



CITY OF COLUMBIA HEIGHTS

ADOPTED ANNUAL BUDGET

FOR THE

FISCAL YEAR BEGINNING JANUARY 1, 2015

2015 ADOPTED BUDGET

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2015 BUDGET
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INTRODUCTION

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CITY OF COLUMBIA HEIGHTS, MINNESOTA

PRINCIPAL CITY OFFICIALS

JANUARY 2015

CITY COUNCIL

GARY L. PETERSON, MAYOR
Term expires 01-01-2017

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

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

JOHN MURZYN, COUNCIL MEMBER
Term expires 01-01-2019

DONNA SCHMITT, COUNCIL MEMBER
Term expires 01-01-2019

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 |
| Kelli Bourgeois | Human Resources Director/ Assistant to the City Manager | July 10, 2014 |
| Gary Gorman | Fire Chief | April 25, 2005 |
| Scott Nadeau | Police Chief | April 21, 2008 |
| Joseph Hogeboom | Community Development Director | April 29, 2014 |
| Keith Windschitl | Recreation Director | August 4, 1997 |
| Kevin Hansen | Public Works Director/City Engineer | December 1, 1997 |
| Renee Dougherty | Library Director | April 1, 2013 |

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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 30th 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 30th, state statute sets the proposed amounts equal to the current year budget and levy.

Between September 30th 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 2015 BUDGET MESSAGE

Background

Best practices for budgeting require that an annual budget be prepared 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, any required changes to City services, property taxes, or utility rates, can be implemented in the most stable manner available.

The City's most recent long-term financial plan covers the years through 2019. A copy of that plan is included in this budget document. The plan is structured to address the following issues:

- Maintain current service levels by providing for expected inflationary growth in operating expenses.
- Increase capital funding to sustainable levels for buildings, equipment, and parks, by using state aid that is being phased out of the operating budget. Refer to the City Manager's 2014 budget message for a detailed explanation of this sustainability issue.
- Keep property taxes to the minimum level necessary to support the above goals, while avoiding single year spikes up or down in property taxes.

Recommendation

Based on current analysis, the city manager judges that the proposed 2015 budget and levy, included in this budget document, supports the goals of the long-term financial plan. Accordingly, the city manager recommends the city council approve this proposed 2015 budget and levy. Key points of the supporting analysis are explained below.

Revenue Trend

The proposed property tax levy increase of 3.25% for 2015 is the lowest percentage increase in the gross levy since 2007. It is also consistent with the long-term plan. The portion of the gross levy subsidized by the Area-Wide Fiscal Disparities program will decrease however, by approximately \$113,000 for 2015. The portions of the gross levy shared between local taxpayers and the Area-Wide Fiscal Disparities program are shown in the graph below.

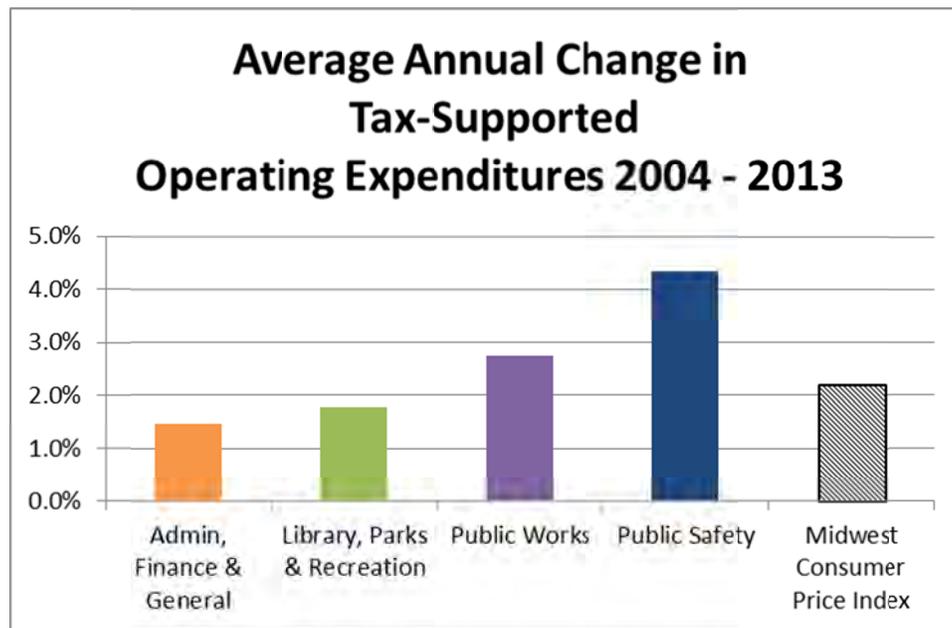


CITY OF COLUMBIA HEIGHTS CITY MANAGER'S 2015 BUDGET MESSAGE

For 2015, the City will receive approximately \$1,490,000 in state aid to local government (LGA). Approximately \$570,000 of that amount is not used within the proposed operating or debt service budgets. Under the long-term plan, this funding is to be used for capital items that would otherwise be paid for with property taxes, or for early redemption of tax-supported debt. In recognition of the recommendation from a citizen task force to improve/increase library space, the budget proposed by the city manager transfers \$370,000 of the available state aid to the Library Capital Building Fund. Due to a federal mandate to make the City's existing wading pools wheelchair-accessible, the city manager's budget proposes to transfer the remaining \$200,000 of the available state aid to the Parks Capital Improvement Fund.

Operating Expense Trend

A key aspect of evaluating the proposed operating expense budget is to consider it within the context of the long term trend of actual expenditures for city services. In addition, comparing the change in city expenditures to the general change in price levels throughout the economy helps us understand the true cost of city services. For the city functions funded by property taxes, these historical trends are shown in the graph below by major category.



CITY OF COLUMBIA HEIGHTS CITY MANAGER'S 2015 BUDGET MESSAGE

The consumer price index is a widely-used measurement of general price levels. It is based on a standard “basket” of goods and services purchased by the average consumer, including average prices paid for food, housing, energy, etc. The average annual increase in this price index over the last ten years has been about 2.2% per year. In comparison, operating expenditures for library, parks, and recreation, over the last ten years have increased by an average of only 1.8% per year. Administrative, finance, and general government expenditures have increased by an average of only 1.5% per year. Given that the level of services provided in these areas has remained relatively similar over the last ten years, the data shows a clear long-term trend of “doing more with less.”

Over this same ten year period from 2004 to 2013, the average annual increase in tax-supported operating expenditures for public works was 2.8% per year, which is somewhat more than the increase in the consumer price index. A major cause of this trend is the fact that fuel and energy costs have increased more than other types of costs. Fuel makes up a much greater share of total public works costs than the average consumer uses. Activities like street maintenance not only require fuel for vehicles and petroleum to make asphalt, but also every major supply item such as sand or road salt comes with a significant fuel delivery charge.

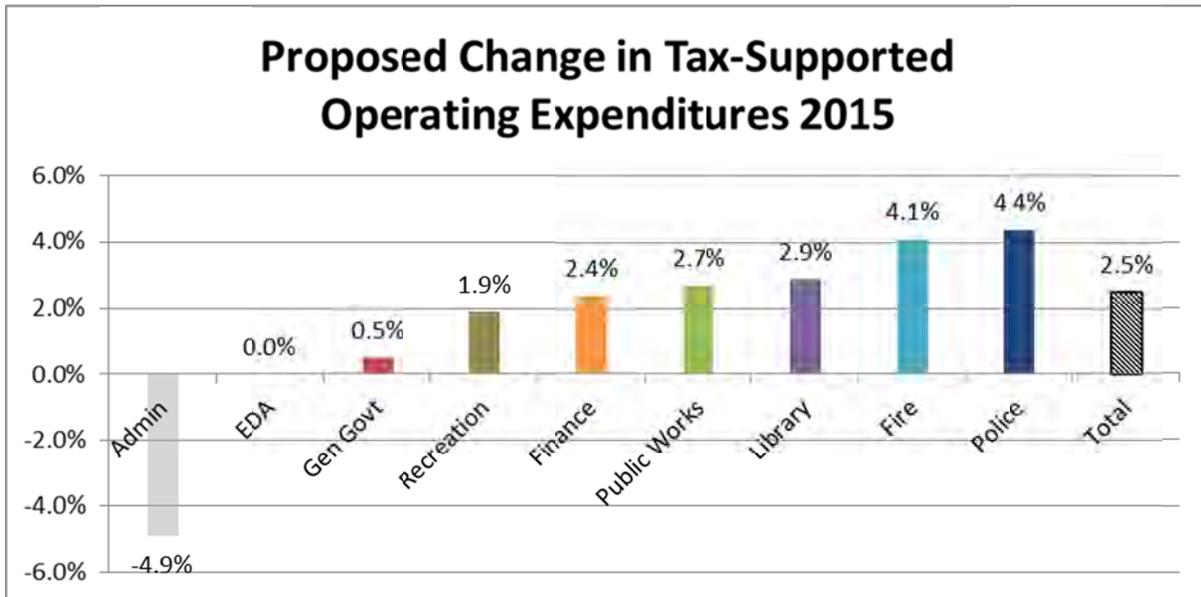
From 2004 to 2013, the average annual increase in operating expenditures for public safety has been 4.4% per year, or about double the annual increase in the consumer price index. This reflects several factors. A small portion of this increase in expenditures has been funded by increases in non-tax revenues, such as contracts to provide services to other local governments and fees to inspect rental property. Another factor in this expenditure trend is that the police and fire departments are frequently required to use city funds to comply with many external requirements mandated by federal, state, and county government.

Personnel costs make up more than 80% of the public safety operating budget. Given this, the largest single factor in the accelerated cost trend for public safety has been the priorities of the city council regarding the level of police and fire services to the community over the last ten years. It is notable that the City of Columbia Heights had the highest crime rate of any city in Anoka County in 2004; whereas in 2013, the City's crime statistics were in the mid-range for Anoka County cities.

The data shown for public safety operating expenditures does not include the annual debt service costs for the new public safety building constructed in 2009. This facility certainly is a major change that occurred over the last ten years. As a very long-term investment in public safety for the community however, it is also very different from an annual operating expenditure. The annual property taxes required to finance this project are approximately \$50 per year on an average value home.

**CITY OF COLUMBIA HEIGHTS
CITY MANAGER'S 2015 BUDGET MESSAGE**

The proposed 2015 budget for tax-supported operating expenditures is an overall increase of 2.5% over the prior year, which is consistent with the long-term financial plan. The proposed 2015 change in expenditures for each individual function supported by the City tax levy is shown in the graph below.



Proprietary Funds

The 2015 operating budgets proposed for the proprietary funds are within the long-term plan guideline of a 2.5% increase in expenditures for other than cost of sales. Cost of sales, includes commodities purchased for resale, sewer disposal, and refuse disposal. The budget for cost of sales items is determined by the separately-negotiated agreements with these vendors.

Beginning in 2015, the accounting method used to report the proprietary fund budgets has been changed to the same method used to report the proprietary funds in the City’s annual audited financial statements. This change was made to make budget projections more easily comparable to actual past expenses and to other similar cities.

Additional Note

During the summer of 2014, a series of actions by the city council, and by citizens petitioning under provisions of the city charter, resulted in a bonding referendum to be decided in the November 2014 general election. That referendum is regarding whether the City should issue up to \$7 million in bonds to finance construction of a new library building.

If the referendum is decided in favor issuing such bonds, the first property taxes used to repay the bonds would be collected in 2016, and the first repayments to bondholders would occur in 2017. Therefore, the outcome of the November 2014 referendum does not directly impact the proposed 2015 budget or the 2015 tax levy. Of course, if a project of that significance is approved, the City must update its long-term financial plan to include the project.

SUMMARY BUDGET INFORMATION

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RESOLUTION 2014-91

RESOLUTION ADOPTING A BUDGET FOR THE YEAR 2015, 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 2015 is hereby approved and adopted with appropriations for each of the funds listed below.

| | <u>Expense</u> | | |
|--|-------------------|-----------------------|-----------------------|
| Governmental Funds | | | |
| General Fund | 11,631,398 | | |
| Community Development Fund | 272,743 | | |
| Economic Development Authority Admin. | 230,775 | | |
| Cable Television | 106,455 | | |
| Library | 833,971 | | |
| Capital Project Funds | 2,143,020 | | |
| Debt Service Funds | 1,543,165 | | |
| Proprietary Funds | | <u>Capital Assets</u> | <u>Bond Principal</u> |
| Water Fund | 2,843,661 | 895,000 | 241,028 |
| Sewer Fund | 2,470,358 | 360,000 | 35,000 |
| Refuse Fund | 1,926,735 | 0 | 0 |
| Storm Sewer Fund | 646,475 | 940,000 | 120,256 |
| Liquor Fund | 9,545,338 | 0 | 180,000 |
| Central Garage | 713,505 | 0 | 0 |
| Building Maintenance | 151,224 | 0 | 0 |
| Information Systems | 372,982 | 340,000 | 0 |
| Total Including Interfund Transfers | 35,431,805 | 2,535,000 | 576,284 |

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 2015.

| | <u>Revenue</u> |
|--|-------------------|
| Governmental Funds | |
| General Fund | 11,718,147 |
| Community Development Fund | 206,200 |
| Economic Development Authority Admin. | 260,578 |
| Cable Television | 188,000 |
| Library | 833,971 |
| Capital Project Funds | 1,158,811 |
| Debt Service Funds | 1,600,254 |
| Proprietary Funds | |
| Water Fund | 3,177,401 |
| Sewer Fund | 1,960,116 |
| Refuse Fund | 1,914,065 |
| Storm Sewer Fund | 685,467 |
| Liquor Fund | 9,804,400 |
| Central Garage | 696,650 |
| Building Maintenance | 147,400 |
| Information Systems | 338,000 |
| Use of Fund Balance | 742,345 |
| Total Including Interfund Transfers | 35,431,805 |

Section C. The following sums of money are levied for the current year, collectable in 2015 upon the taxable property in said City of Columbia Heights, for the following purposes:

| | |
|-----------------------------|---------------|
| Estimated General Fund Levy | 8,673,000 |
| Estimated Library Levy | 804,389 |
| Estimated EDA Fund Levy | <u>84,000</u> |
| Total | 9,561,389 |

Section D. The City Council of the City of Columbia Heights hereby approves the Housing and Redevelopment Authority Tax Levy for the fiscal year 2015 in the amount of \$176,578.

BE IT FURTHER RESOLVED: That the County Auditor is authorized to fix a property tax rate for taxes payable in the year 2015 that is higher than the tax rate calculated for the City for taxes levied in 2013 collectable in 2014.

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 2007A in the amount of \$10,000 and that the County Auditor is authorized to cancel \$10,000 of the related Bond Levy for taxes payable in 2015, leaving a balance of \$121,663 to be levied for taxes payable in 2015 for Series 2007A.

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 \$340,046 and that the County Auditor is authorized to cancel \$340,046 of the related Bond Levy for taxes payable in 2015, leaving a balance of \$317,608 to be levied for taxes payable in 2015 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 \$3,955 and that the County Auditor is authorized to cancel \$3,955 of the related Bond Levy for taxes payable in 2015, leaving a balance of \$233,046 to be levied for taxes payable in 2015 for Series 2009A.

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 2013A in the amount of \$95,220 and that the County Auditor is authorized to cancel the related Bond Levy in its entirety for taxes payable 2015.

The Finance Director/Treasurer is hereby instructed to transmit a certified copy of this resolution to the County Auditor of Anoka County, Minnesota.

Approved this 8th day of December 2014.

