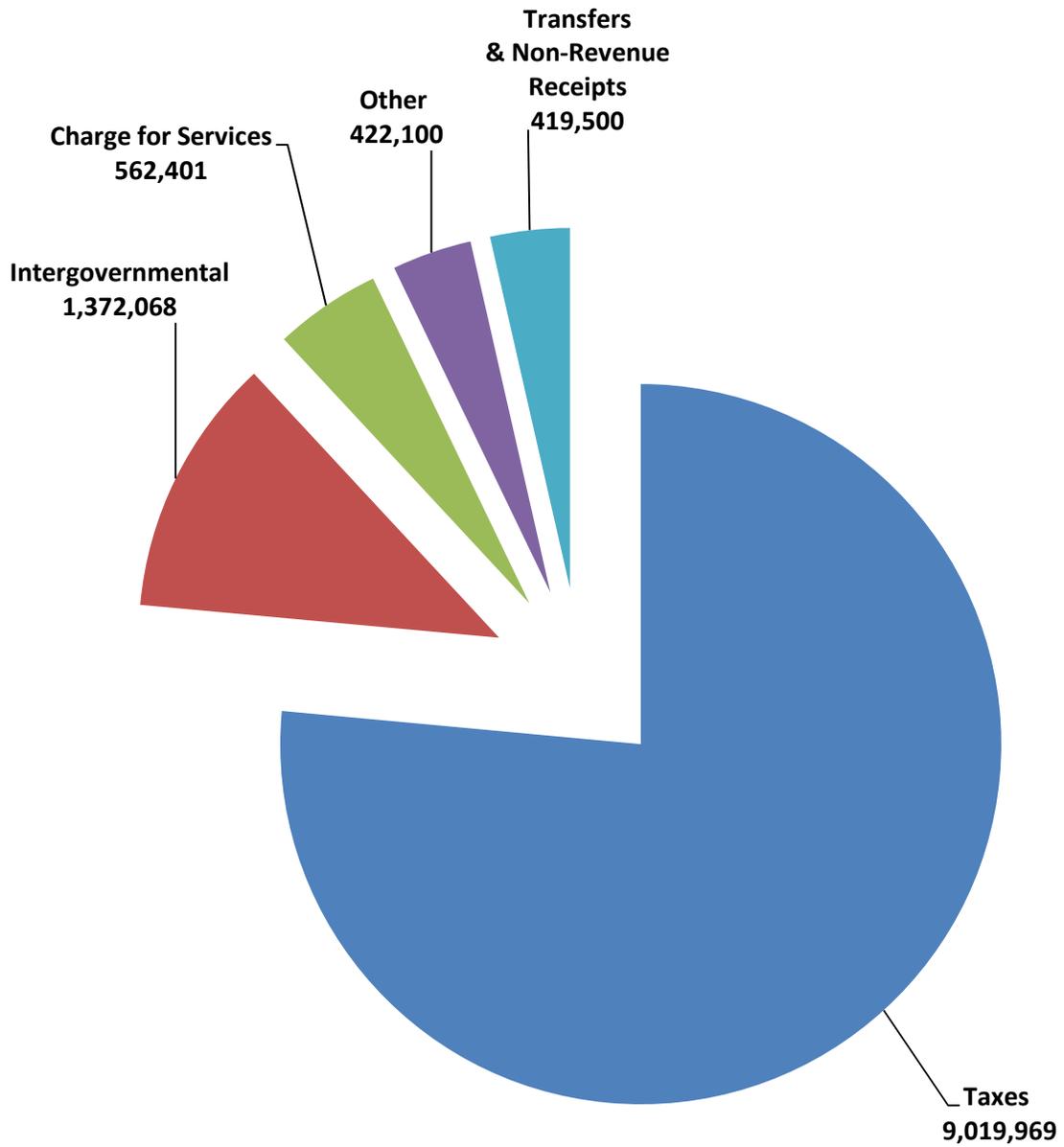
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**General Fund, Library & EDA
Expenditures by Classification
2013 Budget**



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General Fund, Library Fund & EDA Revenue by Source 2013 Budget



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**City of Columbia Heights, Minnesota
Various Properties with Various Values
TAX LEVIES PAYABLE 2012 - 2013**

	Market Value After Exclusions	City Tax
PAYABLE 2012	138,032	914.95
PAYABLE 2013	107,839	866.99
Change for Year	-30,193	-47.96
Change per Month		-4.00
PAYABLE 2012	113,943	755.15
PAYABLE 20123	108,384	871.83
Change for Year	-5,559	116.68
Change per Month		9.72
PAYABLE 2012	126,914	841.35
PAYABLE 2013	123,971	997.26
Change for Year	-2,943	155.91
Change per Month		12.99
PAYABLE 2012	130,184	863.23
PAYABLE 2013	122,009	981.18
Change for Year	-8,175	117.95
Change per Month		9.83
PAYABLE 2012	169,751	1,125.76
PAYABLE 2013	146,316	1,176.61
Change for Year	-23,435	50.85
Change per Month		4.24
PAYABLE 2012	147,079	975.27
PAYABLE 2013	123,426	992.44
Change for Year	-23,653	17.17
Change per Month		1.43
PAYABLE 2012	157,325	1,042.90
PAYABLE 2013	134,435	1,080.92
Change for Year	-22,890	38.02
Change per Month		3.17
PAYABLE 2012	188,063	1,247.10
PAYABLE 2013	177,163	1,425.16
Change for Year	-10,900	178.06
Change per Month		14.84
PAYABLE 2012	204,522	1,355.84
PAYABLE 2013	195,584	1,573.10
Change for Year	-8,938	217.26
Change per Month		18.11
PAYABLE 2012	133,454	885.09
PAYABLE 2013	109,692	882.24
Change for Year	-23,762	-2.85
Change per Month		-0.24

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City of Columbia Heights
5 Year Budget Plan
Detail of Projected Levy Increases
Prepared 10/01/2010

Levy Year	2010	2011	2012	2013	2014
1 Purpose for Levy Increase					
2 Wage Increases (approved in 2007)	253,025				
3 Utility Maintenance Expense					
4 New Public Safety Building	300,000				
5 New Gym	85,000				
6 Fund Balance Used in Prior Years					
7 Makeup Lost LGA & Inflation	200,000	700,000	350,000	400,000	350,000
8 Total Operating Levy Increase	838,025	700,000	350,000	400,000	350,000
9 Murzyn Hall Improvement Levy	93,640				
10 Add'l Public Safety Bond (2 Million)	136,000				
11 Increase in Pub Safety Bond Payment	304,500				
12 TIF District Offset	(304,500)				
13 Total Debt Levy Increase	229,640	-	-	-	-
14 Total Projected Levy Increase	1,067,665	700,000	350,000	400,000	350,000
15					
16					
	2010	2011	2012	2013	2014
17 Prior Year Debt Levy	488,246	1,023,283	674,619	699,619	699,619
18 Prior Year General Levy	7,214,117	8,052,142	8,752,142	9,102,142	9,502,142
19 Total Prior Year City Levy	7,702,363	9,075,425	9,426,761	9,801,761	10,201,761
20					
21 Total Current Year General Levy	8,052,142	8,752,142	9,102,142	9,502,142	9,852,142
22 Increase From Prior Year	838,025	700,000	350,000	400,000	350,000
23 % Increase for General Operations	10.88%	7.71%	3.71%	4.08%	3.43%
24 Certified Debt Levy	1,023,283	1,024,619	1,024,619	1,024,619	1,024,619
25 Fund Bal used to offset Debt Levy		350,000	325,000	325,000	300,000
26 Reduced Debt Levy	1,023,283	674,619	699,619	699,619	724,619
27 Total levy	9,075,425	9,426,761	9,801,761	10,201,761	10,576,761
28 Off set for decertified TIFF district	304,000				
29 Effect of levy adj for TIFF offset	8,771,425				
30 % Increase for Total Levy	13.88%	3.87%	3.98%	4.08%	3.68%
31 % Increase for Debt	3.00%	-3.84%	0.27%	0.00%	0.25%

Revenue & Exp Projections

	2010	2011	2012	2013	2014
Operating Levy	8,052,142	8,752,142	9,102,142	9,502,142	9,852,142
LGA	425,338	425,338	425,338	-	-
Other Revenue	2,049,878	1,898,118	1,898,118	1,898,118	1,898,118
Total Revenue	10,527,358	11,075,598	11,425,598	11,400,260	11,750,260
Expense	10,975,537	11,075,598	11,297,110	11,523,052	11,753,513
Fund Bal (Used) Increase	(448,179)	-	128,488	(122,792)	(3,253)
Exp Increase for Inflation:					
Percent	0%	0.91%	2.00%	2.00%	2.00%
Amount	-	100,061	221,512	225,942	230,461

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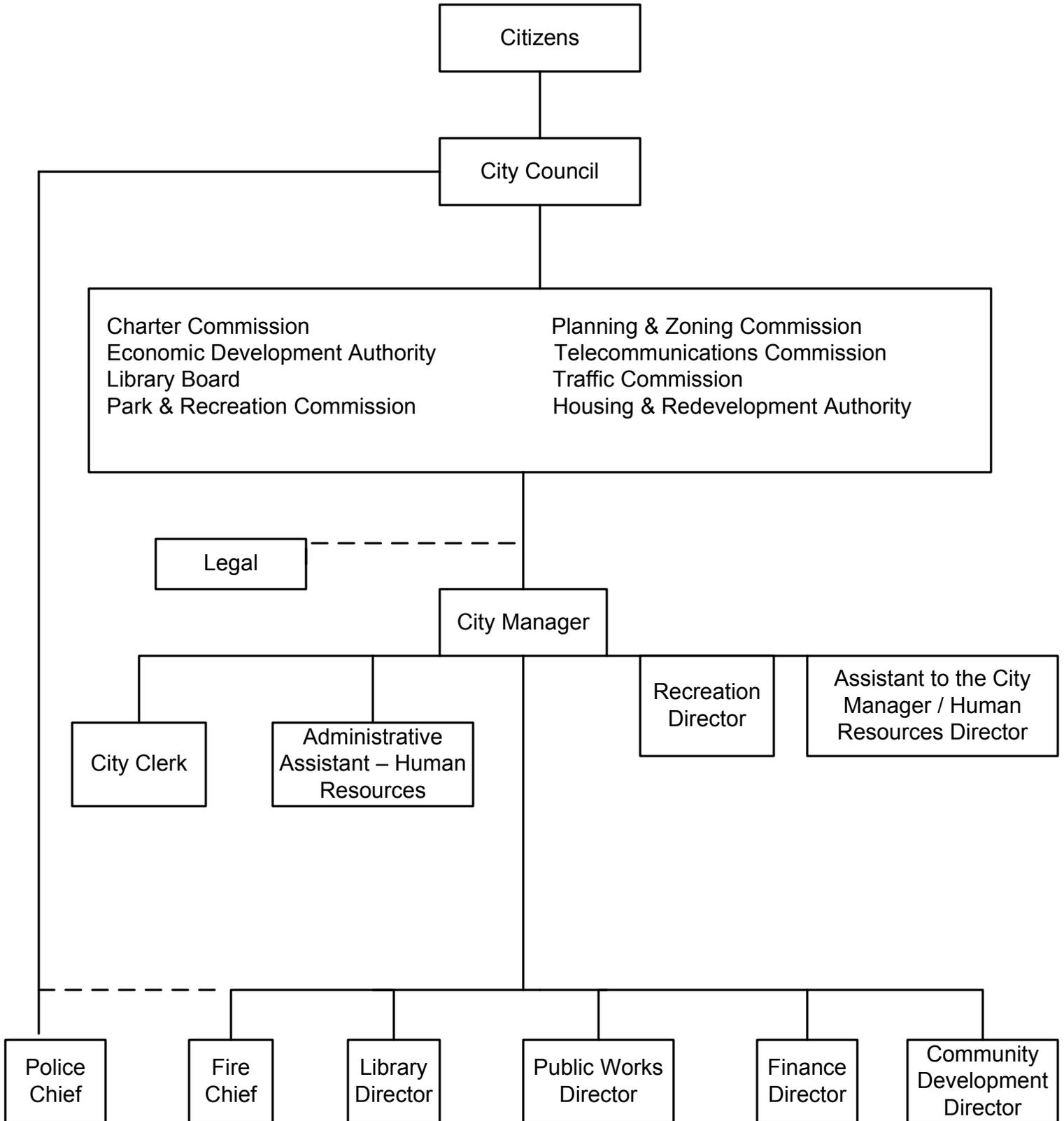
DETAILED BUDGET INFORMATION

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ADMINISTRATION

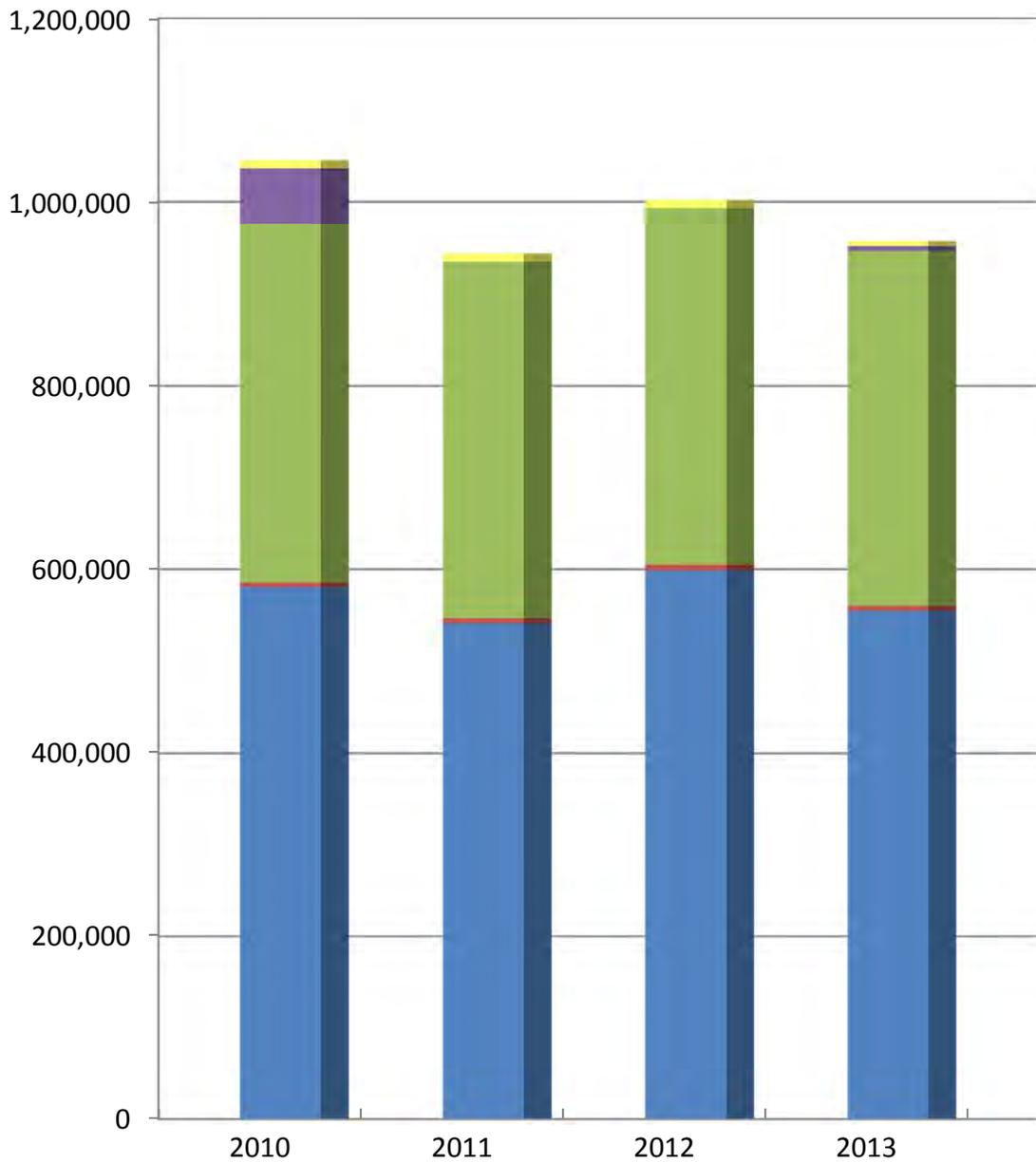
City of Columbia Heights

2013



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ADMINISTRATION EXPENDITURE SUMMARY



■ Personal Services ■ Supplies ■ Other Services & Charges
■ Capital Outlay ■ Contingencies & Transfers

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City of Columbia Heights, Minnesota
BUDGET 2013
Administration

	Mayor-Council 101	City Manager 101	City Clerk 101	Assessing 101	Legal Services 101
Revenue					
30999 Taxes	130,393	325,028	66,738	115,632	113,034
31999 Licenses & Permits	0	0	0	0	0
32999 Intergovernmental	14,979	37,339	7,667	13,284	12,985
33999 Charge for Services	0	0	0	2,000	0
34999 Fines & Forfeits	0	0	0	0	60,000
35999 Miscellaneous	1,390	3,465	711	1,233	1,205
36999 Sales and Related Charges	0	0	0	0	0
39199 Transfers & Non Rev Receipts	0	51,871	2,139	0	0
Total Revenue	146,762	417,703	77,255	132,149	187,224
Expenses					
0999 Personal Services	95,109	391,710	61,685	6,144	0
1999 Supplies	2,005	1,375	2,430	70	0
2999 Other Services and Charges	43,491	22,987	7,805	125,355	186,657
4999 Capital Outlay	0	0	5,000	0	0
6999 Contingencies & Transfers	5,500	0	0	0	0
Total Expenses	146,105	416,072	76,920	131,569	186,657
Summary					
Total Revenue	146,762	417,703	77,255	132,149	187,224
Total Expense	146,105	416,072	76,920	131,569	186,657
Change to Fund Balance	657	1,631	335	580	567

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: MAYOR-COUNCIL							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
41110	MAYOR-COUNCIL	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
	0999 Personal Services	89,518	94,122	95,107	95,109	95,109	95,109
	1999 Supplies	350	1,439	1,400	2,005	2,005	2,005
	2999 Other Services & Charges	41,185	39,559	43,744	43,491	43,491	43,491
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	870	5,708	5,500	5,500	5,500	5,500
	TOTALS: MAYOR-COUNCIL	131,922	140,829	145,751	146,105	146,105	146,105

Activity Description

The City Council is the legislative branch of city government. The Council is responsible for the establishment of policies and the adoption of local ordinances and resolutions. The Council has full authority over the financial affairs of the city, and provides for the collection of all revenue and other assets, the auditing and settlements of accounts, and the safekeeping and disbursement of public monies. They appoint the City Manager and members of various advisory boards and commissions. The Council consists of a Mayor who is elected for a two-year term and four Councilmembers who are elected at large for staggered four-year terms.

Objectives

- 1) To provide quality services with limited funding.
- 2) To understand and adapt to the demographic changes taking place in the City.
- 3) Promote the City in a positive way.

Budget Comments

The Mayor-Council budget increased by \$354.

Supplies: Minor equipment increase by \$50, Computer equipment increase of \$650 (if new laptop required for future councilmember, Vehicle Repair add \$5).

Supplies: Computer supplies decreased by \$100.

Other services and charges increased by \$253: Increase - Other communication and telephone (as required by the Finance Dept.) \$523, Boards and Commissions increase by \$1,500 (required funds available to Charter Commission in the event of ballot question education), Subscription/Membership increase by \$711 (LMC and Mediation Services), employee recognition increase by \$100 for recognition of returning military personnel.

Other services and charges: Postage decreased by \$100, insurance decreased by \$2,097, volunteer recognition decrease by \$100.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: CITY MANAGER							
101 41320	GENERAL CITY MANAGER	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	384,663	381,180	391,474	391,710	391,710	391,710
1999	Supplies	1,950	2,330	1,200	1,375	1,375	1,375
2999	Other Services & Charges	15,577	14,839	24,031	22,987	22,987	22,987
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CITY MANAGER		402,190	398,349	416,705	416,072	416,072	416,072

Activity Description

This department is responsible for the administration of all activities, functions, and programs of the City in accordance with the policies and guidelines adopted by the City Council. Duties of the department include planning, organizing, directing, and coordinating the operations of all departments, with the exception of the Police Department. This department is responsible for personnel, labor relations, and employee relations functions of the City.

Objectives

Improve communications with employees via all employee meetings.

Budget Comments

The City Manager budget decreased by \$633 from 2012 to 2013. Personal Services increased by \$236, due to an increase in FICA contribution and Workers' Compensation Insurance Premium. Supplies increased by \$175, due to a \$275 increase in Computer Equipment for a 24" monitor, offset by a \$100 decrease to Printing and Printed Forms. Other Services and Charges decreased by \$1,044 due to a \$28 decrease to Expert and Professional Services, a \$250 decrease to Other Communications, and a \$1,011 decrease to Insurance and Bonds for property and liability insurance, offset by a \$245 increase to Telephone and Telegraph for costs allocated to this budget for the central telephone system.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: CITY CLERK							
101 41410	GENERAL CITY CLERK	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item Description							
	0999 Personal Services	99,285	61,619	106,475	61,685	61,685	61,685
	1999 Supplies	5,166	189	3,105	2,430	2,430	2,430
	2999 Other Services & Charges	4,362	3,836	10,148	7,805	7,805	7,805
	4999 Capital Outlay	-	-	-	5,000	5,000	5,000
	6999 Contingencies & Transfers	-	-	4,000	-	-	-
	TOTALS: CITY CLERK	108,813	65,644	123,728	76,920	76,920	76,920

Activity Description

The City Clerk provides assistance to the Mayor, City Council, and City Manager; organizes and directs elections, serves as the responsible authority for compliance with the MN Data Practices Act, maintains the City Code, prepares and assembles Council meeting agendas and materials, takes and transcribes minutes of the City Council meetings, maintains records and files of official city documents, oversees the boards and commissions, serves as the Sunshine Fund Coordinator, serves as backup to the Administrative Assistant, and is the department liaison to the Sister City Committee. With the exception of special elections, elections are only held in even numbered years. This is the reason for the significant difference from one year to the next.

Objectives

1. Serve the Mayor, City Council, and City Manager in a support capacity.
2. Review and revise, as needed, the Data Practices Policy
3. Create a policy to assist with retention of City Contracts.
4. Continue to add to and improve the City web site to better disseminate public information.
5. Keep current on election laws and regulations.

Budget Comments

The City Clerk's budget decreased overall by \$46,808. This decrease can mostly be attributed to 2013 being a non-election year.

Personal Services decreased by \$44,790, as no monies are needed for election judges or interdepartmental labor in a non-election year.

Supplies decreased by \$657 of which, minor equipment decreased by \$350, printed forms decreased by \$275 and general supplies decreased by \$50.

Other Services and Charges decreased by a total of \$2,343 which consist of: postage decrease of \$150 and legal notice publishing decrease of \$2,600 offset by an increase of \$310 in training and educational supplies for MCFOA Clerk training and a \$97 increase to insurance and bonds.

Capital Outlay increased by \$5,000 to reflect the City's portion of new election ballot counting machines, maintenance, and Modus Elections programs. The new machines will be purchased by Anoka County and will be paid off over a ten-year period. Contingencies decreased by \$4,000 as no monies were budgeted.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: ASSESSING							
101 41550	GENERAL ASSESSING	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	207	7,174	6,103	6,144	6,144	6,144
1999	Supplies	-	69	-	70	70	70
2999	Other Services & Charges	116,163	116,425	123,540	125,355	125,355	125,355
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: ASSESSING		116,370	123,668	129,643	131,569	131,569	131,569

Activity Description

The Assessing Department provides tax and homestead information, and processes homestead applications. Through a joint powers agreement with Anoka County, the County provides for the assessment of property in Columbia Heights. The City contracted with the County for special assessment billing services beginning in 2003.

Objectives

Negotiate new contract for assessment services.

Budget Comments

The Assessing budget increased by \$1,926 from 2012 to 2013. Personal Services increased by \$41, due to adjustment in health insurance premiums for 2013. Office Supplies increased by \$70, based on past expenditures allocated to this budget. Other Services and Charges increased by \$1,815, due to a \$1,800 increase to Expert and Professional Services, based on a renewed assessment agreement with the county, and a \$325 increase to Legal Notice Publishing, offset by a \$275 decrease in Postage and a \$35 decrease to Insurance and Bonds for liability and property insurance.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: LEGAL SERVICES							
101 41610	GENERAL LEGAL SERVICES	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	167,540	167,540	186,716	186,657	186,657	186,657
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: LEGAL SERVICES		167,540	167,540	186,716	186,657	186,657	186,657

Activity Description

The Legal Services Department handles all civil lawsuits and prosecution for the City. These services are currently under retainer with the law firm of Barna, Guzy, and Steffen, Ltd. This department also budgets for outside labor attorney services.

Objectives

Maintain current service level under current contract terms.

Budget Comments

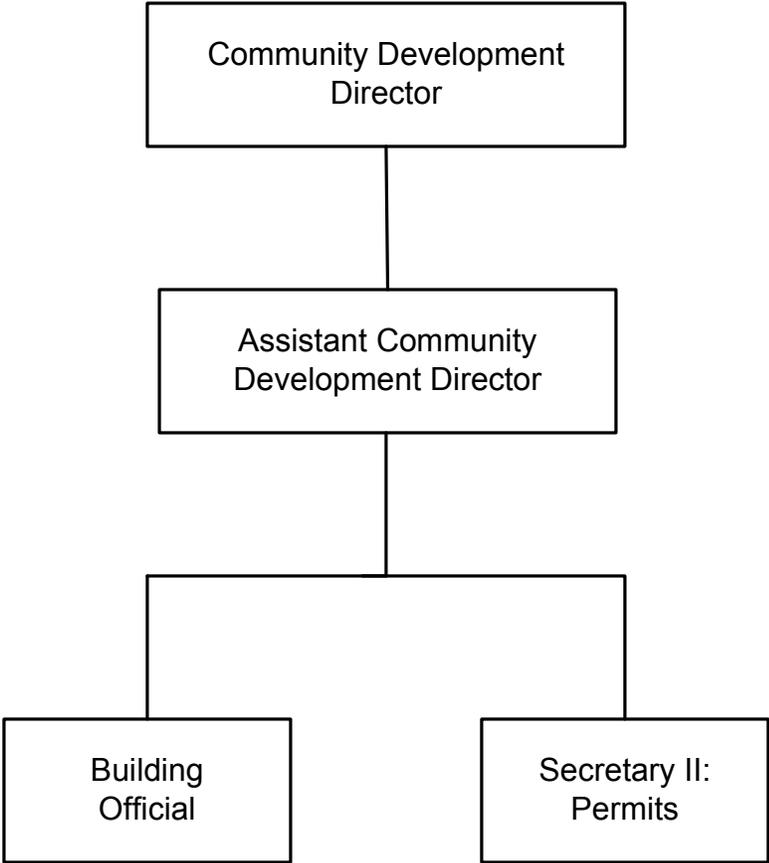
The Legal Services budget decreased by \$59 from 2012 to 2013, due to a decrease in Insurance and Bonds for liability and property insurance.

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COMMUNITY DEVELOPMENT

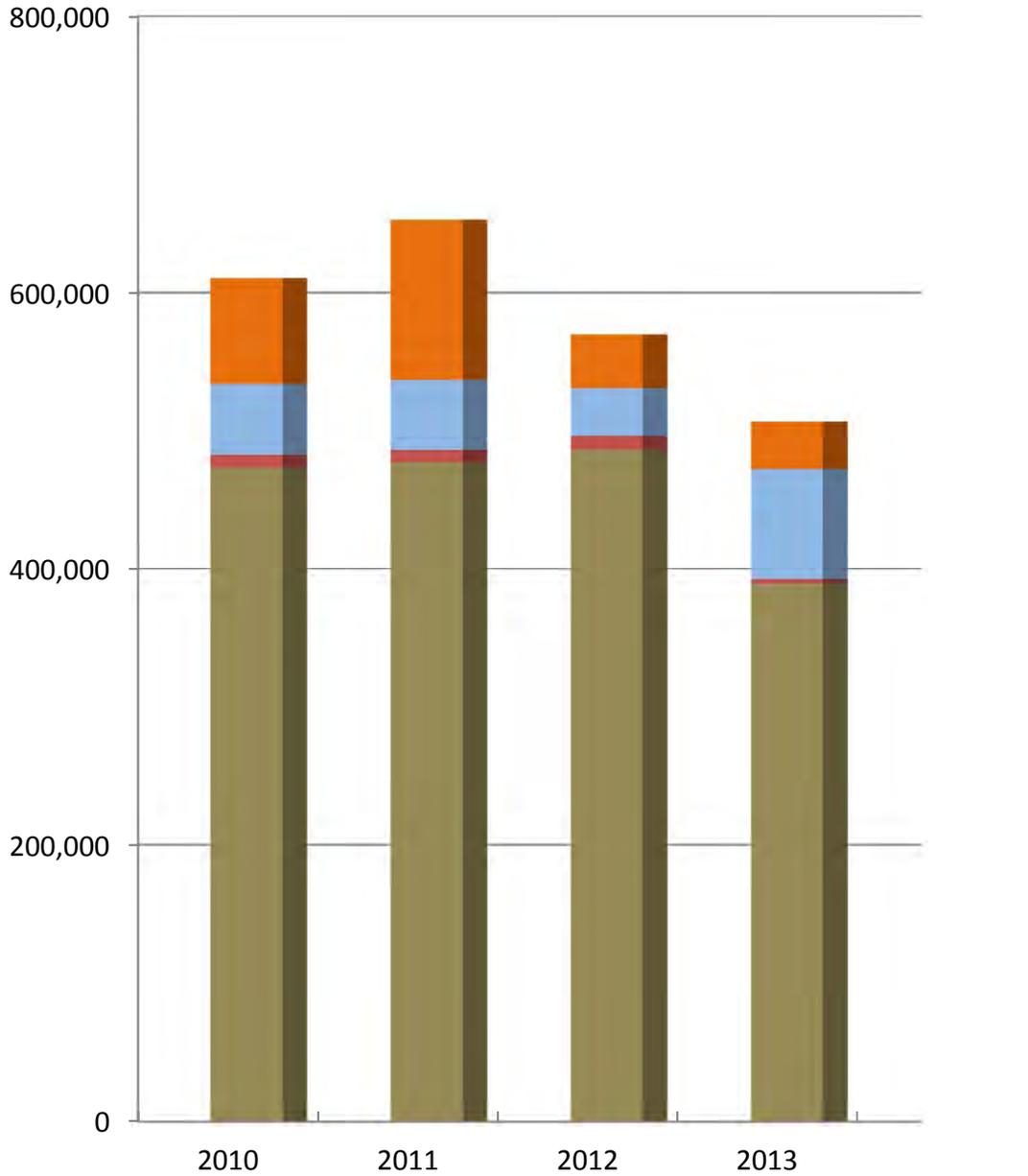
City of Columbia Heights

2013



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COMMUNITY DEVELOPMENT EXPENDITURE SUMMARY



Personal Services
 Supplies
 Other Services & Charges
 Capital Outlay
 Contingencies & Transfers

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City of Columbia Heights, Minnesota
 BUDGET 2013
Community Development

	Community Development	EDA
	201	204
Revenue		
30999 Taxes	0	269,564
31999 Licenses & Permits	161,800	0
32999 Intergovernmental	0	0
33999 Charge for Services	0	0
34999 Fines & Forfeits	0	0
35999 Miscellaneous	400	0
36999 Sales and Related Charges	0	37,000
39199 Transfers & Non Rev Receipts	0	0
Total Revenue	162,200	306,564
Expenses		
0999 Personal Services	149,142	239,812
1999 Supplies	2,620	725
2999 Other Services and Charges	38,896	41,334
4999 Capital Outlay	0	0
6999 Contingencies & Transfers	16,264	17,846
Total Expenses	206,922	299,717
Summary		
Total Revenue	162,200	306,564
Total Expense	206,922	299,717
Change to Fund Balance	-44,722	6,847

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: PROTECTIVE INSPECTIONS							
201 42400	COMMUNITY DEVELOPMENT PROTECTIVE INSPECTIONS	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	191,234	227,345	197,460	197,798	197,798	149,142
1999	Supplies	1,660	3,120	5,875	2,620	2,620	2,620
2999	Other Services & Charges	13,373	13,324	13,574	14,567	14,567	38,896
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	12,666	13,110	12,832	16,264	16,264	16,264
TOTALS: PROTECTIVE INSPECTIONS		218,934	256,899	229,741	231,249	231,249	206,922

Activity Description

- 1) Building permitting, plan review and inspection
- 2) Liquor, contractor, cigarette, misc. licensing
- 3) Land use permitting and zoning code enforcement
- 4) Initial rental and vacant property inspections
- 5) Staffing Planning Commission

Objectives

- 1) Maintain effective and timely building inspections
- 2) Maintain housing integrity through rental and abandoned property inspections
- 3) Maintain neighborhood stability through building and zoning inspections
- 4) Implement the goals and policies of the Comprehensive Plan

Budget Comments

- 1) Reduction from \$3,000 to zero for computer equipment as the department received new computers in 2012.
- 2) Increase in repair and maintenance to reflect GIS upgrade and license
- 3) Majority of non-personal service expenditures are internal charges
- 4) Overall budget reflects almost a 1% decrease
- 5) Expenditure over revenues is \$65,633. Fund 201 is self contained and does not rely on general fund. The revenue stream is "imperfect" meaning that year to year expenditure/revenue outcomes vary greatly. As such, Fund 201 maintains a fund operating reserve for "loss years."