Offered By: Williams
Seconded By: Schmitt
Roll Call: Ayes: Williams, Schmitt, Diehm, Peterson
Nays: Nawrocki

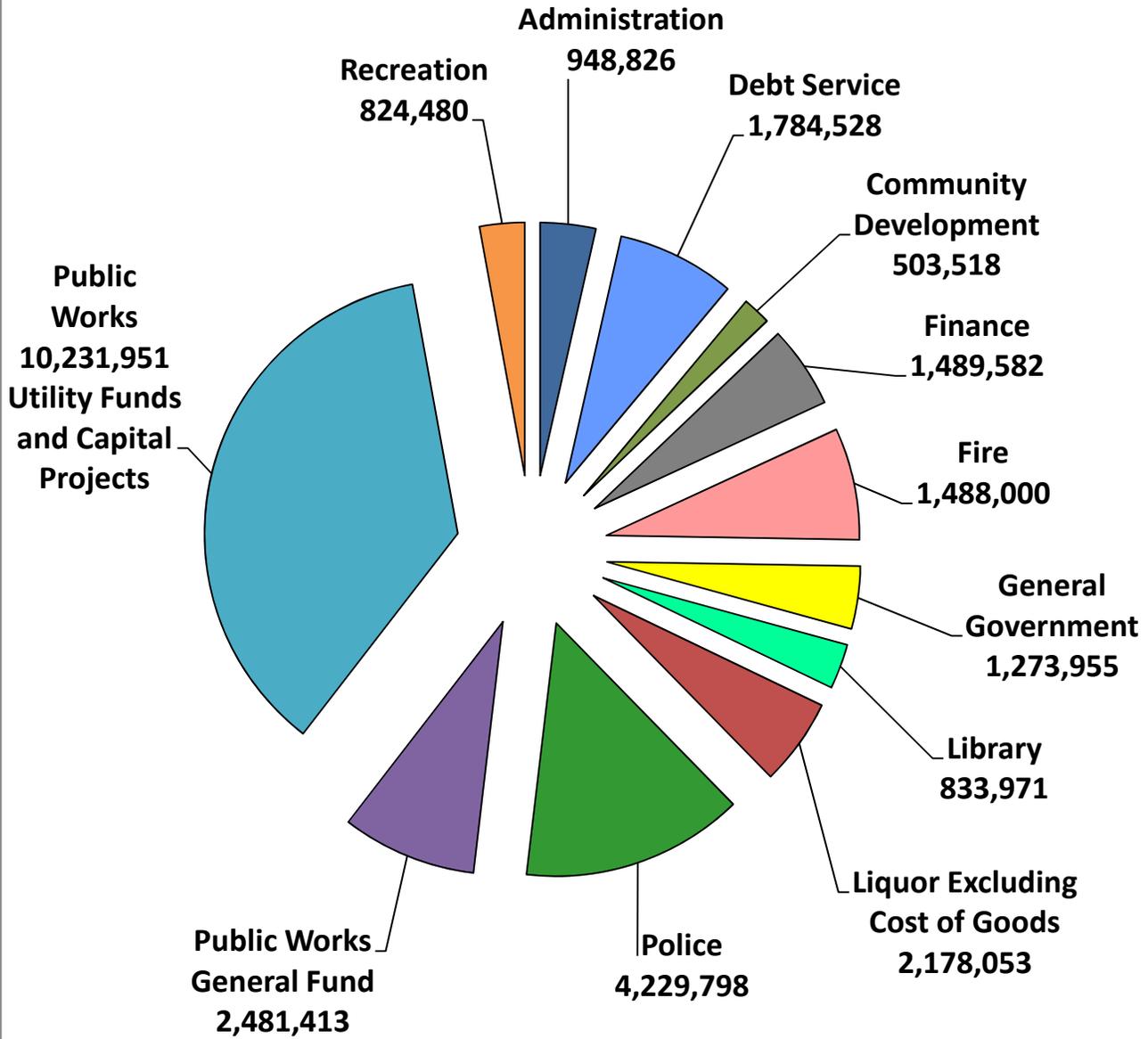


Mayor Gary L. Peterson



Katie Bruno
City Clerk/Council Secretary

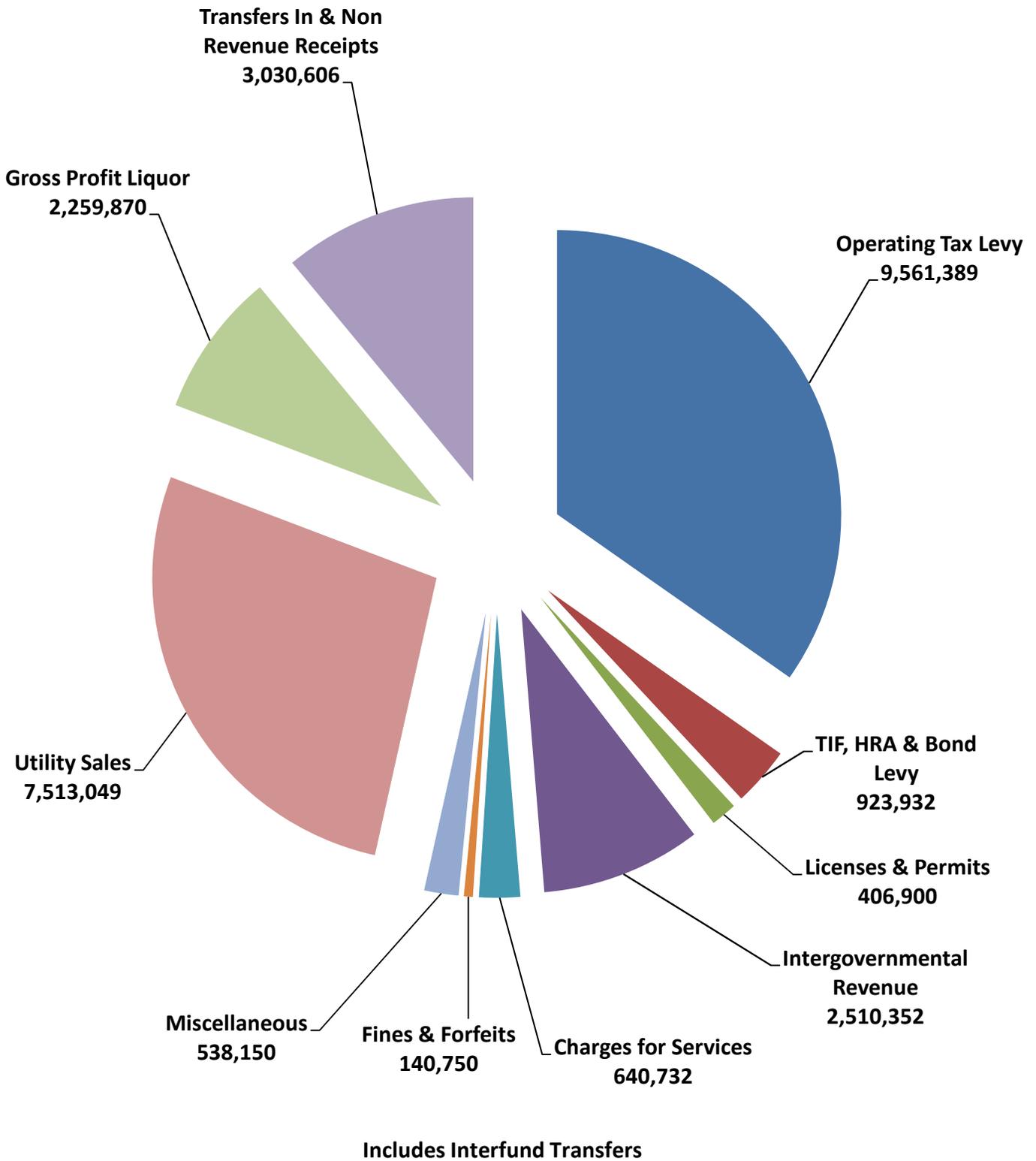
All Budgetary Funds Expenditures by Functional Area 2015 Budget



Includes Interfund Transfers

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All Budgetary Funds Revenues by Source 2015 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 Maintenance: Maintained according to state statute for maintenance 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.

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

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 equipment as needed.

Capital Equipment Fire 439: Used to fund replacement of fire equipment 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.

Building Maintenance Fund: Used to account for custodial services by city staff, and coordination by the Facilities Maintenance Supervisor of other building maintenance.

City of Columbia Heights, Minnesota

BUDGET 2015

Summary by Fund

| | Actual 2012 | Actual 2013 | Adopted 2014 | Adopted 2015 |
|--|-------------------|-------------------|-------------------|-------------------|
| Revenues | | | | |
| 101 General Fund | 10,467,599 | 10,660,929 | 11,236,185 | 11,718,147 |
| 201 Community Development | 197,909 | 213,596 | 185,250 | 206,200 |
| 204 EDA | 302,358 | 264,356 | 304,887 | 260,578 |
| 212 State Aid Maintenance | 175,941 | 215,955 | 226,450 | 245,811 |
| 225 Cable Television | 187,112 | 168,809 | 182,000 | 188,000 |
| 240 Library | 792,502 | 788,282 | 810,143 | 833,971 |
| 315 Sull-Shores: TX GO Bonds 2008A | 107,167 | 104,013 | 106,800 | 106,300 |
| 340 G.O. Improvement Bonds 2006A | 202,079 | 506,445 | 0 | 0 |
| 341 G.O. Street Rehab Bonds 2007A | 134,866 | 133,969 | 131,400 | 121,800 |
| 343 GO Public Safety Ctr. Bonds 2008B | 592,061 | 604,776 | 659,087 | 619,608 |
| 344 GO Public Facilities Bonds 2009A | 213,036 | 201,886 | 294,184 | 295,046 |
| 345 GO Improv/Rev Bonds 2013 | 0 | 391,101 | 95,630 | 160,500 |
| 371 TIF T4: 4747 Central | 99,067 | 64,620 | 79,000 | 79,000 |
| 373 EDA TIF Revenue Bonds 2007 | 207,100 | 202,100 | 203,000 | 218,000 |
| 376 Tax Increment Bonds | 3,600 | 25,454 | 0 | 0 |
| 377 Sheffield | 72,741 | 69,849 | 0 | 0 |
| 385 Multi-Use Redevelopment | 31,040 | 24,050 | 0 | 0 |
| 389 R8: Transition Block | 45,976 | 41,693 | 0 | 0 |
| 402 Total State Aid Construction | 352,666 | 281,752 | 400,000 | 400,000 |
| 411 Capital Improvements-Gen Govt Bldg | 46,180 | -6,909 | 33,500 | 32,500 |
| 412 Capital Improvements Parks | 63,905 | 49,600 | 260,000 | 255,500 |
| 430 Infrastructure Fund | 62,800 | 59,603 | 110,000 | 110,000 |
| 431 Cap Equip Replacement-General Fund | 134,108 | -13,882 | 120,000 | 115,000 |
| 432 Cap Equip Replacement - Sewer | 31,200 | 33,400 | 30,000 | 28,000 |
| 433 Cap Equip Replacement - Water | 90,300 | 87,073 | 30,000 | 98,000 |
| 434 Cap Equip Replacement - Garage | 4,400 | 3,000 | 4,300 | 4,400 |
| 437 Cap Equip Replacement - Data Proc | 6,300 | -15,800 | 6,000 | 3,000 |
| 438 Cap Equip Replacement-Storm Sewer | 5,000 | 94,908 | 5,000 | 5,000 |
| 439 Cap Equip Replacement - Fire | 1,500 | -2,300 | 0 | 0 |
| 601 Water Utility | 2,717,391 | 2,736,968 | 2,562,525 | 2,812,501 |
| 602 Sewer Utility | 1,590,515 | 1,897,019 | 1,622,603 | 1,675,616 |
| 603 Refuse Fund | 1,884,830 | 1,862,491 | 1,859,684 | 1,914,065 |
| 604 Storm Sewer Fund | 353,343 | 762,923 | 370,899 | 378,267 |
| 609 Liquor | 8,804,232 | 8,747,083 | 9,328,500 | 9,423,600 |
| 631 Water Fund Debt Service | 292,200 | 309,400 | 286,000 | 256,900 |
| 632 Sewer Fund Debt Service | 0 | 0 | 47,000 | 37,000 |
| 634 Storm Sewer Debt Service | 63,200 | 67,500 | 141,200 | 142,200 |
| 639 Liquor Fund Debt Service | 387,000 | 387,500 | 384,800 | 380,800 |
| 651 Water Construction Fund | 80,800 | 1,829,816 | 77,500 | 10,000 |
| 652 Sewer Construction Fund | 34,181 | 338,331 | 222,500 | 219,500 |
| 653 Storm Sewer Construction Fund | 18,699 | 743,935 | 182,000 | 160,000 |
| 701 Central Garage | 642,967 | 636,159 | 679,625 | 692,250 |
| 705 Building Maintenance | 0 | 0 | 0 | 147,400 |
| 720 Information Systems | 327,500 | 317,800 | 330,000 | 335,000 |
| Total Revenue | 31,827,373 | 35,889,254 | 33,607,652 | 34,689,460 |

City of Columbia Heights, Minnesota

BUDGET 2015

Summary by Fund

| | | Actual 2012 | Actual 2013 | Adopted 2014 | Adopted 2015 |
|--------------------------------|----------------------------|-------------------|-------------------|-------------------|-------------------|
| Expenses | | | | | |
| General Fund | | | | | |
| 101.41110 | Mayor-Council | 140,752 | 140,126 | 149,645 | 149,893 |
| 101.41320 | City Manager | 412,434 | 409,338 | 430,728 | 435,980 |
| 101.41410 | City Clerk | 100,803 | 61,594 | 102,311 | 52,614 |
| 101.41510 | Finance | 689,668 | 737,279 | 784,000 | 803,000 |
| 101.41550 | Assessing | 123,372 | 122,395 | 123,622 | 123,839 |
| 101.41610 | Legal Services | 177,069 | 166,438 | 186,500 | 186,500 |
| 101.41940 | City Hall | 132,281 | 109,770 | 182,300 | 178,000 |
| 101.42100 | Police | 3,697,796 | 3,670,579 | 3,873,053 | 4,065,179 |
| 101.42160 | Police Community Programs | 20,228 | 20,204 | 0 | 0 |
| 101.42200 | Fire | 1,171,772 | 1,248,153 | 1,209,343 | 1,277,759 |
| 101.42300 | Property Inspections | 163,497 | 162,610 | 176,413 | 185,241 |
| 101.42700 | Animal Control | 11,881 | 8,283 | 0 | 0 |
| 101.43100 | Engineering | 347,937 | 382,043 | 338,432 | 364,296 |
| 101.43121 | Streets | 907,172 | 783,701 | 864,581 | 871,769 |
| 101.43160 | Street Lighting | 141,080 | 151,606 | 167,631 | 169,236 |
| 101.43170 | Traffic Signs & Signals | 89,212 | 89,539 | 91,389 | 94,016 |
| 101.45000 | Recreation Administration | 186,028 | 210,211 | 197,232 | 204,912 |
| 101.45001 | Youth Athletics | 33,637 | 29,867 | 39,391 | 39,055 |
| 101.45003 | Adult Athletics | 21,535 | 22,545 | 26,234 | 25,759 |
| 101.45004 | Youth Enrichment | 38,513 | 36,577 | 55,930 | 71,677 |
| 101.45005 | Travel Athletics | 24,004 | 26,039 | 32,188 | 33,158 |
| 101.45030 | Trips & Outings | 50,903 | 36,439 | 59,779 | 49,930 |
| 101.45040 | Senior Citizens | 89,965 | 86,240 | 79,823 | 81,947 |
| 101.45050 | Recognition/Special Events | 35,070 | 40,724 | 38,600 | 39,500 |
| 101.45129 | Murzyn Hall | 156,003 | 164,896 | 228,930 | 228,121 |
| 101.45130 | Hylander Center | 42,889 | 57,812 | 89,900 | 89,921 |
| 101.45200 | Parks | 770,413 | 810,772 | 808,630 | 833,587 |
| 101.46102 | Tree Maintenance | 128,038 | 120,236 | 145,133 | 148,509 |
| 101.46103 | Dutch Elm Sanitation | 380 | 0 | 0 | 0 |
| 101.49200 | Contingencies | -347 | 30,548 | 50,000 | 55,000 |
| 101.49300 | Transfers | 355,793 | 404,000 | 700,000 | 773,000 |
| 101 | Total | 10,259,776 | 10,340,564 | 11,231,718 | 11,631,398 |
| Community Development | | | | | |
| 201.42400 | Protective Inspection | 218,938 | 182,898 | 234,334 | 272,743 |
| 201.46310 | Community Development Adm | 625 | 625 | 0 | 0 |
| Economic Development Authority | | | | | |
| 204.46314 | Econ Development Authority | 283,860 | 235,475 | 272,332 | 230,775 |
| State Aid Maintenance | | | | | |
| 212.43100 | Engineering | 0 | 0 | 0 | 0 |
| 212.43190 | State Aid Maintenance | 180,841 | 113,317 | 187,839 | 183,592 |
| Cable Television | | | | | |
| 225.49844 | Cable Television | 84,537 | 87,527 | 104,931 | 106,455 |
| Library | | | | | |
| 240.45500 | Library | 717,018 | 693,364 | 810,143 | 833,971 |

City of Columbia Heights, Minnesota

BUDGET 2015

Summary by Fund

| | | Actual 2012 | Actual 2013 | Adopted 2014 | Adopted 2015 |
|---|-----------------------------------|----------------|----------------|-----------------|-----------------|
| Bonds | | | | | |
| 315.47000 | Sull-Shores: TX GO Bonds 2008A | 99,920 | 97,752 | 100,126 | 97,239 |
| 340.47000 | G.O. Improvement Bond 2006A | 464,680 | 966,137 | 0 | 0 |
| 341.47000 | GO Street Rehab Bonds | 125,900 | 127,207 | 127,919 | 123,456 |
| 343.47000 | GO Public Safety Ctr. Bonds 2008B | 628,583 | 625,307 | 626,245 | 621,893 |
| 344.47000 | G.O. Public Facilities Bonds | 286,911 | 293,837 | 294,499 | 289,399 |
| 345.47000 | GO Improv/Rev Bonds 2013 | 0 | 430,445 | 4,200 | 119,765 |
| TIF Districts | | | | | |
| 371.47000 | TIF T4: 4747 Central | 29,848 | 86,289 | 82,605 | 85,425 |
| 373.47000 | EDA TIF Revenue Bonds 2007 | 200,014 | 202,571 | 203,238 | 205,988 |
| 376.46800 | TIF Districts | 188,063 | 67,612 | 0 | 0 |
| 376.47000 | Tax Increment Bonds | 739 | 0 | 0 | 0 |
| 377.47000 | Sheffield - DS | 2,806 | 2,628 | 0 | 0 |
| 385.47000 | Multi-Use Redevelopment Bonds | 12,897 | 32,253 | 0 | 0 |
| 389.47000 | R8: Transition Block | 22,098 | 61,483 | 0 | 0 |
| 402 | Total State Aid Construction | 2,400 | 0 | 400,000 | 400,000 |
| Capital Improvements-Gen Govt Bldg | | | | | |
| 411.41940 | General Government Buildings | 37,740 | 0 | 48,000 | 122,000 |
| 411.45129 | Murzyn Hall | 0 | 0 | 0 | 0 |
| 411.45500 | Library | 12,700 | 14,864 | 0 | 0 |
| 411.49950 | Central Garage | 0 | 0 | 47,250 | 48,000 |
| Capital Improvements Parks | | | | | |
| 412.45130 | Community Center | 0 | 0 | 0 | 0 |
| 412.45200 | Parks | 31,697 | 26,255 | 180,661 | 470,000 |
| Infrastructure Fund | | | | | |
| 430.46323 | Capital Improvement Expense | 43,169 | 11,325 | 145,064 | 639,809 |
| Cap Equip Replacement-General Fund | | | | | |
| 431.41940 | General Government Buildings | 0 | 0 | 0 | 0 |
| 431.42100 | Police | 78,586 | 84,224 | 114,160 | 164,619 |
| 431.42200 | Fire | 0 | 0 | 600,000 | 0 |
| 431.42400 | Protective Inspection | 0 | 0 | 0 | 0 |
| 431.43100 | Engineering | 0 | 0 | 0 | 0 |
| 431.43121 | Streets | 163,004 | 0 | 0 | 45,000 |
| 431.45000 | Recreation Administration | 0 | 0 | 0 | 0 |
| 431.45050 | Recognition/Special Events | 2,173 | 0 | 0 | 0 |
| 431.45200 | Parks | 0 | 0 | 32,528 | 45,000 |
| 431.46310 | Community Development Adm | 0 | 0 | 0 | 0 |
| Cap Equip Replacement - Sewer | | | | | |
| 432.49499 | Non-Operating | 0 | 200,000 | 16,550 | 0 |
| Cap Equip Replacement - Water | | | | | |
| 433.49449 | Non-Operating | 0 | 545,050 | 16,550 | 0 |
| Cap Equip Replacement - Garage | | | | | |
| 434.49950 | Central Garage | 0 | 0 | 0 | 0 |
| Cap Equip Replacement - IS | | | | | |
| 437.49980 | Data Processing | 0 | 31,576 | 49,750 | 7,000 |
| 437.41510 | Finance | 0 | 0 | 0 | 30,000 |

City of Columbia Heights, Minnesota

BUDGET 2015

Summary by Fund

| | | Actual 2012 | Actual 2013 | Adopted 2014 | Adopted 2015 |
|----------------------------|---------------------------|----------------|----------------|-----------------|-----------------|
| Cap Equip Replacement | | | | | |
| 438.49699 | Storm Sewer Non-Operating | 0 | 0 | 0 | 0 |
| Cap Equip Replacement-Fire | | | | | |
| 439.42200 | Fire | 99,826 | 15,283 | 25,000 | 25,000 |
| Water Utility | | | | | |
| 601.49400 | Source of Supply | 1,232,031 | 1,216,296 | 1,342,345 | 1,355,768 |
| 601.49430 | Distribution | 877,519 | 851,356 | 999,992 | 1,022,851 |
| 601.49440 | Administration & General | 154,827 | 148,347 | 155,600 | 156,300 |
| 601.49449 | Non-Operating | 357,909 | 856,587 | 287,800 | 258,800 |
| Sewer Utility | | | | | |
| 602.49450 | Collections | 507,267 | 547,678 | 741,259 | 760,084 |
| 602.49480 | Disposal | 899,008 | 923,621 | 1,076,266 | 1,076,266 |
| 602.49490 | Administration & General | 154,718 | 148,345 | 155,600 | 156,300 |
| 602.49499 | Non-Operating | 28,960 | 210,785 | 262,000 | 252,000 |
| Refuse Fund | | | | | |
| 603.49510 | Refuse Disposal | 1,415,885 | 1,446,549 | 1,594,428 | 1,653,861 |
| 603.49520 | Collection & Disposal | 133,521 | 132,631 | 140,717 | 142,263 |
| 603.49530 | Recycling | 121,601 | 106,466 | 116,486 | 121,651 |
| 603.49540 | Hazardous Waste | 3,247 | 5,304 | 8,882 | 8,960 |
| Storm Sewer Fund | | | | | |
| 604.49650 | Collections | 307,763 | 280,157 | 353,214 | 361,317 |
| 604.49690 | Administration & General | 1,290 | 90,868 | 1,000 | 1,000 |
| 604.49699 | Non-Operating | 80,056 | 68,000 | 141,000 | 142,000 |
| Liquor | | | | | |
| 609.49791 | Liquor Store #1 | 3,600,083 | 3,628,592 | 3,842,000 | 3,931,286 |
| 609.49792 | Liquor Store #2 | 3,316,061 | 3,297,103 | 3,551,300 | 3,586,087 |
| 609.49793 | Liquor Store #3 | 1,192,106 | 1,142,216 | 1,243,200 | 1,241,621 |
| 609.49794 | Liquor Non-Operating | 494,754 | 533,374 | 583,386 | 582,789 |
| Water Fund Debt Service | | | | | |
| 631.47000 | Water Fund Bonds | 52,093 | 62,762 | 210,856 | 19,942 |
| 631.47099 | 1999B Revenue Bond Issue | 0 | 0 | 0 | 0 |
| 631.47203 | Water Fund Debt Service | 0 | 0 | 0 | 0 |
| 631.49449 | Non-Operating | 0 | 550,574 | 0 | 0 |
| Sewer Fund Debt Service | | | | | |
| 632.47000 | Bonds | 0 | 5,000 | 7,000 | 5,708 |
| 632.49449 | Non-Operating | 0 | 360,000 | 0 | 0 |
| Storm Sewer Debt Service | | | | | |
| 634.47000 | Storm Sewer Bonds | 10,801 | 24,939 | 53,642 | 12,158 |
| 634.47203 | Storm Sewer Debt Service | 0 | 0 | 0 | 0 |
| 634.49449 | Non-Operating | 0 | 740,000 | 0 | 0 |
| 639.47000 | Liquor Debt Service | 229,954 | 215,510 | 409,850 | 203,555 |
| Water Construction Fund | | | | | |
| 651.49449 | Non-Operating | 102,486 | 0 | 475,000 | 30,000 |
| 651.49460 | Water Meter Installation | 0 | 0 | 0 | 0 |
| Sewer Construction Fund | | | | | |
| 652.49499 | Non-Operating | 10,731 | 310,052 | 528,000 | 220,000 |

City of Columbia Heights, Minnesota

BUDGET 2015

Summary by Fund

| | | Actual 2012 | Actual 2013 | Adopted 2014 | Adopted 2015 |
|-----------|-------------------------------|-------------------|-------------------|-------------------|-------------------|
| | Storm Sewer Construction | | | | |
| 653.49699 | Storm Sewer Construction Fund | 16,699 | 7,609 | 492,000 | 130,000 |
| | Central Garage | | | | |
| 701.49950 | Central Garage | 606,712 | 656,055 | 725,463 | 713,505 |
| | Building Maintenance | | | | |
| 705.49970 | Building Maintenance | 0 | 0 | 0 | 151,224 |
| | Information Systems | | | | |
| 720.49980 | Information Systems | 280,859 | 315,147 | 329,385 | 335,982 |
| | Total Expense | 30,468,289 | 34,457,791 | 35,783,313 | 35,431,805 |

| | | | | |
|----------|-------------|-------------|------------|------------|
| Revenue | 31,827,373 | 35,889,254 | 33,607,652 | 34,689,460 |
| | (1,359,084) | (1,431,462) | 2,175,661 | 742,345 |
| Expenses | 30,468,289 | 34,457,791 | 35,783,313 | 35,431,805 |

Capital Assets
Bond Principal

2,535,000
576,284

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CITY OF COLUMBIA HEIGHTS

SUMMARY OF PERSONNEL BY DEPARTMENT

BUDGETED FULL-TIME PERMANENT EMPLOYEES

| | Adopted 2012 | Adopted 2013 | Adopted 2014 | Adopted 2015 |
|--------------------------|-------------------------|-------------------------|-------------------------|-------------------------|
| Administration | 4 | 4 | 4 | 4 |
| Community Development | 5 | 4 | 4 | 5 |
| Finance | 9 | 9 | 9 | 9 |
| Fire | 8 | 8 | 8 | 8 |
| General Government Bldgs | 1 | 1 | 1 | 0 |
| Information Systems | 3 | 3 | 3 | 3 |
| Library | 5 | 5 | 5 | 5 |
| Liquor | 6 | 6 | 7 | 7 |
| Police | 34 | 34 | 33 | 33 |
| Public Works | 30 | 30 | 31 | 32 |
| Recreation | 4 | 4 | 4 | 4 |
| Total | 109 | 108 | 109 | 110 |

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CITY OF COLUMBIA HEIGHTS
 GENERAL FUND, LIBRARY AND EDA COMPARISON OF
 2014 TO 2015 BUDGETED EXPENDITURES AND REVENUE

| | General Fund | | Library Fund | | EDA Fund | | Total | |
|-----------------------------|-------------------|-------------------|----------------|----------------|----------------|----------------|-------------------|-------------------|
| | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 | 2014 | 2015 |
| Expenditures | | | | | | | | |
| Personal Services | 7,869,112 | 7,941,761 | 586,631 | 575,253 | 208,553 | 196,455 | 8,664,296 | 8,713,469 |
| Supplies | 608,014 | 581,998 | 108,250 | 111,675 | 750 | 625 | 717,014 | 694,298 |
| Other Services | 1,907,900 | 2,025,395 | 72,583 | 99,607 | 49,370 | 15,360 | 2,029,853 | 2,140,362 |
| Capital Outlay | 71,192 | 56,362 | 10,000 | 0 | 0 | 0 | 81,192 | 56,362 |
| Contingencies and Transfers | 775,500 | 1,025,882 | 32,679 | 47,436 | 13,659 | 18,335 | 821,838 | 1,091,653 |
| Total Expenditures | 11,231,718 | 11,631,398 | 810,143 | 833,971 | 272,332 | 230,775 | 12,314,193 | 12,696,144 |

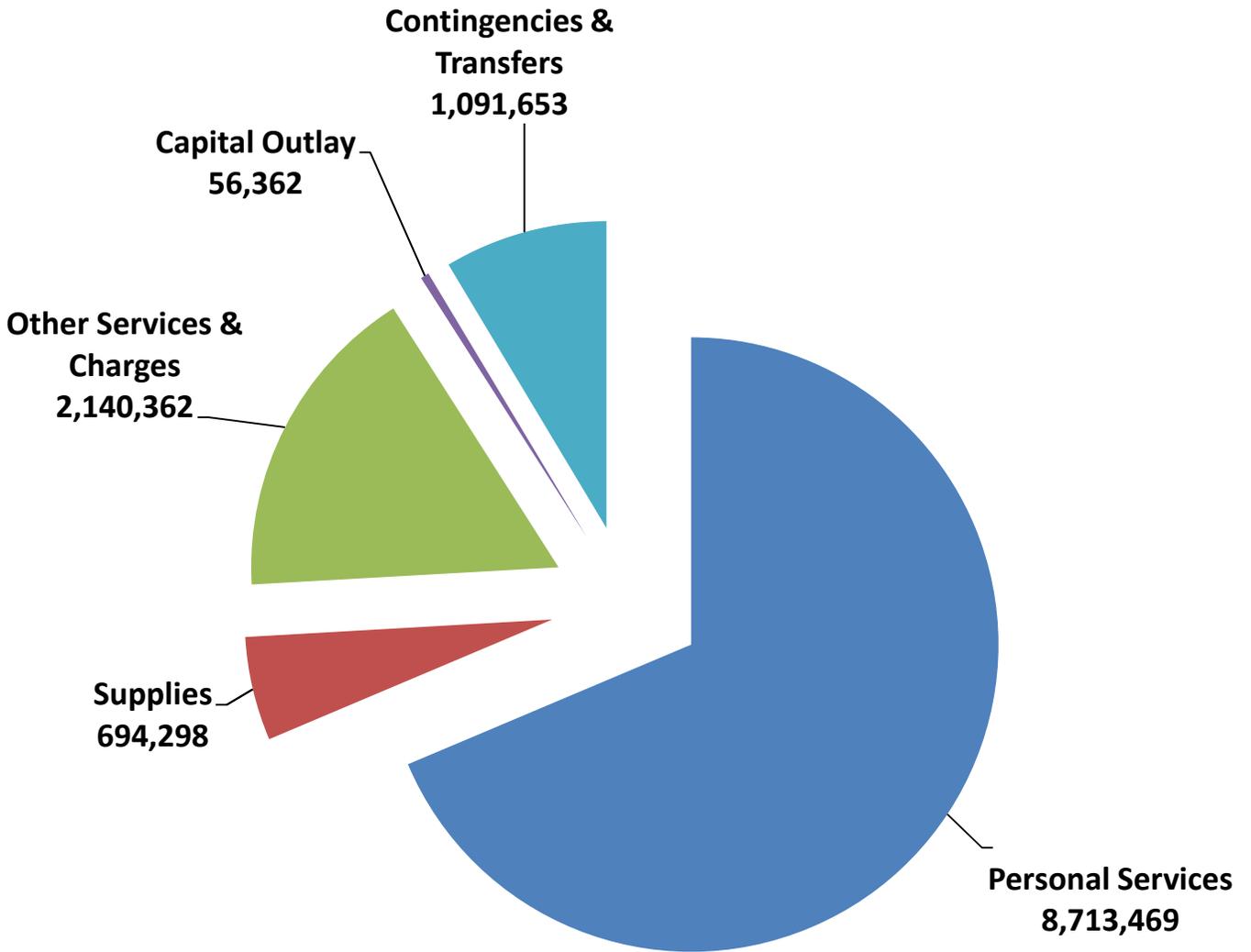
| | | | | | | | | |
|---|------------------|------------------|---------------|---------------|----------------|----------------|------------------|------------------|
| Revenues | | | | | | | | |
| Licenses & Permits | 174,300 | 199,000 | 0 | 0 | 0 | 0 | 174,300 | 199,000 |
| Charges for Current Services | 617,500 | 600,500 | 7,873 | 10,232 | 0 | 0 | 625,373 | 610,732 |
| Fines & Forfeits | 130,000 | 126,000 | 14,000 | 14,750 | 0 | 0 | 144,000 | 140,750 |
| Miscellaneous | 88,000 | 83,000 | 3,500 | 4,600 | 0 | 0 | 91,500 | 87,600 |
| Transfers In & Non-Revenue Receipts | 409,058 | 417,106 | 0 | 0 | 37,000 | 0 | 446,058 | 417,106 |
| Intergovernmental - LGA | 1,104,151 | 1,191,541 | 0 | 0 | 0 | 0 | 1,104,151 | 1,191,541 |
| Intergovernmental - Other | 384,280 | 428,000 | 0 | 0 | 0 | 0 | 384,280 | 428,000 |
| HRA Current Ad Valorem | 0 | 0 | 0 | 0 | 183,887 | 176,578 | 183,887 | 176,578 |
| Subtotal Revenue - Other Sources | 2,907,289 | 3,045,147 | 25,373 | 29,582 | 220,887 | 176,578 | 3,153,549 | 3,251,307 |