December 2011 201 fund balance is \$214,458 with an anticipated use of \$135,000 for budget offsets in FY 2012 and 2013, leaving approximately \$79,458 for FY 2014. It is anticipated that by 2014 the Huset Park Redevelopment will have been restarted with \$100,000 of permitting fees needed to complete the project, creating a balance in expenditure to revenues and possible additions to the operating reserves.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: ECONOMIC DEVELOPMENT AUTHORITY							
204 46314	COMMUNITY DEVELOPMENT ECONOMIC DEVELOPMENT AUTH	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
0999	Personal Services	253,707	215,093	288,883	288,484	288,484	239,812
1999	Supplies	1,063	3,334	4,300	725	725	725
2999	Other Services & Charges	16,571	13,584	20,974	17,005	17,005	41,334
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	63,666	103,110	25,997	17,846	17,846	17,846
TOTALS: ECONOMIC DEVELOPMENT AUTHORITY		335,008	335,120	340,154	324,060	324,060	299,717

Activity Description

- 1) Staffing EDA and HRA Commissions
- 2) Development and implementation of redevelopment projects
- 3) Design and implementation of housing programs
- 4) Resource and funding investigation
- 5) Special studies
- 6) Business development
- 7) Marketing and communication

Objectives

- 1) Implement the goals of the Economic Development Authority
- 2) Monitor and implement programs to ensure that foreclosed properties do not adversely affect neighborhood integrity.
- 3) Develop programs or activities that increase assessed value
- 4) Communicate the assets of the community
- 5) Enhance the commercial corridors of the City

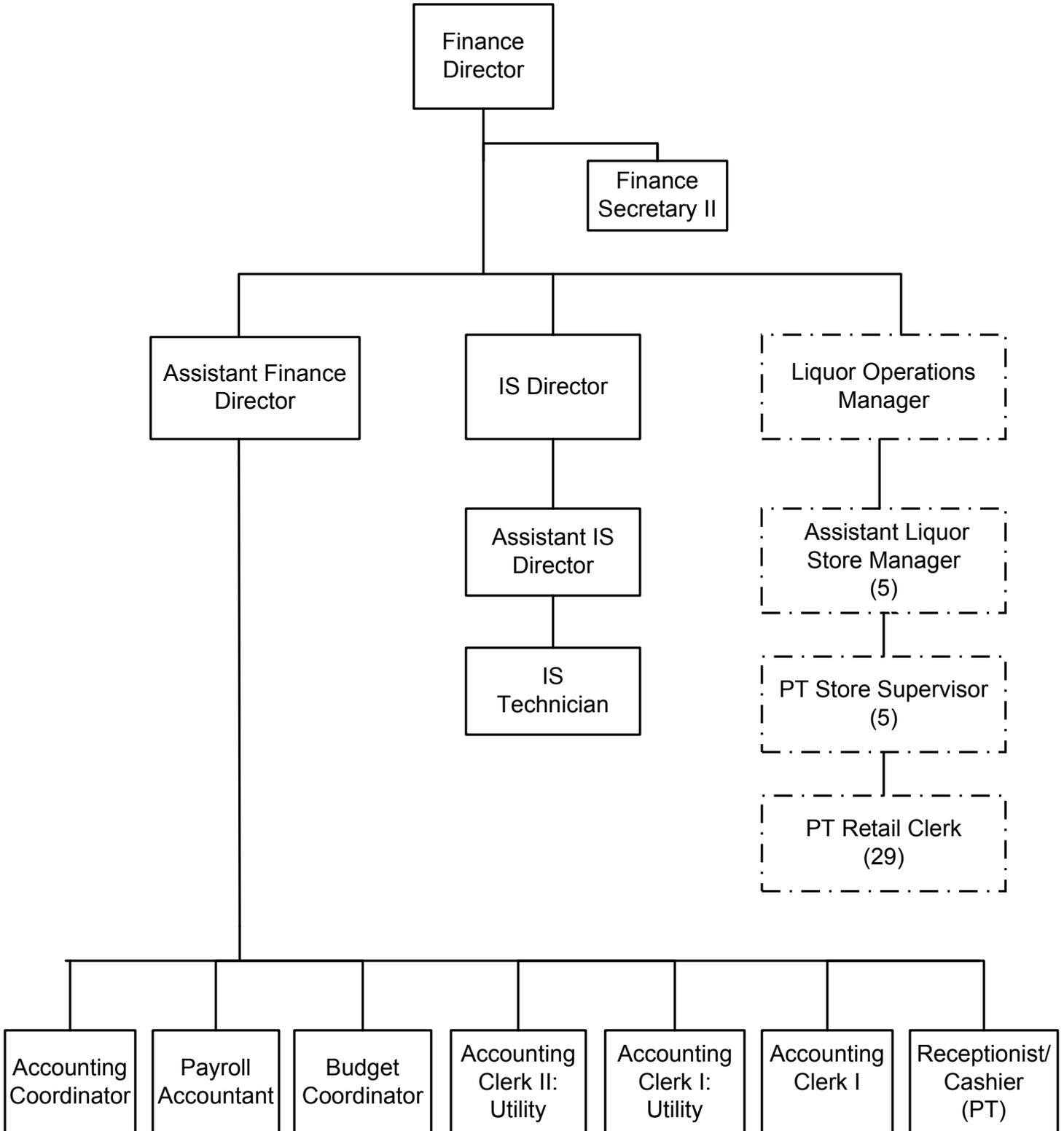
Budget Comments

- 1) Reduction in expenditures of \$21,092 based on no transfer to fund 420, no computer cost since department received new computers in 2012 and a 20% decrease in expert and professional services.
- 2) Revenues are significantly reduced from 2012 reflecting 1) Sale of Parkview Villa with only one quarter of administrative reimbursement retained and 2) HRA Levy reduced due to market value decrease . Value of HRA levy could decrease further based on the State's final decision on "marketable vs. taxable " value . Since the HRA levy is a formula based on "value" the budget may need to be revised. Similar to Fund 201, a fund operating reserve is maintained. Expenditure over revenue is targeted at \$16,000 and fund 204 operating reserves will be used for any off-sets. Fund 204 cash balance at the end of FY 2011 is \$163,392 with outstanding receivables of \$59,000

FINANCE DEPARTMENT

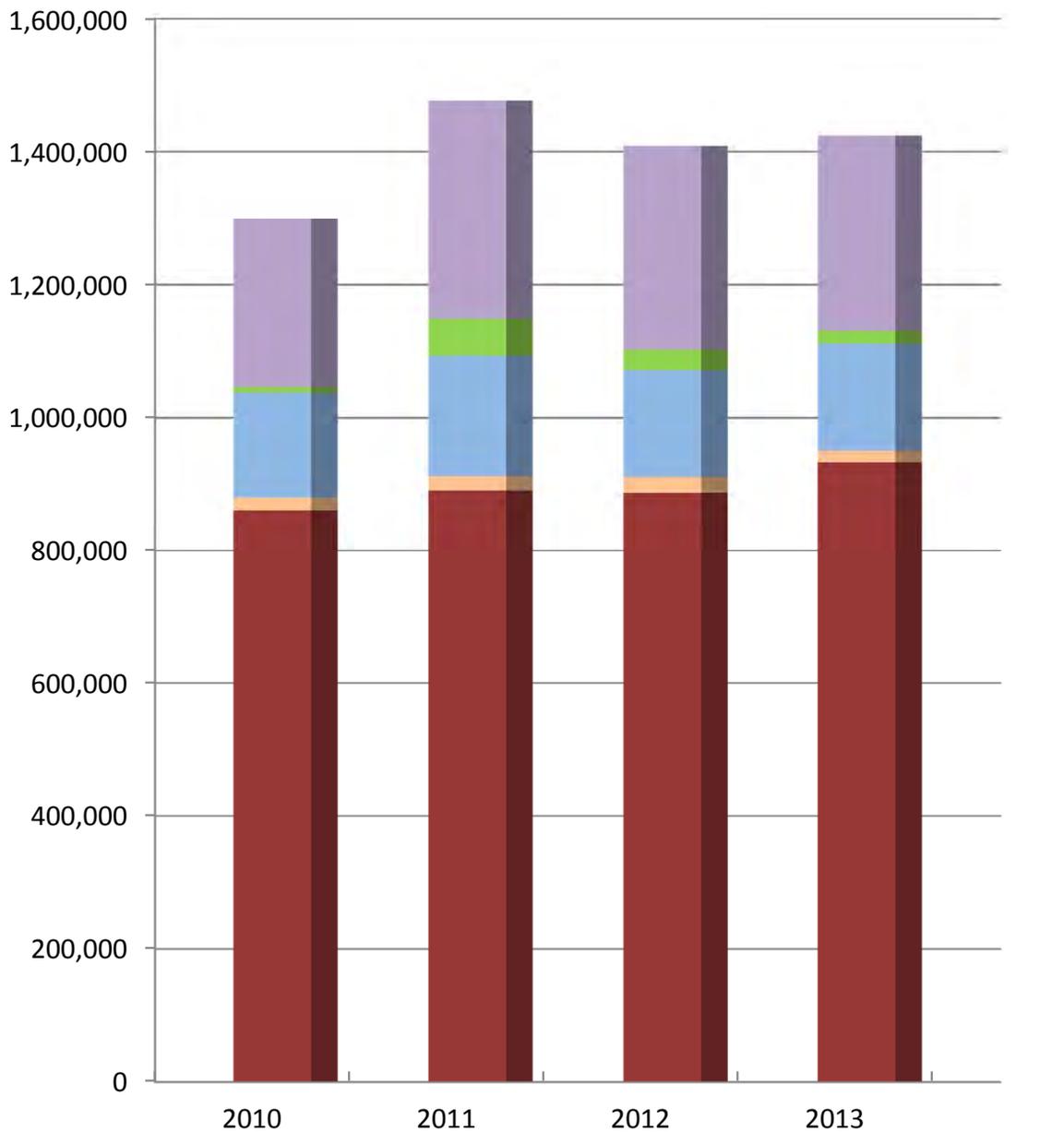
City of Columbia Heights

2013



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FINANCE EXPENDITURE SUMMARY



- Personal Services
- Supplies
- Other Services & Charges
- Capital Outlay
- Contingencies & Transfers

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City of Columbia Heights, Minnesota
BUDGET 2013

Finance

	Finance	Water	Sewer	Storm Sewer	IS	Cap Equip Data Proc
	101	601	602	604	720	437
Revenue						
30999 Taxes	388,578	0	0	0	0	0
31999 Licenses & Permits	800	0	0	0	0	0
32999 Intergovernmental	44,640	0	0	0	0	0
33999 Charge for Services	0	1,643	0	0	0	0
34999 Fines & Forfeits	0	0	0	0	0	0
35999 Miscellaneous	4,142	432	1,125	8	0	6,000
36999 Sales and Related Charges	0	141,582	101,945	1,179	0	0
39199 Transfers & Non Rev Receipts	328,490	0	0	1,273	325,000	0
Total Revenue	766,650	143,657	103,070	2,460	325,000	6,000
Expenses						
0999 Personal Services	688,600	0	0	0	243,985	0
1999 Supplies	11,600	1,503	1,503	0	3,381	0
2999 Other Services and Charges	49,500	20,900	20,900	1,200	68,158	0
4999 Capital Outlay	15,000	2,500	2,500	0	0	0
6999 Contingencies & Transfers	0	127,647	127,647	0	8,000	30,000
Total Expenses	764,700	152,550	152,550	1,200	323,524	30,000
Summary						
Total Revenue	766,650	143,657	103,070	2,460	325,000	6,000
Total Expense	764,700	152,550	152,550	1,200	323,524	30,000
Change to Fund Balance	1,950	-8,893	-49,480	1,260	1,476	-24,000

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: FINANCE							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
41510	FINANCE	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	658,301	650,259	641,400	688,600	688,600	688,600
1999	Supplies	8,659	9,846	12,900	11,600	11,600	11,600
2999	Other Services & Charges	41,572	46,511	50,800	49,500	49,500	49,500
4999	Capital Outlay	-	-	15,000	7,500	7,500	15,000
6999	Contingencies & Transfers	-	-	1,600	-	-	-
TOTALS: FINANCE		708,532	706,616	721,700	757,200	757,200	764,700

Activity Description

The purpose of the Finance Department is to account for all financial operations of the City and to report on those operations. The Finance department is responsible for budgeting, financial reporting, accounts payable and receivable, payroll, utility billing, purchasing, liquor operations, and information systems within City operations.

Objectives

In mid-2011, five of the nine staff FTE's in the department turned over. During 2012, the department's main objective is to develop staff's expertise in their new primary functions, while maintaining the continuity of the day-to-day operations within the department. With that established, in 2013 the department will begin to place more emphasis on cross-training these new staff to be able to provide the range of back-up functions necessary in a small department. Additionally, the fresh look at existing work processes that will occur when cross-training new staff will lend itself to the department's ongoing objective of continually improving its work processes.

Budget Comments

The total Finance Department expense budget proposed for 2013 is \$35,500 more for 2012; however, this offset by an additional transfer-in in the revenue budget, to yield a net change of 0% for 2013.

This offsetting change is only the result of simplifying the method(s) by which the Liquor Fund reimburses the Finance department for administrative labor. So for 2013, the direct charge of 0.75 of full-time equivalent (FTE) labor to the Liquor Fund shown in the 2012 column of the Summary of Cost Factors schedule has been reclassified to be part of the large annual transfer-in from the Liquor fund to the General Fund for administrative labor. If one was not aware of this change in method, the Summary of Cost Factors schedule might lead one to the mistaken conclusion that the number of FTE in the Finance department increased for 2013.

The number of FTE budgeted in the department for 2013 is actually a decreased of 0.25 FTE. This reflects the elimination of the part-time meter reader position. Existing manual-read commercial meters will be replaced with radio-read meters sometime in approximately the next year. Commercial customers are submitting self-read data during the interim period, and manual final readings for residential customers are being performed by other finance department staff within their existing schedules.

Other budget highlights include:

- An increase in personnel costs caused by 5 of 9 FTE in the department still going through the existing labor contract steps, including the 3 positions in the department with the highest pay ranges.
- Capital outlay for 2013 decreased by the \$7,500 budgeted in 2012 for the department's share of a large production copier used to produce utility bills, etc.
- Each of the other major nonpersonnel categories decreased \$1,300 to \$1,600. This reflects numerous small changes, the most notable of which is the elimination of the department cell phone at \$600 per year.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: WATER UTILITY							
601	WATER UTILITY	Actual	Actual	Adopted	Department	City Manager	Council
49440	ADMINISTRATION & GENERAL	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	1,181	1,969	1,806	1,503	1,503	1,503
2999	Other Services & Charges	18,486	16,680	18,900	20,900	20,900	20,900
4999	Capital Outlay	-	-	2,500	2,500	2,500	2,500
6999	Contingencies & Transfers	121,568	134,463	133,344	127,647	127,647	127,647
TOTALS: WATER UTILITY		141,235	153,112	156,550	152,550	152,550	152,550

Activity Description

The Administration Department of the Water Utility Fund accounts for 33.3% of the costs associated with the utility billing process costs associated with meter reading. The remaining costs for utility billing are allocated to the Sewer Utility Fund - 33.3% and the Refuse Utility Fund 33.3%; the remaining costs for meter reading are allocated to the Sewer Utility Fund.

Objectives

Objectives for the utility billing process for 2013 include developing and implementing a number of process improvements to increase efficiency. Examples include adapting commercial customers and staff to radio-read meters, printing bills with lower cost methods, an initiative to promote customer auto-payments (ACH), and (subject to Council approval) a convenience fee for credit card use to reduce the cost of credit card fees and staff time currently passed through to customers that do not pay by credit card.

Budget Comments

The proposed water administration budget for 2013 is a decrease of \$4,000 or 2.6% from the 2012 budget. The decrease primarily from a reduction in the annual transfer out from this department to the general for its administrative labor. This transfer is 54% of the department's entire budget. This decrease was somewhat offset by an increase in maintenance agreements for software and equipment.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: SEWER UTILITY ADMINISTRATION & GENERAL							
602 49490	SEWER UTILITY ADMINISTRATION & GENERAL	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	1,170	3,120	1,806	1,503	1,503	1,503
2999	Other Services & Charges	18,434	16,443	18,900	20,900	20,900	20,900
4999	Capital Outlay	-	-	2,500	2,500	2,500	2,500
6999	Contingencies & Transfers	121,566	134,462	133,344	127,647	127,647	127,647
TOTALS: SEWER UTILITY		141,170	154,025	156,550	152,550	152,550	152,550

Activity Description

The Administration Department of the Sewer Utility Fund accounts for 33.3% of the costs associated with the utility billing process and one-half of the costs associated with meter reading. The remaining costs for utility billing are allocated to the Water Utility Fund - 33.3% and the Refuse Utility Fund 33.3%; the remaining costs for meter reading are allocated to the Water Utility Fund.

Objectives

Objectives for the utility billing process for 2013 include developing and implementing a number of process improvements to increase efficiency. Examples include adapting commercial customers and staff to radio-read meters, printing bills with lower cost methods, an initiative to promote customer auto-payments (ACH), and (subject to Council approval) a convenience fee for credit card use to reduce the cost of credit card fees and staff time currently passed through to customers that do not pay by credit card.

Budget Comments

The proposed sewer administration budget for 2013 is a decrease of \$4,000 or 2.6% from the 2012 budget. The decrease primarily from a reduction in the annual transfer out from this department to the general for its administrative labor. This transfer is 54% of the department's entire budget. This decrease was somewhat offset by an increase in maintenance agreements for software and equipment.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: STORM SEWER ADMINISTRATION & GENERAL							
604 49690	STORM SEWER ADMINISTRATION & GENERAL	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	1,444	1,205	1,500	1,200	1,200	1,200
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: STORM SEWER		1,444	1,205	1,500	1,200	1,200	1,200

Activity Description

The Administration Department of the Sewer Utility Fund accounts for costs directly associated with this fund. At this time, there are no allocated costs for the utility billing process or meter reading in this fund.

Objectives

The Storm Sewer Administration Department is only a passive collecting point in the accounting system for certain direct costs. As such, it does not have objectives other than to fulfill this record keeping role. It is not a department that is staffed directly or indirectly (such as through a labor allocation.)

Budget Comments

The proposed storm sewer administration budget for 2013 is a \$300 decrease from the 2012 budget. The only item in this budget is a share of the annual audit costs.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: INFORMATION SYSTEMS							
720	INFORMATION SYSTEMS	Actual	Actual	Adopted	Department	City Manager	Council
49980	INFORMATION SYSTEMS	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	217,906	240,070	245,400	243,985	243,985	243,985
1999	Supplies	24,134	7,418	7,792	3,381	3,381	3,381
2999	Other Services & Charges	67,927	72,669	70,633	68,158	68,158	68,158
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	535,000	-	8,000	8,000	8,000	8,000
TOTALS: INFORMATION SYSTEMS		844,967	320,156	331,825	323,524	323,524	323,524

Activity Description

The IS department provides information system implementation, management, support, and training to the City employees. With the City's dependence on IS, it is imperative to have staff on hand to support and develop the system. Modern information technologies and training increase City employees' productivity and reduce overall cost of information system ownership.

Major IS components:

1. Servers and data storage devices.
2. Network devices, including wireless networks and Internet access.
3. Phone and voice mail systems.
4. Desktop and portable computers.
5. Printers, networked copiers/scanners and other output devices.
6. Databases.
7. Laserfiche document imaging system.
8. Office applications (word processing, spreadsheets, presentations, e-mail and scheduling).
9. Special departmental applications.
10. Official City Website.

Objectives

1. Ensure efficient, secure, and reliable operation of the City information system.
2. Support City Library staff and patrons.
3. Provide Internet access to the public documents in Laserfiche system.
4. Provide reliable and secure Internet access for City employees.
5. Train users and IS staff to better use City information system.

Budget Comments

Budgeted expenses for 2013 are \$8,301 less than in 2012. Major changes:

- Personnel expenses are \$1,415 less due to staff turnover and new employee starting at the lower pay rate.
- Supplies are \$4,411 less due to lower need for backup media and minor computer equipment.
- "Other communications" are \$1,248 more due to reallocation of Comcast Internet connection expenses and inclusion of usage fee for the Anoka County fiber system that is scheduled to be in operation in 2013.
- "Repair & Maintenance Services" are \$3,037 less due to replacement of physical servers with virtual.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: IS CAPITAL EQUIPMENT REPLACEMENT							
437	INFORMATION SYSTEMS	Actual	Actual	Adopted	Department	City Manager	Council
49980	CAPITAL EQUIPMENT REPLACEMENT	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	44,738	10,688	-	-	-
6999	Contingencies & Transfers	-	28,108	30,000	30,000	30,000	30,000
TOTALS: IS CAP EQUIP REPLACEMENT		-	72,846	40,688	30,000	30,000	30,000

Activity Description

Capital Equipment Replacement fund is used for IS hardware and software purchases with a cost of a unit in the amount set by City procedures for fixed assets or more and a life expectancy of one year or longer.

Objectives

Replace IS components that are no longer supported by vendor and are not compatible with newer components. Keep using existing IS components as long as they can be efficiently supported.

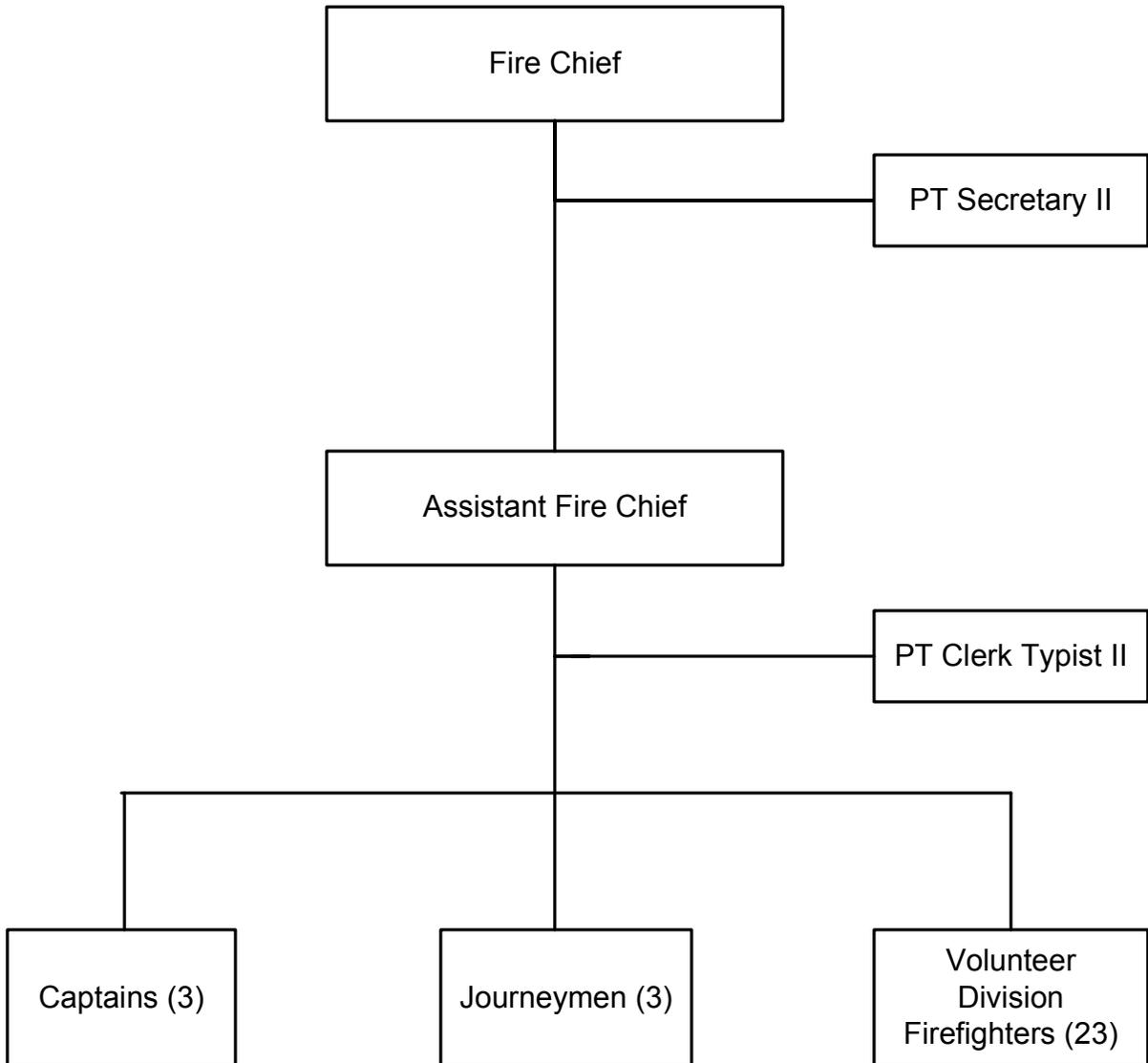
Budget Comments

Budgeted expenses for 2013 are \$10,688 less than in 2012 and include capital equipment replacement in case of contingencies.

FIRE

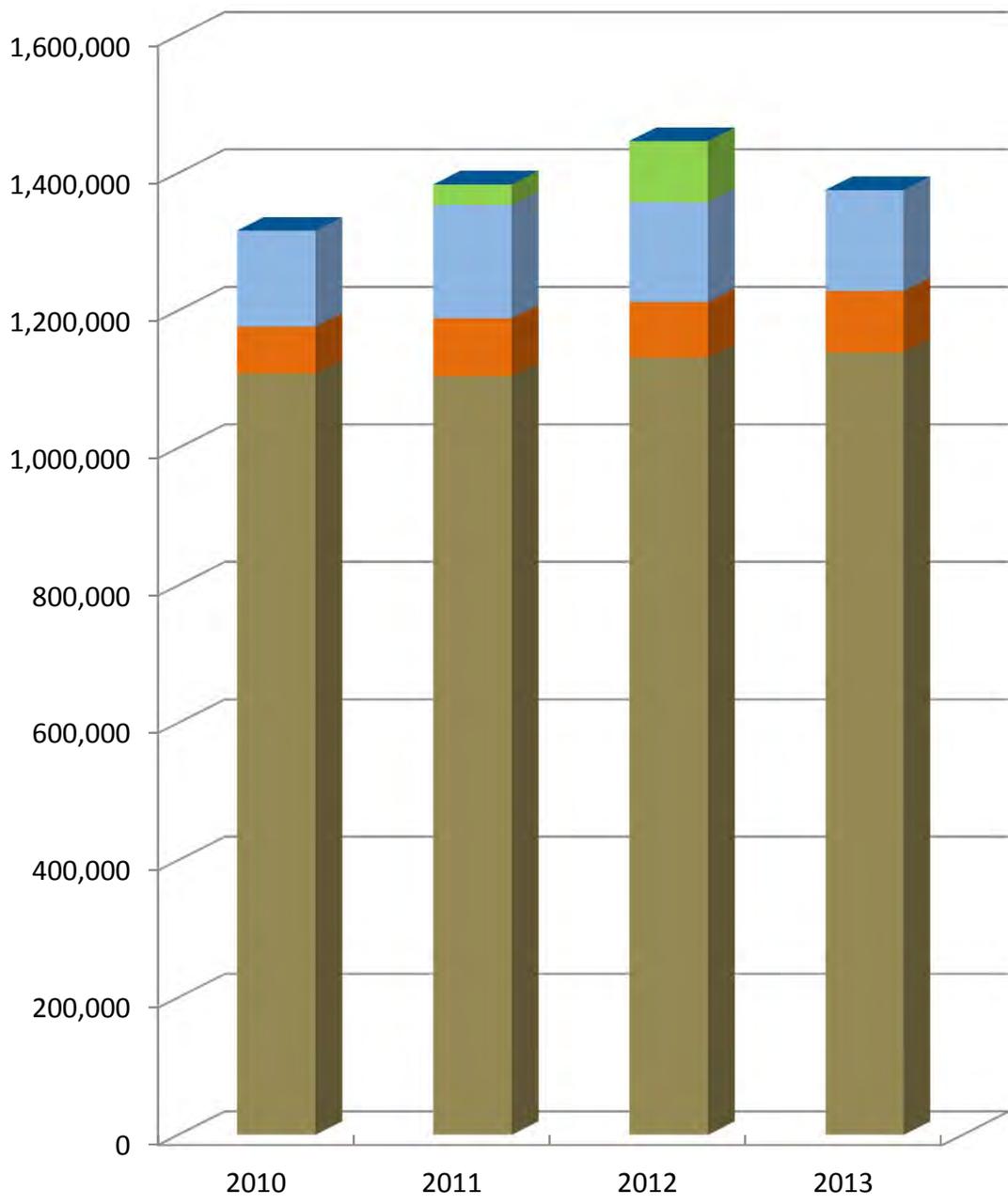
City of Columbia Heights

2013



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FIRE EXPENDITURE SUMMARY



- Personal Services
- Supplies
- Other Services & Charges
- Capital Outlay
- Contingencies & Transfers

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City of Columbia Heights, Minnesota
BUDGET 2013

Fire

	Fire 101	Emergency Management 101	Weed Control 101	Property Inspections 101	Cap Equip Fire 439
Revenue					
30999 Taxes	911,977	0	0	22,966	0
31999 Licenses & Permits	800	0	0	124,000	0
32999 Intergovernmental	191,768	0	0	2,638	0
33999 Charge for Services	66,000	0	0	25,000	0
34999 Fines & Forfeits	0	0	0	0	0
35999 Miscellaneous	9,722	0	0	245	1,500
36999 Sales and Related Charges	0	0	0	0	0
39199 Transfers & Non Rev Receipts	0	0	0	0	0
Total Revenue	1,180,267	0	0	174,849	1,500
Expenses					
0999 Personal Services	972,939	0	0	166,396	0
1999 Supplies	61,100	0	0	3,132	25,000
2999 Other Services & Charges	141,650	0	0	5,205	0
4999 Capital Outlay	0	0	0	0	0
6999 Contingencies & Transfers	0	0	0	0	0
Total Expenses	1,175,689	0	0	174,733	25,000
Summary					
Total Revenue	1,180,267	0	0	174,849	1,500
Total Expenses	1,175,689	0	0	174,733	25,000
Change to Fund Balance	4,578	0	0	116	(23,500)

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: FIRE							
	101 GENERAL 42200 FIRE	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
0999	Personal Services	894,925	926,451	964,955	972,939	972,939	972,939
1999	Supplies	63,076	68,035	64,100	61,100	61,100	61,100
2999	Other Services & Charges	129,542	156,687	139,184	141,650	141,650	141,650
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: FIRE	1,087,543	1,151,173	1,168,239	1,175,689	1,175,689	1,175,689

Activity Description

The Fire Department provides medical care, fire suppression, public education, and inspection services for the citizens of Columbia Heights. The Fire Department also supplies the City of Hilltop with fire and medical service through a contract agreement. The Fire Department will continue to work with neighboring communities to share resources through auto aid and mutual aid agreements along with sharing of personnel for County and regional teams. Emergency Management works side by side with the U.S. Department of Homeland Security, Minnesota Department of Homeland Security and Emergency Management, and the Anoka County Emergency Manager to provide emergency management for the protection of public safety, health, and welfare in our City during emergencies and natural disasters.

Objectives

Continue our pro-active approach in fire and EMS services.
Continue our involvement in County and regional teams and sharing of resources with neighboring communities.
Continue our involvement in the emergency management organizations and training to keep current with government requirements and programs.

Budget Comments

Fire Department will be able to maintain services and current staffing levels within the 2% budget increase proposed for 2013.

Budgets of utilities for the Public Safety Building continues to change as we are getting a better history of usage. Annual maintenance costs of the building continue to rise as warranties expire and annual maintenance is needed.

Columbia Heights, Fridley and St. Anthony Fire Departments are planning a collaborative training program to start in 2013. Part of our program is to send representative(s) to the national Fire Department Instructors Conference. This conference is for fire/EMS training officers and instructors. An increase in the Out of Town Travel Expense, line 3320 is proposed.

An increase in line 4000 Maintenance Costs is needed as testing and certification of equipment continues to rise along with many maintenance agreements for equipment and software.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: PROPERTY INSPECTIONS							
101 42300	GENERAL PROPERTY INSPECTIONS	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
0999	Personal Services	156,442	156,751	166,434	166,396	166,396	166,396
1999	Supplies	2,057	2,768	2,006	3,132	3,132	3,132
2999	Other Services & Charges	4,744	5,192	6,168	5,205	5,205	5,205
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: PROPERTY INSPECTIONS		163,243	164,711	174,608	174,733	174,733	174,733

Activity Description

Property Inspections incorporates all rental property licensing and inspections, long grass/weed inspections, nuisance inspections and property maintenance inspections under one budget.

Objectives

Provide timely and efficient inspection services in order to maintain property values.
Continue partnering with other City departments to provide coordinated inspection services.
Continue to evaluate staffing needs and upgrade software and computer equipment to operate an efficient program.
Continue with summer inspection help during busier summer inspection months.

Budget Comments

The number of licensing inspections continues to grow and the need for property maintenance inspections continues to increase. Changes implemented in 2012 has provided more efficiency. Summer months still are the busiest months and budget proposes to keep summer help.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: EMERGENCY MANAGEMENT							
101 42500	GENERAL EMERGENCY MANAGEMENT	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
	0999 Personal Services	9	-	-	-	-	-
	1999 Supplies	-	-	-	-	-	-
	2999 Other Services & Charges	-	-	-	-	-	-
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: EMERGENCY MANAGEN	9	-	-	-	-	-

Activity Description

This activity included under 101.42200 Fire since 2010.