| | | | | | | | | |
|-----------------------------|------------------|------------------|----------------|----------------|---------------|---------------|------------------|------------------|
| Area-Wide Tax | 2,945,691 | 2,875,109 | 277,551 | 266,656 | 29,708 | 27,846 | 3,252,950 | 3,169,611 |
| Local Levy | 5,383,205 | 5,797,891 | 507,219 | 537,733 | 54,292 | 56,154 | 5,944,716 | 6,391,778 |
| Total Operating Levy | 8,328,896 | 8,673,000 | 784,770 | 804,389 | 84,000 | 84,000 | 9,197,666 | 9,561,389 |

| | | | | | | | | |
|---|--------------|---------------|----------|----------|---------------|---------------|---------------|----------------|
| Increase/-Decrease to Fund Balance | 4,467 | 86,749 | 0 | 0 | 32,555 | 29,803 | 37,022 | 116,552 |
|---|--------------|---------------|----------|----------|---------------|---------------|---------------|----------------|

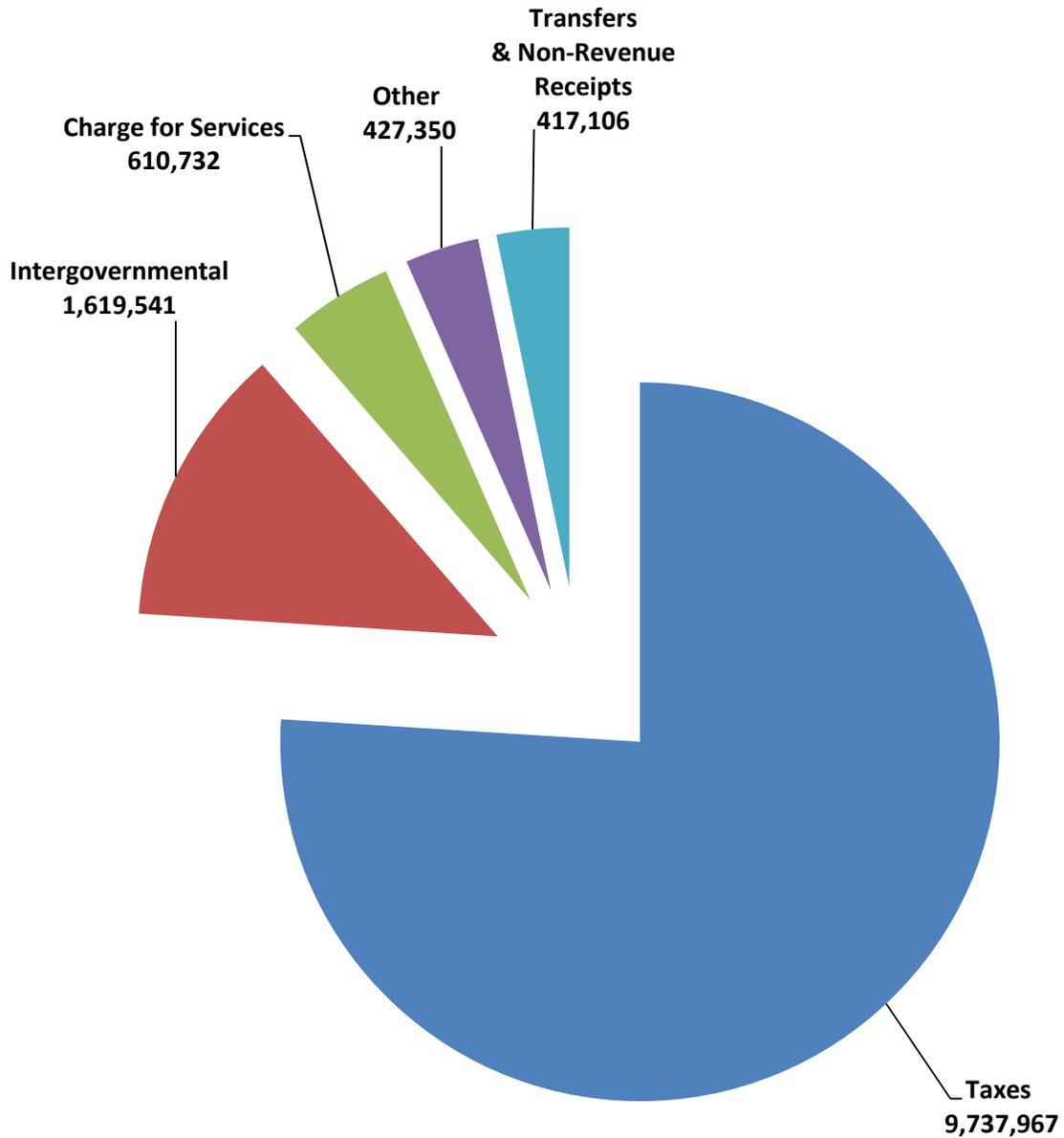
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**General Fund, Library & EDA
Expenditures by Classification
2015 Budget**



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General Fund, Library Fund & EDA Revenue by Source 2015 Budget



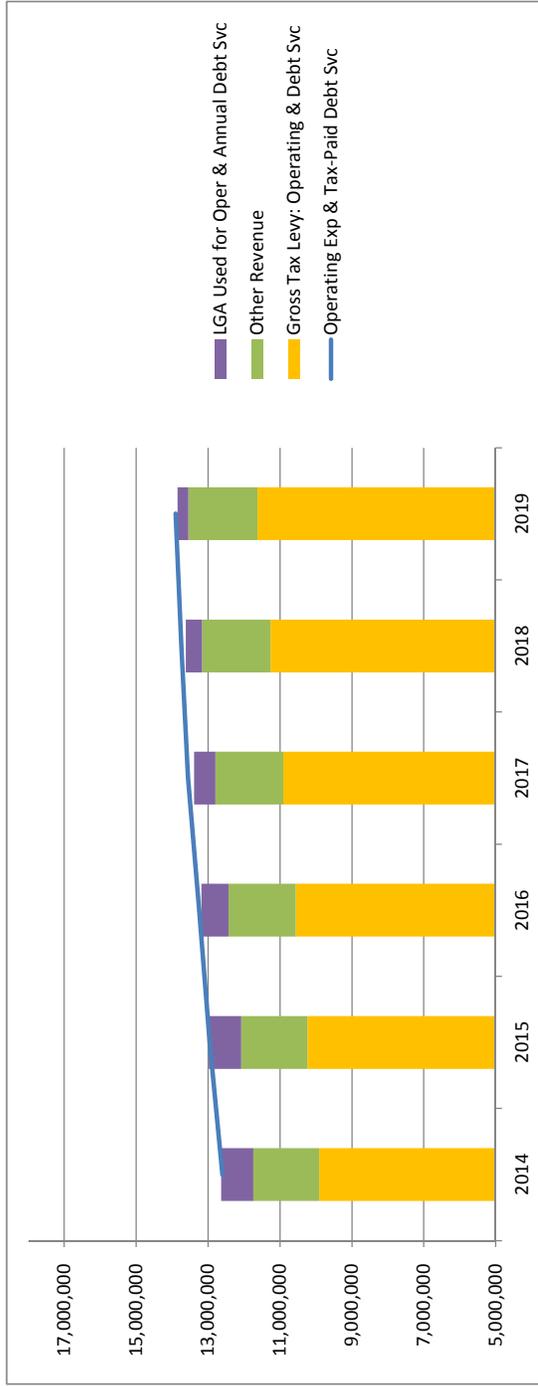
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**City of Columbia Heights, Minnesota
Various Properties with Various Values
TAX LEVIES PAYABLE 2013 - 2015**

| | Taxable Market Value After Exclusions | City Tax | \$\$ Change | % Change |
|--------------|--|-----------------|------------------------|---------------------|
| PAYABLE 2013 | 107,839 | 871.78 | - | - |
| PAYABLE 2014 | 109,486 | 856.02 | -15.76 | -1.8% |
| PAYABLE 2015 | 144,890 | 1,029.76 | 173.74 | 20.3% |
| | | | | |
| PAYABLE 2013 | 88,546 | 717.59 | - | - |
| PAYABLE 2014 | 84,731 | 662.15 | -55.44 | -7.7% |
| PAYABLE 2015 | 115,142 | 818.00 | 155.85 | 23.5% |
| | | | | |
| PAYABLE 2013 | 88,437 | 716.80 | - | - |
| PAYABLE 2014 | 83,859 | 655.91 | -60.89 | -8.5% |
| PAYABLE 2015 | 105,223 | 747.63 | 91.72 | 14.0% |
| | | | | |
| PAYABLE 2013 | 122,009 | 986.64 | - | - |
| PAYABLE 2014 | 101,953 | 797.42 | -189.22 | -19.2% |
| PAYABLE 2015 | 124,189 | 882.65 | 85.23 | 10.7% |
| | | | | |
| PAYABLE 2013 | 146,316 | 1,183.14 | - | - |
| PAYABLE 2014 | 139,231 | 1,088.21 | -94.93 | -8.0% |
| PAYABLE 2015 | 176,182 | 1,252.20 | 163.99 | 15.1% |
| | | | | |
| PAYABLE 2013 | 123,426 | 997.95 | - | - |
| PAYABLE 2014 | 120,919 | 945.16 | -52.79 | -5.3% |
| PAYABLE 2015 | 157,216 | 1,117.20 | 172.04 | 18.2% |
| | | | | |
| PAYABLE 2013 | 109,365 | 884.05 | - | - |
| PAYABLE 2014 | 100,863 | 788.82 | -95.23 | -10.8% |
| PAYABLE 2015 | 124,843 | 886.93 | 98.11 | 12.4% |
| | | | | |
| PAYABLE 2013 | 177,163 | 1,433.03 | - | - |
| PAYABLE 2014 | 168,225 | 1,314.92 | -118.11 | -8.2% |
| PAYABLE 2015 | 200,162 | 1,422.76 | 107.84 | 8.2% |
| | | | | |
| PAYABLE 2013 | 195,584 | 1,581.82 | - | - |
| PAYABLE 2014 | 177,599 | 1,388.43 | -193.39 | -12.2% |
| PAYABLE 2015 | 202,560 | 1,439.81 | 51.38 | 3.7% |
| | | | | |
| PAYABLE 2013 | 109,692 | 887.16 | - | - |
| PAYABLE 2014 | 103,697 | 810.67 | -76.49 | -8.6% |
| PAYABLE 2015 | 129,966 | 923.86 | 113.19 | 14.0% |

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CITY OF COLUMBIA HEIGHTS
 5 YEAR FINANCIAL PLAN FOR TAX-SUPPORTED OPERATING and DEBT SERVICE BUDGET
 revision date 06/25/14



| | | | | | | | | |
|--------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| % Change in Tax Levy | base yr | 3.25% | 3.25% | 3.25% | 3.25% | 3.25% | 3.25% | 3.25% |
| % Change in Other Revenue | base yr | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% | 1.00% |
| % Change in Operating Expenses | base yr | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% | 2.50% |
| LGA Used for Oper & Annual Debt Svc | 900,000 | 900,000 | 750,000 | 600,000 | 600,000 | 450,000 | 300,000 | 300,000 |
| Debt Prepayment From LGA | N/A | N/A | N/A | N/A | N/A | 1,700,000 | - | - |
| Debt Prepayment From Gen Fund Bal | N/A | N/A | N/A | N/A | N/A | 300,000 | - | - |
| 12/31 Unassigned Fund Balance | 6,250,000 | 6,274,700 | 6,205,700 | 6,038,700 | 6,038,700 | 5,615,700 | 5,563,700 | 5,563,700 |
| Unassigned Fd Bal as % of Gen Fd Exp | 54% | 55% | 53% | 51% | 51% | 46% | 45% | 45% |
| LGA available for CIP / Debt payoff | 500,000 | 600,000 | 750,000 | 900,000 | 900,000 | 1,050,000 | 1,200,000 | 1,200,000 |

<Net of increased LGA transfer to capital or debt svc

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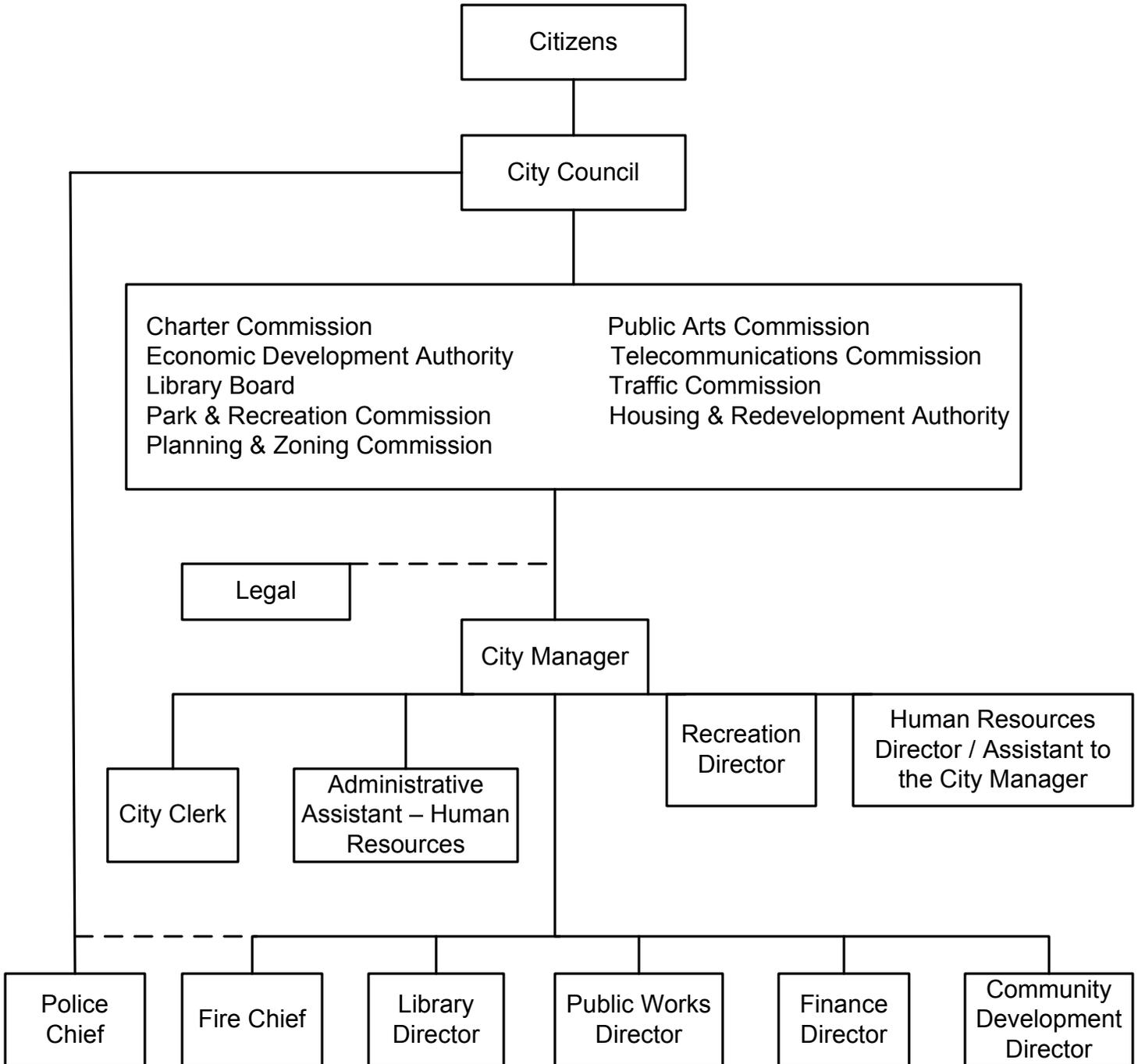
DETAILED BUDGET INFORMATION

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ADMINISTRATION

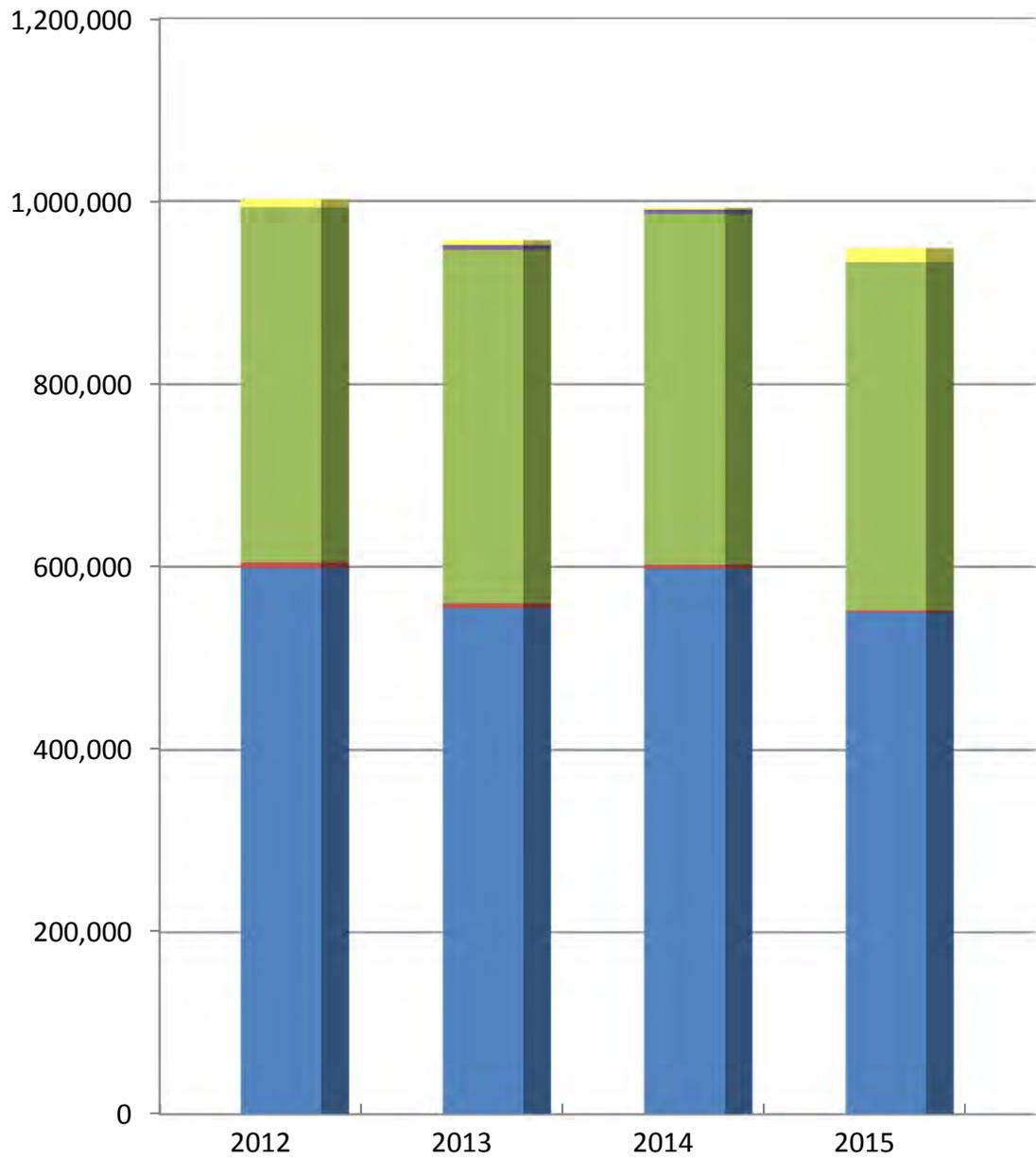
City of Columbia Heights

2015



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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 2015
Administration

| | Mayor-Council | City Manager | City Clerk | Assessing | Legal Services |
|------------------------------------|------------------|------------------|----------------|------------------|------------------|
| | 101 | 101 | 101 | 101 | 101 |
| Revenue | | | | | |
| 30999 Taxes | 140,357 | 357,811 | 47,309 | 113,154 | 125,478 |
| 31999 Licenses & Permits | 0 | 0 | 0 | 0 | 0 |
| 32999 Intergovernmental | 9,757 | 24,874 | 3,288 | 7,866 | 8,723 |
| 33999 Charge for Services | 0 | 0 | 0 | 3,000 | 0 |
| 34999 Fines & Forfeits | 0 | 0 | 0 | 0 | 52,500 |
| 35999 Miscellaneous | 1,063 | 2,710 | 358 | 857 | 950 |
| 36999 Sales and Related Charges | 0 | 0 | 0 | 0 | 0 |
| 39199 Transfers & Non Rev Receipts | 0 | 53,866 | 2,092 | 0 | 0 |
| Total Revenue | 151,177 | 439,261 | 53,047 | 124,877 | 187,651 |
| Expenses | | | | | |
| 0999 Personal Services | 95,415 | 402,786 | 45,799 | 6,477 | 0 |
| 1999 Supplies | 700 | 1,100 | 280 | 70 | 0 |
| 2999 Other Services and Charges | 48,763 | 23,202 | 4,673 | 117,150 | 186,500 |
| 4999 Capital Outlay | 0 | 0 | 0 | 0 | 0 |
| 6999 Contingencies & Transfers | 5,015 | 8,892 | 1,862 | 142 | 0 |
| Total Expenses | 149,893 | 435,980 | 52,614 | 123,839 | 186,500 |
| Change to Fund Balance | 1,284 | 3,281 | 433 | 1,038 | 1,151 |

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: MAYOR-COUNCIL | | | | | | | |
|---------------------------|--------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 101 | GENERAL | Actual | Actual | Adopted | Department | City Manager | Council |
| 41110 | MAYOR-COUNCIL | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| | 0999 Personal Services | 95,097 | 92,694 | 98,795 | 95,415 | 95,415 | 95,415 |
| | 1999 Supplies | 610 | 466 | 1,800 | 700 | 700 | 700 |
| | 2999 Other Services & Charges | 43,715 | 46,367 | 47,050 | 44,763 | 48,763 | 48,763 |
| | 4999 Capital Outlay | - | - | - | - | - | - |
| | 6999 Contingencies & Transfers | 1,330 | 599 | 2,000 | 5,015 | 5,015 | 5,015 |
| | TOTALS: MAYOR-COUNCIL | 140,752 | 140,126 | 149,645 | 145,893 | 149,893 | 149,893 |

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. Provide quality services with limited funding.
2. Understand and adapt to the demographic changes taking place in the City.
3. Promote the City in a positive and professional way.

Budget Comments

The Mayor-Council budget decreased by \$3,752 from 2014 to 2015. Personal Services decreased by \$3,380, due to a decrease in insurance of \$3,392, offset by an increase to workers' compensation insurance premium of \$12. Supplies decreased by \$1,100 due to a decrease of \$250 to minor equipment, a decrease of \$1,000 to Computer Equipment and a decrease of \$50 to Printing and Printed Forms, offset by an increase of \$200 to Food Supplies based on past expenditures. Other Services and Charges decreased by \$2,287 due to a \$2,000 increase to Expert and Professional Services for American Legal Publishing (City Code Updates and Internet), a \$100 increase to Postage based on past expenditures, a \$216 increase to Other Communications for Comcast Data Charges and Anti-Spam Service, a \$228 increase to Insurance and Bonds for Property/Liability Insurance, and a \$100 increase to Volunteer Recognition, offset by a \$118 decrease to Telephone and Telegraph for the main telephone trunk line, a \$3,613 decrease to out-of-town travel, a \$1,100 decrease to Repair and Maintenance Services due to elimination of Agenda Manager (support), and a \$100 decrease to Commissions and Boards. Other Financing Uses increased by \$3,015 due to an increase of \$3,015 to Contingencies.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: CITY MANAGER | | | | | | | |
|---------------------------------|---------------------------|-------------------|-------------------|-------------------|------------------------|--------------------------|--------------------|
| 101 41320 | GENERAL CITY MANAGER | Actual Expense | Actual Expense | Adopted Budget | Department Proposed | City Manager Proposed | Council Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 394,125 | 392,779 | 406,426 | 402,786 | 402,786 | 402,786 |
| 1999 | Supplies | 780 | 409 | 1,100 | 1,100 | 1,100 | 1,100 |
| 2999 | Other Services & Charges | 17,528 | 16,150 | 23,202 | 23,202 | 23,202 | 23,202 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | 8,892 | 8,892 | 8,892 |
| TOTALS: CITY MANAGER | | 412,434 | 409,338 | 430,728 | 435,980 | 435,980 | 435,980 |

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 the human resources, labor relations, and employee relations functions of the City.

Objectives

Improve communications with employees via all employee meetings.

Budget Comments

The City Manager budget increased by \$5,252 from 2014 to 2015. Personal Services decreased by \$3,640 primarily due to the projected salary of the new Human Resources Director/Assistant to the City Manager. Other Financing Uses increased by \$8,892, due to monies budgeted for contingencies.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: CITY CLERK | | | | | | | |
|------------------------|---------------------------|---------|---------|---------|------------|--------------|---------|
| 101 | GENERAL | Actual | Actual | Adopted | Department | City Manager | Council |
| 41410 | CITY CLERK | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item Description | | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 96,657 | 44,484 | 86,397 | 45,799 | 45,799 | 45,799 |
| 1999 | Supplies | 997 | 1,169 | 1,730 | 280 | 280 | 280 |
| 2999 | Other Services & Charges | 3,148 | 2,073 | 9,184 | 4,673 | 4,673 | 4,673 |
| 4999 | Capital Outlay | - | 13,868 | 5,000 | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | 1,862 | 1,862 | 1,862 |
| TOTALS: CITY CLERK | | 100,803 | 61,594 | 102,311 | 52,614 | 52,614 | 52,614 |

Activity Description

The City Clerk 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.

Objectives

1. Serve the Mayor, City Council, and City Manager in a support capacity.
2. Update the City's Records Retention Schedule and ensure all records, files, and documents are maintained and destroyed in accordance with such schedule.

Budget Comments

The City Clerk budget decreased by \$49,697 from 2014 to 2015. Personal Services decreased by \$40,598, primarily due to no monies budgeted for election judges and associated labor costs for elections. Supplies decreased by \$1,450 due to a decrease of \$500 to Minor Equipment, a decrease of \$500 to Computer Equipment, a decrease of \$350 to Printing and Printed Forms, and a decrease of \$100 for Food Supplies. Other Services and Charges decreased by \$4,511 due to a decrease of \$4,400 to Expert and Professional Services, a decrease of \$2,010 to Training and Educational Activities, and a decrease of \$1,200 to Legal Notice Publishing, offset by an increase of \$106 to Insurance and Bonds for liability and property insurance, and an increase of \$2,993 to Repair and Maintenance Services for maintenance on election equipment. Capital Outlay decreased by \$5,000, as the acquisition cost of the of the election equipment was recognized in 2013. Other Financing Uses increased by \$1,862 due to monies budgeted for contingencies.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: ASSESSING | | | | | | | |
|--------------------------------|-------------------|-------------------|-------------------|------------------------|--------------------------|--------------------|----------------|
| 101 GENERAL 41550 ASSESSING | Actual Expense | Actual Expense | Adopted Budget | Department Proposed | City Manager Proposed | Council Adopted | |
| Line Item Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 | 2015 |
| 0999 Personal Services | 7,075 | 6,756 | 6,402 | 6,477 | 6,477 | 6,477 | 6,477 |
| 1999 Supplies | 52 | 27 | 70 | 70 | 70 | 70 | 70 |
| 2999 Other Services & Charges | 116,245 | 115,612 | 117,150 | 117,150 | 117,150 | 117,150 | 117,150 |
| 4999 Capital Outlay | - | - | - | - | - | - | - |
| 6999 Contingencies & Transfers | - | - | - | 142 | 142 | 142 | 142 |
| TOTALS: ASSESSING | 123,372 | 122,395 | 123,622 | 123,839 | 123,839 | 123,839 | 123,839 |

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

Research feasibility of public Web access to Special Assessment information.