Objectives

This activity included under 101.42200 Fire since 2010.

Budget Comments

This activity included under 101.42200 Fire since 2010.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: WEED CONTROL							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
43260	WEED CONTROL	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	92	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: WEED CONTROL		92	-	-	-	-	-

Activity Description

The administrative costs of this activity have been included under 101.42300 Property Inspections since 2010 and the subcontracted costs are included under fund 415 abatement program.

Objectives

The administrative costs of this activity have been included under 101.42300 Property Inspections since 2010 and the subcontracted costs are included under fund 415 abatement program.

Budget Comments

The administrative costs of this activity have been included under 101.42300 Property Inspections since 2010 and the subcontracted costs are included under fund 415 abatement program.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: CAP EQUIP REPLACEMENT GENERAL							
431 42200	CAP EQUIP REPLACEMENT GENE FIRE	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	-	-	-	-	-	-
	2999 Other Services & Charges	-	-	-	-	-	-
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: CAP EQUIP REPLACEME	-	-	-	-	-	-

Activity Description

The Fire Capital Equipment Replacement - General Fund was established to fund the long term ongoing capital equipment needs in the general fund. This was accomplished by preparing, and maintaining, a detailed 20 year projection of the City's equipment needs and scheduling long term replacement.

Objectives

Replace equipment as needed in accordance with the Fire Department replacement schedule.

Budget Comments

Replace equipment as needed in accordance with the Fire Department replacement schedule. No equipment purchases planned out of this fund for 2013.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: FIRE CAPITAL EQUIPMENT							
439	FIRE CAPITAL EQUIPMENT	Actual	Actual	Adopted	Department	City Manager	Council
42200	FIRE	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	10,077	-	15,000	25,000	25,000	25,000
2999	Other Services & Charges	-	11,117	-	-	-	-
4999	Capital Outlay	-	-	89,000	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: FIRE CAPITAL EQUIPMEN		10,077	11,117	104,000	25,000	25,000	25,000

Activity Description

The Fire Capital Equipment Replacement Fund was established to fund the long term ongoing capital equipment needs using State refunded excess PERA funds.

Objectives

Replace equipment as needed in accordance with the Fire Department replacement schedule.

Budget Comments

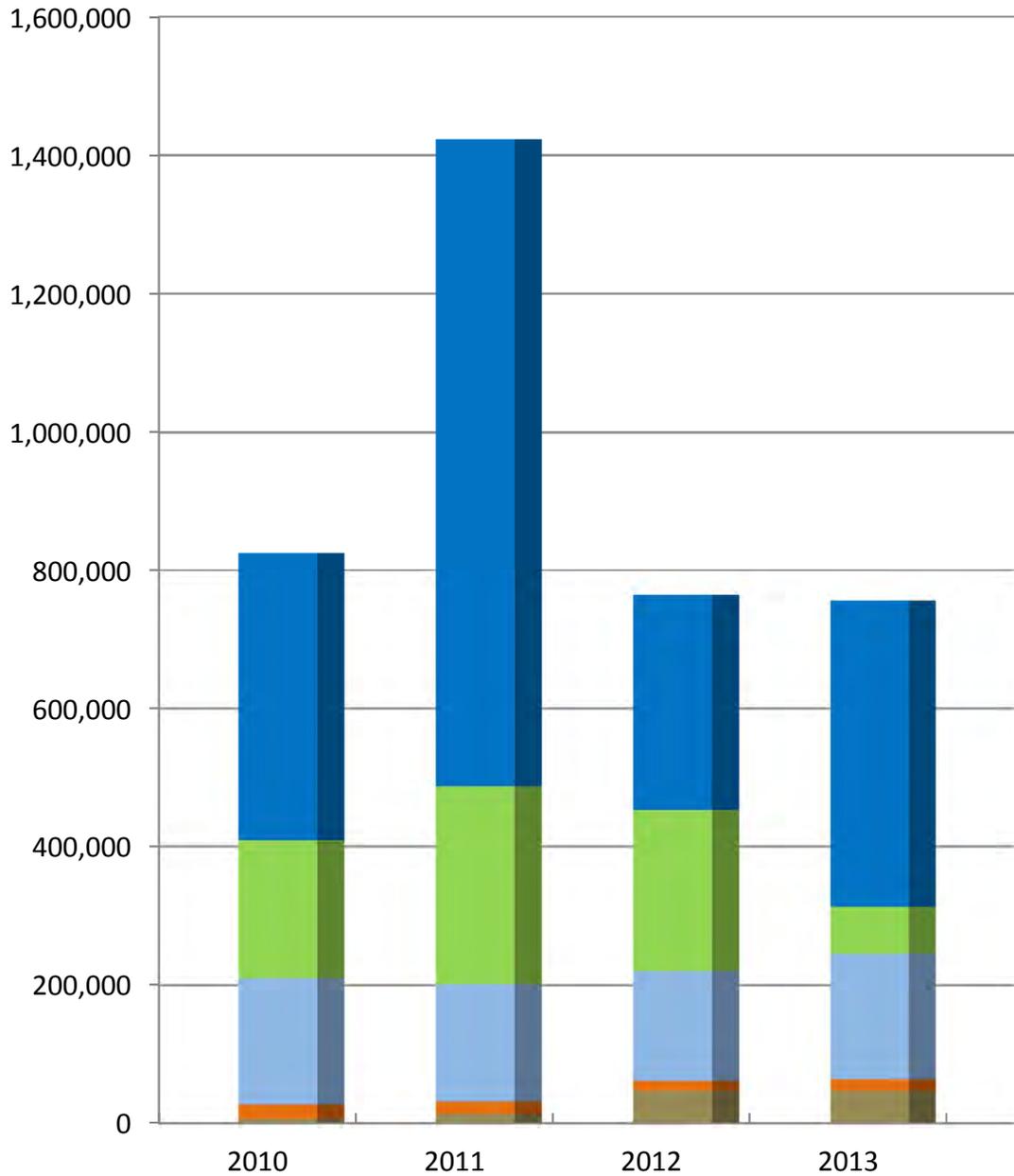
Replacement of assorted minor equipment and protective clothing as per the replacement plan. Minor equipment includes hose, nozzles/adapters, pagers, fans, radios, and EMS equipment. Due to budget cuts in recent years the department is behind in equipment replacement.

GENERAL GOVERNMENT

City of Columbia Heights

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GENERAL GOVERNMENT EXPENDITURE SUMMARY



Personal Services
 Supplies
 Other Services & Charges
 Capital Outlay
 Contingencies & Transfers

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City of Columbia Heights, Minnesota

BUDGET 2013

General Government

	Gen Gov. Buildings	Recognition/ Spec Events	Contingencies	Transfers	Cable TV	Capital Imp Gen Gov. Bldg.	Capital Imp Library	Capital Imp Murzyn	Hylander Center Cap. Bldg.
	101	101	101	101	225	411	411	411	418
Revenue									
30999 Taxes	172,866	38,911	161,705	174,026	0	0	0	0	0
31999 Licenses & Permits	0	0	0	0	0	0	0	0	0
32999 Intergovernmental	19,859	4,471	18,577	19,992	0	0	0	0	0
33999 Charge for Services	0	0	0	0	0	0	0	0	0
34999 Fines & Forfeits	0	0	0	0	0	0	0	0	0
35999 Miscellaneous	9,843	415	1,724	1,855	176,600	0	8,158	0	0
36999 Sales and Related Charges	0	0	0	0	0	0	0	0	0
39199 Transfers & Non Rev Receipts	0	0	0	0	0	0	9,178	0	0
Total Revenue	202,568	43,797	182,006	195,873	176,600	0	17,336	0	0
Expenses									
0999 Personal Services	42,000	0	0	0	5,423	0	0	0	0
1999 Supplies	16,500	0	0	0	100	0	0	0	0
2999 Other Services & Charges	112,200	38,600	0	0	30,908	0	0	0	0
4999 Capital Outlay	31,000	5,000	0	0	0	0	31,000	0	0
6999 Contingencies & Transfers	0	0	181,194	195,000	66,881	0	0	0	0
Total Expenses	201,700	43,600	181,194	195,000	103,312	0	31,000	0	0
Summary									
Total Revenue	202,568	43,797	182,006	195,873	176,600	0	17,336	0	0
Total Expenses	201,700	43,600	181,194	195,000	103,312	0	31,000	0	0
Change to Fund Balance	868	197	812	873	73,288	0	(13,664)	0	0

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: GENERAL GOVERNMENT BUILDINGS							
101 41940	GENERAL GENERAL GOVERNMENT BUILDING	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
0999	Personal Services	6,324	41,336	40,716	42,000	42,000	42,000
1999	Supplies	21,292	17,064	13,500	16,500	16,500	16,500
2999	Other Services & Charges	111,113	96,066	91,396	112,200	112,200	112,200
4999	Capital Outlay	-	28,475	37,000	12,000	12,000	31,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: GENERAL GOVERNMENT E		138,729	182,941	182,612	182,700	182,700	201,700

Activity Description

This department covers the general maintenance of City Hall. The major expenses in this budget are utilities, janitorial expenses, building maintenance, and HVAC. Beginning in the 2012, this is also the home department for the facility maintenance supervisor and part-time janitorial staff used for all City buildings. These staff costs are then allocated to each of the various department budgets for the buildings maintained.

Objectives

The on-going objective of this department is to maintain City Hall in a condition that is safe and respectable. Beginning in 2012, this department has the expanded objective of coordinating maintenance of the City's eight principal buildings and providing cost-effective janitorial services.

Budget Comments

The total 2013 budget for this department is approximately the same as for 2012. The major changes in individual line items are:

- A \$22,000 decrease in #5180 Other Equipment, reflecting copy machines budgeted for 2012 but not for 2013.
- An increase of \$14,000 in line item 4020 Building Maintenance and Repair, to reflect the average actual costs for city hall for the last two full years for which data is available.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: RECOGNITION/SPECIAL EVENTS							
101 45050	GENERAL RECOGNITION/SPECIAL EVENTS	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	2,273	-	-	-	-	-
	2999 Other Services & Charges	35,374	38,607	38,055	38,600	38,600	38,600
	4999 Capital Outlay	-	-	-	-	-	5,000
	6999 Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: RECOGNITION/SPECIAL	37,648	38,607	38,055	38,600	38,600	43,600

Activity Description

This department was established to budget and account for various activities that do not specifically fall under other departments. Examples of these activities are employee and volunteer recognition, fireworks, the City Beautification program, and the City newsletter.

The Beautification project is supported by a core group of volunteers who care about this City and work to make it better. They embody "Heights Pride". With staff and city support, this group beautifies the city parks, public buildings, and Central Avenue business district through plantings of flowers and shrubs.

Objectives

The newsletter provides essential information to residents.

The plants and flowers in our parks and public areas clearly beautify the city and show a heightened sense of community pride. The citizen volunteers form a genuine bond as a group and are proud of their contributions to their city. These attractive plantings improve the impression our city creates to visitors, long-time residents, and new-comers alike.

The fireworks display at the Jamboree is generally considered the capstone activity to the largest community event of the year.

Budget Comments

The 2013 budget for this department is \$545 or 1.4% more than for 2012. The major elements of this change are:

- \$400 reduction in annual insurance expense
- \$550 increase in the amount allotted for fireworks to offset reduced private donations in recent years
- \$300 estimated inflation increase for mailing the newsletter

Additional Note: The Recreation portion of the newsletter is edited/prepared by the Recreation Department. The general City portion is contracted out at the cost of \$5,000 as shown on the Summary of Cost Factors page within this book.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: CONTINGENCIES							
101 49200	GENERAL CONTINGENCIES	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	-	-	-	-	-	-
	2999 Other Services & Charges	-	22,214	-	-	-	-
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	10,188	-	50,000	181,194	181,194	181,194
	TOTALS: CONTINGENCIES	10,188	22,214	50,000	181,194	181,194	181,194

Activity Description

This department was established to budget and account for activities not budgeted under other departments.

Objectives

The objective of the Contingency department is to allow for sufficient flexibility in the overall budget to adapt to items which cannot be projected/forecasted with sufficient certainty to be detailed in the budget.

Budget Comments

One of the significant differences in contingent events between 2013 and 2012 is that for 2013 no labor agreements are settled (at this writing.)

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: TRANSFERS							
101 49300	GENERAL TRANSFERS	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	-	-	-	-	-	-
	2999 Other Services & Charges	-	-	-	-	-	-
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	185,000	195,000	195,000	195,000	195,000	195,000
	TOTALS: TRANSFERS	185,000	195,000	195,000	195,000	195,000	195,000

Activity Description

This department was established to account for budgeted transfers-out from the General Fund to other City funds.

Objectives

The main objective of this department is to gradually fund capital projects and equipment replacement over time. This allows for a more consistent tax levy and more orderly budgeting process. So when the need to replace a large capital item occurs, it does not create large swings in the amount available for operating purposes.

Budget Comments

The budget proposed for 2013 for this department is the same as 2012.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: CABLE TELEVISION							
225 49844	CABLE TELEVISION	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
	0999 Personal Services	2,042	2,274	6,320	5,423	5,423	5,423
	1999 Supplies	70	4,493	700	100	100	100
	2999 Other Services & Charges	58,129	39,969	29,914	30,908	30,908	30,908
	4999 Capital Outlay	-	10,054	-	-	-	-
	6999 Contingencies & Transfers	56,668	66,668	66,881	66,881	66,881	66,881
	TOTALS: CABLE TELEVISION	116,909	123,458	103,815	103,312	103,312	103,312

Activity Description

This activity administers the Columbia Heights' cable franchise ordinance, which includes rate regulation activities, franchise renewals, transfers of ownership, enforcement of customer service standards, and ensuring compliance of the cable company with the terms and conditions of the franchise. Additionally, information is placed and programming is produced on the government access channel.

Objectives

1. Administer franchise.
2. Expand amount of information and programming on the government access channel.

Budget Comments

The Cable Television budget decreased by \$503 from 2012 to 2013. Personal Services decreased by \$897, due to no monies budgeted for Telecommunications Secretary. Supplies decreased by \$600, due to a \$600 decrease in monies budgeted for General Supplies. Other Services and Charges increased by \$994, due to a \$5,206 increase to Other Communications for Comcast Data Charges allocated to this budget and a \$258 increase to Repair and Maintenance Services due to an increase in monies budgeted for Tightrope Support for live streaming and on-demand video, and monies budgeted for Civic Plus website support, maintenance, and hosting fee offset by a decrease in copying costs, a \$400 decrease to Expert and Professional Services for the auditor's fee, a \$700 decrease to Training and Educational Activities, a \$2,000 decrease to Out of Town Travel Expense, a \$490 decrease to Insurance and Bonds for liability and property insurance, a \$130 decrease to Subscriptions and Memberships, and a \$750 decrease to Commissions and Boards.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: GENERAL GOVERNMENT BUILDINGS CAPITAL OUTLAY							
	411 CAPITAL IMP-GEN GOVT. BLDG	Actual	Actual	Adopted	Department	City Manager	Council
	41940 GENERAL GOVERNMENT BUILD	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	10,579	-	-	-	-
2999	Other Services & Charges	263	-	-	-	-	-
4999	Capital Outlay	-	115,554	170,000	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTAL: GENERAL GOVERNMENT	263	126,133	170,000	-	-	-

Activity Description

Fund 411 was established to account for building improvements not included in operating budgets. At this time, this fund has no specific revenue source. The City Council has committed funds here as they have become available over time, creating a fund balance available for building improvements. Dept 41940 within fund 411 accounts for the City Hall portion of this fund's expenditures.

Objectives

The objective each of the departments within Fund 411 is to fund building improvements, when they are necessary, without burdening operating budgets to do so. At this time, the City's planning in this area is only informal. Future objectives include formalizing this long-term planning process for building improvements.

Budget Comments

With the completion of the city hall security improvements in 2011 and boiler replacement in 2012, there are no items/projects budgeted in this department for 2013.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: CAP IMP GEN GOV BLDG - MURZYN HALL							
411	CAPITAL IMP-GEN GOVT. B	Actual	Actual	Adopted	Department	City Manager	Council
45129	MURZYN HALL	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	30,266	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTAL: CAP IMP GEN GOV	30,266	-	-	-	-	-

Activity Description

Fund 411 was established to account for building improvements not included in operating budgets. At this time, this fund has no specific revenue source. The City Council has committed funds here as they have become available over time, creating a fund balance available for building improvements. Dept 45129 within fund 411 accounts for the Murzyn Hall portion of this fund's expenditures.

Objectives

The objective each of the departments within Fund 411 is to fund building improvements, when they are necessary, without burdening operating budgets to do so. At this time, the City's planning in this area is only informal. Future objectives include formalizing this long-term planning process for building improvements.

Budget Comments

As in the prior two years, there are no capital items budgeted for Murzyn Hall for 2013 in this department.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: CAP IMP GEN GOV BLDG - LIBRARY							
411 45500	CAPITAL IMP-GEN GOVT. BLDG LIBRARY	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	-	2,440	-	-	-	-
	2999 Other Services & Charges	950	3,772	-	-	-	-
	4999 Capital Outlay	34,971	34,468	25,000	46,000	31,000	31,000
	6999 Contingencies & Transfers	12,262	-	-	-	-	-
	TOTAL: CAP IMP GEN GOV BLDG	48,183	40,680	25,000	46,000	31,000	31,000

Activity Description

Fund 411 was established to account for building improvements not included in operating budgets. At this time, this fund has no specific revenue source. The City Council has committed funds here as they have become available over time, creating a fund balance available for building improvements. Dept 45500 within fund 411 accounts for the Library portion of this fund's expenditures.

Objectives

The objective each of the departments within Fund 411 is to fund building improvements, when they are necessary, without burdening operating budgets to do so. At this time, the City's planning in this area is only informal. Future objectives include formalizing this long-term planning process for building improvements.

Budget Comments

Capital outlay budgeted in this department for 2013 consists of \$19,000 to replace carpeting in the Library's adult reading room and \$12,000 to re-splash the exterior stucco. The need for these items is described in an attached memo from the Library Director dated 5/25/2012.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: HYLANDER CENTER CAPITAL BUILDING							
418	HYLANDER CENTER CAPITA	Actual	Actual	Adopted	Department	City Manager	Council
45130	HYLANDER CENTER	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	761,019	-	-	-	-	-
	TOTAL: HYLANDER CENTER	761,019	-	-	-	-	-

Activity Description

Fund 418 was closed in 2010. It is only included here for comparative purposes. It was established to account for the construction of the Hylander Center gymnasium facility in partnership with School District 13.

Objectives

Fund 418 was closed in 2010. It is only included here for comparative purposes. It was established to account for the construction of the Hylander Center gymnasium facility in partnership with School District 13.

Budget Comments

Fund 418 was closed in 2010. It is only included here for comparative purposes. It was established to account for the construction of the Hylander Center gymnasium facility in partnership with School District 13.

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City of Columbia Heights, Minnesota

BUDGET 2013

Bonds

2007

	2008A G.O. Sull. Shores	2006A G.O. GO Imp Bond	2007A G.O. Street Rehab Bond	2008B Public Safety	2009A Public Facility	2007 EDA TIF Revenue	2003A G.O. Imp Bonds	Water Fund Debt Service	Storm Sewer Debt Service	Liquor Debt
	315	340	341	343	344	373	388	631	634	639
Revenue										
30999 Taxes	0	0	135,785	436,545	129,161	0	0	0	0	0
31999 Licenses & Permits	0	0	0	0	0	0	0	0	0	0
32999 Intergovernmental	0	0	0	0	0	0	0	0	0	0
33999 Charge for Services	0	0	0	0	0	0	0	0	0	0
34999 Fines & Forfeits	0	0	0	0	0	0	0	0	0	0
35999 Miscellaneous	107,100	4,000	300	3,000	1,000	5,100	1,400	700	300	0
36999 Sales and Related Charges	0	0	0	0	0	0	0	0	0	0
39199 Transfers & Non Rev Receipts	0	156,000	0	0	71,000	0	208,000	237,000	50,000	390,000
Total Revenue	107,100	160,000	136,085	439,545	201,161	5,100	209,400	237,700	50,300	390,000

Expenses

0999 Personal Services	0	0	0	0	0	0	0	0	0	0
1999 Supplies	0	0	0	0	0	0	0	0	0	0
2999 Other Services and Charges	0	0	0	0	0	4,000	0	0	0	0
4999 Capital Outlay	97,820	338,669	127,275	625,275	293,905	80,475	202,813	270,751	55,766	391,068
6999 Contingencies & Transfers	0	0	0	0	0	0	0	0	0	0
Total Expenses	97,820	338,669	127,275	625,275	293,905	84,475	202,813	270,751	55,766	391,068

Summary

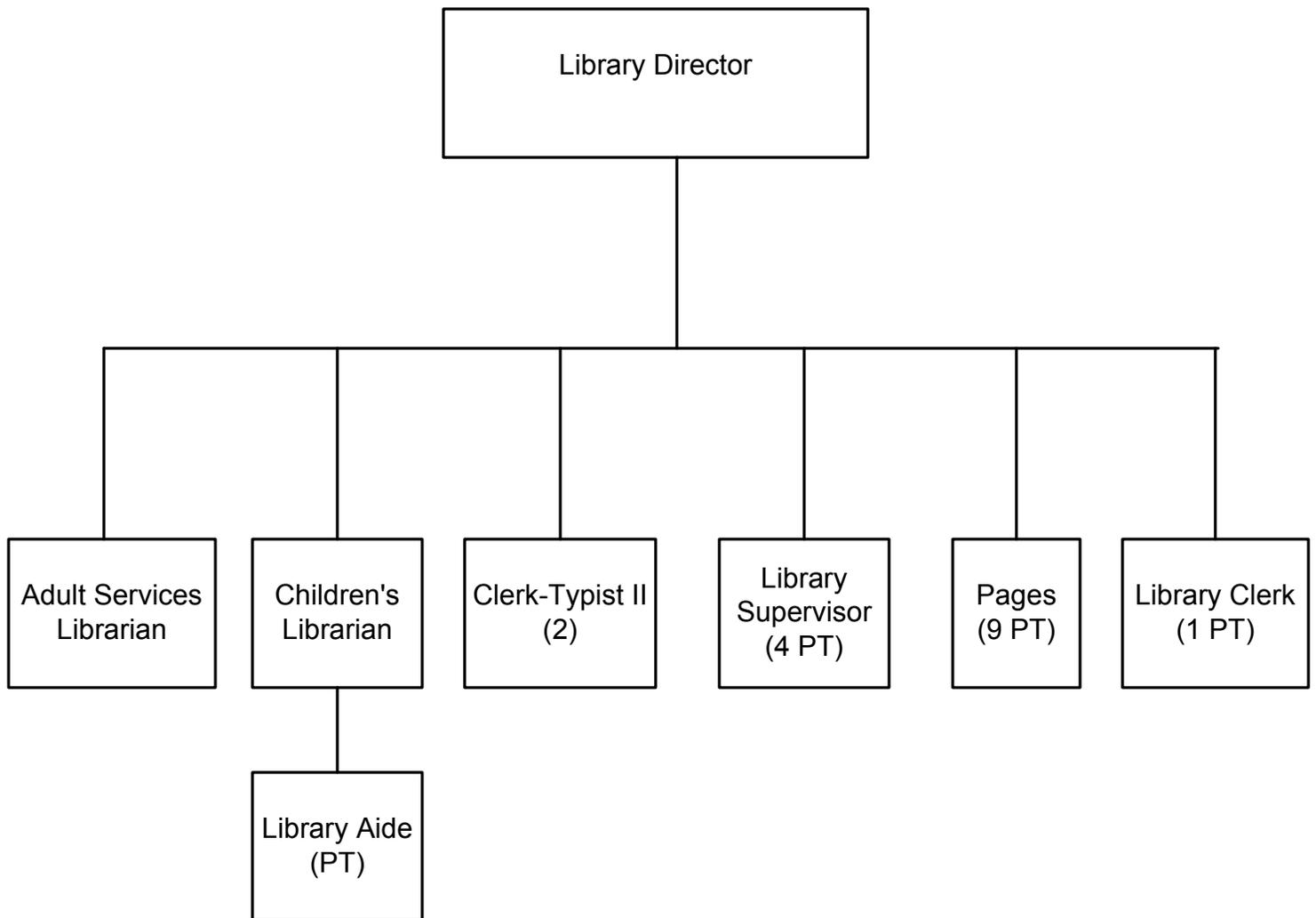
Total Revenue	107,100	160,000	136,085	439,545	201,161	5,100	209,400	237,700	50,300	390,000
Total Expenses	97,820	338,669	127,275	625,275	293,905	84,475	202,813	270,751	55,766	391,068
Change to Fund Balance	9,280	(178,669)	8,810	(185,730)	(92,744)	(79,375)	6,587	(33,051)	(5,466)	(1,068)

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LIBRARY

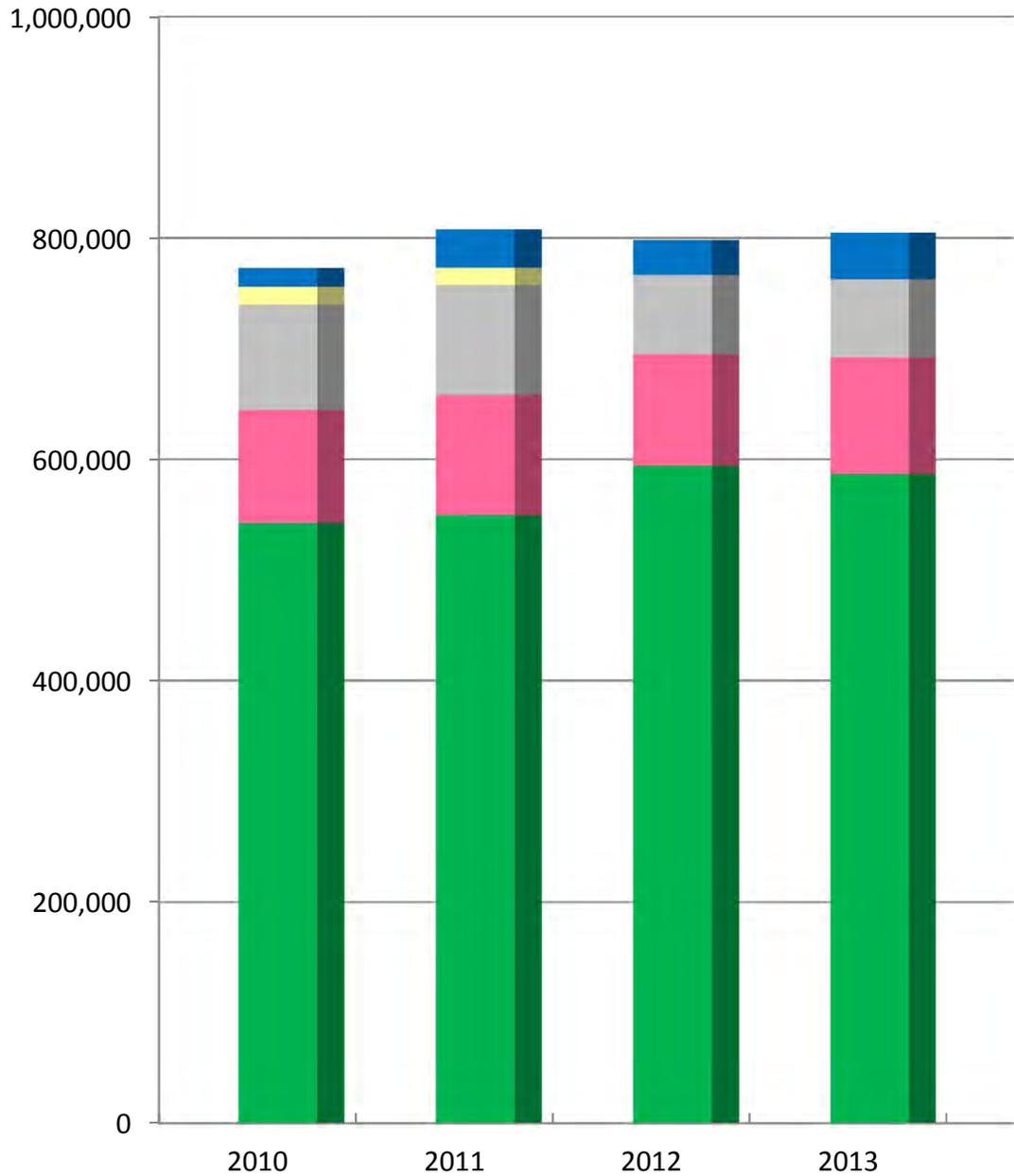
City of Columbia Heights

2013



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LIBRARY EXPENDITURE SUMMARY



- Personal Services
- Supplies
- Other Services & Charges
- Capital Outlay
- Contingencies & Transfers

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City of Columbia Heights, Minnesota

2013

Library

Revenue	
30999 Taxes	777,000
31999 Licenses & Permits	0
32999 Intergovernmental	0
33999 Charge for Services	8,401
34999 Fines & Forfeits	16,000
35999 Miscellaneous	3,500
36999 Sales and Related Charges	0
39199 Transfers & Non Rev Receipts	0
Total Revenue	804,901
Expenses	
0999 Personal Services	586,525
1999 Supplies	105,630
2999 Other Services and Charges	70,712
4999 Capital Outlay	0
6999 Contingencies & Transfers	42,034
Total Expenses	804,901
Summary	
Total Revenue	804,901
Total Expenses	804,901
Change to Fund Balance	0

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: LIBRARY							
240 LIBRARY		Actual	Actual	Adopted	Department	City Manager	Council
45500 LIBRARY		Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	525,742	548,490	594,361	586,525	586,525	586,525
1999	Supplies	98,717	100,953	100,843	105,630	105,630	105,630
2999	Other Services & Charges	86,356	80,930	71,453	70,712	70,712	70,712
4999	Capital Outlay	-	18,430	-	-	-	-
6999	Contingencies & Transfers	18,864	29,869	31,718	42,034	42,034	42,034
TOTALS: LIBRARY		729,678	778,672	798,375	804,901	804,901	804,901

Activity Description

In 2012, the Library Board participated in strategic planning, which resulted in an updated five-year plan and mission statement. The Library's new mission statement is "to serve a diverse community's needs for access to resources, information, and technology in a welcoming environment." In addition, the Library Board adopted a vision for the future: "Columbia Heights Public Library: a center of the community where services and collaborative programs are available and partnerships thrive." A variety of library-related programs and services (e.g. story times, reading clubs, book discussions, cultural programs, at-home delivery, Internet access, audio books, music on CDs, DVDs, book/CD combinations, periodicals, specialized electronic databases, eBooks, eAudios, etc.) are offered for patrons of all ages from preschool through senior citizen. Full-time and part-time staff provide service during the 55 hours per week the facility is open to the public. As a city-owned and operated library, the Columbia Heights Public Library participated in the MELSA regional system through a contract with the Anoka County Library, the Statewide Borrowers' Compact, and METRONET. These cooperative agreements enable Columbia Heights patrons to gain access to special services and scholarly materials available at other participating libraries.

Objectives

- From the Columbia Heights Public Library Five Year Strategic Plan (2012-2016); adopted by the Library Board of Trustees on March 7, 2012.
- I. Access: The Library will be a link between the community and resources.
 - A. Library building will be usable by all patrons.
 - B. Delivery options for library services will offer convenience and greater availability for patrons.
 - II. Environment: The Library will be a safe and welcoming place.
 - A. Library space will be appealing and inviting.
 - B. Utilize environmentally sound practices whenever possible.
 - III. Resources: The Library will accommodate the changing needs of the community.
 - A. Meet community library needs through technology, collections, and programs.
 - B. Outstanding public service.
 - IV. Visibility: The Library will strive to educate the community concerning the Library's purpose.
 - A. Make residents aware of the library services available.
 - B. Help community to recognize significant return on investment (ROI) that Library provides.
 - V. Sustainability: The Library will anticipate the future while providing service in the present.
 - A. Pursue partnerships with organizations to benefit the community.
 - B. Library will build a framework for the future.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

Budget Comments

The 2013 proposed budget includes the following changes:

1. Personnel: Decrease of 1.34% from adopted 2012 budget to proposed 2013 budget. No labor agreements are settled for 2013. Employees continue to progress through approved ranges. Library Director salary is entered at the midpoint of the 2012 range. Staff hours include 55 hours per week of public service for 40 weeks, 53 hours per week of public service for 12 weeks, and training and substitute coverage. The part-time temporary employees' pay rates include a potential 1% cost of living adjustment and continued progress through the ranges. The Library Clerk position has been increased by 4 hours per week to accommodate increased responsibilities for statistics, the website, and social media. Major impact continues to be made by the cost for the part-time custodian salary and benefits and for a percentage of the Facility Maintenance Supervisor salary and benefits.