Budget Comments

The Assessing budget increased by \$217 from 2014 to 2015. Personal Services increased by \$75, due to minor increases in PERA, insurance, and workers' compensation premium allocated to this department for (Public Works) clerical staff. Other Financing Uses increased by \$142, due to money budgeted for contingencies.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: LEGAL SERVICES | | | | | | | |
|----------------------------|---------------------------|---------|---------|---------|------------|--------------|---------|
| 101 | GENERAL | Actual | Actual | Adopted | Department | City Manager | Council |
| 41610 | LEGAL SERVICES | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item Description | | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | - | - | - | - | - | - |
| 2999 | Other Services & Charges | 177,069 | 166,438 | 186,500 | 186,500 | 186,500 | 186,500 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| TOTALS: LEGAL SERVICES | | 177,069 | 166,438 | 186,500 | 186,500 | 186,500 | 186,500 |

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

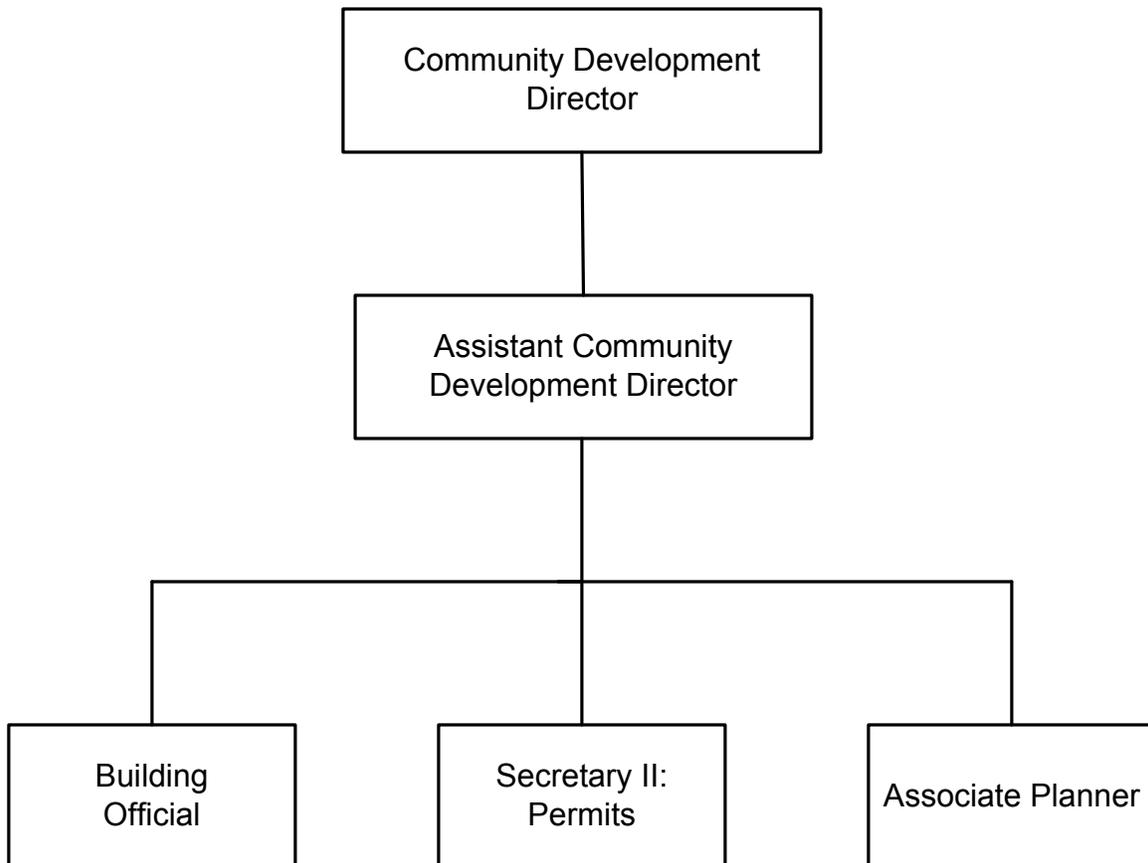
The Legal Services budget had no increase from 2014 to 2015.

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COMMUNITY DEVELOPMENT

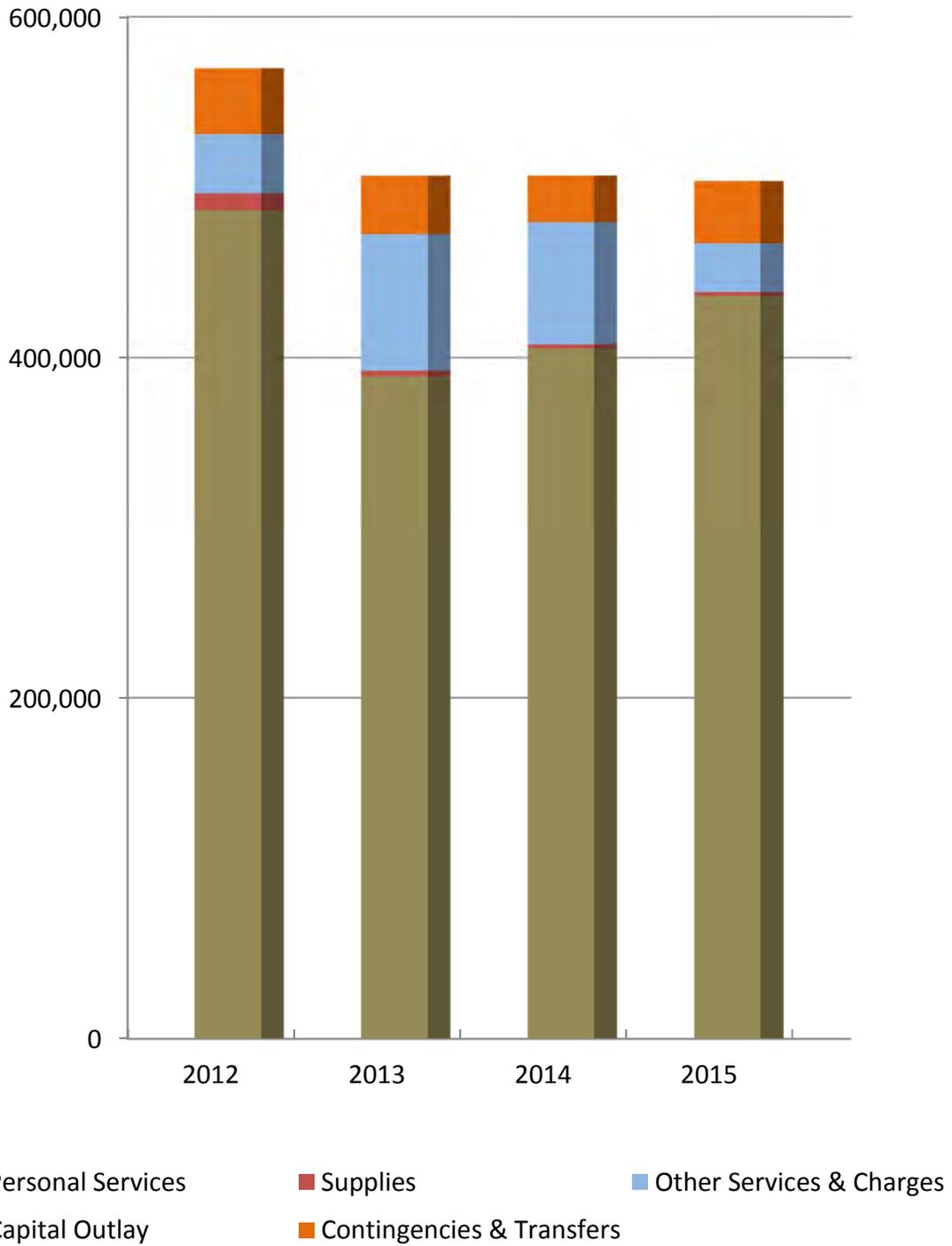
City of Columbia Heights

2015



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COMMUNITY DEVELOPMENT EXPENDITURE SUMMARY



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City of Columbia Heights, Minnesota

BUDGET 2015

Community Development

| | Community Development | EDA |
|------------------------------------|--------------------------|-------------------|
| | 201 | 204 |
| Revenue | | |
| 30999 Taxes | 0 | 260,578 |
| 31999 Licenses & Permits | 205,900 | 0 |
| 32999 Intergovernmental | 0 | 0 |
| 33999 Charge for Services | 0 | 0 |
| 34999 Fines & Forfeits | 0 | 0 |
| 35999 Miscellaneous | 300 | 0 |
| 36999 Sales and Related Charges | 0 | 0 |
| 39199 Transfers & Non Rev Receipts | 0 | 0 |
| Total Revenue | 206,200 | 260,578 |
| Expenses | | |
| 0999 Personal Services | 239,657 | 196,455 |
| 1999 Supplies | 1,800 | 625 |
| 2999 Other Services and Charges | 13,086 | 15,360 |
| 4999 Capital Outlay | 0 | 0 |
| 6999 Contingencies & Transfers | 18,200 | 18,335 |
| Total Expenses | 272,743 | 230,775 |
| Change to Fund Balance | -66,543 | 29,803 |

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| 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 | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 187,165 | 155,485 | 196,737 | 239,657 | 239,657 | 239,657 |
| 1999 | Supplies | 3,481 | 1,704 | 1,825 | 1,800 | 1,800 | 1,800 |
| 2999 | Other Services & Charges | 15,460 | 12,862 | 22,203 | 13,086 | 13,086 | 13,086 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | 12,832 | 12,848 | 13,569 | 18,200 | 18,200 | 18,200 |
| TOTALS: PROTECTIVE INSPECTIONS | | 218,938 | 182,898 | 234,334 | 272,743 | 272,743 | 272,743 |

Activity Description

The Building and Inspections Department, within the Community Development Division, is responsible for the issuance and tracking of building permits, building plan review, and building inspections. The Department also manages and issues liquor licenses, contractor licenses, tobacco licenses and other miscellaneous licensing. The Building Official also provides initial rental, vacant and abandoned property inspections. This function is generally managed by the Building Official.

The Planning and Zoning Department, within the Community Development Division, is responsible for land use permitting and controls as well as zoning code enforcement. The Planning and Zoning Department works on long-range city planning issues, and provides staff support to the Planning and Zoning Commission. This function is generally managed by the Associate Planner.

Objectives

1. Maintain effective, thorough and timely building inspections.
2. Maintain housing stock through rental, vacant and abandoned property inspections.
3. Maintain neighborhood stability through building and zoning enforcement.
4. Provide project management services within the City for private development requests.
5. Provide licensing services to community businesses.
6. Provide staff support to the Planning and Zoning Commission.

Budget Comments

1. Increase in salary expense due the reestablishment of the Associate Planner position.
2. Decrease in Expert and Professional Service to reflect creation of Associate Planner position.
3. Fund 201 is self-contained, and does not rely on General Fund. From year to year, revenue/expenditure amounts vary greatly.
4. Revenue was increased due to increased construction and permitting activity.
5. Overall budget reflects a 16% increase.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: ECONOMIC DEVELOPMENT AUTHORITY | | | | | | | |
|---|--|-------------------|-------------------|-------------------|------------------------|--------------------------|--------------------|
| 204 46314 | COMMUNITY DEVELOPMENT ECONOMIC DEVELOPMENT AUTH | Actual Expense | Actual Expense | Adopted Budget | Department Proposed | City Manager Proposed | Council Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 245,731 | 201,805 | 208,553 | 196,455 | 196,455 | 196,455 |
| 1999 | Supplies | 723 | 771 | 750 | 625 | 625 | 625 |
| 2999 | Other Services & Charges | 11,409 | 20,051 | 49,370 | 15,360 | 15,360 | 15,360 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | 25,997 | 12,848 | 13,659 | 18,335 | 18,335 | 18,335 |
| TOTALS: ECONOMIC DEVELOPMENT AUTHORITY | | 283,860 | 235,475 | 272,332 | 230,775 | 230,775 | 230,775 |

Activity Description

The Economic Development Authority Department, within the Community Development Division, is responsible for developing and implementing redevelopment projects. The Economic Development Department implements and monitors housing programs, provides special studies, and works to foster business growth in the community. This Department also manages marketing and communication endeavors. The Assistant Community Development Director provides general management of this function, in collaboration with the EDA attorney.

Objectives

1. Implement goals and objectives of the Economic Development Authority.
2. Monitor and implement housing programs to ensure that neighborhood stability is maintained.
3. Develop and implement programs that work to increase assessed property values.
4. Manage branding and communication activities for the City.
5. Enhance business opportunities within the City.

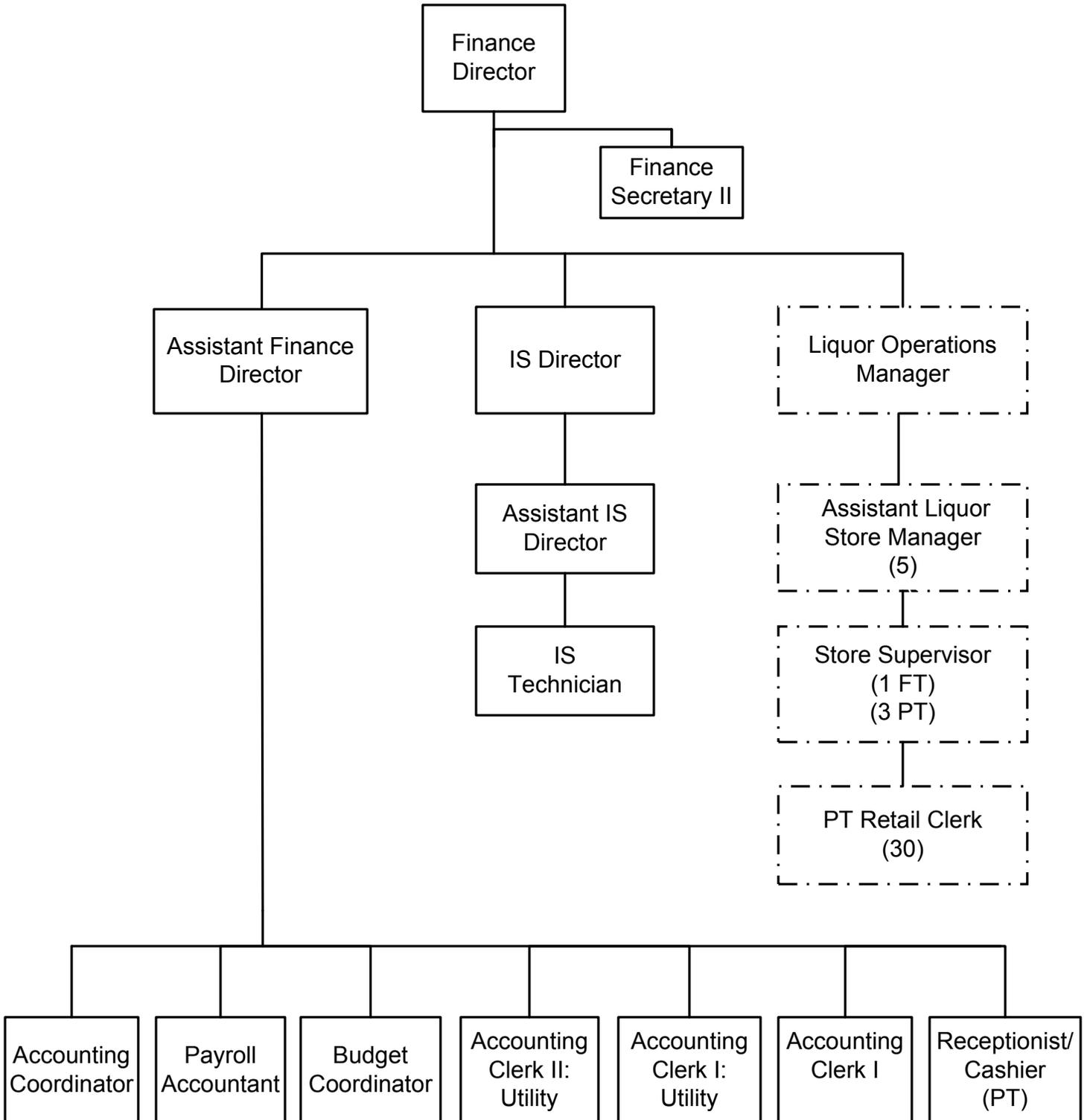
Budget Comments

1. Decrease in salary expense due to turnover in the Director and Assistant Director positions.
2. Overall budget reflects a 15% decrease.