2, Supplies: Increase of 4.75% from adopted 2012 budget to proposed 2013 budget. Increases in Minor Equipment (2010: \$2,187) Computer Equipment (2011: \$225), General Supplies (2171: \$500 cleaning supplies), Food Supplies (2175: \$50 volunteer recognition refreshments), eBooks (2183: \$3,400 added line item for new format), and Compact Discs (2185: \$500 added expense for CD books). Decreases in ILS Supplies (2025: \$75), Books (2180: \$1,000 transferred to eBooks), and Electronic Databases (2182: \$1,000 fewer directly billed subscriptions). The proposed 2013 budget includes a \$3,600 request for shelving that would provide expansion possibilities for the Young Adult (YA) section of the materials collection. Currently shelved in the hallway adjacent to the Children's Department in the lower level, the YA area is over-crowded and has no place for teens either to sit or to browse the shelves for materials. The Children's Librarian has analyzed the available space and has proposed changing out existing steel casement 42" shelving units with steel cantilevered 84" shelving units thereby expanding the area available for YA materials into the Children's Department. No change in remaining line items in the Supplies section of the proposed budget, where expenditures will remain at the 2012 levels.

3. Other Services & Charges: Decrease of 1.03% from adopted 2012 budget to proposed 2013 budget. Increases in Expert/Professional Services (3050: \$623), Local Travel (3310: \$150), Electric (3810: \$390), Repair and Maintenance Services (4000: \$181), and Plaques and Awards (4375: \$100). Decreases in Telephone (3210: \$396), Other Communications (3250: \$618), Insurance (3600: \$727), Gas (3830: \$434), and Building Maintenance (4020: \$10). No change in remaining line items in the Other Services & Charges section of the proposed budget. Expenditures will remain at the 2012 levels. Highlights of changes include: addition of \$500 for adult performers, \$500 increase in shared maintenance fees for Integrated Library System (ILS: SIRSI/DYNIX), educational reimbursement request of \$1,500, more reasonable charges for Comcast services, decrease in premium for building insurance, reduced costs for gas due to more energy efficient boiler installed in 2011, and need for painting of the Adult Reading Room.

4. Capital Outlay: No Capital Outlay projects were included in the 2013 budget.

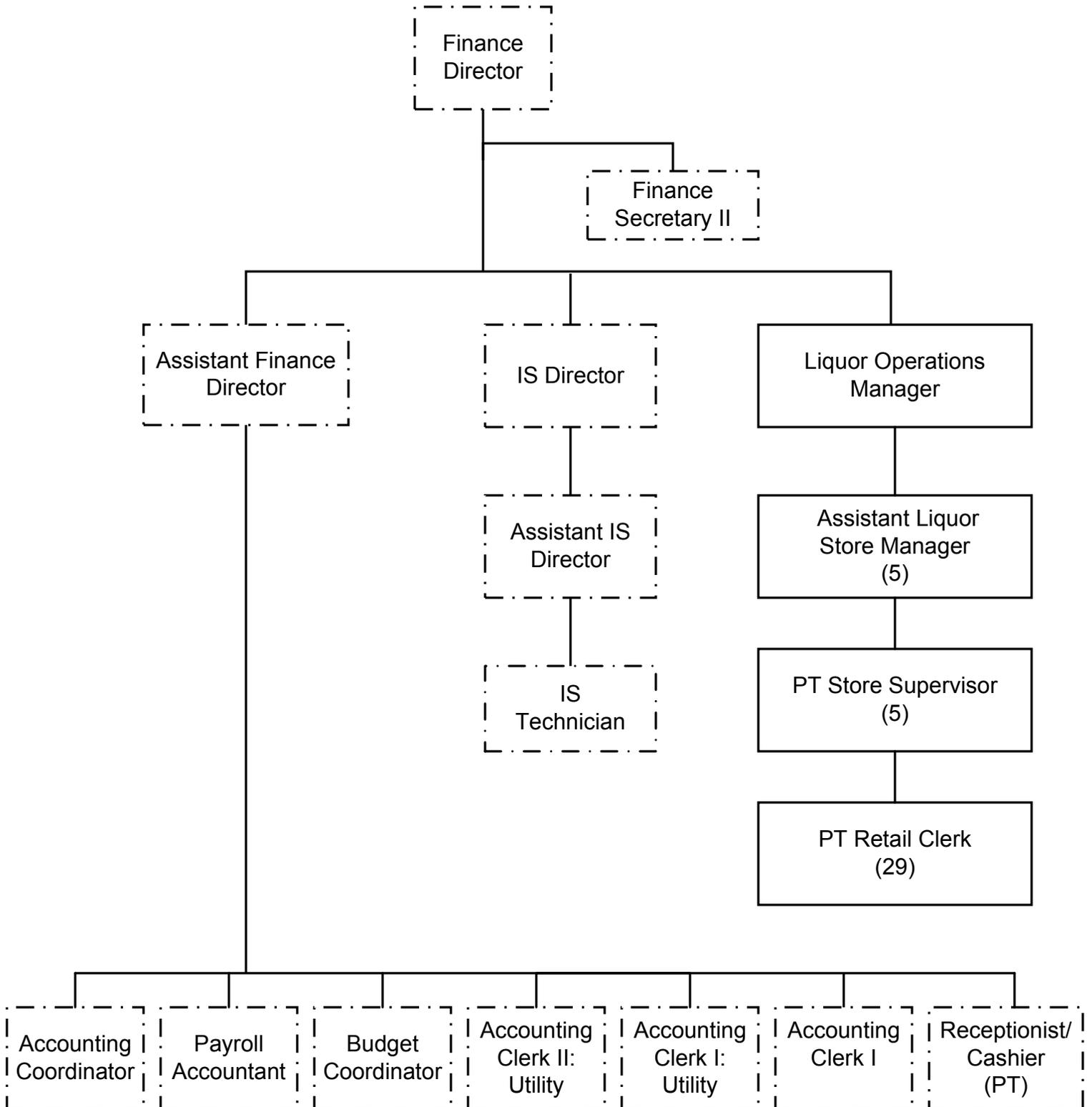
5. Other Financing Uses: Increase of 32.52% from adopted 2012 budget to proposed 2013 budget. Increases in Operating Transfer Out--Labor (7100: \$34) and Contingencies (8100: \$10,282). No increase in Transfer Out to Information Systems. Funds in Contingencies are included for unbudgeted, unexpected items which may or may not include potential labor agreements.

MUNICIPAL LIQUOR STORES

Finance Department

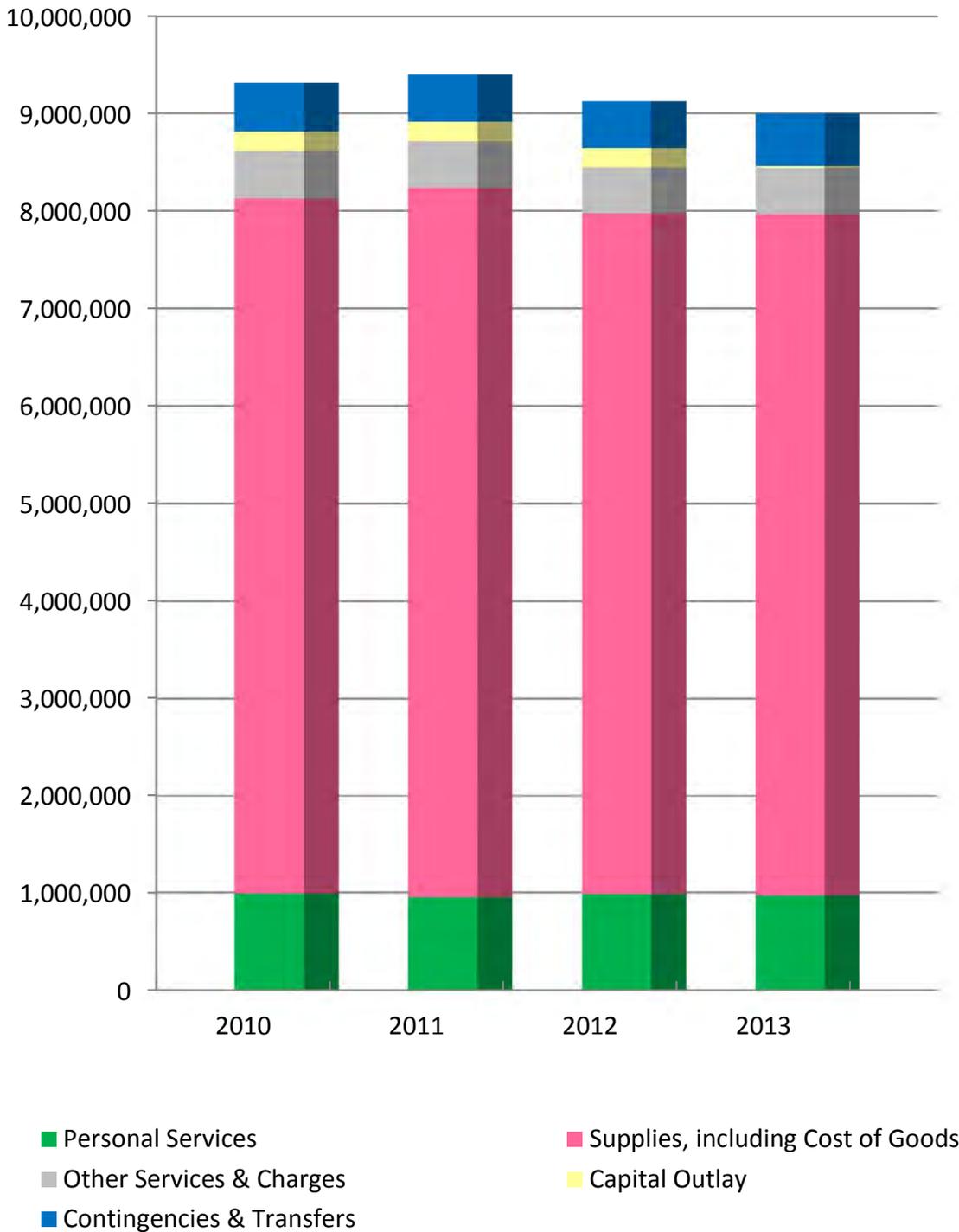
City of Columbia Heights

2013



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LIQUOR EXPENDITURE SUMMARY



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City of Columbia Heights, Minnesota

BUDGET 2013

Liquor Operating

	Store #1	Store #2	Store #3
	609	609	609
Revenue			
30999 Taxes	0	0	0
31999 Licenses & Permits	0	0	0
32999 Intergovernmental	0	0	0
33999 Charge for Services	0	0	0
34999 Fines & Forfeits	0	0	0
35999 Miscellaneous	11,000	10,000	3,000
36999 Sales and Related Charges	4,059,000	3,740,000	1,259,000
39199 Transfers & Non Rev Receipts	0	0	0
Total Revenue	4,070,000	3,750,000	1,262,000
<i>Cost of Goods Sold</i>	<i>3,096,800</i>	<i>2,864,800</i>	<i>980,700</i>
<i>Gross Profit</i>	<i>973,200</i>	<i>885,200</i>	<i>281,300</i>
Expenses			
0999 Personal Services	445,356	377,070	145,908
1999 Supplies, including cost of goods	3,123,600	2,885,700	988,150
2999 Other Services and Charges	232,588	194,272	47,950
4999 Capital Outlay	0	0	0
6999 Contingencies & Transfers	1,000	1,000	1,000
Total Expenses	3,802,544	3,458,042	1,183,008
Summary			
Total Revenue	4,070,000	3,750,000	1,262,000
Total Expenses	3,802,544	3,458,042	1,183,008
Net Income	267,456	291,958	78,992

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: LIQUOR STORE #1

609 LIQUOR	Actual	Actual	Adopted	Department	City Manager	Council
49791 LIQUOR STORE #1	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item Description	2010	2011	2012	2013	2013	2013
0999 Personal Services	409,885	448,238	444,960	445,356	445,356	445,356
1999 Supplies	2,812,317	2,848,372	3,121,660	3,123,600	3,123,600	3,123,600
2999 Other Services & Charges	222,923	239,238	233,696	232,588	232,588	232,588
4999 Capital Outlay	-	-	-	-	-	-
6999 Contingencies & Transfers	-	-	1,000	1,000	1,000	1,000
TOTALS: LIQUOR STORE #1	3,445,124	3,535,848	3,801,316	3,802,544	3,802,544	3,802,544

Activity Description

Municipal liquor stores started after Prohibition as a means for cities to control the distribution of alcohol in their communities. Later, cities found their municipal liquor stores could also be a method of generating needed non-tax revenue. Today, the primary purpose of municipal liquor stores is to control the distribution of alcohol - while simultaneously generating income for the community.

Since 1984, the Top Valu I store has had the further goal of providing the community with an outstanding selection of products at very competitive prices through a high-volume low-price strategy. Additionally, when the current Top Valu I facility was constructed in 2007-2008 at 4950 Central Avenue NE, the City Council chose to construct the building to very strict design guidelines, so that this store will be a leading example for other businesses in the community for many years.

Our City's three-store municipal liquor operation is the 5th largest in Minnesota, and growing. It has provided funds for City infrastructure, equipment, and mitigation of the negative effects of alcohol in the community through activities such as D.A.R.E.

Objectives

The main objective for Top Valu I for 2013 will be to maintain steady growth by continuing to establish the Top Valu brand as a point-of-destination shopping experience for wine, beer and spirits.

This will be achieved primarily by continuing to offer one of the best product selections in the state, at attractive stores with a comfortable environment. Various 2013 promotions, tastings and other special events, including the outdoor grilling promotion conducted by the Columbia Heights Athletic Booster will further this point-of-destination shopping experience. Plans for 2013 include further developing the capacity to notify interested customers of such events through email and/or social media.

The past concern that signage adequately communicates to Central Avenue motorists that this facility is a liquor store will also continue to be monitored in 2013.

Budget Comments

Cost of goods sold expense for Top Valu I is budgeted each year to reflect the most recent sales projections available. The primary changes in the expenses to operate the store for the 2013 budget as compared to 2012 include:

- A decrease of \$15,975 of interdepartmental personnel and fringe costs reclassified to be part of the administrative labor transfer out from department 609-49794 to the General fund.

- An increase \$24,361 in other personnel costs consisting of:
 - > Staff reclassified between stores to reflect actual location worked.
 - > Increased building maintenance supervisor hours allocated to Liquor.
 - > Staff going through contract steps.

- Computer equipment increase of \$8,500 for replacement of point-of-sale terminals and PCs. This is approximately half of the replacements required due to a forced upgrade to Windows7 by August 2014.

When comparing individual line items for this department to the 2012 budget, note that the amounts for line item 4000 Repair and Maintenance Services, and line item 4020 Building Maintenance were inadvertently transposed for 2012.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: LIQUOR STORE #2

609 LIQUOR	Actual	Actual	Adopted	Department	City Manager	Council
49792 LIQUOR STORE #2	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item Description	2010	2011	2012	2013	2013	2013
0999 Personal Services	359,439	362,850	400,934	377,070	377,070	377,070
1999 Supplies	2,556,853	2,652,816	2,916,910	2,885,700	2,885,700	2,885,700
2999 Other Services & Charges	188,927	190,202	194,392	194,272	194,272	194,272
4999 Capital Outlay	-	-	-	-	-	-
6999 Contingencies & Transfers	-	-	1,000	1,000	1,000	1,000
TOTALS: LIQUOR STORE #2	3,105,219	3,205,868	3,513,236	3,458,042	3,458,042	3,458,042

Activity Description

Municipal liquor stores started after Prohibition as a means for cities to control the distribution of alcohol in their communities. Later, cities found their municipal liquor stores could also be a method of generating needed non-tax revenue. Today, the primary purpose of municipal liquor stores is to control the distribution of alcohol - while simultaneously generating income for the community.

Since 1983, the Top Valu II store has had the further goal of providing the community with an outstanding selection of products at very competitive prices through a high-volume low-price strategy. Additionally, when the current Top Valu II facility was constructed in 2007-2008 at 2105 37th Avenue NE, the City Council chose to construct the building to very strict design guidelines, so that this store will be a leading example for other businesses in the community for many years.

Our City's three-store municipal liquor operation is the 5th largest in Minnesota, and growing. It has provided funds for City infrastructure, equipment, and mitigation of the negative effects of alcohol in the community through activities such as D.A.R.E.

Objectives

The main objective for Top Valu II for 2013 will be to maintain steady growth by continuing to establish the Top Valu brand as a point-of-destination shopping experience for wine, beer and spirits.

This will be achieved primarily by continuing to offer one of the best product selections in the state, at attractive stores with a comfortable environment. Various 2013 promotions, tastings and other special events, such as the recent and very unique offering of a hard-cider tasting will further this point-of-destination shopping experience. Plans for 2013 include further developing the capacity to notify interested customers of such events through email and/or social media.

Budget Comments

Cost of goods sold expense for Top Valu II is budgeted each year to reflect the most recent sales projections available. The primary changes in the expenses to operate the store for the 2013 budget as compared to 2012 include:

- A decrease of \$15,975 of interdepartmental personnel and fringe costs reclassified to be part of the administrative labor transfer out from department 609-49794 to the General fund.

- A decrease of \$7,889 in other personnel costs consisting of:
 - > Staff reclassified between stores to reflect actual location worked.
 - > Increased building maintenance supervisor hours allocated to Liquor.
 - > Staff going through contract steps.

- Computer equipment increase of \$6,500 for replacement of point-of-sale terminals and PCs. This is approximately half of the replacements required due to a forced upgrade to Windows7 by August 2014.

When comparing individual line items for this department to the 2012 budget, note that the amounts for line item 4000 Repair and Maintenance Services, and line item 4020 Building Maintenance were inadvertently transposed for 2012.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: LIQUOR STORE #3

609 LIQUOR	Actual	Actual	Adopted	Department	City Manager	Council
49793 LIQUOR STORE #3	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item Description	2010	2011	2012	2013	2013	2013
0999 Personal Services	137,510	136,907	137,522	145,908	145,908	145,908
1999 Supplies	883,566	949,087	954,680	988,150	988,150	988,150
2999 Other Services & Charges	41,131	45,911	42,392	47,950	47,950	47,950
4999 Capital Outlay	-	-	-	-	-	-
6999 Contingencies & Transfers	-	-	1,000	1,000	1,000	1,000
TOTALS: LIQUOR STORE #3	1,062,206	1,131,905	1,135,594	1,183,008	1,183,008	1,183,008

Activity Description

Municipal liquor stores started after Prohibition as a means for cities to control the distribution of alcohol in their communities. Later, cities found their municipal liquor stores could also be a method of generating needed non-tax revenue. Today, the primary purpose of municipal liquor stores is to control the distribution of alcohol - while simultaneously generating income for the community.

The store operated under the name Heights Liquor is located at 5225 University Avenue NE. It is much smaller and older than our high-volume stores operated under the Top Valu brand. Heights Liquor is run profitably as a small neighborhood convenience operation.

Our City's three-store municipal liquor operation is the 5th largest in Minnesota, and growing. It has provided funds for City infrastructure, equipment, and mitigation of the negative effects of alcohol in the community through activities such as D.A.R.E.

Objectives

The main objective for Heights Liquor for 2013 will be to maintain profitability using its neighborhood convenience store model.

This will be achieved primarily by tailoring the limited number of products that can be stocked in this small facility specifically to the store's customer base. The discount purchasing opportunities created by the high volumes at the other two stores will be utilized by this store, when applicable.

Budget Comments

Cost of goods sold expense for Heights Liquor is budgeted each year to reflect the most recent sales projections available. The primary changes in the expenses to operate the store for the 2013 budget as compared to 2012 include:

- A decrease of \$3,550 of interdepartmental personnel and fringe costs reclassified to be part of the administrative labor transfer out from department 609-49794 to the General fund.
- An increase of \$11,936 in other personnel costs consisting of:
 - > Staff reclassified between stores to reflect actual location worked.
 - > Increased building maintenance supervisor hours allocated to Liquor.
 - > Staff going through contract steps.
- Computer equipment increase of \$2,200 for replacement of point-of-sale terminals and PCs. This is approximately half of the replacements required due to a forced upgrade to Windows7 by August 2014.
- Other services and charges increase of \$5,500 from an increase in the portion of the City's Comcast connection and a projected increase in repairs at this facility built in 1961.

When comparing individual line items for this department to the 2012 budget, note that the amounts for line item 4000 Repair and Maintenance Services, and line item 4020 Building Maintenance were inadvertently transposed for 2012.

City of Columbia Heights, Minnesota

BUDGET 2013

Liquor Non-Operating

	Non-Operating
	609
Revenue	
30999 Taxes	0
31999 Licenses & Permits	0
32999 Intergovernmental	0
33999 Charge for Services	0
34999 Fines & Forfeits	0
35999 Miscellaneous	0
36999 Sales and Related Charges	0
39199 Transfers & Non Rev Receipts	0
Total Revenue	0
Cost of Goods Sold	0
Net Operating Income	0
Expenses	
0999 Personal Services	0
1999 Supplies	0
2999 Other Services and Charges	0
4999 Capital Outlay	18,000
6999 Contingencies & Transfers	539,347
Total Expenses	557,347
Summary	
Total Revenue	0
Total Expenses	557,347
Net Income	-557,347

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: LIQUOR NON-OPERATING							
609 LIQUOR	Actual	Actual	Adopted	Department	City Manager	Council	
49794 LIQUOR NON-OPERATING	Expense	Expense	Budget	Proposed	Proposed	Adopted	
Line Item Description	2010	2011	2012	2013	2013	2013	
0999 Personal Services	-	-	-	-	-	-	
1999 Supplies	-	-	-	-	-	-	
2999 Other Services & Charges	4,134	-	-	-	-	-	
4999 Capital Outlay	-	(75)	200,000	18,000	18,000	18,000	
6999 Contingencies & Transfers	504,624	488,955	482,667	539,347	539,347	539,347	
TOTALS: LIQUOR NON-OPERATING	508,758	488,880	682,667	557,347	557,347	557,347	

Activity Description

To improve the analysis of results at each of the three stores, activity that is not a function of store operations is accounted for separately in the non-operating department 49794. Of course, the four departments 49791 through 49794, form the total reported in the Liquor Fund 609.

Objectives

At this time it is expected that the improvements to the Store #3 building and parking lot budgeted in 2012 will be completed in 2012. There are no physical goals specific to 2013 for this department. As in prior years, this non-operating department continues to function as the department in the Liquor fund that records transfers to other funds.

Budget Comments

The 2013 budgeted expenses for the Liquor Non-Operating department are a decrease of \$125,320 from the 2012 budget. This primarily reflects a reduction in capital outlay. For 2012, exterior and parking lot improvements for store 3 were budgeted at \$200,000. Whereas for 2013, display lighting is budgeted for replacement at store 1 for \$10,000 and at store 2 for \$8,000.

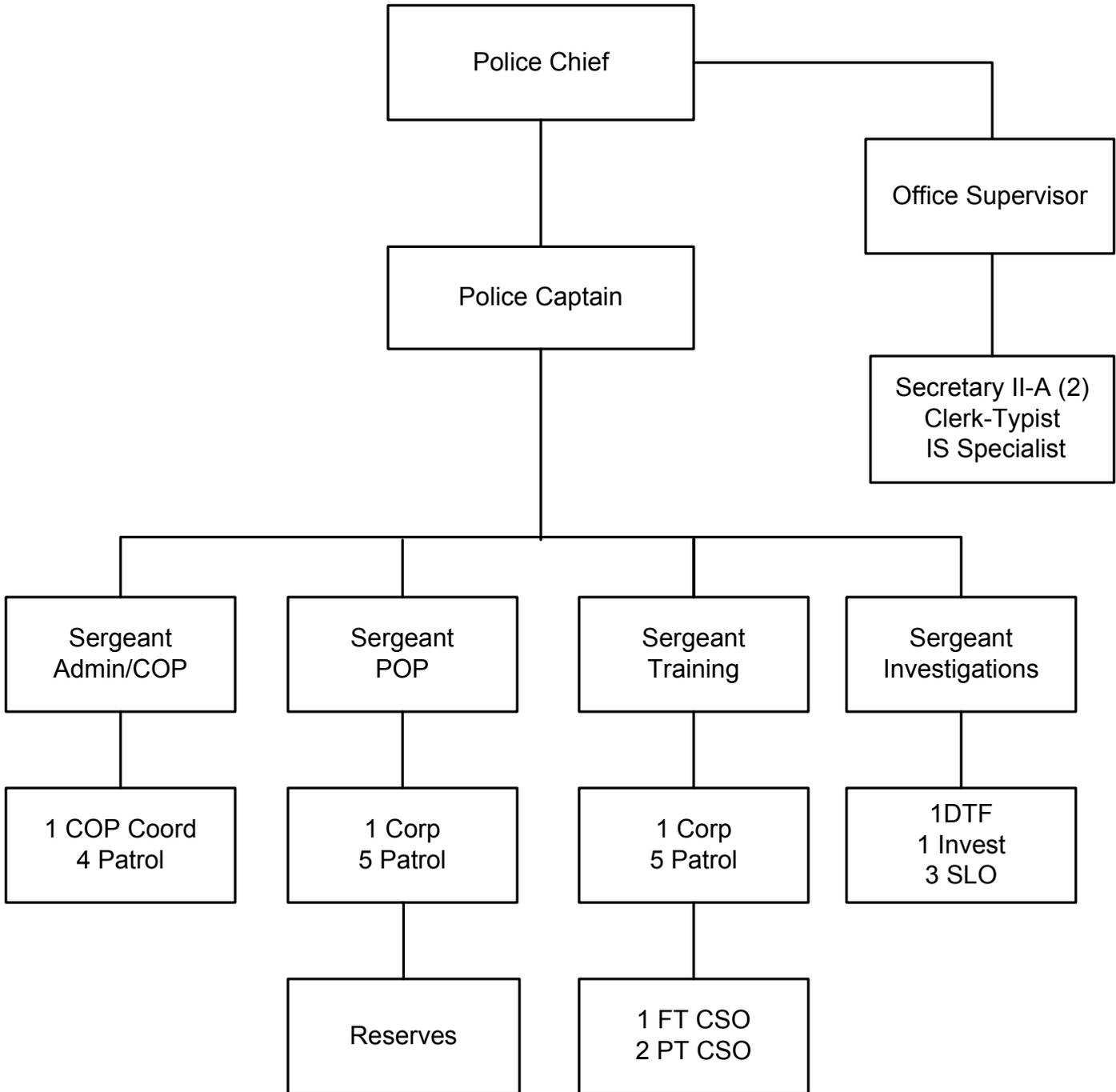
This change is somewhat offset by the reclassification of \$35,500 of interdepartmental labor from the store personnel section of the Liquor budget into the administrative labor transfer-out to the General fund.

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POLICE

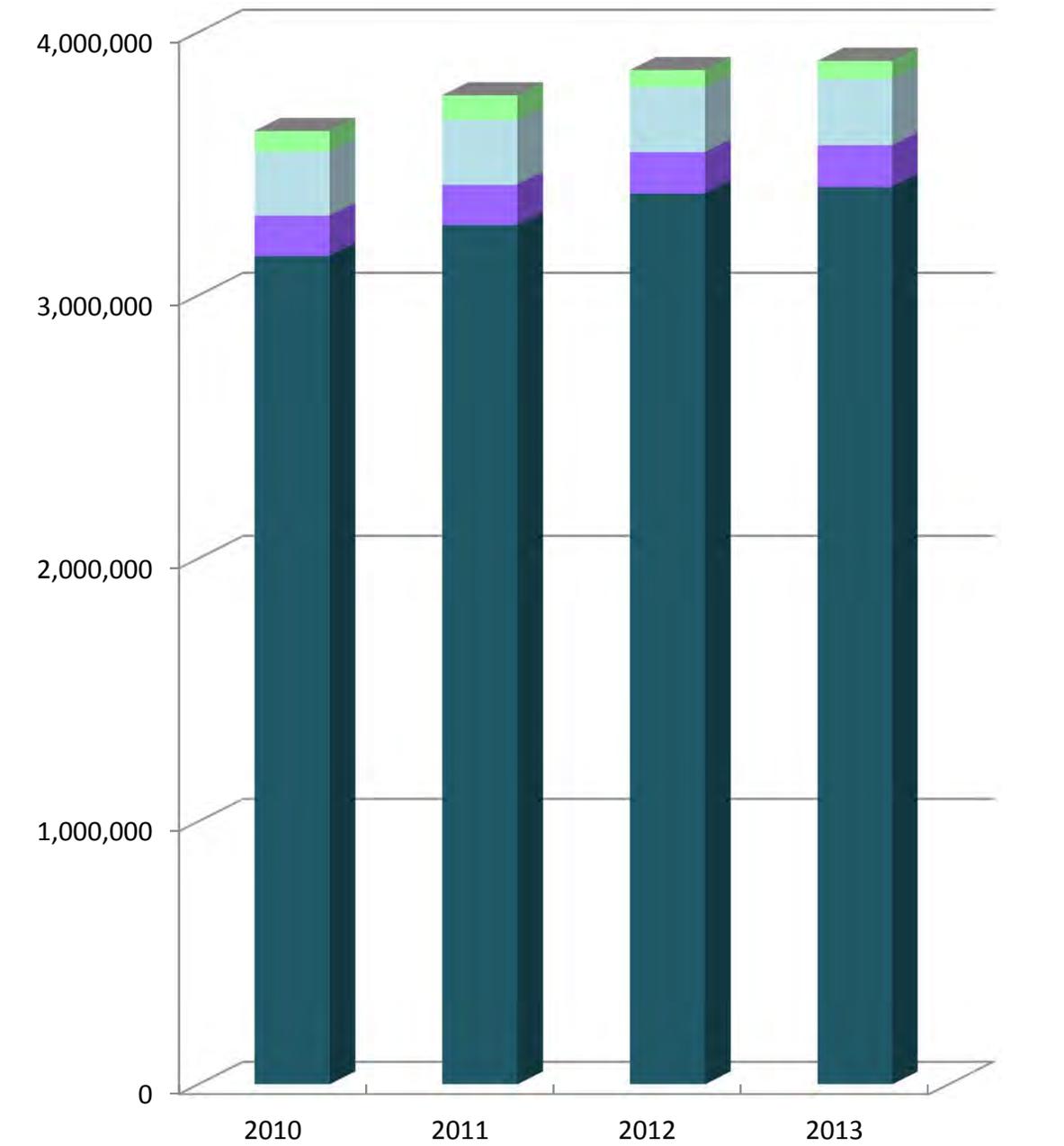
City of Columbia Heights

2013



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POLICE EXPENDITURE SUMMARY



- Personal Services
- Supplies
- Other Services & Charges
- Capital Outlay
- Contingencies & Transfers

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City of Columbia Heights, Minnesota
BUDGET 2013

	Police			
	Police	Animal Control	Police Community Programs	Police Capital Equipment
	101	101	101	431
Revenue				
30999 Taxes	2,755,053	14,514	0	0
31999 Licenses & Permits	35,000	0	0	0
32999 Intergovernmental	664,102	1,667	1,000	0
33999 Charge for Services	222,000	0	0	0
34999 Fines & Forfeits	81,000	0	0	0
35999 Miscellaneous	29,370	155	0	60,000
36999 Sales and Related Charges	0	0	0	0
39199 Transfers & Non Rev Receipts	0	0	0	50,000
Total Revenue	3,786,525	16,336	1,000	110,000
Expenses				
0999 Personal Services	3,407,536	0	4,995	0
1999 Supplies	133,620	300	13,005	12,550
2999 Other Services & Charges	231,537	15,963	2,400	0
4999 Capital Outlay	0	0	0	69,919
6999 Contingencies & Transfers	0	0	0	0
Total Expenses	3,772,693	16,263	20,400	82,469
Summary				
Total Revenue	3,786,525	16,336	1,000	110,000
Total Expenses	3,772,693	16,263	20,400	82,469
Change to Fund Balance	13,832	73	(19,400)	27,531

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: POLICE							
101 42100	GENERAL POLICE	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
0999	Personal Services	3,197,397	3,201,608	3,382,537	3,407,536	3,407,536	3,407,536
1999	Supplies	144,849	133,254	131,000	133,620	133,620	133,620
2999	Other Services & Charges	202,156	243,735	226,997	231,537	231,537	231,537
4999	Capital Outlay	-	14,791	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: POLICE		3,544,402	3,593,388	3,740,534	3,772,693	3,772,693	3,772,693

Activity Description

This is the general budget for day-to-day operations in the Police Department. This part of the budget covers personnel costs, general supply costs, and other services and charges.

The Police Department provides public safety and crime prevention services to the citizens of Columbia Heights and Hilltop. This includes police patrol, investigations, a Drug Task Force officer, School Liaison Officers (Dist. #13 and NE Metro Dist. #916), traffic enforcement, code enforcement, and administration.

Objectives

The Mission Statement of the Police Department is as follows:

The Columbia Heights Police Department is committed to active partnerships with the community in order to protect life and property, innovatively solve problems, and enhance the quality of life in the communities we serve.

Budget Comments

Personnel: The 2013 budget reflects authorization for 28 licensed officers. This includes a School Liaison officer whose salary is covered through an agreement with NE Metro District #916 for the Alternative Learning Center at 40th and Central. This officer works with youth, investigates youth related crimes and supplements the department's proactive efforts during the summer months.

Overall proposed personnel costs are up as a result of step and longevity increases by individual employees as set by union contract. In addition, \$20,821 was included in this section for in-house maintenance expenses.

Supplies: The Supply section of the 2013 budget was calculated based on 2012 amounts, plus 2%. Changes in amounts were made between line items to accommodate necessary expenditures, including \$3,150 to 2012 Computer Equipment for one laptop and three desktop computers recommended for replacement. Line item 2173 Protective Clothing is up significantly over the 2012 budgeted amount due to the number of ballistic vests which are due for replacement.

Other Services and Charges: The Other Services and Charges section of the 2013 budget was calculated based on 2012 amounts, plus 2%. This year's budget includes an amount of \$5,000 under 3120 Educational Reimbursement to cover tuition reimbursement to the department's employees who are enrolled in academic institutions. This addition reflects the value the department places on higher education for its employees and new requirements for promotion to supervisory positions.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: POLICE COMMUNITY PROGRAMS

101 42160	GENERAL POLICE COMMUNITY PROGRAMS	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
	0999 Personal Services	-	8,636	4,895	4,995	4,995	4,995
	1999 Supplies	-	9,770	12,705	13,005	13,005	13,005
	2999 Other Services & Charges	-	694	2,400	2,400	2,400	2,400
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: POLICE COMMUNITY PROGRAMS	-	19,099	20,000	20,400	20,400	20,400

Activity Description

The Community Programs budget funds police-related community activities such as DARE, Police Reserves, crime prevention and outreach programs such as the Cops-N-Kids program serving the youth of the community, as well as National Night Out and Neighborhood Watch.

Prior to 2012, this activity was budgeted in the separate Fund 270 - Police Community Programs. Under the recently issued Government Accounting Standards Board Statement No. 54, this activity must now be reported within the General Fund.

Over 95% of the funding for this activity consists of transfers-in from the Liquor operations.

Objectives

Our objectives in the Community Programs fund are to have two officers trained in DARE and to administer the DARE program in city elementary schools.

The Community Programs fund also absorbs costs related to:

- 1) the Police Reserve program including training, uniforms and equipment,
- 2) community-based initiatives like Neighborhood Watch and National Night Out,
- 3) crime prevention and community outreach, such as Cops-N-Kids and other youth outreach and accountability programs

Budget Comments

The 2012 Community Programs budget is \$20,400, which is a 2% increase over the 2012 budgeted amount of \$20,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: ANIMAL CONTROL							
101 42700	GENERAL ANIMAL CONTROL	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	-	333	300	300	300	300
	2999 Other Services & Charges	13,512	11,398	15,963	15,963	15,963	15,963
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: ANIMAL CONTROL	13,512	11,730	16,263	16,263	16,263	16,263

Activity Description

The City of Columbia Heights contracts with Camden Pet Hospital, 1401 44th Avenue North, Minneapolis. Their services include animal shelter, euthanasia, adoption and clinic services. This contract was renewed in July 2010 and runs through July 2013. Early in 2013, options will be researched to discern whether this contract would be renegotiated, or a contract pursued with another vendor, and a recommendation will be made to the City Council.

Animal control is primarily handled by Community Service Officers, or sworn officers when a CSO is not on duty.

Objectives

The Animal Control contract with Camden Pet Hospital provides for state-of-the-art animal services at a reasonable cost for our community.

Budget Comments

Due to the City's ongoing contract with Camden Pet Hospital for animal control services, the 2013 amount for this budget section remains the same as in 2012, 2011 and 2010. Because the current contract with Camden Pet will expire at the end of June 2013, options for an animal control contract will be researched and a recommendation made as to renewing with Camden Pet Hospital or contracting with a new vendor.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: POLICE COMMUNITY PROGRAMS							
270	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
42160	POLICE COMMUNITY PROGRAM	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	9,761	-	-	-	-	-
1999	Supplies	9,743	-	-	-	-	-
2999	Other Services & Charges	30	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	36,370	-	-	-	-	-
TOTALS: POLICE COMMUNITY PF		55,903	-	-	-	-	-

Activity Description

Beginning in 2012 this activity is budgeted under 101.42160 General Fund.

Objectives

Beginning in 2012 this activity is budgeted under 101.42160 General Fund.

Budget Comments

Beginning in 2012 this activity is budgeted under 101.42160 General Fund.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: POLICE CAPITAL EQUIPMENT							
431 42100	GENERAL POLICE CAPITAL EQUIPMENT	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	-	11,501	13,450	12,550	12,550	12,550
	2999 Other Services & Charges	-	-	-	-	-	-
	4999 Capital Outlay	94,913	80,490	67,103	69,919	69,919	69,919
	6999 Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: POLICE CAPITAL EQUIPMENT	94,913	91,991	80,553	82,469	82,469	82,469

Activity Description

The Capital Equipment budget for 2013 includes two marked vehicles for patrol use, various equipment for those vehicles and related set-up costs.

Objectives

To manage the Capital Equipment Replacement fund in a way that allows us to obtain the best equipment for the best value that meets the needs and requirements of the department.

Budget Comments

The Capital Equipment Fund includes equipment required to keep our technology and fleet current and to keep our personnel safe in their duties. In 2013, it is recommended that two marked squad cars be purchased. The purchase of two marked squad cars per year allows the department to keep the fleet in better working order, and aids in controlling costs on replacement parts.

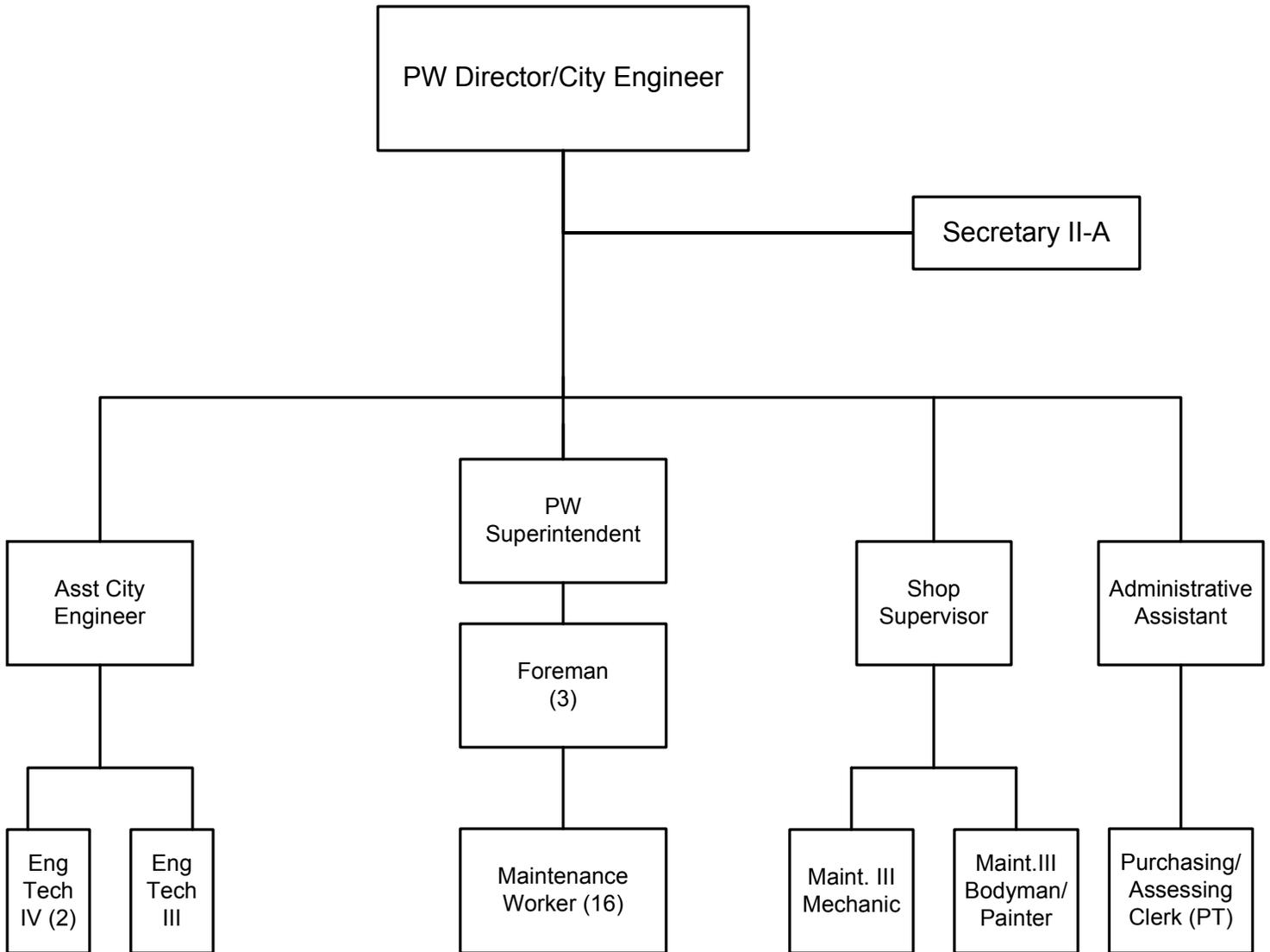
The police department is budgeting for the purchase of one Sedan and one Utility vehicle for 2013. The Utility vehicle has fuel efficiency nearly identical to the Sedan (16 MPG in city v. 17 MPG). The purchase prices are also very comparable, with the Utility a marginal \$1,900.00 more than the Sedan. The advantages presented by the Utility include the added space for both occupants and gear, and increased maneuverability in poor weather conditions. The police department intends to make use of the Utility as a supervisor vehicle. The added room will be used to carry additional equipment and supplies to include entry tools and other bulky gear.

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PUBLIC WORKS

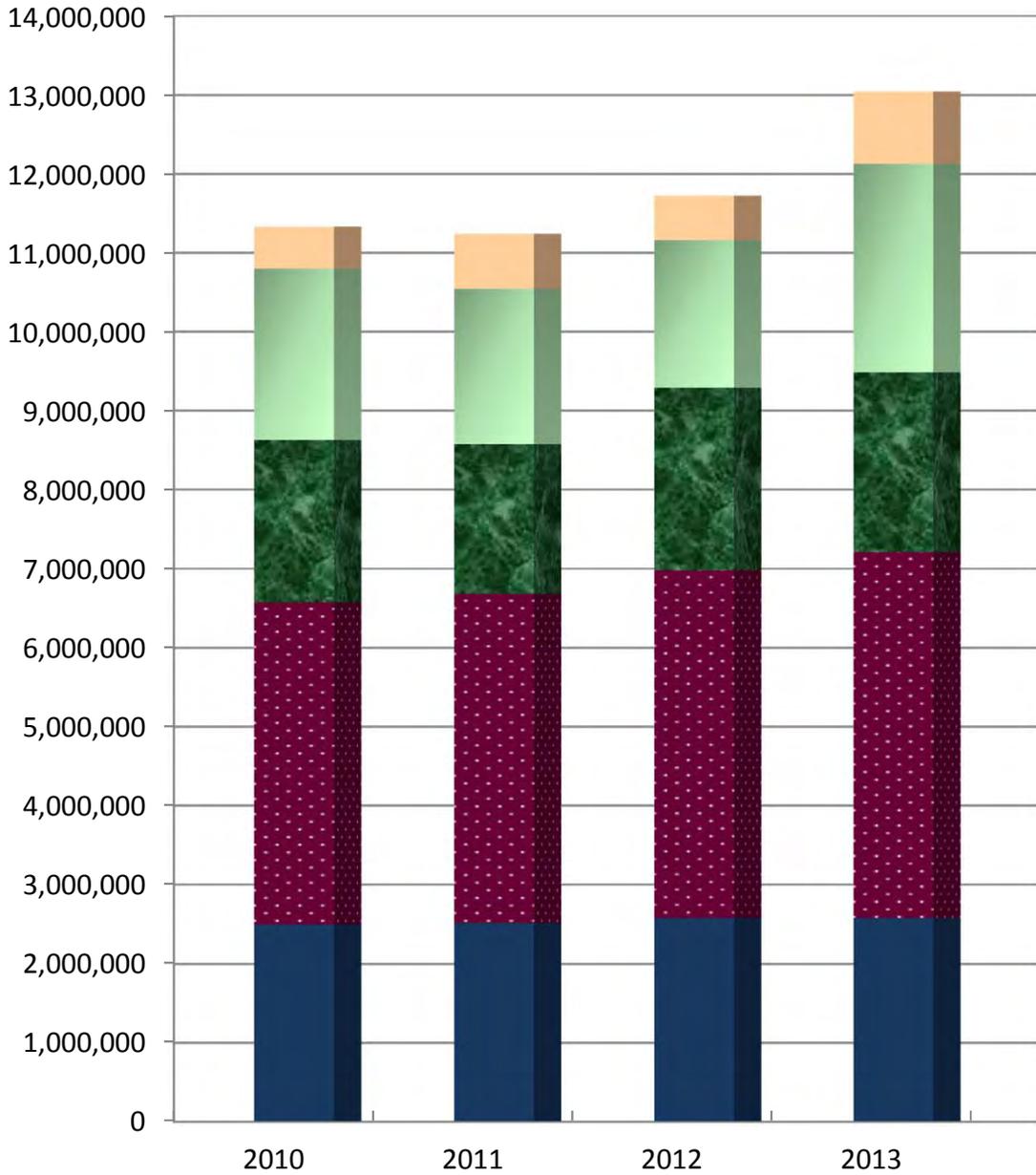
City of Columbia Heights

2013



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PUBLIC WORKS EXPENDITURE SUMMARY



- Personal Services
- Supplies
- Other Services & Charges
- Capital Outlay
- Contingencies & Transfers

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City of Columbia Heights, Minnesota
BUDGET 2013
Public Works

	Engineering		Streets		Street Lighting		Traffic Signs		Tree Trimming		Parks	
	101	101	101	101	101	101	101	101	101	101	101	101
Revenue												
30999 Taxes	311,028	723,564	142,138	74,575	105,283	691,503						
31999 Licenses & Permits	0	8,000	0	0	0	0						
32999 Intergovernmental	35,731	103,603	16,329	8,568	12,095	79,441						
33999 Charge for Services	0	8,000	7,000	0	19,000	0						
34999 Fines & Forfeits	0	0	0	0	0	0						
35999 Miscellaneous	3,316	7,714	1,515	795	1,122	7,372						
36999 Sales and Related Charges	0	0	0	0	0	0						
39199 Transfers & Non Rev Receipts	0	0	0	0	0	0						
Total Revenue	350,075	850,881	166,982	83,938	137,500	778,316						
Expenses												
0999 Personal Services	282,019	472,496	5,522	56,393	70,139	459,782						
1999 Supplies	17,200	174,130	680	12,320	2,370	97,420						
2999 Other Services and Charges	47,794	185,622	160,067	14,850	64,463	206,641						
4999 Capital Outlay	1,500	15,000	0	0	0	10,000						
6999 Contingencies & Transfers	0	0	0	0	0	1,000						
Total Expenses	348,513	847,248	166,269	83,563	136,972	774,843						
Summary												
Total Revenue	350,075	850,881	166,982	83,938	137,500	778,316						
Total Expense	348,513	847,248	166,269	83,563	136,972	774,843						
Change to Fund Balance	1,562	3,633	713	375	528	3,473						

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City of Columbia Heights, Minnesota
BUDGET 2013

Public Works

	Infrastructure Fund		Gen Fund		State Aid		Water		Water		Sewer		Sewer		State Aid	
	430	431	431	431	212	601	433	602	432	402	432	402	432	402	432	402
Revenue																
30999 Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31999 Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32999 Intergovernmental	0	0	0	218,950	0	0	0	0	0	0	0	0	0	0	600,000	0
33999 Charge for Services	0	0	0	0	0	26,856	0	0	0	0	0	0	0	0	0	0
34999 Fines & Forfeits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
35999 Miscellaneous	10,000	0	0	0	0	7,067	6,000	16,125	0	0	6,000	0	0	0	0	0
36999 Sales and Related Charges	0	0	0	0	0	2,313,618	0	1,461,189	0	0	0	0	0	0	0	0
39199 Transfers & Non Rev Receipts	50,000	0	0	0	0	0	25,000	0	0	0	25,000	0	0	0	25,000	0
Total Revenue	60,000	0	0	218,950	2,347,541	2,347,541	31,000	1,477,314	31,000	600,000	31,000	31,000	600,000	31,000	600,000	600,000
Expenses																
10999 Personal Services	77,943	0	0	49,113	0	369,362	0	326,778	0	0	0	0	0	0	0	0
1999 Supplies	0	0	0	21,050	0	1,376,910	0	1,119,800	0	0	0	0	0	0	0	0
2999 Other Services and Charges	7,850	0	0	101,514	0	478,244	0	308,845	0	0	0	0	0	0	0	0
4999 Capital Outlay	65,000	0	0	0	0	0	133,166	0	0	0	133,167	0	0	0	600,000	0
6999 Contingencies & Transfers	1,504	0	0	0	0	268,339	0	431,074	0	0	0	0	0	0	0	0
Total Expenses	152,297	0	0	171,677	2,492,855	2,492,855	133,166	2,186,497	133,166	600,000	133,167	133,167	600,000	133,167	-102,167	0
Summary																
Total Revenue	60,000	0	0	218,950	2,347,541	2,347,541	31,000	1,477,314	31,000	600,000	31,000	31,000	600,000	31,000	600,000	600,000
Total Expense	152,297	0	0	171,677	2,492,855	2,492,855	133,166	2,186,497	133,166	600,000	133,167	133,167	600,000	133,167	600,000	600,000
Change to Fund Balance	-92,297	0	0	47,273	-145,314	-145,314	-102,166	-709,183	-102,166	0	-102,167	-102,167	0	-102,167	0	0

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: ENGINEERING							
101 43100	GENERAL ENGINEERING	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	202,688	208,724	279,784	282,019	282,019	282,019
1999	Supplies	13,789	15,338	18,648	17,200	17,200	17,200
2999	Other Services & Charges	51,595	55,000	45,723	47,794	47,794	47,794
4999	Capital Outlay	57,851	26,123	-	1,500	1,500	1,500
6999	Contingencies & Transfers	-	16,154	-	-	-	-
TOTALS: ENGINEERING		325,923	321,339	344,155	348,513	348,513	348,513

Activity Description

This department provides engineering services for public improvement projects. These activities include feasibility analysis, construction design, assessments, construction contract administration and project inspection. A major change in 2003 was the addition of a new mandate for the administration of the NPDES Phase II requirements; and assuming all responsibilities of the assessing department/functions in 2009. Other activities include general engineering, record keeping, GIS implementation, digital and hardcopy of file maintenance, and public contact.

Objectives

1. Continue updating and development of the computerized pavement management program for street zone work.
2. Continue development of City Works software for automation of utility records, maintenance and complaint tracking program at Public Works.
3. Develop networking and sharing of other database sources for increased accuracy of owner information.
4. Develop a maintenance plan for the concrete streets in the Innsbruck area.
5. Develop departmental strategic plan.

Budget Comments

The proposed 2013 Engineering budget is \$348,514, a 1.3% or \$4,359 increase from the 2012 budget. Major line items contributing to the increase:

1. Personnel increased by \$2,236 due to insurance and workers comp increases.
2. \$1500 is budgeted to replace furniture in the MSC.
3. Maint and repair services increased by over \$1,000 for maint agreements for engineering software programs and hardware devices.

Other line items of the budget have decreased or remained relatively flat to maintain minimal budget increases.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: STREETS							
101 43121	GENERAL STREETS	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	439,286	361,154	443,065	472,496	472,496	472,496
1999	Supplies	154,978	137,801	183,214	174,130	174,130	174,130
2999	Other Services & Charges	157,424	205,612	185,982	185,622	185,622	185,622
4999	Capital Outlay	9,153	30,855	7,000	15,000	15,000	15,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: STREETS		760,841	735,423	819,261	847,248	847,248	847,248

Activity Description

The street department provides for the maintenance of city Rights-of-Ways including streets, alleys and storm sewer. These services include patching, surface repairs, bituminous paving, street sweeping, snow plowing and removal, ice control, miscellaneous projects as required, and public contact. In 2006 was the addition of public storm sewer maintenance as mandated by the NPDES Phase II requirements.

Objectives

1. Continue crack sealing asphalt streets in prior street rehab zones.
2. Continue street repair/patching in prior zones of the street rehab program.
3. Complete the alley rehabilitation program begun in 2008 (thin overlays), shifting to concrete panel reconstruction.
4. Continue evaluation of the equipment used and application rates of straight salt for street ice control cost effectiveness.
5. Develop developmental strategic plan.

Budget Comments

The overall 2013 budget for the Street Department is \$ 847,249, an increase of \$27,988 or 3.4%, from 2012. Major line items contributing to the increase:

1. Salaries increased by \$29,432 due to step increases, charge out allocations (project and department), insurance and workers comp increases.
2. Uniforms increased by over \$1,700. They were incorrectly charged to Rentals, but will now be budgeted on the Uniform line item.
3. Gas, Oil, and Lubricants increased by over \$1,100.
4. Garage labor increased by over \$600 due to repairs.
5. Other communications increased by over \$200 following Prep manual instructions .

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: STREET LIGHTING							
101 43160	GENERAL STREET LIGHTING	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	2,200	2,705	5,613	5,522	5,522	5,522
1999	Supplies	-	386	758	680	680	680
2999	Other Services & Charges	138,034	150,014	152,679	160,067	160,067	160,067
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: STREET LIGHTING		140,234	153,105	159,050	166,269	166,269	166,269

Activity Description

This activity provides for the energy costs related to intersection, mid-block, and alley lighting. This activity also includes maintenance and repair of city -owned street lights.

Objectives

1. Implement maintenance contracted services for new city-owned street lighting on Huset Parkway and Grand Avenue.
2. Review street lighting along 40th and 41st Avenues for upgrades, replacement or as a minimum, needed repairs.
3. Evaluate replacement of city -owned and maintained lights in Labelle, Sullivan and Prestemon Parks.
4. Evaluate viability of developing Street Light Utility city wide.

Budget Comments

The 2013 proposed Street Lighting budget is \$166,269 an increase of \$7,219 or 4.5% from 2012. The only line item increase of this budget is electricity for street lighting of over \$7,500.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: TRAFFIC SIGNS & SIGNALS							
101 43170	GENERAL TRAFFIC SIGNS & SIGNALS	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	61,428	64,243	55,889	56,393	56,393	56,393
1999	Supplies	7,403	19,945	10,708	12,320	12,320	12,320
2999	Other Services & Charges	11,359	13,324	15,228	14,850	14,850	14,850
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: TRAFFIC SIGNS & SIGNALS		80,190	97,512	81,825	83,563	83,563	83,563

Activity Description

This activity provides for the installation and maintenance of city controlled signs and signals. This account group also provides for street striping and traffic counting.

Objectives

1. Complete the physical coordinate location (GPS'ing) and development of a computerized sign inventory.
2. Complete Federally mandated Traffic Sign Maintenance Program.
3. Continue programmed replacement of regulatory signs in street rehab zones.
4. Upgrade regulatory signs to high intensity-VIP diamond grade on State Aid Streets Street Zone work areas.
5. Repainting of Trunk Highway signals for proper maintenance and appearance on Central and University Avenues.

Budget Comments

The overall budget proposed in 2013 is \$83,564, a 2.1% increase of \$1,739, from the 2012 adopted budget. Major line items contributing to the increase:

Vehicle repair and parts increased by over \$1,600 and Garage labor increased by over \$400. These line items are experiencing increases due to repairs of aging equipment .

Other line items of the budget have decreased or remained relatively flat to maintain minimal budget increases.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: TREE TRIMMING							
101 46102	GENERAL TREE TRIMMING	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	41,350	47,772	69,943	70,139	70,139	70,139
1999	Supplies	1,311	7,462	2,041	2,370	2,370	2,370
2999	Other Services & Charges	58,543	45,815	57,649	64,463	64,463	64,463
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: TREE TRIMMING		101,205	101,049	129,633	136,972	136,972	136,972

Activity Description

This activity provides for tree trimming, removal of hazardous, diseased, or dead trees (on city-owned properties except for parks), and replanting of new trees. It includes shaping and maintaining boulevard trees in a healthy condition, removal of downed branches, and clearing obstructed signs. It also provides for disease eradication, hazardous tree inspections, corner visibility, and brush in the alley inspections.

Objectives

1. An EAB contingency was added to the budget for the treatment of City owned Ash trees.
2. Concentrate on boulevard tree trimming by residential street rehabilitation zones.
3. Trim sidewalk and street sign locations.
4. Contractual trimming at parks with paved walking paths to maintain safe pathways.
5. Contractual training (Arborists) for improving staff tree trimming techniques.
6. Focus management of the DED inspection program to maximize eradication and safety with limited funding.
7. Develop a tree care program for Huset Parkway area and University service drive.

Budget Comments

The proposed 2013 Tree Care and Maintenance budget is \$136,791, an increase of \$7,338 or 5.7%, from the adopted 2012 budget.

Major line item contributing to the increase was Expert services at over \$7,400 for Ash Bore treatments of City owned trees.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: DUTCH ELM SANITATION							
101 46103	GENERAL DUTCH ELM SANITATION	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
	0999 Personal Services	465	663	-	-	-	-
	1999 Supplies	-	-	-	-	-	-
	2999 Other Services & Charges	-	-	-	-	-	-
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: DUTCH ELM SANITATION	465	663	-	-	-	-

Activity Description

This activity has been included under 101.46102 Tree Trimming for several years.

Objectives

This activity has been included under 101.46102 Tree Trimming for several years.

Budget Comments

This activity has been included under 101.46102 Tree Trimming for several years.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: PARKS							
101 45200	GENERAL PARKS	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
0999	Personal Services	443,036	449,992	470,702	459,782	459,782	459,782
1999	Supplies	77,978	68,428	97,312	97,420	97,420	97,420
2999	Other Services & Charges	213,988	210,762	205,075	206,641	206,641	206,641
4999	Capital Outlay	-	19,756	6,000	10,000	10,000	10,000
6999	Contingencies & Transfers	292	-	1,000	1,000	1,000	1,000
TOTALS: PARKS		735,293	748,938	780,089	774,843	774,843	774,843

Activity Description

This activity provides for the maintenance of:

- A. 15 city parks
- B. 3 public wading pools
- C. 4 skating and 4 hockey rinks;
- D. 12 softball/baseball diamonds
- E. 2 tennis courts
- F. 12 buildings and other recreational facilities
- G. park trails. This department also provides landscape maintenance for all municipal buildings, other city-owned properties, easement areas, and the planning, implementation and construction of various park improvements.

Objectives

1. Continue park redevelopment based upon approved Master Plans and available funding.
2. Continue pursuing DNR Outdoor Recreation Grant and other funding for park redevelopment.
3. Continue to develop/encourage neighborhood input regarding park improvements.
4. Improve the general condition of athletic fields - drainage and weed control.
5. Continue Master Planning for parks and engage public input/review process.
6. Develop developmental strategic plan.

Budget Comments

The 2013 Parks proposed budget is \$774,842, an decrease of \$5,247 or $-(0.7)\%$,from the 2012 adopted budget. Major line item decreases include:

1. Personnel decreased by \$11,000.
2. Natural gas and electric charges decreased over \$2,000 for those line items.
3. Minor Equipment was decreased by over \$1,000.

Other line items of the budget have decreased or remained relatively flat to maintain minimal budget increases.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: CAPITAL EQUIPMENT REPLACEMENT ENGINEERING							
431	CAP EQUIP REPLACEMENT	Actual	Actual	Adopted	Department	City Manager	Council
43100	ENGINEERING	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	18,097	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CAP EQUIP REPLACEMENT		18,097	-	-	-	-	-

Activity Description

The Capital Equipment fund was established to fund long-term capital equipment needs in the General fund. This was accomplished by preparing a detailed 20-year projection of the City's equipment needs and scheduling of long term replacement. Thus, the City can set aside an equal amount of funding to provide a reserve for future years when larger, more costly equipment will need to be purchased. This, in turn, eliminates the highs and lows of budgeting as an equal dollar amount is set aside each year.

Objectives

No Capital Equipment requests in 2013.

Budget Comments

Item & Projected Cost

The following requests have been made for Engineering Capital Equipment Replacement:

No requests for 2013.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: CAP EQUIP REPLACEMENT PARKS							
		Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
431	CAP EQUIP REPLACEMENT						
45200	PARKS						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	129,143	32,543	22,075	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: CAP EQUIP REPLACEMENT PARKS	129,143	32,543	22,075	-	-	-

Activity Description

This activity provides for the maintenance of:

- A. 15 city parks
- B. 3 public wading pools
- C. 4 skating and 4 hockey rinks;
- D. 12 softball/baseball diamonds
- E. 2 tennis courts
- F. 12 buildings and other recreational facilities
- G. park trails. This department also provides landscape maintenance for all municipal buildings, other city -owned properties, easement areas, and the planning, implementation and construction of various park improvements.

Objectives

No Capital Equipment requests in 2013.

Budget Comments

Item & Projected Cost
The following requests have been made for Parks Capital Equipment Replacement:

No requests for 2013.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: CAP EQUIP REPLACEMENT STREETS							
	431 CAP EQUIP REPLACEMENT 43121 STREETS	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	5,632	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	181,954	112,137	170,705	-	-	-
6999	Contingencies & Transfers	-	8,750	-	-	-	-
	TOTALS: CAP EQUIP REPLACEMENT S	181,954	126,519	170,705	-	-	-

Activity Description

The Capital Equipment fund was established to fund long-term capital equipment needs in the General fund. This was accomplished by preparing a detailed 20-year projection of the City's equipment needs and scheduling of long term replacement. Thus, the City can set aside an equal amount of funding to provide a reserve for future years when larger, more costly equipment will need to be purchased. This, in turn, eliminates the highs and lows of budgeting as an equal dollar amount is set aside each year.

Objectives

No Capital Equipment requests in 2013.

Budget Comments

Item & Projected Cost
The following requests have been made for Streets Capital Equipment Replacement:

No requests for 2013.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: STATE AID MAINTENANCE							
212	STATE AID MAINTENANCE	Actual	Actual	Adopted	Department	City Manager	Council
43190	STATE AID MAINTENANCE	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	92,365	84,691	49,264	49,113	49,113	49,113
1999	Supplies	14,846	6,712	21,921	21,050	21,050	21,050
2999	Other Services & Charges	44,421	29,334	92,908	101,514	101,514	101,514
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	1,000	-	-	-	-
TOTALS: STATE AID MAINTENANCE		151,631	121,737	164,093	171,677	171,677	171,677

Activity Description

This activity provides for the maintenance and repair of state aid streets and ROW as designated within the City and is funded by the Municipal State Aid system.

Objectives

1. Continue the implementation of the 5-year Capital Improvement Program, originally developed in 1999, and periodically updated, as part of the certified status of local streets.
2. Retain 'certified' complete status for our local MSAS.
3. Perform street ratings on MSA sections to develop a S-A rehabilitation strategy.
4. Crack seal state aid streets (Joint City contract)

Budget Comments

The proposed 2013 budget is \$171,677, an increase of \$7,584 from 2012 or 4.6%.

The Major line item contributing to the increase was in Repair and Maint services of over \$15,000 for increased construction/repair work of S-A streets, structures, and landscaping.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: WATER UTILITY SOURCE OF SUPPLY							
601 49400	WATER UTILITY SOURCE OF SUPPLY	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	1,034,837	1,192,653	1,236,346	1,285,800	1,285,800	1,285,800
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: WATER UTILITY SOURCE C		1,034,837	1,192,653	1,236,346	1,285,800	1,285,800	1,285,800

Activity Description

This department covers potable water purchased from the City of Minneapolis for resale to the residents of Columbia Heights. Amounts will vary from year to year based upon demand. In 2004, the City entered into a long-term contract with the City of Minneapolis establishing rates for the next 30 years.

Objectives

1. Continue valving/isolation and directional flushing of our system zones distribution piping to improve water quality issues.

Budget Comments

The estimated cost of water purchased from the City of Minneapolis is \$1,285,800, a 4% increase from 2012 budgeted. Staff estimates annual consumption based upon past usage and the contract rates with Minneapolis.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: WATER UTILITY DISTRIBUTION							
601 49430	WATER UTILITY DISTRIBUTION	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item Description							
	0999 Personal Services	363,915	366,602	366,388	369,362	369,362	369,362
	1999 Supplies	70,516	71,792	82,918	91,110	91,110	91,110
	2999 Other Services & Charges	396,598	396,546	486,979	478,244	478,244	478,244
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	25,000	25,000	25,000	31,339	31,339	31,339
	TOTALS: WATER UTILITY DISTRIBUTION	856,029	859,940	961,285	970,055	970,055	970,055

Activity Description

This activity provides for the operation and maintenance of the City's entire water distribution system, including the water tower, water mains, hydrants, valves, meters, pump stations (2), sprinkler systems (3), and providing locate services for City utilities as required by the Gopher State One Call system.

Objectives

1. Continuation of watermain cleaning and lining program, performed cooperatively with the City of Minneapolis to improve water quality.
2. Implement the commercial water meter replacement program.
3. Continue tracking and documenting water quality complaints and develop remedial response alternatives.
4. Perform C-factor testing on segments of water system to develop future areas of cleaning and lining.
5. Maintain system by leak detecting, testing water samples, repair water main breaks , pumps, valves hydrants, etc.
6. Develop a strategic plan.

Budget Comments

The proposed 2013 budget is \$970,055, representing a 0.9% increase of \$8,770 from the 2012 adopted budget. Major line items contributing to the increase:

1. Computer equipment increased over \$5,000 for SCADA computer system upgrades/replacement and field laptop replacement for meter testing/repairs.
2. Building maint increased by over \$2,500 as used to be charged to Repair and Maint services.
3. Minor equipment increased by over \$2,000 to replace a diaphragm pump.