FINANCE DEPARTMENT

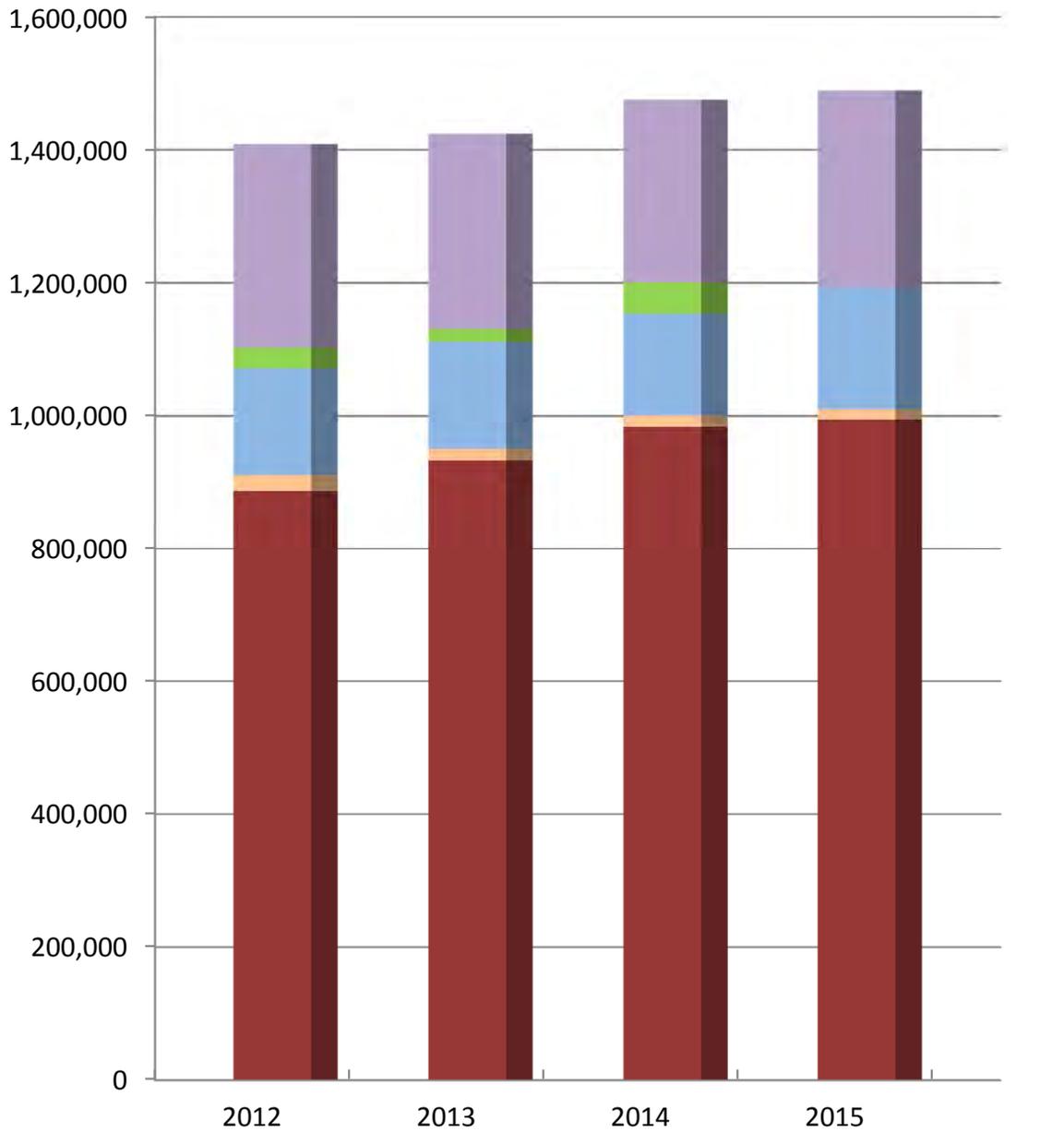
City of Columbia Heights

2015



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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 2015

Finance

| | Finance | Water | Sewer | Sewer | IS | Cap. Equip Finance | Cap. Equip IS |
|-------------------------------------|----------------|----------------|----------------|--------------|----------------|-----------------------|------------------|
| | 101 | 601 | 602 | 604 | 720 | 437 | 437 |
| Revenue | | | | | | | |
| 30999 Taxes | 421,241 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31999 Licenses & Permits | 1,000 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32999 Intergovernmental | 29,283 | 0 | 0 | 0 | 0 | 0 | 0 |
| 33999 Charge for Services | 0 | 1,678 | 0 | 0 | 0 | 0 | 0 |
| 34999 Fines & Forfeits | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35999 Miscellaneous | 3,190 | 403 | 459 | 5 | 0 | 2,432 | 568 |
| 36999 Sales and Related Charges | 0 | 155,271 | 116,217 | 745 | 0 | 0 | 0 |
| 39199 Transfers & Non Rev Receipts | 352,148 | 0 | 0 | 0 | 335,000 | 0 | 0 |
| Total Revenue | 806,862 | 157,352 | 116,676 | 750 | 335,000 | 2,432 | 568 |
| Expenses | | | | | | | |
| 0999 Personal Services | 735,600 | 0 | 0 | 0 | 258,974 | 0 | 0 |
| 1999 Supplies | 7,000 | 1,383 | 1,383 | 0 | 5,990 | 0 | 0 |
| 2999 Other Services and Charges | 44,100 | 23,900 | 23,900 | 1,000 | 60,200 | 30,000 | 0 |
| 4999 Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 6999 Contingencies & Transfers | 16,300 | 131,017 | 131,017 | 0 | 10,818 | 0 | 7,000 |
| Total Expenses | 803,000 | 156,300 | 156,300 | 1,000 | 335,982 | 30,000 | 7,000 |
| Change to Fund Balance | 3,862 | 1,052 | -39,624 | -250 | -982 | -27,568 | -6,432 |
| Proprietary Fund Information | | | | | | | |
| Capital Asset Purchases | n/a | 0 | 0 | 0 | 0 | 320,000 | 20,000 |

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: FINANCE | | | | | | | |
|---------------------|---------------------------|-------------------|-------------------|-------------------|------------------------|--------------------------|--------------------|
| 101 | GENERAL | Actual Expense | Actual Expense | Adopted Budget | Department Proposed | City Manager Proposed | Council Adopted |
| 41510 FINANCE | | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| Line Item | Description | | | | | | |
| 0999 | Personal Services | 636,672 | 693,027 | 726,000 | 735,600 | 735,600 | 735,600 |
| 1999 | Supplies | 10,445 | 5,302 | 10,800 | 7,000 | 7,000 | 7,000 |
| 2999 | Other Services & Charges | 42,551 | 38,950 | 47,200 | 44,100 | 44,100 | 44,100 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | 16,300 | 16,300 | 16,300 |
| TOTALS: FINANCE | | 689,668 | 737,279 | 784,000 | 803,000 | 803,000 | 803,000 |

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

The department's ongoing objective is to continually improve its work processes. In 2015, the department will begin a major transition to new financial software. Full implementation is expected to take 24 months.

Budget Comments

The proposed budget for 2015 is an increase of \$19,000 or 2.4% over the 2014 budget. The main elements of this change are as follows:

- \$14,000 increase to personnel for staff going through the seniority steps of existing labor contracts
- \$16,300 contingency for unsettled labor contracts
- \$ 1,900 increase in postage to correct a clerical error in 2014 budget
- (\$ 4,000) decrease in allowance for potential change in medical insurance enrollment levels
- (\$ 3,000) decrease in annual PC replacements, due to extra 2014 replacements to discontinue Windows XP.
- (\$ 1,600) decrease in telephone, primarily due to change in providers.
- (\$ 4,600) of net decreases on all other items
- \$19,000

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: WATER UTILITY | | | | | | | |
|---------------------------|---|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 601 49440 | WATER UTILITY ADMINISTRATION & GENERAL | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | 1,240 | 1,045 | 1,820 | 1,383 | 1,383 | 1,383 |
| 2999 | Other Services & Charges | 20,242 | 19,654 | 21,800 | 23,900 | 23,900 | 23,900 |
| 4999 | Capital Outlay | - | - | 2,000 | - | - | - |
| 6999 | Contingencies & Transfers | 133,344 | 127,647 | 129,980 | 131,017 | 131,017 | 131,017 |
| TOTALS: WATER UTILITY | | 154,827 | 148,347 | 155,600 | 156,300 | 156,300 | 156,300 |

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

The department's ongoing objective is to continually improve its work processes. In 2015, the department will begin a major transition to new financial software. Full implementation is expected to take 24 months.

Budget Comments

The proposed budget for 2015 is an overall increase of \$700 or less than 0.5% over the 2014 budget. This reflects \$1,200 for lease payments on the folder/insertter replaced in 2014, and \$1,500 increase in credit card fees. Customers increasingly chose payment by credit card. All other items in this budget net to a decrease of \$2,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| 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 | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | 1,240 | 1,045 | 1,821 | 1,383 | 1,383 | 1,383 |
| 2999 | Other Services & Charges | 20,135 | 19,654 | 21,800 | 23,900 | 23,900 | 23,900 |
| 4999 | Capital Outlay | - | - | 2,000 | - | - | - |
| 6999 | Contingencies & Transfers | 133,342 | 127,646 | 129,979 | 131,017 | 131,017 | 131,017 |
| TOTALS: SEWER UTILITY | | 154,718 | 148,345 | 155,600 | 156,300 | 156,300 | 156,300 |

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

The department's ongoing objective is to continually improve its work processes. In 2015, the department will begin a major transition to new financial software. Full implementation is expected to take 24 months.

Budget Comments

The proposed budget for 2015 is an overall increase of \$700 or less than 0.5% over the 2014 budget. This reflects \$1,200 for lease payments on the folder/insertter replaced in 2014, and \$1,500 increase in credit card fees. Customers increasingly chose payment by credit card. All other items in this budget net to a decrease of \$2,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| 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 | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | - | - | - | - | - | - |
| 2999 | Other Services & Charges | 1,290 | 960 | 1,000 | 1,000 | 1,000 | 1,000 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | 89,908 | - | - | - | - |
| TOTALS: STORM SEWER | | 1,290 | 90,868 | 1,000 | 1,000 | 1,000 | 1,000 |

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 budget for 2015 is the same as the 2014 budget. The only item in this budget is a share of the annual audit costs.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| 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 | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 216,537 | 247,402 | 257,246 | 258,974 | 258,974 | 258,974 |
| 1999 | Supplies | 12,293 | 11,018 | 3,381 | 5,990 | 5,990 | 5,990 |
| 2999 | Other Services & Charges | 52,029 | 56,727 | 60,758 | 60,200 | 60,200 | 60,200 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | 8,000 | 10,818 | 10,818 | 10,818 |
| TOTALS: INFORMATION SYSTEMS | | 280,859 | 315,147 | 329,385 | 335,982 | 335,982 | 335,982 |

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 PCs, portable computers and other mobile devices.
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

The proposed 2015 budget for this department is a 2% increase over 2014. The personnel section of this budget reflects the fact that labor agreements for 2015 are not settled at the time this budget was prepared.

Major changes:

- "Personnel Expenses" are \$1,728 more due to IS staff progression through pay levels.
- "Supplies" are \$2,609 more due to IS staff PCs replacement (purchased in 2010)
- "Repair & Maintenance Services" are \$5,475 more because several multi-year maintenance contracts are up for renewal in 2015. Whenever feasible, IS Dept. purchases multi-year maintenance contracts to decrease annual costs.
- "Contingencies" are \$2,818 more. They include reserve for unsettled labor agreements.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: CAP EQUIP REPLACEMENT FINANCE | | | | | | | |
|---|-----------------------------------|---------|---------|---------|------------|--------------|---------|
| 437 | I. S. CAPITAL EQUIPMENT | Actual | Actual | Adopted | Department | City Manager | Council |
| 41510 | FINANCE | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| | 0999 Personal Services | - | - | - | - | - | - |
| | 1999 Supplies | - | - | - | - | - | - |
| | 2999 Other Services & Charges | - | - | - | 30,000 | 30,000 | 30,000 |
| | 4999 Capital Outlay | - | - | - | - | - | - |
| | 6999 Contingencies & Transfers | - | - | - | - | - | - |
| | TOTALS: CAP EQUIP REPLACEMENT FIN | - | - | - | 30,000 | 30,000 | 30,000 |

Activity Description

This department accounts for the replacement of major capital items used primarily by the Finance department. These tools enable the department to serve the other City departments, residents, and other stakeholders.

Objectives

The on-going objective of this department is to fund major equipment replacement separately from the Finance department annual operating budget, so as to maintain stable operating trends, and improve long-term financial planning.

Budget Comments

All items in this 2015 budget are for the replacement of the City's financial system. Phased implementation of a new system is planned to begin in the later part of 2015 and take up to 24 months. Items budgeted for 2015 include a capital asset purchase of \$320,000 for software and server computer; \$20,000 for a support agreement ; \$7,000 for user training; and \$3,000 for consultant services.

The City's existing financial software system was first implemented in the 1980's. Although there have been various updates to aspects of the system since then, the underlying antiquated design cannot be significantly updated. To use the system currently requires numerous inefficient "workarounds" and duplication of effort. There is no expectation that it will adequately support new opportunities in the ways that City business could be conducted over the next 10-20 years.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: IS CAPITAL EQUIPMENT REPLACEMENT | | | | | | | |
|--|---------------------------|---------|---------|---------|------------|--------------|---------|
| 437 | I.S. CAPITAL EQUIPMENT | Actual | Actual | Adopted | Department | City Manager | Council |
| 49980 | INFORMATION SYSTEMS | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | - | 20,354 | - | - | - | - |
| 2999 | Other Services & Charges | - | 11,222 | - | - | - | - |
| 4999 | Capital Outlay | - | - | 42,750 | - | - | - |
| 6999 | Contingencies & Transfers | - | - | 7,000 | 7,000 | 7,000 | 7,000 |
| TOTALS: IS CAP EQUIP REPLACEMENT | | - | 31,576 | 49,750 | 7,000 | 7,000 | 7,000 |

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

1. Work with Finance Dept. to replace AS400-based financial system (purchased in the 1980's).
2. Replace core network switches at the City Hall and Public Works buildings (purchased in 1998).
3. Replace other IS components that are no longer supported by vendors and are not compatible with newer components.
4. Keep using existing IS components as long as they can be efficiently supported.

Budget Comments

This department is within a proprietary fund. Beginning in 2015, proprietary funds are using the full accrual method for budgetary accounting, which is the same method proprietary funds use for actual accounting. This results in some differences when comparing the 2014 budgeted expense column to the 2015 budgeted expense column.

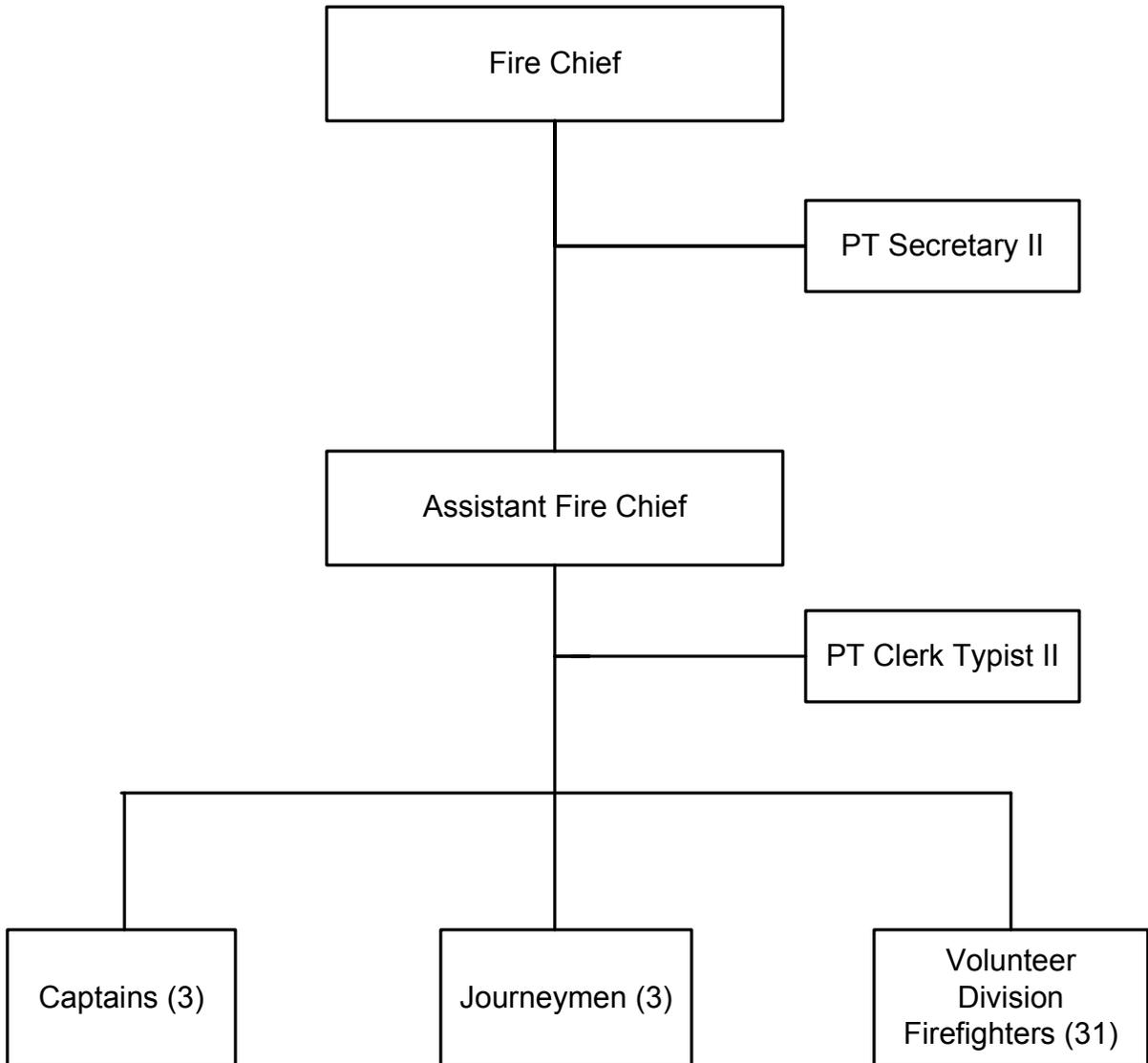
Items budgeted for 2015 include a capital asset purchase of \$20,000 to replace core switches in the City's computer network, and a \$7,000 contingency for unforeseen information system replacement needs.