Other line items of the budget have decreased or remained relatively flat to maintain minimal budget increases.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: WATER UTILITY NON-OPERATING							
601 49449	WATER UTILITY NON-OPERATING	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	176,846	344,338	291,000	237,000	237,000	237,000
TOTALS: WATER UTILITY NON-OPERATING		176,846	344,338	291,000	237,000	237,000	237,000

Activity Description

This budget primarily accounts for transfers to the Water debt service fund.

Objectives

This budget primarily accounts for transfers to the Water debt service fund.

Budget Comments

This budget primarily accounts for transfers to the Water debt service fund, \$237,000 budgeted for 2013.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: SEWER UTILITY COLLECTIONS							
602 49450	SEWER UTILITY COLLECTIONS	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	218,749	229,764	351,092	326,778	326,778	326,778
1999	Supplies	27,013	35,457	48,799	54,190	54,190	54,190
2999	Other Services & Charges	253,083	272,738	309,768	308,845	308,845	308,845
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	25,000	25,000	25,000	31,074	31,074	31,074
TOTALS: SEWER UTILITY COLLECTIONS		523,845	562,958	734,659	720,887	720,887	720,887

Activity Description

This activity provides for the operation and maintenance of the City's sanitary sewer collection system. Included in this activity are inspections and repairs of manholes, trunk and main sewer lines, and lift stations (4). Annual sewer flows are between 550 and 575 million gallons to MCES treatment facilities.

Objectives

1. Continue I/I program development in Collection District 2 for the removal of clear water flows outside the main lines.
2. Continue aggressive sanitary sewer cleaning program on a 3-year repeating cycle city-wide, and trouble lines annually. Initiated in 2004.
2. Continue sanitary sewer system evaluations through the new televising and reporting program.
3. Continue annual sanitary sewer lining program.
4. Continue manhole inspections with televising inspection reports resulting in the rehab of existing sewer line structures throughout the City.
5. Develop developmental strategic plan.

Budget Comments

The 2013 Sewer Collections proposed budget is \$720,887 which is a -(1.9)% decrease of \$13,722 from 2012. Major line items contributing to the decrease:

1. Liability insurance decreased by over \$1,500.
2. Repair and maintenance services was reduced by \$1,500.
3. Equipment depreciation reduced by over \$800.
4. Adding 5% to 2011 actual electric charges resulted in a decrease of over \$500 from 2012 budgeted.

Other line items of the budget have decreased or remained relatively flat to maintain minimal budget increases.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: SEWER UTILITY DISPOSAL							
602 49480	SEWER UTILITY DISPOSAL	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	866,612	901,096	1,024,622	1,065,610	1,065,610	1,065,610
	2999 Other Services & Charges	-	-	-	-	-	-
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: SEWER UTILITY DISPOSAL	866,612	901,096	1,024,622	1,065,610	1,065,610	1,065,610

Activity Description

This department provides for fees paid to the Metropolitan Council Environmental Services for sewage treatment disposal. Costs will vary from year to year based upon flows.

Objectives

Rates from the MCES have begun a modest increase over the last couple of years. Rates began climbing in 2004 and it is anticipated that rates will increase by 3.5% to 5.5% over the next several years.

Budget Comments

The proposed 2013 Sewage Disposal budget is \$1,065,610. This represents a 4.0% estimated increase from the 2012 adopted budget to account for MCES annual rate increases and surcharges.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: SEWER UTILITY NON-OPERATING							
602 49499	SEWER UTILITY NON-OPERATING	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line	Item Description	2010	2011	2012	2013	2013	2013
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	-	-	-	-	-	-
	2999 Other Services & Charges	-	-	-	-	-	-
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	46,634	179,767	-	400,000	400,000	400,000
	TOTALS: SEWER UTILITY NON-OPERATING	46,634	179,767	-	400,000	400,000	400,000

Activity Description

This budget primarily accounts for transfers to the Sewer debt service fund. Currently there are no Sewer bonds outstanding.

Objectives

This budget primarily accounts for transfers to the Sewer debt service fund. Currently there are no Sewer bonds outstanding.

Budget Comments

This proposed budget includes a one-time \$400,000 transfer to rebalance the sanitary sewer fund and the storm sewer fund, relative to how these two activities were split out from a single fund in 1999.

When these two activities were separated, none of the existing cash was allocated to the storm sewer activity. All of the cash was allocated to the sanitary sewer activity. Consequently, the storm sewer fund has needed to issue bonds and pay interest expense to make system improvements since its inception. Whereas, the sanitary sewer fund has not only been able to pay cash for all of its system improvements over the last decade, but also it has earned significant investment income during that time.

This \$400,000 transfer is approximately equal to the interest expense incurred by the storm sewer fund since the separation of the two activities in late 1999. It is also approximately equal to the remaining internal and external debt owed by the storm sewer fund.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: STORM SEWER UTILITY COLLECTIONS							
604 49650	STORM SEWER UTILITY COLLECTIONS	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
	0999 Personal Services	102,680	118,813	103,874	105,097	105,097	105,097
	1999 Supplies	18,073	13,751	44,214	47,200	47,200	47,200
	2999 Other Services & Charges	137,235	133,283	157,488	166,823	166,823	166,823
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	5,000	5,000	5,000	6,797	6,797	6,797
	TOTALS: STORM SEWER UTILITY C	262,988	270,847	310,576	325,917	325,917	325,917

Activity Description

This department provides for the operation and maintenance of the City's storm sewer system, including NPDES Phase II permit requirements (pollution prevention), inspection and repair of storm sewer pipes, catch basins, manholes, and drainage ponds, and surface water related activities.

Objectives

1. Implement NPDES Phase II requirements for activities and reporting system - 3rd Generation Plan anticipated in 2013.
2. Update surface water management plan following new membership in MWMO.
3. Support the maintenance activities in the Streets Department.
4. Rehab existing structures and/or main lines throughout the City.
5. Storm sewer system evaluation: manhole sewer line inspections.
6. Develop developmental strategic plan.

Budget Comments

The proposed 2013 budget is \$325,916 a 4.9% increase of \$15,340 from the 2012 adopted budget. Major line items contributing to the increase:

1. Repair and maint services were increased by \$6,900 to include annual scheduling for spring burning of ponds and storm water overflow areas for native plant maintenance.
2. Minor equipment total increased by \$5,000 for the purchase of a 'Jon boat' (used to skim trash off of ponds & lakes), and replacement of pond/lake aerator systems.
3. Expert and Professional services increased by over \$2,000 due to increased storm water line cleaning.
4. Computer equipment increased by over \$1,900 for upgrades/replacement of the SCADA computer system.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: STORM SEWER UTILITY NON-OPERATING							
	604 STORM SEWER UTILITY 49699 NON-OPERATING	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	396	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	43,965	79,148	63,000	50,000	50,000	50,000
TOTALS: STORM SEWER UTILITY NON-OPEF		43,965	79,544	63,000	50,000	50,000	50,000

Activity Description

This budget primarily accounts for transfers to the Storm Sewer debt service fund.

Objectives

This budget primarily accounts for transfers to the Storm Sewer debt service fund.

Budget Comments

This budget primarily accounts for transfers to the Storm Sewer debt service fund budgeted at \$50,000 for 2013.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: CAP EQUIP REPLACEMENT SEWER							
432	CAP EQUIPMENT REPLACEMENT SEWER	Actual	Actual	Adopted	Department	City Manager	Council
49499	NON-OPERATING	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	133,167	133,167	133,167
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CAP EQUIP REPLACEMENT SEWER		-	-	-	133,167	133,167	133,167

Activity Description

The Capital Equipment fund was established to fund long-term capital equipment needs in the Sewer fund. This was accomplished by preparing a detailed 20-year projection of the City's equipment needs and scheduling long-term replacement. Thus, the City can set aside an equal amount of funding to provide a reserve for future years when large, more costly equipment will need to be purchased, eliminating the highs and lows in budgeting as an equal amount is set aside each year.

Objectives

1. Replace 1993 Vactor used to clean manholes, sewer pipes, catch basins, inlets/outlets, and for potholing. Split between sewer, water, and storm water. Total cost \$350,000.
2. Utility foreman truck. Currently uses old Fire Dept. utility truck. Split with water/sewer total cost \$33,000.

Budget Comments

Item & Projected Cost
The following requests have been made for Sewer Capital Equipment Replacement:

1. Vactor cost to Sewer Equipment fund: \$116,667.
2. Foreman Utility Truck cost to Sewer Equipment fund: \$16,500.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: REFUSE DISPOSAL							
603 49510	REFUSE FUND REFUSE DISPOSAL	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	1,238,703	1,381,227	1,424,837	1,540,510	1,540,510	1,540,510
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: REFUSE DISPOSAL	1,238,703	1,381,227	1,424,837	1,540,510	1,540,510	1,540,510

Activity Description

Contracted costs and billings for refuse, recycling and yard waste collection and disposal are separated and accounted for in this department to enable tracking of actual costs for each area, and to facilitate accurate reporting to state and county agencies as required. The City negotiated a new five year contract with Veolia ES Solid Waste Midwest through December 2014. Under this contract, the hauler provides all households and multi-dwelling properties with garbage carts, dumpsters, and single sort recycling has been introduced. Residents may request a change of service level by calling city staff.

Objectives

1. Promote responsible waste practices, through training and education, to reduce municipal solid waste tonnages.
2. Provide cost-effective options for disposal of problem items.
3. Publicize the disposal options available for residents.

Budget Comments

The Refuse Disposal Budget is \$1,540,510, a 8.1% increase from 2012. This increase reflects a contractual 3.5% increase over 2012 with Veolia ES Solid Waste Midwest and to reflect the 42% increase of tipping fees at the Anoka County RRT disposal site since 2009. 2010-2011 actual expense increased by over 11%.

The refuse line item #2910 accounts for both contractor service costs and tipping fees for disposal of solid waste. Typically 40% of the total is tipping fees and 60% is contractor charges.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: REFUSE COLLECTION & DISPOSAL							
603	REFUSE FUND	Actual	Actual	Adopted	Department	City Manager	Council
49520	REFUSE COLLECTION AND DISPOSAL	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	44,110	43,041	33,672	33,648	33,648	33,648
1999	Supplies	833	148	1,013	520	520	520
2999	Other Services & Charges	16,053	16,063	17,658	17,429	17,429	17,429
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	70,236	82,180	80,230	81,603	81,603	81,603
TOTALS: REFUSE COLLECTION & DISPOSAL		131,231	141,432	132,573	133,200	133,200	133,200

Activity Description

This activity administers the total refuse collection and disposal program and includes expenses other than the contract costs. Contracted costs are separated for clarity in tracking and reporting; however, they do remain a function of this budget as a whole.

Objectives

1. Promote the unique aspects of the City contract and encourage residents to effectively use the services available to them as Columbia Heights residents.
2. Encourage a greater use of the low-volume option for those who require only the very basics in disposal services.
3. Work with owner/managers/caretakers and tenants of multi-unit facilities to provide all the disposal services they need in the most cost-effective manner, thereby reducing the number of complaints from and about these buildings.

Budget Comments

The Refuse Collection & Disposal budget remains flat at a 0.5% change from 2012, an increase of \$628.

Line items of the budget have decreased or remained relatively flat to maintain minimal budget increases.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: REFUSE FUND RECYCLING							
603 49530	REFUSE FUND RECYCLING	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
	0999 Personal Services	39,773	33,014	40,304	42,969	42,969	42,969
	1999 Supplies	4,625	3,047	8,630	5,360	5,360	5,360
	2999 Other Services & Charges	25,459	25,275	25,152	34,590	34,590	34,590
	4999 Capital Outlay	-	-	12,100	-	-	-
	6999 Contingencies & Transfers	35,236	35,679	35,230	35,272	35,272	35,272
	TOTALS: REFUSE FUND RECYCLING	105,092	97,015	121,416	118,191	118,191	118,191

Activity Description

This activity provides administrative oversight of the recycling contract between the City and Veolia ES Solid Waste Midwest. The City contracts with the hauler to collect items in the single sort collection program, plus tires and scrap metal at the recycling drop-off center. The City continues to meet and exceed the recycling tonnage goals set by the Metropolitan Council and Anoka County through the SCORE grant program.

Objectives

1. Continue to educate residents to all the items that can be recycled curbside, and at our Recycling Drop-off Center, and the numerous other options available within the community.
2. Continue to work with multiple dwelling units in our community to educate renters and owners alike to all the recycling opportunities available.
3. Work closely with Kiwanis and Golden K Kiwanis groups and residents to effectively utilize our Recycling Center.
4. Utilize SCORE grant funds for improvements to Recycling Center access, surface, and security.

Budget Comments

The Recycling budget for 2013 is \$118,191 a decrease of \$3,225 or -2.7% from 2012. Major line items that contributed to the decrease:

1. Capital improvement decreased by over \$7,500 as the Recycling Center improvement will be completed in 2012.

Other line items of the budget have decreased or remained relatively flat to maintain minimal budget increases.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: REFUSE FUND HAZARDOUS WASTE							
603 49540	REFUSE FUND HAZARDOUS WASTE	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	494	1,132	2,934	2,935	2,935	2,935
1999	Supplies	-	8	606	600	600	600
2999	Other Services & Charges	2,179	1,576	5,277	5,220	5,220	5,220
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS:		2,673	2,716	8,817	8,755	8,755	8,755

Activity Description

This activity administers the handling of hazardous waste generated by the City of Columbia Heights residential properties. Such items include fluorescent lamps, solvents, waste and automotive fluids, paints /chemicals, and illegally dumped electronic and other problem materials. Anoka County provides household hazardous waste services primarily through a year-round drop-off facility located in Blaine that serves the entire county.

Objectives

1. Continue to coordinate twice a year collection of fluorescent bulbs from residents, small businesses, and city buildings to facilitate proper disposal.
2. Promote and encourage residents to use the Anoka County Household Hazardous Waste drop-off facility.
3. Educate residents to those items that are hazardous, costly to dispose of, and accepted only at a licensed disposal facility, and what options may be available to purchase more wisely.

Budget Comments

The Hazardous Waste budget decreased by -(0.7)% from 2012. This represents an essentially flat budget from 2012 with a decrease of \$61.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: STATE AID CONSTRUCTION							
402	STATE AID CONSTRUCTION	Actual	Actual	Adopted	Department	City Manager	Council
43191	STATE AID GEN'L. CONSTRUCTION	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	300,000	600,000	600,000	600,000
6999	Contingencies & Transfers	121,000	122,000	2,400	-	-	-
TOTALS: STATE AID CONSTRUCTION		121,000	122,000	302,400	600,000	600,000	600,000

Activity Description

This fund is used for capital improvement projects on the City's municipal state aid streets. In 1999, the City was asked by the Office of State Aid to provide a detailed five year program, explaining how Columbia Heights plans on spending down its excessive MSA fund balance. Consistent with that request, a 5-year plan was developed. The fund balance was brought down to zero with the Central Avenue construction project in 2003, 2004, and 2005.

Objectives

1. Update 5-year Capital Improvement Project listing.
2. Continue to coordinate with MNDOT for replacement of traffic signals along University and Central Avenues.
3. Develop rehabilitation strategy for S-A streets based on 2012 street ratings.
4. Inspect and rate State Aid Streets for reconstruction and major repair projects as needed.

Budget Comments

State aid funds were used for the 49th and Central Avenue pedestrian bridge, bringing the fund balance down to zero in 2012.

Budgeted projects for 2013:

1. MNDOT is replacing signals along University and Central Ave and the City's share is estimated to be \$300,000.
2. Mill and overlay for various sections of State Aid streets \$300,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: CAP IMP PARKS							
412	CAPITAL IMPROVEMENT PARKS	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
45200	PARKS	2010	2011	2012	2013	2013	2013
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	30,142	-	-	-	-
2999	Other Services & Charges	1,505	1,505	26,505	12,728	12,728	12,728
4999	Capital Outlay	-	-	30,000	205,500	205,500	205,500
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CAP IMP PARKS		1,505	31,647	56,505	218,228	218,228	218,228

Activity Description

This activity provides for capital improvements in the City's park system, including major improvements and major repairs/replacements to park buildings, playgrounds, recreational facilities, and park amenities.

Objectives

1. ADA upgrades as required by Federal law, must be completed to open pools for 2013.
2. Labelle Park improvements based on 2012 Master Plan recommendations.
3. Master Plan preparation for McKenna park improvements, through the Park and Recreation Commission and public involvement process.
4. Ramsdell Park lighting improvements.

Budget Comments

- Requested Park improvement projects for 2013:
1. Pool improvements to meet ADA requirements for three wading pools: \$90,000.
 2. Labell park reconstruction/improvements: \$100,000.
 3. McKenna park master plan study/preparation: \$12,500.
 4. Ramsdell park lighting improvements: \$15,500.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: INFRASTRUCTURE FUND							
430	INFRASTRUCTURE FUND	Actual	Actual	Adopted	Department	City Manager	Council
46323	CAP IMP EXPENSE	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	86,947	77,943	77,943	77,943
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	12,575	250	8,850	7,850	7,850	7,850
4999	Capital Outlay	111,424	-	65,000	65,000	65,000	65,000
6999	Contingencies & Transfers	-	-	-	1,504	1,504	1,504
TOTALS: INFRASTRUCTURE FUND		123,999	250	160,797	152,297	152,297	152,297

Activity Description

The City's street rehabilitation program was initiated with funding from liquor funds in 1996, and with annual transfers, will perpetuate the continued investment into the maintenance and improvements of the City's streets. An additional source of revenue was secured in 2000, on a 2-year renewable cycle, with the certification of the City State-Aid Street System, making available limited state aid funding.

Objectives

The Infrastructure Fund supports city costs to perpetuate the city-wide street rehab program. Two entire cycles of the city-wide zones has been completed. The program has been temporarily suspended in 2013 and 2014 to focus on other State-Aid needs and develop a Concrete Street Rehabilitation Program and a Alley Reconstruction Program.

Budget Comments

The Infrastructure Fund budget for 2013 is \$152,298 which supports city costs to perpetuate the city-wide street rehab program. This budget is used to estimate and separately show the capital expenses for the street portion of construction projects.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: WATER CONSTRUCTION FUND NON-OPERATING							
651 49449	WATER CONSTRUCTION FUND NON-OPERATING	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	110,789	-	-	-	-
2999	Other Services & Charges	-	117,040	280,000	272,000	272,000	272,000
4999	Capital Outlay	-	-	345,000	335,000	335,000	335,000
6999	Contingencies & Transfers	-	103,820	-	-	-	-
TOTALS: WATER CONSTRUCTION FUND N		-	331,649	625,000	607,000	607,000	607,000

Activity Description

This fund covers capital improvements to the City's water distribution system and the reconstruction and/or repairs to the distribution system including mains, pumping stations, water tower, and operational control valves.

Objectives

1. Coordinate repair/replacement of water mains that are in the street reconstruction zones or major improvement projects.
2. Commercial water meter replacements with addition of MXUs or consideration of a fixed base system.
3. Continue cooperative Water Main Cleaning and Lining Program with the City of Minneapolis annual program.
4. 10-year update of the water system model to identify system needs for future capital planning and identify operational problems with recommended corrections.
5. Pump Station #3 improvements. Upgrades, major repairs, and component replacements needed to modernize facility use and operation and increase efficiencies.

Budget Comments

To continue addressing the rehabilitation of an aging water system, below are the proposed 2013 Water Construction projects:

1. Pump Station #3 improvement project: \$92,000.
2. Water main cleaning and lining program \$255,000.
3. Replace commercial water meters and MXUs (propose to charge back to property owners) \$260,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: SEWER CONSTRUCTION FUND NON-OPERATING							
652 49499	SEWER CONSTRUCTION FUND NON-OPERATING	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item	Description						
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	-	-	-	-	-	-
	2999 Other Services & Charges	-	28,739	-	-	-	-
	4999 Capital Outlay	-	-	375,000	545,000	545,000	545,000
	6999 Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: SEWER CONSTRUCTION	-	28,739	375,000	545,000	545,000	545,000

Activity Description

This fund supports capital improvements to the City's sanitary sewer system and major repairs in the sanitary sewer collection system including mains, lift stations, and manholes.

Objectives

1. Coordinate repair/replacement of sewer mains that are in the street reconstruction zones or major improvement projects.
2. Chatham lift station improvements/reconstruction. The facility is deteriorated and requires major replacement/ upgrades of several mechanical and electrical systems, plus structural improvements including the force main. Critical infrastructure that prevents backups of sewer lines on the unserviceable or below grade of the system.
3. Annual Sanitary Sewer Lining sewer cleaning, disposal, and system improvements.
4. Measures to reduce I/I as directed MCES (Metro Council Environmental Services, i.e. the sewage treatment plant operator).
5. Conduct smoke testing of sewer district # 2 to identify areas where excess I/I is occurring for cross connection removal.

Budget Comments

To continue addressing the rehabilitation of an aging sewer system, below are the proposed 2013 Sewer Construction projects:

1. Sewer main lining program \$150,000
2. MCES required I/I reduction improvement program \$25,000
3. Sewer line smoke testing \$20,000.
4. Reconstruct Chatham lift station \$350,000

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: CAP EQUIP REPLACEMENT STORM SEWER							
438 49699	CAP EQUIP REPLACEMENT STORM SE NON-OPERATING	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	116,666	116,666	116,666
6999	Contingencies & Transfers	-	86,184	-	-	-	-
TOTALS: CAP EQUIP REPLACEMENT S		-	86,184	-	116,666	116,666	116,666

Activity Description

The Capital Equipment fund was established to fund long-term capital equipment needs in the Storm Sewer fund. This was accomplished by preparing a detailed 20-year projection of the City's equipment needs and scheduling long-term replacement. Thus, the City can set aside an equal amount of funding to provide a reserve for future years when large, more costly equipment will need to be purchased, eliminating the highs and lows in budgeting as an equal amount is set aside each year.

Objectives

Replace 1993 Vactor used to clean manholes, sewer pipes, catch basins, inlets/outlets, and for potholing. Split between sewer, water, and storm water. Total cost \$350,000.

Budget Comments

Item & Projected Cost
The following requests have been made for Storm Sewer Capital Equipment Replacement:

1. Vactor cost to Storm Water Equipment fund: \$116,667.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: STORM SEWER CONSTRUCTION FUND							
653	STORM SEWER CONSTRUCTION FUND	Actual	Actual	Adopted	Department	City Manager	Council
49699	NON-OPERATING	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	460	-	-	-	-
2999	Other Services & Charges	-	20,148	20,000	20,000	20,000	20,000
4999	Capital Outlay	-	-	385,000	385,000	385,000	385,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: STORM SEWER CONSTRUCTION FL		-	20,608	405,000	405,000	405,000	405,000

Activity Description

This fund supports capital improvements and major repairs in the storm sewer collection system, flood mitigation, and other surface water related activities.

Objectives

1. Jackson Pond Reconstruction: Following the engineering report accepted by the City Council in 2008, convert Jackson pond from a wet pond to a dry pond with pump to improve the flood protection of the area and reduce pipe surcharging of the 60 inch storm line in 44th Avenue. Has been budgeted previously in 2011 & 2012 work, but not conducted.
2. Continue the annual program of replacing or upgrading catch basins, manholes and storm pipe in the street rehabilitation zones.
3. Silver Lake SWPPP and erosion control improvements.
4. Update Surface Water Management Plan - following jurisdictional water plan updates by the Rice Creek Watershed and the Mississippi Water Management Organization.

Budget Comments

Consistent with the 10 year Capital Implementation Plan prepared during the establishment of the storm water utility, below are the proposed 2013 Storm Sewer Construction projects:

1. Reconstruction of Jackson Pond \$225,000 (partial).
2. Silver Lake storm water runoff pond reconstruction \$160,000 (partial)
3. Update WRMP: \$20,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: CENTRAL GARAGE							
701 49950	CENTRAL GARAGE CENTRAL GARAGE	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	195,161	205,740	220,083	225,345	225,345	225,345
1999	Supplies	191,993	195,647	189,703	214,040	214,040	214,040
2999	Other Services & Charges	174,820	161,976	222,846	171,913	171,913	171,913
4999	Capital Outlay	-	-	4,600	36,000	36,000	36,000
6999	Contingencies & Transfers	65,250	40,500	39,000	42,807	42,807	42,807
TOTALS: CENTRAL GARAGE		627,224	603,863	676,232	690,105	690,105	690,105

Activity Description

Central Garage provides preventive general maintenance and repair for all city -owned vehicles and equipment. The City currently has over 300 pieces of equipment that are maintained on a regular basis. This is an internal service fund with revenue generated by charges to other departments for all repair and maintenance services performed by members of this department. This department budget also covers regular maintenance costs for the MSC.

Objectives

1. Maintain building for various City department uses.
2. Purchase vehicle parts, petroleum, oil, lubricants, and services for City vehicles and equipment.
3. Maintain shop equipment.
4. Update or replace Computerized Fleet Maintenance software.
5. Install new fire monitoring panel for MSC building compatible with overall City monitoring system.

Budget Comments

The Public Works garage and MSC operating budget proposed for 2013 is \$690,105 which represents a 2.1% increase of \$13,873 from the 2012 budget.

Fuel pricing is anticipated to increase resulting in a \$26,697 increase from the 2012 adopted budget.

The major line item increase of over \$31,000 was for Infrastructure to upgrade the MSC fire alarm system, to upgrade/replace the fleet and fuel management systems, and for remodeling the training/lunch room in the MSC.

Other Line items of the budget have decreased or remained relatively flat to maintain minimal budget increases.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: CAPITAL IMP CENTRAL GARAGE							
411	CAPITAL IMP GEN GOV BLDG.	Actual	Actual	Adopted	Department	City Manager	Council
49950	CENTRAL GARAGE	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	1,562	-	-	-	-	-
4999	Capital Outlay	-	-	144,000	45,000	45,000	45,000
6999	Contingencies & Transfers	-	188,272	-	-	-	-
TOTALS: CAPITAL IMP GEN GOV BLDG.		1,562	188,272	144,000	45,000	45,000	45,000

Activity Description

Fund 411 was established to account for building improvements not included in operating budgets. At this time, this fund has no specific revenue source. The City Council has committed funds here as they have become available over time, creating a fund balance available for building improvements. Dept 49950 within fund 411 accounts for the Municipal Service Center portion of this fund's expenditures.

Objectives

Continue to budget minor projects under the 701 Garage operating fund especially for projects under \$15,000.

Budget Comments

The only project budgeted for 2013 is to build a lighted canopy over the fueling station, used by all City departments \$45,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: CAP EQUIP REPLACEMENT GARAGE							
434	CAP EQUIP REPLACEMENT	Actual	Actual	Adopted	Department	City Manager	Council
49950	GARAGE	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	13,000	13,000	13,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CAP EQUIP REPLACEMENT GARAGE		-	-	-	13,000	13,000	13,000

Activity Description

The Capital Equipment fund was established to fund long-term capital equipment needs in the Central Garage fund. This was accomplished by preparing a detailed 20-year projection of the City's equipment needs and scheduling long-term replacement. Thus, the City can set aside an equal amount of funding to provide a reserve for future years when large, more costly equipment will need to be purchased, eliminating the highs and lows in budgeting as an equal amount is set aside each year.

Objectives

Replace 1997 Tennant floor scrubber used for maintaining MSC shop floor.

Budget Comments

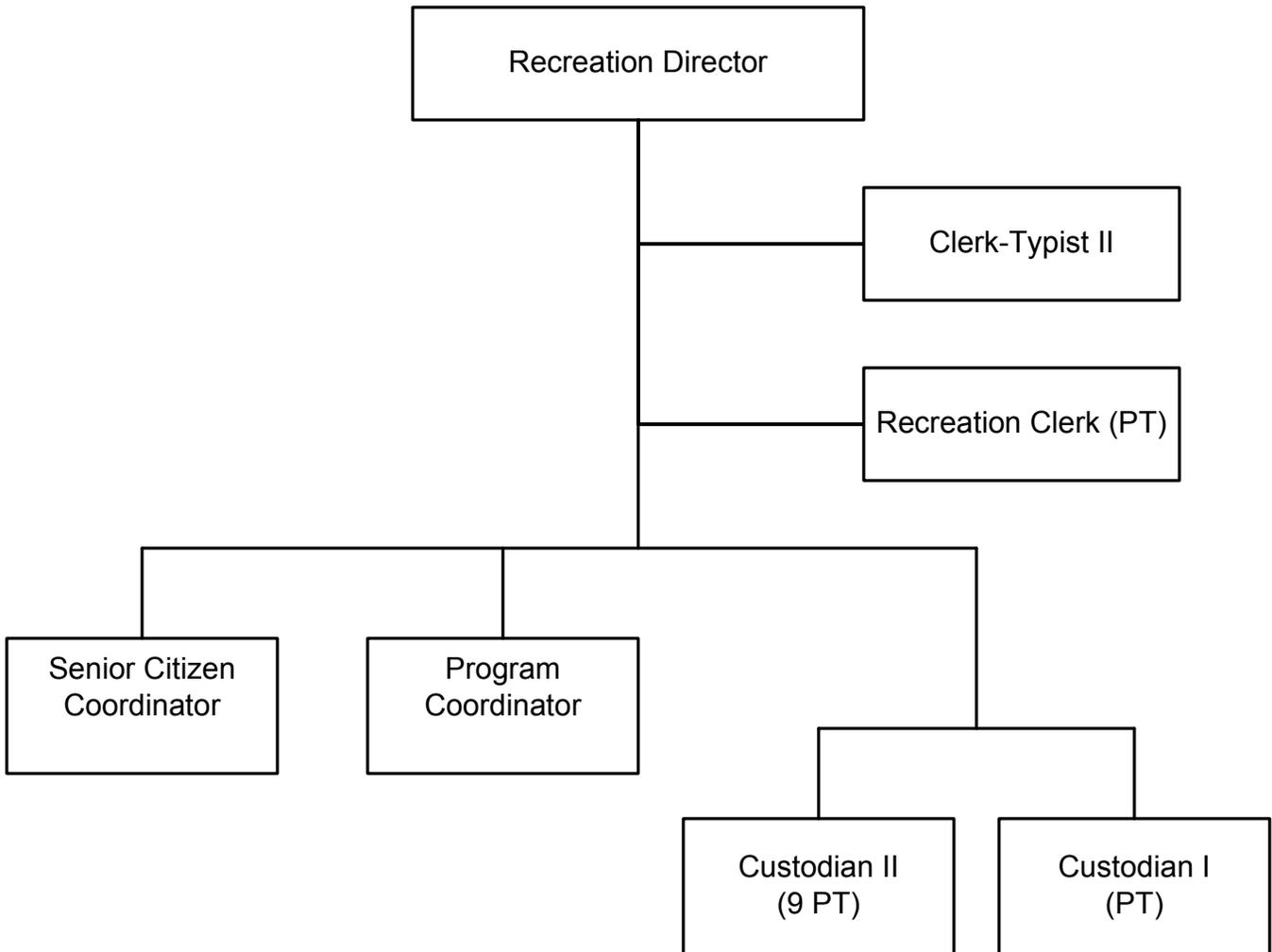
Item & Projected Cost
The following requests have been made for Garage Capital Equipment Replacement:

1. Tennant floor scrubber cost:\$13,000.

RECREATION

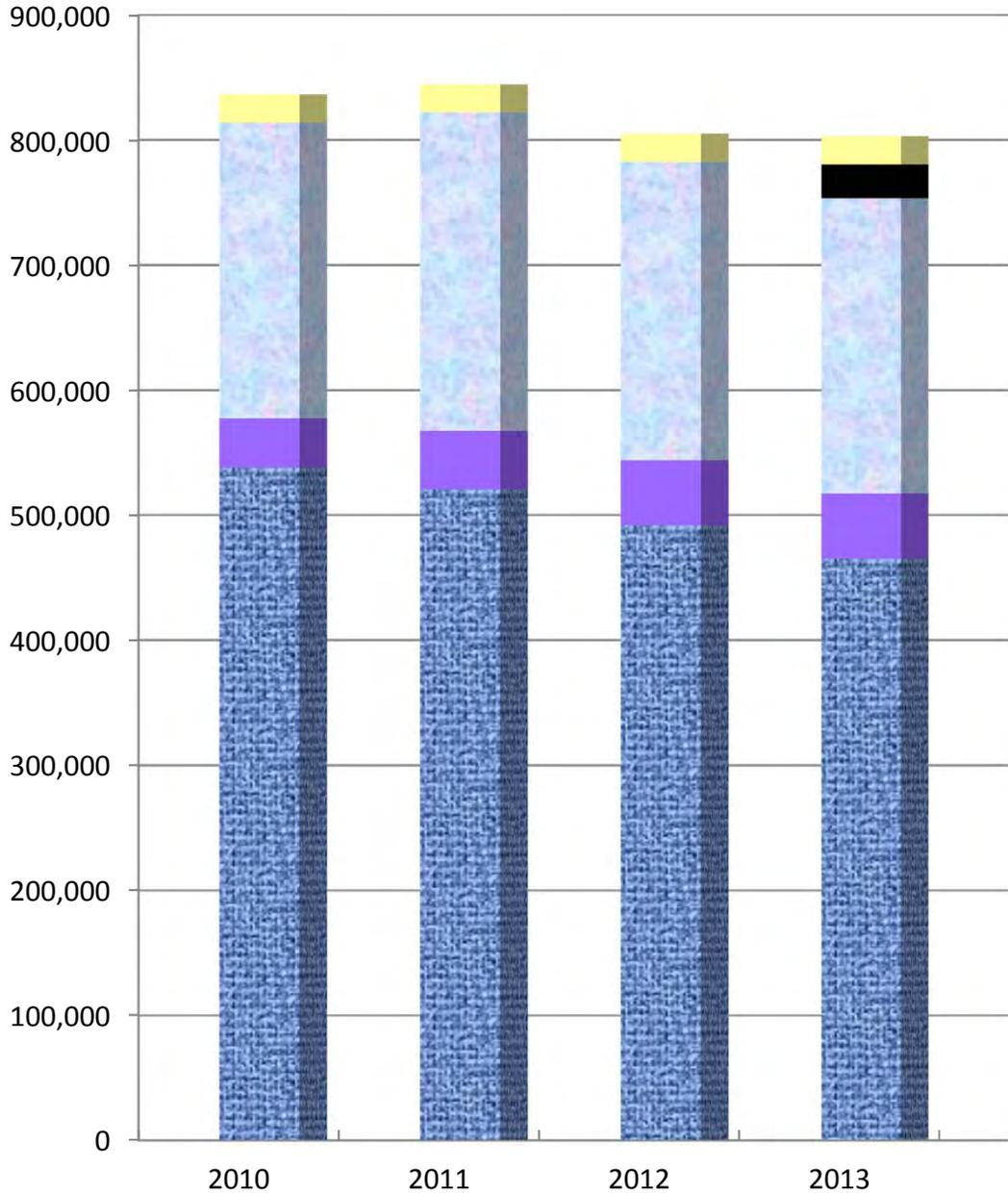
City of Columbia Heights

2013



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RECREATION EXPENDITURE SUMMARY



Personal Services
 Supplies
 Other Services & Charges
 Capital Outlay
 Contingencies & Transfers

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City of Columbia Heights, Minnesota
BUDGET 2013

Recreation

	Recreation 101	Youth Athletics 101	Adult Athletics 101	Youth Enrichment 101	Traveling Athletics 101	Trips & Outings 101	Senior Citizens 101	Murzyn Hall 101	Hylander Center 101
Revenue									
30999 Taxes	187,743	11,896	11,368	38,431	21,102	21,222	60,233	106,246	75,652
31999 Licenses & Permits	0	0	0	0	0	0	0	0	0
32999 Intergovernmental	21,568	1,367	1,306	4,415	2,424	2,438	6,919	12,205	8,691
33999 Charge for Services	3,000	22,000	13,000	12,000	7,000	35,000	10,000	92,000	11,000
34999 Fines & Forfeits	0	0	0	0	0	0	0	0	0
35999 Miscellaneous	2,001	127	121	410	225	226	642	1,133	806
36999 Sales and Related Charges	0	0	0	0	0	0	0	0	0
39199 Transfers & Non Rev Receipts	0	0	0	0	0	0	0	0	0
Total Revenue	214,312	35,390	25,795	55,256	30,751	58,886	77,794	211,584	96,149
Expenses									
0999 Personal Services	158,300	22,744	12,894	35,156	16,454	17,727	56,754	121,306	23,710
1999 Supplies	9,559	4,200	1,500	2,700	3,425	350	3,200	25,450	2,000
2999 Other Services and Charges	18,193	8,386	11,345	17,206	10,767	40,703	17,538	41,759	70,060
4999 Capital Outlay	27,317	0	0	0	0	0	0	0	0
6999 Contingencies & Transfers	0	0	0	0	0	0	0	22,536	0
Total Expenses	213,369	35,330	25,739	55,062	30,646	58,780	77,492	211,051	95,770
Summary									
Total Revenue	214,312	35,390	25,795	55,256	30,751	58,886	77,794	211,584	96,149
Total Expenses	213,369	35,330	25,739	55,062	30,646	58,780	77,492	211,051	95,770
Change to Fund Balance	943	60	56	194	105	106	302	533	379

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: RECREATION ADMINISTRATION							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45000	RECREATION ADMINISTRATION	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	163,067	159,946	157,980	158,300	158,300	158,300
1999	Supplies	6,555	6,545	9,559	9,559	9,559	9,559
2999	Other Services & Charges	16,359	23,688	17,330	18,193	18,193	18,193
4999	Capital Outlay	-	-	-	27,317	27,317	27,317
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: RECREATION ADMINISTRATION		185,981	190,179	184,869	213,369	213,369	213,369

Activity Description

This activity provides recreational opportunities and services to the residents of Columbia Heights. The Recreation Department is comprised of eight main areas in which the Director, fifty percent full time Clerk-Typist II, and one half-time Recreation Clerk disperse their time. Each of the eight areas has its own separate budget. This category provides salaries for the department as well as supplies and contractual services for the department. Recreation Administration also funds space allocation to the Murzyn Hall budget for office space.

Objectives

1. Continue to improve customer service.
2. Evaluate existing recreational programming needs of the community and create recreation programs to meet those needs.

Budget Comments

The Recreation Administration total budget has increased by \$28,500. Personal Services has had an increase of \$320. Other Services increased \$863. This budget provides \$2,933 for Murzyn Hall office space allocation. This budget also has recreation van replacement of \$27,317.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: YOUTH ATHLETICS							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45001	YOUTH ATHLETICS	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
0999	Personal Services	22,154	18,478	22,718	22,744	22,744	22,744
1999	Supplies	3,425	2,256	4,200	4,200	4,200	4,200
2999	Other Services & Charges	10,406	7,164	8,937	8,386	8,386	8,386
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: YOUTH ATHLETICS		35,985	27,897	35,855	35,330	35,330	35,330

Activity Description

This activity classification encompasses recreational programs provided to youth. These programs consist of children and adolescents K-12. Programs fall under several sport-specific headings, including baseball, softball, basketball, football, soccer, volleyball, and wrestling. All programs are participation-oriented, with the focus on fun, socialization, and athletic skill development. These particular programs provide the youth of Columbia Heights with supervised play opportunities at local gym facilities and neighborhood parks. This category also provides one-fourth of the Recreation Coordinator salary, gym supervisors and officials. Youth Athletics also provides office space to the J.P.M. budget.

Objectives

1. Develop coaches' clinics to better train youth coaches.
2. Develop youth teams at all grade levels at all parks.
3. Expand soccer leagues to include more age divisions.
4. Conduct an informational meeting for parents before the start of each season.
5. Develop a preschool soccer and t-ball league.

Budget Comments

The 2013 Youth Athletics budget has decreased \$525. 25% of the Recreation Coordinator salary is included within this budget. One reason this budget has not had major increases is due to the significant donation of athletic equipment made by the Columbia Heights Athletic Boosters Association. The Youth Athletic budget also provides \$2,891 for space allocation to J.P.M.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: ADULT ATHLETICS							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45003	ADULT ATHLETICS	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item Description		2010	2011	2012	2013	2013	2013
0999	Personal Services	13,293	12,744	12,875	12,894	12,894	12,894
1999	Supplies	536	1,419	1,000	1,500	1,500	1,500
2999	Other Services & Charges	11,555	9,728	11,892	11,345	11,345	11,345
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: ADULT ATHLETICS		25,384	23,890	25,767	25,739	25,739	25,739

Activity Description

This activity encompasses recreational programs provided to adults in Columbia Heights. Leagues are administered in summer, fall, and winter. An annual summer softball tournament is held during the Columbia Heights Jamboree. This activity also provides one-fourth of the Recreation Coordinator salary and covers costs of umpires and referees. J.P.M. budget is also paid for space allocation for office space and storage space.

Objectives

1. Explore options of developing additional leagues for adults.

Budget Comments

The total Adult Athletics budget for 2013 has decreased by \$28.00. Murzyn Hall budget also received space allocation from Adult Athletics in the amount of \$2,891. This budget also provides one-fourth of the Recreation Coordinator salary.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: YOUTH ENRICHMENT							
101 45004	GENERAL YOUTH ENRICHMENT	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item Description							
	0999 Personal Services	16,338	15,642	35,121	35,156	35,156	35,156
	1999 Supplies	800	1,348	2,700	2,700	2,700	2,700
	2999 Other Services & Charges	20,418	20,498	19,818	17,206	17,206	17,206
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: YOUTH ENRICHMENT	37,556	37,488	57,639	55,062	55,062	55,062

Activity Description

This activity classification encompasses recreational, academic, athletic, and enrichment programs provided to the youth age 3-13. These offerings are participation-oriented, with the focus on fun, socialization, achievement, and skill development. Dance and Tumbling runs throughout the fall, winter, and spring sessions. Special events that are family-oriented and run throughout the year are Bunny Brunch, Safety Camp, Halloween Spooktacular, and Breakfast with Santa. The Traveling Puppet Wagon, which was funded through a grant from the Medtronic Foundation in 1998 has been operating for the last fourteen years. The Puppet Wagon travels to neighborhood parks and performs a variety of family-based puppet shows. Youth Enrichment funds office, storage and program space within the Murzyn Hall budget. This budget also provides one-fourth of the Recreation Coordinator salary.

Objectives

1. Improve and expand preschool (4-6 years old) programming opportunities.
2. Maintain and improve special event programs.
3. Plan and coordinate Safety Camp for 2013.

Budget Comments

The Youth Enrichment budget has decreased by \$2,577 due to the reduction of J.P.M. cost. This budget provides \$15,673 for space allocation to the Murzyn Hall budget. One-fourth of the Recreation Coordinator salary is paid from this budget.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: TRAVELING ATHLETICS							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45005	TRAVELING ATHLETICS	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item Description		2010	2011	2012	2013	2013	2013
0999	Personal Services	12,875	12,500	16,434	16,454	16,454	16,454
1999	Supplies	659	1,055	3,425	3,425	3,425	3,425
2999	Other Services & Charges	8,150	11,935	11,298	10,767	10,767	10,767
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: TRAVELING ATHLETICS		21,684	25,491	31,157	30,646	30,646	30,646

Activity Description

This activity classification encompasses competitive athletic opportunities offered to Columbia Heights' youth in grades 3-12. Teams are formed in basketball, baseball, and softball, with players selected by ability after pre-season tryouts. Teams are organized and equipped through the Recreation Department, which is unique in the metro area. Teams compete within Minnesota Youth Athletic Services sanctioned leagues. This category also provides one-fourth of the Athletic Coordinator salary as well as league fees for team memberships. Traveling Athletics also has money budgeted for space allocation for office space and storage space to the Murzyn Hall budget.

Objectives

1. Look for alternative organizations for teams to be sanctioned by.
2. Develop coaches clinics to better train youth coaches.
3. Better classifications for traveling basketball teams so they will be more equally matched against other communities.

Budget Comments

Traveling Athletics budget has had a decrease of \$511. Twenty-five percent of the Recreation Coordinator's salary is budgeted under Personal Services. Space allocation of \$2,891 was also provided to the Murzyn Hall budget.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: TRIPS & OUTINGS							
101 45030	GENERAL TRIPS & OUTINGS	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item Description							
	0999 Personal Services	18,561	18,611	18,863	17,727	17,727	17,727
	1999 Supplies	195	378	350	350	350	350
	2999 Other Services & Charges	42,253	39,870	41,241	40,703	40,703	40,703
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: TRIPS & OUTINGS	61,009	58,858	60,454	58,780	58,780	58,780

Activity Description

Trips and Outings include one-day and extended trips for senior citizens. These are advertised through quarterly trip flyers mailed to participants. It continues to be one of our most popular offerings and is a self-sustaining program. This activity provides twenty-five percent of the Senior Citizen Coordinator salary. Trips and Outings also budgets monies for office space allocation to Murzyn Hall.

Objectives

1. Provide seniors with a well-planned and well-executed trip schedule of both one-day extended trips and small group excursions.

Budget Comments

Trips and Outings budget has decreased \$1,674. Twenty-five percent of the Senior Citizen Coordinator salary is budgeted within the Trips and Outings budget. Murzyn Hall also received \$2,319 for space allocation. Personal services decreased \$1,136 due to entry level rate for new Senior Coordinator.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: SENIOR CITIZENS							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45040	SENIOR CITIZENS	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2010	2011	2012	2013	2013	2013
	0999 Personal Services	61,716	60,385	61,039	56,754	56,754	56,754
	1999 Supplies	2,815	3,058	3,200	3,200	3,200	3,200
	2999 Other Services & Charges	20,631	21,080	19,603	17,538	17,538	17,538
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: SENIOR CITIZENS	85,162	84,523	83,842	77,492	77,492	77,492

Activity Description

The Senior Center is located in Murzyn Hall and provides a wide variety of programs to individuals 55 years and older in the community. The Center is open Monday through Friday from 9:00 a.m. to 4:00 p.m. This program provides seventy-five percent of the Senior Citizen Coordinator salary. The Senior Citizen budget also provides space allocation for Murzyn Hall for office, storage and Senior Center space.

Objectives

1. To provide social, educational, and recreational programs to seniors in the community. To serve as a center that provides resource information regarding senior issues and concerns.
2. To provide the opportunity for senior exercise programs.

Budget Comments

The total Senior Citizens budget has decreased by \$6,350 mostly due to an entry level Senior Coordinator. Seventy-five percent of the Senior Coordinator salary is budgeted under this budget. There was a charge of \$12,449 for space allocation to Murzyn Hall.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: MURZYN HALL							
101 45129	GENERAL MURZYN HALL	Actual Expense 2010	Actual Expense 2011	Adopted Budget 2012	Department Proposed 2013	City Manager Proposed 2013	Council Adopted 2013
Line Item Description							
	0999 Personal Services	105,039	102,061	143,101	121,306	121,306	121,306
	1999 Supplies	10,577	18,131	25,450	25,450	25,450	25,450
	2999 Other Services & Charges	8,605	32,075	33,776	41,759	41,759	41,759
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	22,786	22,536	22,536	22,536	22,536	22,536
	TOTALS: MURZYN HALL	147,007	174,803	224,863	211,051	211,051	211,051

Activity Description

In an average year, Murzyn Hall (JPM) is used approximately 2,500 hours for classes/ activities, 1,500 hours for weddings, and 1,000 hours for meetings. Approximately 20% of the users are charged while the remaining 80% are fee waived or charged a minimal fee to offset custodial costs. JPM operates seven days a week and runs near full capacity throughout the year. Murzyn Hall budget provides salaries for the Head Custodian, part-time custodians, and fifty percent of the Clerk-Typist II position.

Objectives

1. Develop a JPM preventative maintenance plan.

Budget Comments

The Murzyn Hall budget has decreased \$13,812. Personal Services had a decrease of \$21,795 due to the reduction of part-time custodian hours. Other Services was increased \$7,983 to include basement floor replacement and kitchen refrigerator replacement. Space allocation credit received from the recreation budgets is \$42,047. A transfer out to bonds is also included in the Murzyn Hall budget.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2013

DEPARTMENT: HYLANDER CENTER							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45130	HYLANDER CENTER	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item Description		2010	2011	2012	2013	2013	2013
0999	Personal Services	4,586	8,665	23,696	23,710	23,710	23,710
1999	Supplies	109	24	2,000	2,000	2,000	2,000
2999	Other Services & Charges	56,422	55,238	75,000	70,060	70,060	70,060
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: HYLANDER CENTER		61,117	63,927	100,696	95,770	95,770	95,770

Activity Description

The Community Center has the staff and utilities to maintain and operate the Hylander Center gym and fitness room. This budget includes utilities and cleaning that is serviced by the School District and then paid from this account.

Objectives

1. Develop an advertising campaign to gain additional users.
2. Continue to expand revenue by operating tournaments.

Budget Comments

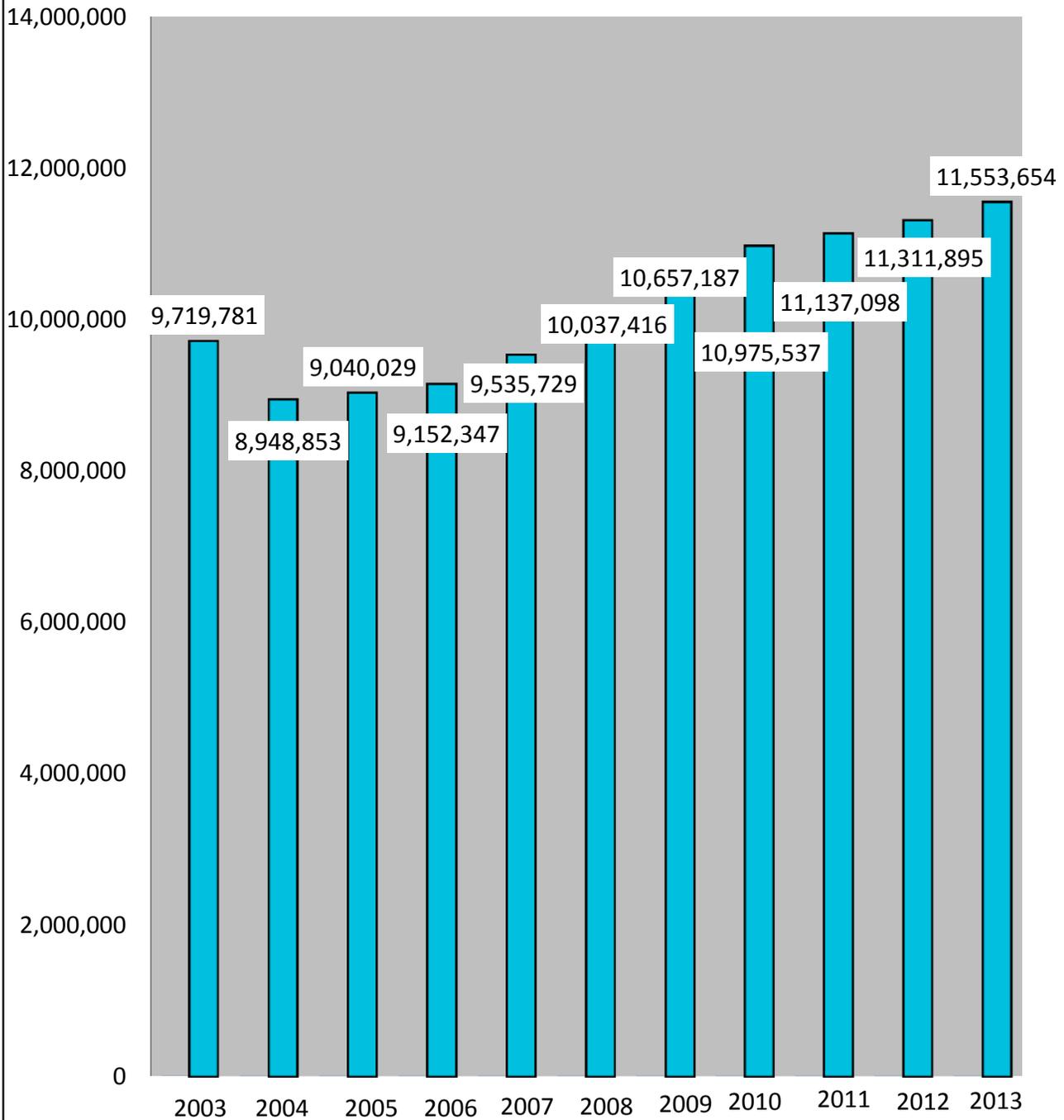
The Community Center budget decreased \$4,926 due to a reduction in maintenance costs. Insurance has increased to \$2,660. Other line items are consistent with the 2012 budget.

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SUPPLEMENTARY INFORMATION

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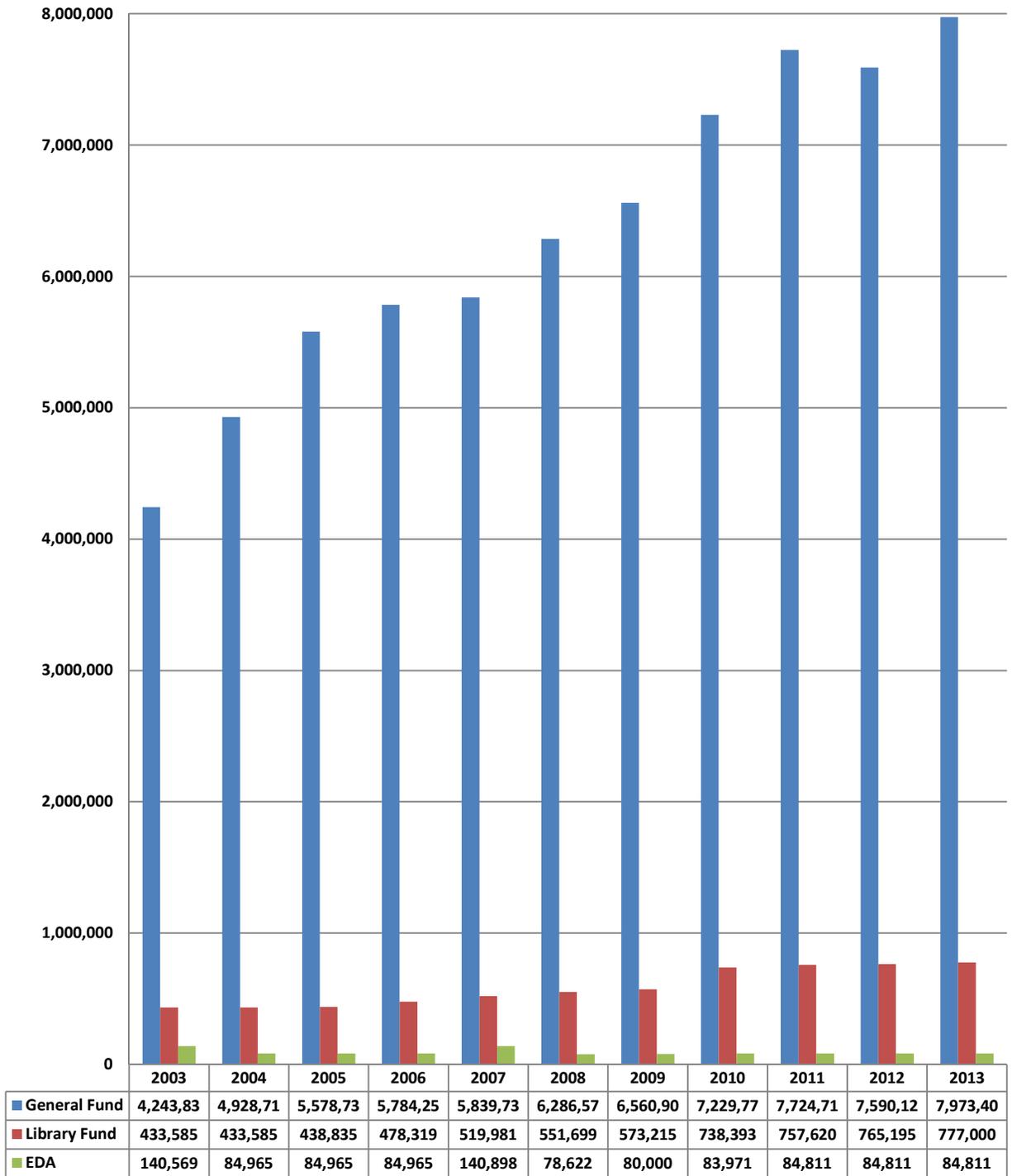
History of Tax Supported Operating Expenditures General Fund, Library Fund, EDA Fund* Adopted Budget



* Includes only EDA Expenditures supported by City levy. \$84,811 for 2013.

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History of Changes in Tax Levy 2003 - 2013



General fund levies for 2003 - 2011 include state market value homestead credit, which ended 12/31/11. All levies shown include both the local levy and the area-wide fiscal disparities levy.

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**City of Columbia Heights
2013 Budget
History of State Aid Reductions**

	Year	Local Government Aid	Market Value Homestead Credit	Annual Total Received	Cumulative (Reductions)
Original Aid Certified	2003	2,651,999	607,324	3,259,323	-
Aid After 2003 Legislative Reductions	2003	1,955,299	607,324	2,562,623	(696,700)
Original Aid Certified	2004	1,603,203	587,319	2,190,522	(1,765,501)
Original Aid Certified	2005	1,058,477	572,742	1,631,219	(3,393,605)
Original Aid Certified	2006	1,028,487	517,322	1,545,809	(5,107,119)
Original Aid Certified	2007	1,238,594	473,173	1,711,767	(6,654,675)
Aid After 2008 Legislative Reductions	2008	921,280	451,574	1,372,854	(8,541,144)
Aid After 2009 Legislative Reductions	2009	1,122,959	452,948	1,575,907	(10,224,560)
Aid After 2010 Legislative Reductions	2010	895,180	171,455	1,066,635	(12,417,248)
Aid After 2011 Legislative Reductions	2011	895,180	172,810	1,067,990	(14,608,581)
Aid After 2011 Legislative Reductions	2012	895,180	-	895,180	(16,972,724)
Aid After 2011 Legislative Reductions	2013	895,180	-	895,180	(19,336,867)

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City of Columbia Heights
History of Tax on Properties of Various Values

MARKET VALUE (PAYABLE 2005)	74,400				
MARKET VALUE (PAYABLE 2006)	85,600				
MARKET VALUE (PAYABLE 2007)	98,400				
MARKET VALUE (PAYABLE 2008)	188,700				
MARKET VALUE (PAYABLE 2009)	187,700				
MARKET VALUE (PAYABLE 2010)	180,000				
MARKET VALUE (PAYABLE 2011)	166,400				
MARKET VALUE (PAYABLE 2012)	160,800				
MARKET VALUE (PAYABLE 2013)	133,100				
	County	City	School	Other	Total
2005 Taxes	151	220	166	20	557
2006 Taxes	177	251	132	23	583
2007 Taxes	206	282	270	25	783
2008 Taxes	531	720	542	87	1,880
2009 Taxes	530	801	664	95	2,090
2010 Taxes	562	926	665	98	2,251
2011 Taxes	591	918	553	93	2,155
2012 Taxes	546	915	615	90	2,165
2013 Taxes	457	867	553	97	1,973
Amount of Increase 2012/2013	-89	-48	-62	7	-191

MARKET VALUE (PAYABLE 2005)	119,300				
MARKET VALUE (PAYABLE 2006)	137,200				
MARKET VALUE (PAYABLE 2007)	157,800				
MARKET VALUE (PAYABLE 2008)	175,900				
MARKET VALUE (PAYABLE 2009)	179,400				
MARKET VALUE (PAYABLE 2010)	162,300				
MARKET VALUE (PAYABLE 2011)	149,400				
MARKET VALUE (PAYABLE 2012)	138,700				
MARKET VALUE (PAYABLE 2013)	133,600				
	County	City	School	Other	Total
2005 Taxes	309	450	306	40	1,105
2006 Taxes	355	502	255	46	1,158
2007 Taxes	403	552	475	50	1,480
2008 Taxes	487	660	501	80	1,728
2009 Taxes	502	758	631	90	1,981
2010 Taxes	496	818	592	87	1,993
2011 Taxes	519	806	491	81	1,897
2012 Taxes	450	755	518	74	1,797
2013 Taxes	459	872	556	97	1,984
Amount of Increase 2012/2013	9	117	38	23	187

City of Columbia Heights
History of Tax on Properties of Various Values

MARKET VALUE (PAYABLE 2005)	160,800				
MARKET VALUE (PAYABLE 2006)	182,700				
MARKET VALUE (PAYABLE 2007)	192,600				
MARKET VALUE (PAYABLE 2008)	194,000				
MARKET VALUE (PAYABLE 2009)	194,100				
MARKET VALUE (PAYABLE 2010)	177,400				
MARKET VALUE (PAYABLE 2011)	159,300				
MARKET VALUE (PAYABLE 2012)	153,600				
MARKET VALUE (PAYABLE 2013)	146,100				
	County	City	School	Other	Total
2005 Taxes	457	666	437	59	1,619
2006 Taxes	512	724	364	66	1,666
2007 Taxes	519	711	595	64	1,889
2008 Taxes	550	745	559	90	1,944
2009 Taxes	552	834	735	54	2,175
2010 Taxes	552	910	654	96	2,212
2011 Taxes	561	871	527	88	2,047
2012 Taxes	515	863	583	85	2,046
2013 Taxes	517	981	617	110	2,225
Amount of Increase 2012/2013	2	118	34	25	179

MARKET VALUE (PAYABLE 2005)	240,000				
MARKET VALUE (PAYABLE 2006)	268,100				
MARKET VALUE (PAYABLE 2007)	258,400				
MARKET VALUE (PAYABLE 2008)	296,000				
MARKET VALUE (PAYABLE 2009)	266,100				
MARKET VALUE (PAYABLE 2010)	238,300				
MARKET VALUE (PAYABLE 2011)	238,300				
MARKET VALUE (PAYABLE 2012)	221,800				
MARKET VALUE (PAYABLE 2013)	213,600				
	County	City	School	Other	Total
2005 Taxes	739	1,077	687	96	2,599
2006 Taxes	806	1,141	568	104	2,619
2007 Taxes	737	1,011	822	91	2,661
2008 Taxes	903	1,225	885	149	3,162
2009 Taxes	796	1,204	976	143	3,119
2010 Taxes	778	1,282	905	136	3,101
2011 Taxes	897	1,394	815	141	3,247
2012 Taxes	808	1,356	882	133	3,179
2013 Taxes	829	1,573	951	176	3,529
Amount of Increase 2012/2013	20	217	69	43	350

CITY OF COLUMBIA HEIGHTS, MINNESOTA
2013 Budget Information
TOTAL PERSONNEL - F.T.E. & SALARIES

	FTE 2013	ADOPTED SALARIES 2010	ADOPTED SALARIES 2011	ADOPTED SALARIES 2012	ADOPTED SALARIES 2013
ADMINISTRATION					
Mayor	0.20	13,800	13,800	13,800	13,800
City Council	0.80	31,200	31,200	31,200	31,200
TOTALS	1.00	45,000	45,000	45,000	45,000
ASSESSING					
Interdepartmental Labor - PW	0.11	0	3,920	4,872	4,872
TOTALS	0.11	0	3,920	4,872	4,872
CABLE					
Telecomm Secretary	0.03	900	900	675	0
Intern	0.20	5,000	5,000	5,000	5,000
TOTALS	0.23	5,900	5,900	5,675	5,000
CITY MANAGER					
City Manager	1.00	136,841	136,841	138,079	138,079
Asst. to City Manager/HR Director	1.00	96,263	96,263	97,199	97,199
Administrative Assistant - HR	1.00	53,817	53,817	54,345	54,345
Special Project Coordinator	0.00	0	0	0	0
Transfer in from City Clerk	0.40	22,584	22,584	22,809	22,809
TOTALS	3.40	309,505	309,505	312,432	312,432
CITY CLERK					
City Clerk	1.00	56,459	56,459	57,023	57,023
Imaging Technician	0.50	0	14,113	14,113	14,113
Temp for Absentee Ballots (12 wks. total)		0	0	5,040	0
Election Head Judges	0.00	7,351	0	3,080	0
Election Asst. Head Judges	0.00	0	0	3,010	0
Election Judges	0.00	31,748	0	25,200	0
Student Election Judges	0.00	0	0	300	0
Transfer out to City Manager	-0.40	-22,584	-22,584	-22,809	-22,809
Interdepartmental Labor - Finance		0	0	1,300	0
Interdepartmental Labor - Public Works		3,468	0	3,000	0
Interdepartmental Labor - Fire		0	0	85	0
TOTALS	1.10	76,442	47,988	89,342	48,327
COMM. DEV./PROTECTIVE INSPECTIONS					
Community Development Director	1.00	102,846	102,846	103,854	103,854
Assistant Comm. Dev. Director	1.00	78,225	80,525	81,329	81,329
Community Development Specialist	0.00	0	0	0	0
Secretary	0.00	0	0	0	0
Planner	0.00	75,041	75,041	75,785	0
Building Official	1.00	69,605	69,605	70,301	70,301
Secretary II Permits	1.00	47,889	47,889	48,147	48,147
TOTALS	4.00	373,606	375,906	379,417	303,631
FINANCE					
Finance Director	1.00	111,738	111,833	97,419	103,119
Assistant Finance Director	1.00	80,909	80,909	76,841	79,610
Accounting Coordinator	1.00	52,877	52,877	53,405	53,738
Payroll Accountant	1.00	53,567	53,567	50,214	52,016
Accounting Clerk II Utility	1.00	43,564	43,564	44,001	43,460
Budget Coordinator	1.00	32,674	43,564	44,001	44,334
Accounting Clerk I Utility	1.00	41,734	41,734	42,150	42,483
Meter Reader	0.00	7,628	7,628	7,706	0
Secretary II	1.00	43,564	43,079	38,480	41,713

CITY OF COLUMBIA HEIGHTS, MINNESOTA
2013 Budget Information
TOTAL PERSONNEL - F.T.E. & SALARIES

	FTE 2013	ADOPTED SALARIES 2010	ADOPTED SALARIES 2011	ADOPTED SALARIES 2012	ADOPTED SALARIES 2013
FINANCE CONTINUED					
Receptionist	1.00	41,172	41,172	41,588	41,921
Accounting Clerk I: Liquor	0.50	0	20,654	18,356	19,406
Interdepartmental Labor - Liquor	0.00	0	-31,781	-29,661	0
TOTALS	9.50	509,427	508,800	484,500	521,800
FIRE DEPARTMENT/PROPERTY INSPECTIONS					
Fire Chief	1.00	101,310	102,810	103,782	103,782
Assistant Fire Chief	1.00	81,023	81,023	81,665	81,665
Captain III	3.00	236,463	235,659	241,050	217,050
Journeyman Firefighter	3.00	216,822	214,440	222,477	201,477
Secretary	0.88	37,594	36,320	36,320	38,320
Paid on Call Firefighters		70,000	82,000	87,000	87,000
Clerk Typist II	0.00	0	0	0	0
Clerk Typist II	0.50	20,374	22,000	22,000	22,000
Property Inspections - Seasonals	0.21	0	0	5,000	5,000
Interdepartmental Labor - Gen. Gov. Bldgs.	0.43	0	0	13,291	16,345
Interdepartmental Labor - Recreation		0	8,881	0	0
Various OT			included above	included above	included above
TOTALS	10.02	763,586	783,133	812,586	817,639
GENERAL GOVERNMENT BUILDINGS					
Maintenance Supervisor	1.00	0	45,473	49,028	50,972
Custodians	2.27	0	0	59,286	64,972
Interdepartmental Labor - Police	-0.43	0	-2,843	-12,610	-16,345
Interdepartmental Labor - Fire	-0.43	0	-2,843	-12,610	-16,345
Interdepartmental Labor - Murzyn Hall	-0.19	0	-22,737	-14,548	-7,392
Interdepartmental Labor - Library	-0.65	0	-5,684	-20,910	-20,012
Interdepartmental Labor - Liquor	-0.13	0	0	-2,451	-6,117
Interdepartmental Labor - Public Works	-0.57	0	-5,684	-13,203	-17,222
TOTALS	0.87	0	5,682	31,981	32,511
INFORMATION SYSTEMS					
IS Director	1.00	84,807	84,809	85,653	85,649
Asst. IS Director	1.00	52,881	58,001	59,462	59,465
Imaging Technician	0.00	14,043	0	0	0
IS Technician	1.00	27,205	40,973	42,033	40,796
TOTALS	3.00	178,936	183,783	187,148	185,910
LIBRARY					
Library Director	1.00	97,662	97,662	98,622	89,898
Children's Librarian	1.00	64,013	64,013	64,649	61,277
Adult Services Librarian	1.00	57,335	59,720	62,237	64,166
Clerk Typist II - Adult Services Department	1.00	40,812	42,552	44,277	44,277
Clerk Typist II - Children's Department	1.00	41,172	41,172	41,588	41,588
4 Library Supervisors	0.62	26,500	26,500	26,600	26,860
9 Pages	2.75	63,800	63,800	68,195	69,085
Library Aide	0.35	9,027	9,027	9,115	8,285
Library Clerk	0.90	28,400	29,586	32,169	36,150
Library Clerk	0.00	0	0	0	0
Interdepartmental Labor - Gen. Gov. Bldgs.	0.65	0	0	21,578	20,012
Interdepartmental Labor - Public Works		2,500	2,500	2,500	2,500
TOTALS	10.27	431,221	436,532	471,530	464,098

CITY OF COLUMBIA HEIGHTS, MINNESOTA

2013 Budget Information

TOTAL PERSONNEL - F.T.E. & SALARIES

	FTE	ADOPTED	ADOPTED	ADOPTED	ADOPTED
	2013	SALARIES	SALARIES	SALARIES	SALARIES
		2010	2011	2012	2013
MUNICIPAL LIQUOR STORES					
STORE #1					
Liquor Manager	1.00	95,947	95,947	96,901	96,901
Store Manager	1.00	59,729	59,730	60,319	60,319
Assistant Liquor Managers	2.00	53,980	53,980	54,520	109,039
Store Supervisors	0.98	23,116	26,820	28,843	35,075
Cashiers and Stockers	4.45	169,965	116,199	134,989	134,095
Transfer out to Store #2	-0.68	-36,460	-35,980	-36,822	-53,178
Transfer out to Store #3	-0.42	-11,514	-11,993	-11,628	-27,984
Transfer in from Store #3	0.00	11,607	14,506	13,957	0
Interdepartmental Labor - Finance	0.00	0	15,890	13,347	0
Interdepartmental Labor - Gen. Gov. Bldgs.	0.05	0		981	2,294
Total Store #1	8.38	366,370	335,099	355,408	356,562
STORE #2					
Store Manager	1.00	59,729	59,730	60,319	60,319
Assistant Liquor Managers	1.00	53,980	53,980	54,520	54,520
Part-time Store Supervisors	0.33	15,893	20,631	8,550	11,961
Cashiers and Stockers	3.93	122,082	105,148	113,464	117,653
Transfer in from Store #1	0.68	36,460	35,980	36,822	53,179
Transfer in from Store #3	0.00	13,058	32,120	28,432	0
Interdepartmental Labor - Finance	0.00	0	11,918	13,347	0
Interdepartmental Labor - Gen. Gov. Bldgs.	0.05	0	0	981	2,294
Total Store #2	6.99	301,202	319,507	316,436	299,926
STORE #3					
Assistant Liquor Managers	0.00	48,361	51,806	51,694	0
Part-time Store Supervisors	0.91	31,060	18,568	28,360	32,684
Cashiers and Stockers	1.97	65,156	69,752	61,835	58,827
Transfer out to Store #1	0.00	-11,607	-14,506	-13,957	0
Transfer out to Store #2	0.00	-13,058	-32,120	-28,432	0
Transfer in from Store #1	0.42	11,514	11,993	11,628	27,985
Interdepartmental Labor - Finance	0.00	0	3,973	2,966	0
Interdepartmental Labor - Gen. Gov. Bldgs.	0.03	0	0	490	1,529
Total Store #3	3.33	131,426	109,466	114,584	121,024
TOTALS ALL STORES	18.70	798,998	764,072	786,428	777,512
POLICE DEPARTMENT					
Police Chief	1.00	108,846	108,846	110,997	109,914
Police Captain	1.00	85,907	85,907	87,621	86,759
Police Sergeants	4.00	261,431	261,709	351,905	352,741
Police Corporals	2.00	155,889	164,718	157,494	158,519
Police Officers	18.00	1,477,615	1,449,295	1,523,331	1,544,063
27th Officer - Federal Grant	1.00	0	61,130	included above	included above
28th Officer - Alternate School Liason	1.00	0	57,774	included above	included above
Support Services	0.00	56,309	0	0	0
Record Technicians	2.00	86,221	85,768	88,002	88,002
Community Service Officers	1.00	41,629	41,629	42,150	42,150
Part-time Property/Evidence CSO	0.00	0	0	0	0
Part-time CSO	1.00	30,900	30,900	40,893	40,893
Office Supervisor	1.00	46,184	51,617	52,129	52,133
Crime Prevention Specialist	0.00	0	0	0	0
Clerk Typist	1.00	40,032	42,918	43,439	38,281
Information Systems Specialist	1.00	0	45,485	48,988	49,229
Inv./Copr./Liason Pay Difference		14,592	14,592	14,784	14,784
Police Community Programs OT		4,024	4,064	4,105	4,187

CITY OF COLUMBIA HEIGHTS, MINNESOTA
2013 Budget Information
TOTAL PERSONNEL - F.T.E. & SALARIES

	FTE	ADOPTED SALARIES	ADOPTED SALARIES	ADOPTED SALARIES	ADOPTED SALARIES
	2013	2010	2011	2012	2013
POLICE CONTINUED					
Problem Oriented Policing OT		5,000	5,000	5,000	5,000
Transfer out to Police Community Programs		-4,024	-4,064	-4,105	-4,187
Interdepartmental Labor - Recreation		0	6,881	0	0
Interdepartmental Labor - Gen. Gov. Bldgs.	0.43	0	0	12,610	16,345
Furlough			included above	included above	included above
			-19,621		-4,000
TOTALS	35.43	2,410,555	2,494,548	2,579,342	2,594,813
PUBLIC WORKS DEPARTMENT					
Public Works Director	1.00	115,893	115,893	117,035	117,035
A.C.E.	1.00	79,974	79,974	80,769	80,769
Public Works Superintendent	1.00	78,738	78,738	79,896	79,896
Administrative Assistant	1.00	54,543	54,543	55,084	55,084
Shop Foreman	1.00	66,662	66,662	67,324	67,324
Secretary	1.00	38,945	47,029	47,657	47,657
Assessing Clerk	0.75	28,790	31,379	32,998	32,999
Engineering Technician IV	2.00	124,510	131,213	135,529	135,529
Engineering Technician III	1.00	56,556	58,628	59,412	52,619
Foreman	3.00	183,136	180,278	181,045	181,045
Maintenance III	2.00	107,138	110,468	112,278	112,278
Maintenance Worker	16.00	874,177	871,456	882,564	874,276
Seasonal	4.90	105,000	105,000	106,050	106,050
Interdepartmental Labor - Assessing	-0.11	0	-3,920	-4,872	-4,872
Interdepartmental Labor - Gen. Gov. Bldgs.	0.57	0	0	13,884	17,222
Adjust Form B to Sum of Cost Factors		4,150	3,252	0	0
TOTALS	36.11	1,918,212	1,930,593	1,966,655	1,954,913
RECREATION DEPARTMENT					
Recreation Director	1.00	82,375	82,375	83,178	83,178
Senior Citizens Coordinator	1.00	56,309	56,309	56,873	52,647
Senior Aerobic Instructors	0.50	6,000	6,000	4,000	3,519
Program Coordinator	1.00	42,934	42,934	43,350	43,350
Clerk Typist II - Recreation	1.00	43,523	43,523	43,939	43,939
Recreation Clerk	0.50	19,708	19,708	19,714	19,714
Seasonal	3.37	37,550	69,525	52,050	52,050
Head Custodian	0.00	50,499	0	0	0
Custodian II	2.50	54,291	55,000	80,000	69,165
Custodian I	1.07	7,509	25,635	included above	included above
Interdepartmental Labor - Gen. Gov. Bldgs.	0.19		22,737	14,549	7,392
TOTALS	12.13	400,698	423,746	397,653	374,952
TOTAL FULL TIME	108.00	7,105,027	7,256,315	7,369,650	7,287,534
TOTAL PART-TIME	37.87	1,117,059	1,062,793	1,184,910	1,155,876
GRAND TOTAL	145.87	8,222,086	8,319,108	8,554,560	8,443,410

*NOTE: Part-time, Seasonal and Temporary are shown in bold.

June 8, 2009

Summary:

Columbia Heights, Minnesota; General Obligation

Primary Credit Analyst:

Caroline West, Chicago 312-233-7047; caroline_west@standardandpoors.com

Secondary Credit Analyst:

Steffanie Dyer, Chicago (1) 312-233-7007; steffanie_dyer@standardandpoors.com

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Rationale

Outlook

Related Research

Summary:

Columbia Heights, Minnesota; General Obligation

Credit Profile

US\$4.645 mil GO pub facs & taxable GO tax increment bnds ser 2009A&B dtd 07/12/2009 due 07/01/2038

Long Term Rating

AA/Stable

New

Rationale

The 'AA' long-term rating assigned to Columbia Heights, Minn.'s series 2009A general obligation (GO) public facilities bonds and series 2009B taxable GO tax increment bonds reflects the following credit qualities, in Standard & Poor's Rating Services' opinion:

- Very close proximity to Minneapolis-St. Paul with strong participation in the metropolitan economic base, including access to ample employment opportunities;
- Income and wealth indicators ranging from adequate to very strong;
- Healthy finances as demonstrated by a very strong fund balance; and
- Good financial management planning and procedures, which have sustained the city's good financial standing and provide further stability; and

The city's full GO ad valorem pledge secures both series of bonds. Proceeds from the 2009A series will finance a variety of projects, including a new public safety center, street and water infrastructure improvements, and renovations to a community building. The 2009B bonds will fund the acquisition of structures within a tax increment district.

Columbia Heights is located just four miles outside Minneapolis in Anoka County (AAA/Stable). A fully developed, inner ring suburb, the city has maintained a fairly stable population over the past decade, sliding 2% since 2000 to reach 17,963 currently. Residents are in close proximity to a wide variety of industries within the metropolitan area, and a high-speed commuter rail station set to open in the fall will further improve access. Income levels in the city are adequate-to-good in our view, with a median household and per capita effective buying income at 87% and 95% of national levels.

Because the city is mostly built-out, tax base growth has occurred primarily through residential tear-downs and fill-in development. Such improvements resulted in steady net tax capacity growth through 2008. In 2009, the city felt the impact of overall softening in the housing market, and net tax capacity slipped 1% to \$15.66 billion. Indicated market value, a measure of true property value, remains very strong on a per capita basis in our opinion, however, at \$86,700.

Due to the city's good planning and management practices, the finances have been historically strong. At fiscal year-end 2007 (Dec. 31), the general fund balance held \$3.9 million in unreserved funds. At 47% of expenditures, we view this level as very strong. Unaudited results for 2008 show a \$229,000 reduction in these reserves, which can be linked directly to a year-end unallotment of local government aid (LGA) from the state of \$328,000. In fiscal

2009, officials are preparing for a severe loss of LGA and have accordingly sharply cut expenditures by \$900,000 (nearly 10% of the budget). The city has reduced programs, left positions open through attrition, and requested employees take a furlough. As a result, management expects an operating surplus or, at worst, a break-even year, depending on the level of LGA reduction. The city's financial forecast includes a use of fund balance in 2010 and 2011 as the city reduces its dependence on state aid.

Columbia Height's management practices are considered "good" under Standard & Poor's Financial Management Assessment (FMA). An FMA of good indicates that practices exist in most areas, although not all may be formalized or regularly monitored by governance officials. The city engages in extensive planning, including a long-term financial plan through 2013 as well as a detailed five-year capital improvement plan. Both documents are updated annually and aid in budget planning. The city council maintains a policy to keep a minimum 45% of the preceding year's expenditures in reserves.

In our opinion, the city's overall debt burden is moderate at \$2,850 per capita and 3.3% of the total market value. Roughly half of the city's debt is supported by revenues, special assessments, or tax increments, which reduces the tax levy requirements on the overall tax base. The portion of operating expenditures devoted to debt service costs was high at 22.7% in 2007, in our view. Amortization is average; 49% of the city's direct debt is due to mature within 10 years and 91% within 20 years. The city has no additional plans to issue debt.

Outlook

The stable outlook reflects Standard & Poor's expectation that management will continue to engage in extensive planning in order to respond to potential revenue decreases related to slipping net tax capacity and reductions in state aid. We expect the city to maintain its long-term focus on maintaining at least a good reserve level. The city's close proximity to Minneapolis and its participation in the metropolitan economic base provide further stability to the rating.

Related Research

USPF Criteria: "GO Debt," Oct. 12, 2006

Complete ratings information is available to RatingsDirect subscribers at www.ratingsdirect.com. All ratings affected by this rating action can be found on Standard & Poor's public Web site at www.standardandpoors.com; under Ratings in the left navigation bar, select Find a Rating.

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Columbia Heights (City of) MN

Moody's Org ID: 600024966 6 Digit CUSIP: 197684, 197687, 197688, 197689, 197691, 197707 ...More

Seniormost Tax Backed Rating Aa2 Outlook No Outlook	Market Segment: U.S. Public Finance Sector: HEALTH CARE-HOSPITAL, MUNICIPALITY State: Minnesota
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Sale Data

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Sale Description	Sale Date ▾	Sale Amount (\$US Mii)	Underlying		Enhanced		Insured	
			Rating	Watch Status	Rating	Watch Status	Rating	Watch Status
General Obligation Public Safety Center Bonds, Series 2008B	14 Jul 2008	10.00	Aa2	Not on Watch			Aa2	Not on Watch
Taxable General Obligation Housing Improvement Area Bonds, Series 2008A	23 Jun 2008	0.98	Aa2	Not on Watch				
Public Facility Lease Revenue Bonds (Municipal Liquor Stores Project), Series 2007 B	27 Aug 2007	5.04	A1	Not on Watch				
General Obligation Street Rehabilitation Bonds, Series 2007A	27 Aug 2007	1.00	Aa2	Not on Watch				

Sale-level Detail: General Obligation Public Safety Center Bonds, Series 2008B

[Export](#)

Sale ID: 821017437 Security: General Obligation Primary Purpose: CITY Support: Yes Sale Type: PF BOND	Issuer: Columbia Heights (City of) MN Obligor: Columbia Heights (City of) MN Analyst: Rachel Cortez 312-706-9956
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Sale-Level History [Rating Detail](#)

Rating date	Rating	Rating Type	Action
16 Apr 2010	Aa2	Underlying	Change in Scale
16 Apr 2010	Aa2	Insured	Change in Scale
18 Dec 2009	Aa3	Insured	CONFIRMED
12 Nov 2009	Aa3	Insured	Possible Downgrade
12 Nov 2009	Aa3	Insured	DOWNGRADED
20 May 2009	Aa2	Insured	Possible Downgrade
21 Nov 2008	Aa2	Insured	DOWNGRADED
05 Aug 2008	Aaa	Insured	Possible Downgrade
05 Aug 2008	Aaa	Insured	NEW
20 Jun 2008	A1	Underlying	NEW

Maturity Detail

CUSIP	Maturity Date [▲]	Underlying		Enhanced		Insured		Enhancement/Insurance Provider
		Rating	Rating Date	Rating	Rating Date	Rating	Rating Date	
197684NA7	01 Feb 2011	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp
197684NB5	01 Feb 2012	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp
197684NC3	01 Feb 2013	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp
197684ND1	01 Feb 2014	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp
197684NE9	01 Feb 2015	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp
197684NF6	01 Feb 2016	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp
197684NG4	01 Feb 2017	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp
197684NH2	01 Feb 2018	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp
197684NJ8	01 Feb 2019	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp
197684NK5	01 Feb 2020	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp
197684NL3	01 Feb 2021	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp
197684NM1	01 Feb 2022	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp
197684NN9	01 Feb 2023	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp
197684NP4	01 Feb 2024	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp
197684NQ2	01 Feb 2025	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp
197684NR0	01 Feb 2026	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp
197684NS8	01 Feb 2027	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp
197684NT6	01 Feb 2028	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp
197684NU3	01 Feb 2029	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp
197684NV1	01 Feb 2030	Aa2	16 Apr 2010			Aa2	16 Apr 2010	Assured Guaranty Corp

197684NW9	01 Feb 2031	Aa2	16 Apr 2010		Aa2	16 Apr 2010	Assured Guaranty Corp
197684NX7	01 Feb 2032	Aa2	16 Apr 2010		Aa2	16 Apr 2010	Assured Guaranty Corp
197684NY5	01 Feb 2033	Aa2	16 Apr 2010		Aa2	16 Apr 2010	Assured Guaranty Corp
197684NZ2	01 Feb 2034	Aa2	16 Apr 2010		Aa2	16 Apr 2010	Assured Guaranty Corp
197684PA5	01 Feb 2035	Aa2	16 Apr 2010		Aa2	16 Apr 2010	Assured Guaranty Corp
197684PB3	01 Feb 2036	Aa2	16 Apr 2010		Aa2	16 Apr 2010	Assured Guaranty Corp
197684PC1	01 Feb 2037	Aa2	16 Apr 2010		Aa2	16 Apr 2010	Assured Guaranty Corp
197684PD9	01 Feb 2038	Aa2	16 Apr 2010		Aa2	16 Apr 2010	Assured Guaranty Corp

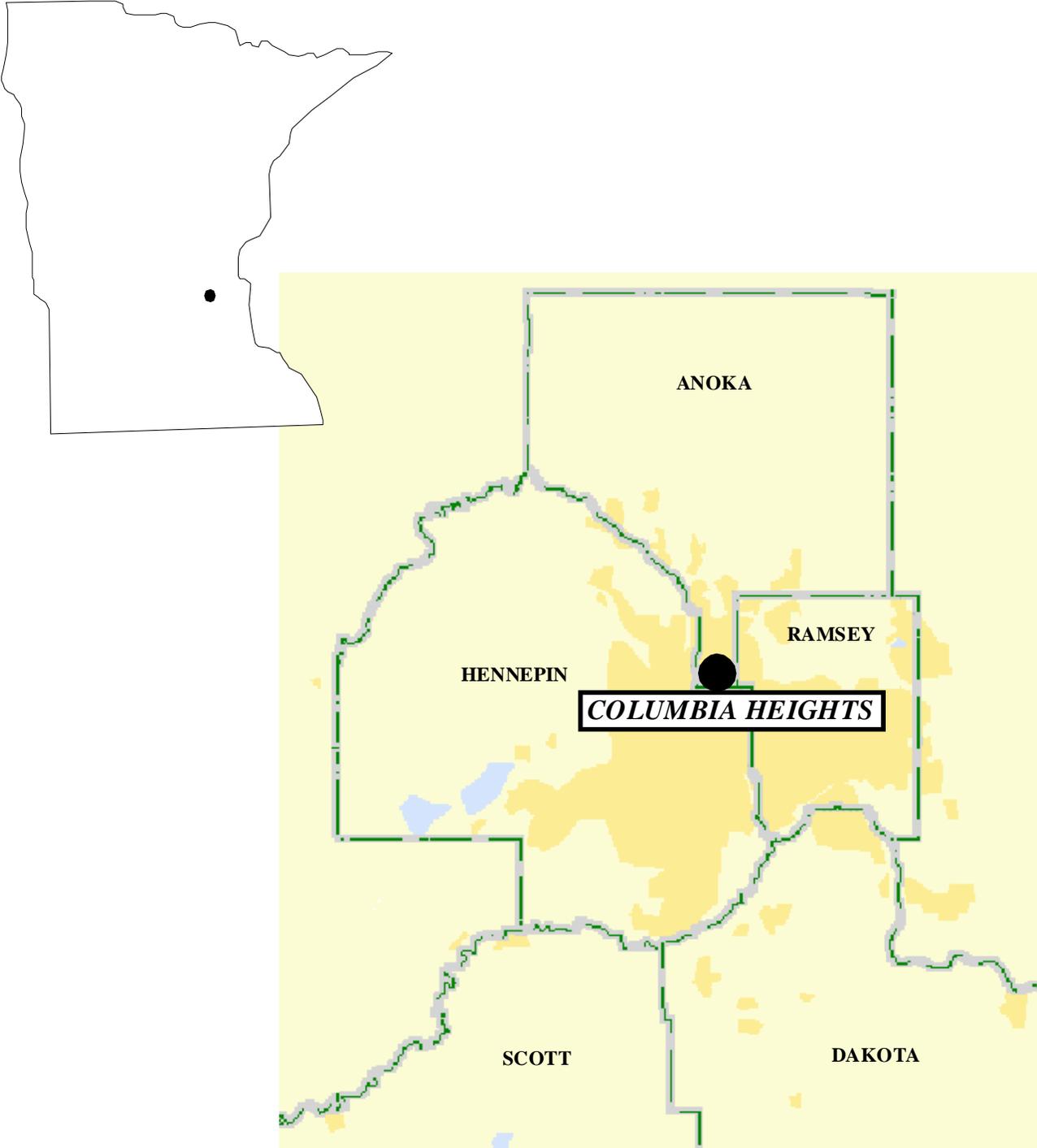
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CITY OF COLUMBIA HEIGHTS GEOGRAPHIC LOCATION



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COMMUNITY PROFILE

City of Columbia Heights

Location

County	Anoka	House District	41B
Region	Metro	Congressional District	5
Senate District	41		

History

What is now Columbia Heights was once part of Manomin County. Manomin was too small to support itself, so on November 2, 1869; it was annexed to Anoka County. It was then considered part of Fridley Township. On March 14, 1898, incorporation as a village was completed. The City Charter was adopted on July 21, 1921. The City of Columbia Heights is 3.4 square miles in area.

Population

1900	123	1960	17,533	2010	19,496
1920	2,968	1970	23,997		
1930	5,613	1980	20,029		
1940	6,053	1990	18,910		
1950	8,175	2000	18,520		

Miles of Streets and Alleys

Trunk Highways	3.0	City Streets	61.8
County	6.2	Alleys	18.9

Sewer and Watermain Miles

Storm Sewers	33.6	Watermains	66.1
Sanitary Sewers	59.0		

Parks

City Parks	14	County Park	1
Playgrounds	14		

Schools

Senior High	1	Elementary	3
Junior High	1	Parochial Elementary	1

Building Permits

<u>Year</u>	<u>Number</u>	<u>Est. Construction Cost</u>
1998	597	16,991,747
1999	641	24,018,811
2000	794	6,767,183
2001	671	12,547,885
2002	625	8,283,941
2003	577	11,056,530
2004	493	49,576,455
2005	606	12,155,025
2006	884	26,839,965
2007	634	22,230,118
2008	611	21,916,792
2009	607	13,376,732
2010	620	14,481,712
2011	796	7,986,467
2012	574	7,203,199

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GLOSSARY

Accounting System. The total structure of records and procedures which record, classify, summarize and report information on the financial position and results or operations of a government or any of its funds, fund types, balanced account groups or organizational components.

Accrual Basis. A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received and spent.

Ad Valorem Tax. A tax collected from all the real property within the City based upon the value of the property.

Ad Valorem Tax (Special Levy). A tax collected from all real property based upon the value of the property. This category accounts for tax levies imposed on property for special purposes authorized by state statute, e.g. debt serviced, housing and redevelopment Authority, contributions to the Fire Relief Association, etc.

Agent Fund. A fund consisting of resources received and held by the governmental unit as an agent for others.

Annual Budget. The budget authorized by resolution of the City Council for the fiscal year.

Appropriation. An authorization of the City Council to incur obligations and spend City funds. Appropriations are usually made for fixed amounts and are typically granted for one year.

Appropriation of Fund Balance. Using the existing fund balance for current operations.

Assessed Valuation. The total value of all real and personal property in the city, which was used as a basis for levying taxes.

Asset. Resources owned or held by a government, which have monetary value.

Attrition. A method of achieving a reduction in personnel by not refilling the positions vacated through resignation, reassignment, transfer, retirement, or means other than layoff.

Authorized Personnel. Employee positions which are authorized in the adopted budget, to be filled during the year.

Bond Proceeds. Funds received from the sale of any bond issue.

Budget. A council approved plan for receiving and expending public funds. It's an estimate of expenditures and the proposed means of financing them.

Budgetary Basis. This refers to the basis of accounting used to estimate financing sources and used in the budget. This generally takes on of three forms: GAAP, cash or modified accrual.

Budgetary Control. The control or management of government or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of available appropriations and available revenues.

Budget Calendar. The schedule of key dates which a government follows in the preparation and adoption of the budget.

Budget Message. A general discussion of the proposed budget presented in writing as part of the budget document. The budget message explains principal budget issues against the background of financial experience in recent years and presents recommendations regarding the financial policy for the coming year.

Capital Improvements. Expenditures related to the acquisition, expansion or rehabilitation of an element of the government's physical plant; sometimes referred to as infrastructure.

Capital Outlay. Expenditures that result in the acquisition of or addition to fixed assets, which have a value over \$1,000 and have a useful life of greater than one year.

Capital Projects. Major construction, acquisitions, or renovation activities, which add value to a government's physical assets or significantly increase their useful life. Also called capital improvements.

Cash Basis. A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Certified Tax Levy. The ad valorem tax levy that is recorded with Anoka County.

Class Rate. Set by the Legislature, the rates are multiplied by the market value to determine the net tax capacity of a property.

Constant or Real Dollars. The presentation of dollar amounts adjusted for inflation to reflect the real purchasing power of money as compared to a certain point in time in the past.

Consumer Price Index (CPI). A statistical description of price levels provided by the U.S. Department of Labor. The index is used as a measure of the increase in the cost of living (i.e. economic inflation).

Contingency. A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Contractual Services. Services rendered to a government by private firms, individuals, or other governmental agencies. Examples include utilities, rent, maintenance agreements, and professional consulting services.

Cost-of-Living Adjustment (COLA). An increase in salaries to offset the adverse effect of inflation on compensation.

Current Ad Valorem. Taxes levied and becoming due during the current year, from the time the amount of the tax levy becomes due until a penalty for non-payment is attached.

Debt Service. The planned accumulation of revenues and appropriation of expenditures for the retirement of long-term debt principal and interest.

Deficit. The excess of an entity's liabilities over its assets for the excess of expenditures or expenses over revenues during a single accounting period.

Delinquent Ad Valorem. Taxes that remain unpaid on and after the date on which penalty for non-payment is attached.

Department. The basic organizational unit of government, which is functionally unique in its delivery of services.

Depreciation. Process of allocating the cost of a capital asset to the periods during which the asset is used.

Disbursement. The expenditure of monies from an account.

Distinguished Budget Presentation Awards Program. A voluntary awards program administered by the Government Finance Officers Association to encourage governments to prepare effective budget documents.

Employee (or Fringe) Benefits. Contributions made by a government to meet commitments or obligations for employee fringe benefits. Included are the government's share of costs for Social Security and the various pensions, medical and life insurance plans.

Encumbrance. The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside or commit funds for a specified future expenditure.

Enterprise Fund. A fund that accounts for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.

Expenditures. The payment of cash on the transfer of property or services for the purposes of acquiring an asset, service or settling a loss.

Expense. Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Fees. A general term for any fixed charge levied by government associated with providing a service permitting an activity, or imposing a fine or penalty. Major types of fees included business and non-business licenses, fines, and user charges.

Fiscal Year. For budgeting purposes the City's fiscal year is the calendar year.

Fixed Assets. Assets of long-term character that are, intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Full-Time Equivalent (FTE). The number of hours of work performed by a full-time employee in one year (2,080), or portions thereof.

Fund. A separate accounting entity, with a set of self-balancing accounts for recording the collection of revenues and the payment of expenditures to carry out a specific function.

Fund Balance. The excess of an entity's assets over its liabilities. The term fund balance is used in governmental fund types. The term retained earnings is used in enterprise funds.

GAAP. Generally Accepted Accounting Principles. Uniform minimum standards for financial accounting and recording encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Fund. The largest fund in the City, the General Fund accounts for most of the City's financial resources. General Fund revenues include: property taxes, licenses and permits, service charges, and other types of revenue. This is the fund that accounts for the revenues and expenditures necessary to deliver basic operating services: police, fire, finance, parks, public works, etc.

Goal. Specific items to be accomplished during the year.

Grant. A contribution of assets (usually cash) by one governmental unit or other organization to another. Typically, these contributions are made to local governments from the state and federal governments.

HRA. Housing and Redevelopment Authority. The HRA is a separate legal entity but is under the control of the City and its Council. It was established to account for economic development and tax increment financing activities.

Infrastructure. The physical assets of a government (e.g. streets, water, sewer, public building and parks).

Interfund Transfers. The movement of monies between funds of the same governmental entity.

Intergovernmental Revenues. Money received from the State or Federal government in the form of grants or shared revenues for various activities.

Investment. Securities permitted by law are purchased and held for the production of income in the form of interest.

Levy. To impose taxes for the support of government activities.

Levy Limitation. The maximum amount permitted to be levied by a taxing jurisdiction as established by Minnesota Statutes. The levy limitations were lifted effective with taxes payable in 1993 but were re-implemented for 2010 and 2011.

Line Item Budget. A budget format that summarizes the object codes of expenditures for goods and services that the City intends to purchase during the fiscal year.

Local Government Aid. Money given to the City from the State based on a formula that was originally designed to provide tax relief and equalization among cities.

Municipal State Aid Maintenance. Money received from the State of Minnesota for the maintenance of certain streets within the City, which are designated "State Aid Streets".

Net Tax Capacity. The taxable value of all real and personal property in the City, which is derived by multiplying the market value by the applicable class rates.

Object of Expenditure. An expenditure classification, referring to the lowest and most detailed level of classification, such as electricity, office supplies, asphalt and furniture.

Obligations. Amounts that a government may be legally required to meet out of its resources. They include not only actual liabilities, but also encumbrances not yet paid.

Operating Revenue. Funds that the government receives as income to pay for ongoing operations. It includes such item as taxes, fees from specific services, interest earnings, and grant revenue. Operating revenues are used to pay for day-to-day services.

Operating Expenses. The cost for personnel, materials and equipment required for a department to function.

Other Services and Charges. Include expenditures for services other than personal services. Examples of such charges include professional services, communication, transportation, advertising, printing and binding, insurance, utility services, repair and maintenance, rentals and depreciation.

Personal Services. Include expenditures for salaries, wages and related employee benefits provided for all persons employed by the City. Employee benefits include employer contributions to a retirement system, insurance, sick leave, severance pay and similar benefits.

Prior-Year Encumbrances. Obligations from previous fiscal years in the form of purchase orders, contracts or salary commitments, which are chargeable to an appropriation for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Property Tax Levy. The amount of dollars to be collected from the taxable property within a taxing district.

Proposed Budget. The recommended City Budget submitted by the City Manager to the City Council.

Proprietary Funds. Funds that account for government operations that are financed and operated in a manner similar to a private business.

Resolution. A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources. Total amounts available for appropriation including estimated revenues, bond transfers and beginning balances.

Revenue. Funds that the government received as income. It includes such items as tax payments, fees from specific services, receipts from other government, fines, forfeitures, grants and interest income.

Special Revenue Fund. A fund used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes.

Supplemental Appropriation. An additional appropriation made by the governing body after the budget year or biennium has started.

Supplies. Include articles and commodities, which are consumed or materially altered when used, such as office supplies, operating supplies, repair and maintenance supplies, and small tools and minor equipment.

Tax Capacity. This measure replaced assessed valuation according to the 1988 tax law changes. Tax Capacity is derived by using the new tax capacity percentages established by the Legislature.

Tax Capacity Rate. This replaced the term “Mill Rate” and was adopted by the Legislature in 1988. This rate will be expressed as a percentage.

Transfers In/Out. Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

Truth in Taxation Notice. The TNT notice helps the taxpayer see whether property tax changes are due to changes in local government spending or due to other factors such as the property’s market value, state aid, and class rate changes made by the legislature, etc. It also reflects a comparison of the current year’s valuation and taxes to the prior year. The TNT notice also lists the meeting dates and locations of each taxing authority within the taxing district.