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FIRE

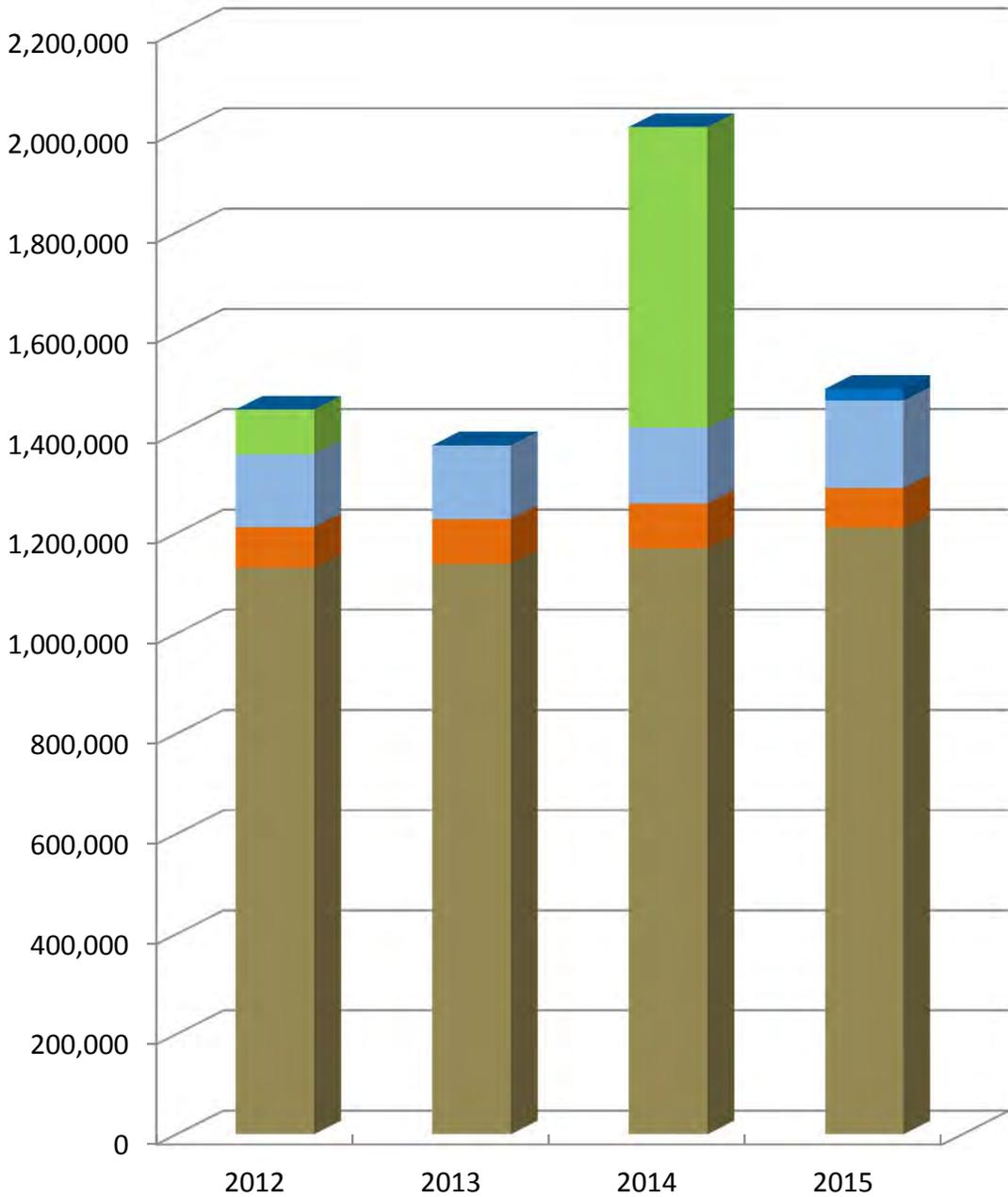
City of Columbia Heights

2015



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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 2015

Fire

| | Fire | Property Inspections | Cap Equip Replacement Fire | Cap Equip Fire |
|------------------------------------|------------------|-------------------------|-------------------------------|-------------------|
| | 101 | 101 | 431 | 439 |
| Revenue | | | | |
| 30999 Taxes | 1,037,305 | 14,271 | 0 | 0 |
| 31999 Licenses & Permits | 0 | 155,000 | 0 | 0 |
| 32999 Intergovernmental | 169,110 | 992 | 0 | 0 |
| 33999 Charge for Services | 73,000 | 15,000 | 0 | 0 |
| 34999 Fines & Forfeits | 0 | 0 | 0 | 0 |
| 35999 Miscellaneous | 7,856 | 108 | 0 | 0 |
| 36999 Sales and Related Charges | 0 | 0 | 0 | 0 |
| 39199 Transfers & Non Rev Receipts | 0 | 0 | 0 | 0 |
| Total Revenue | 1,287,271 | 185,371 | 0 | 0 |
| Expenses | | | | |
| 0999 Personal Services | 1,036,340 | 173,904 | 0 | 0 |
| 1999 Supplies | 52,500 | 2,200 | 0 | 25,000 |
| 2999 Other Services & Charges | 169,202 | 5,472 | 0 | 0 |
| 4999 Capital Outlay | 0 | 0 | 0 | 0 |
| 6999 Contingencies & Transfers | 19,717 | 3,665 | 0 | 0 |
| Total Expenses | 1,277,759 | 185,241 | 0 | 25,000 |
| Change to Fund Balance | 9,512 | 130 | 0 | (25,000) |

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: FIRE | | | | | | | |
|------------------|---------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| | 101 GENERAL 42200 FIRE | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| 0999 | Personal Services | 955,721 | 1,026,247 | 1,000,513 | 1,036,340 | 1,036,340 | 1,036,340 |
| 1999 | Supplies | 55,589 | 63,881 | 62,500 | 52,500 | 52,500 | 52,500 |
| 2999 | Other Services & Charges | 160,462 | 158,026 | 146,330 | 169,202 | 169,202 | 169,202 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | 19,717 | 19,717 | 19,717 |
| | TOTALS: FIRE | 1,171,772 | 1,248,153 | 1,209,343 | 1,277,759 | 1,277,759 | 1,277,759 |

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

Changes to many of the Personal Services line items of Fire Department budget, along with contract increases, are due to increases out of the control of the City. These increases include State mandated PERA increase, workers comp insurance, insurance, and supplemental pension contribution. To meet the budget requirements set by 5-year plan, minor equipment and some protective clothing will be purchased from Capital Equipment fund 439 in 2015.

The increases in the number of emergency calls, requests for fire services, rental properties and the need for property inspections is outpacing the abilities of the current Fire Department staffing model to complete everything in a timely manner. Staff is looking at alternative staffing models for the future. If any staffing changes can be made in 2015 it will be within the approved budget.

The new Anoka County records management system and CAD system will be fully implemented in 2015. There may be costs associated with these systems. At this time there is no additional cost on the Fire side of the system for 2015. Annual maintenance costs, of \$7000 - \$10,000, will start in 2016.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: PROPERTY INSPECTIONS | | | | | | | |
|----------------------------------|---------------------------------|-------------------|-------------------|-------------------|------------------------|--------------------------|--------------------|
| 101 42300 | GENERAL PROPERTY INSPECTIONS | Actual Expense | Actual Expense | Adopted Budget | Department Proposed | City Manager Proposed | Council Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 156,388 | 156,892 | 168,933 | 173,904 | 173,904 | 173,904 |
| 1999 | Supplies | 1,389 | 1,064 | 2,700 | 2,200 | 2,200 | 2,200 |
| 2999 | Other Services & Charges | 5,719 | 4,653 | 4,780 | 5,472 | 5,472 | 5,472 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | 3,665 | 3,665 | 3,665 |
| TOTALS: PROPERTY INSPECTIONS | | 163,497 | 162,610 | 176,413 | 185,241 | 185,241 | 185,241 |

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 seasonal inspection help during busier summer inspection months.

Budget Comments

The number of rental properties and licensing inspections continues to grow and the need for property maintenance inspections continues to remain high. Changes implemented in 2012 has provided more efficiency but property inspections are at a level where they are taking valuable time away from core Fire Department functions. Summer months still are the busiest months and budget proposes to keep additional summer seasonal help for grass inspections. Staff is exploring many different staffing options in order to keep up with the continued growth of inspections and rental properties.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: CAP EQUIP REPLACEMENT GENERAL | | | | | | | |
|---|------------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 431 42200 | CAP EQUIP REPLACEMENT GENE FIRE | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| | 0999 Personal Services | - | - | - | - | - | - |
| | 1999 Supplies | - | - | - | - | - | - |
| | 2999 Other Services & Charges | - | - | - | - | - | - |
| | 4999 Capital Outlay | - | - | 600,000 | - | - | - |
| | 6999 Contingencies & Transfers | - | - | - | - | - | - |
| | TOTALS: CAP EQUIP REPLACEME | - | - | 600,000 | - | - | - |

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

After the delivery of a new pumper scheduled for early 2015 staff will begin the process for the refurbishment of Engine 1. The engine will be 20 years old in 2015. Our replacement schedule refurbishes engines at 20 years and replace at 30 years. The refurbishment will be budgeted in the 2016 budget.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: FIRE CAPITAL EQUIPMENT | | | | | | | |
|------------------------------------|--------------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 439 42200 | FIRE CAPITAL EQUIPMENT FIRE | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| | 0999 Personal Services | - | - | - | - | - | - |
| | 1999 Supplies | 10,294 | 15,283 | 25,000 | 25,000 | 25,000 | 25,000 |
| | 2999 Other Services & Charges | 1,580 | - | - | - | - | - |
| | 4999 Capital Outlay | 87,951 | - | - | - | - | - |
| | 6999 Contingencies & Transfers | - | - | - | - | - | - |
| | TOTALS: FIRE CAPITAL EQUIPMEN | 99,826 | 15,283 | 25,000 | 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.

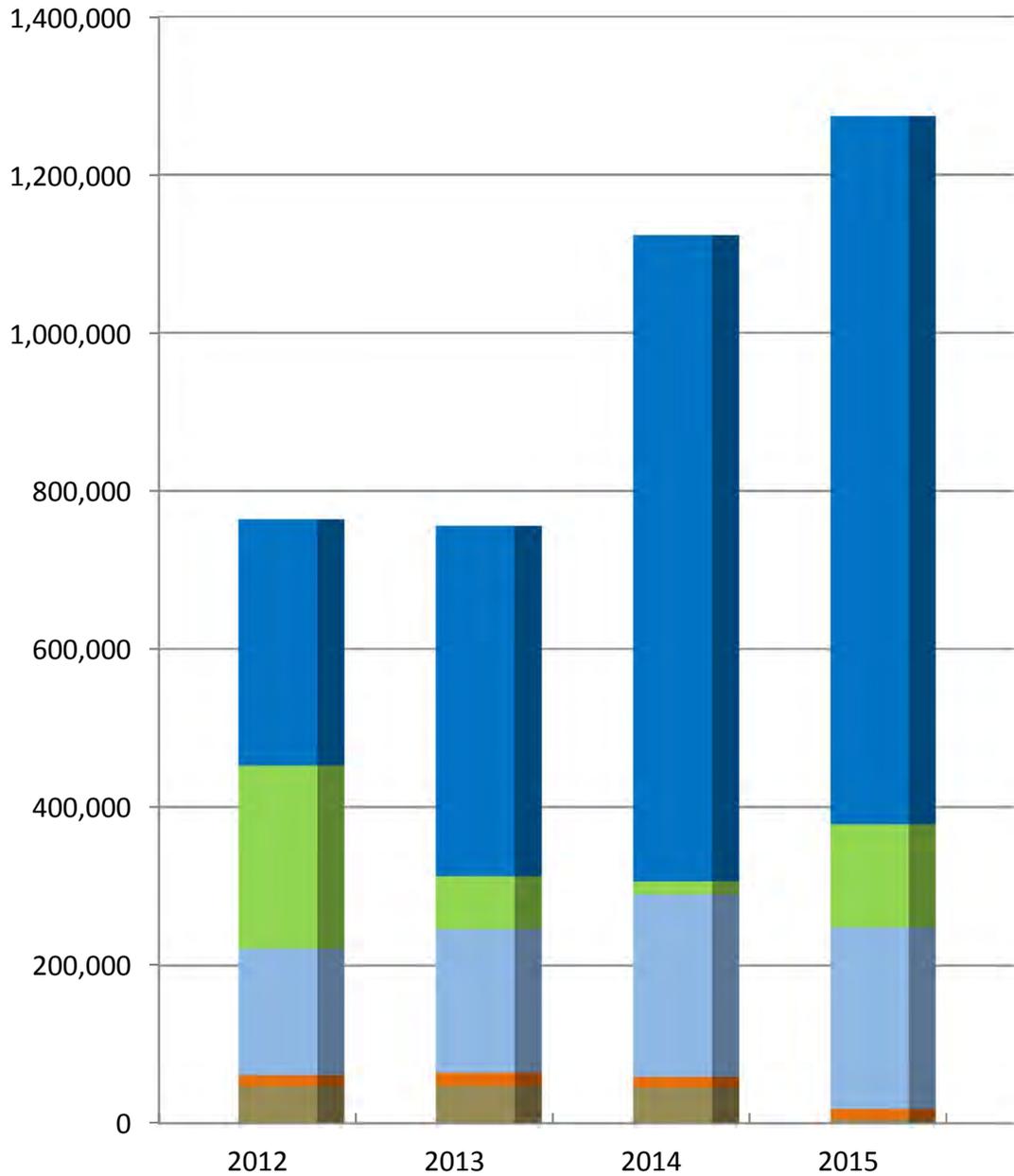
Budget Comments

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. In order to meet budget requirements for 2015 all minor equipment will be purchased out of this fund for 2015.

GENERAL GOVERNMENT
City of Columbia Heights
2015

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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 2015

General Government

| | City Hall | Recognition/ Spec Events | Contingencies | Transfers | Cable TV | Capital Imp Gen Gov. Bldg. | Capital Imp Library | Capital Imp Murzyn |
|------------------------------------|----------------|-----------------------------|---------------|----------------|----------------|-------------------------------|------------------------|-----------------------|
| | 101 | 101 | 101 | 101 | 225 | 411 | 411 | 411 |
| Revenue | | | | | | | | |
| 30999 Taxes | 154,506 | 36,988 | 51,502 | 153,837 | 0 | 0 | 0 | 0 |
| 31999 Licenses & Permits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32999 Intergovernmental | 10,741 | 2,571 | 3,580 | 620,319 | 0 | 0 | 0 | 0 |
| 33999 Charge for Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34999 Fines & Forfeits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35999 Miscellaneous | 14,170 | 280 | 390 | 5,482 | 188,000 | 7,176 | 0 | 0 |
| 36999 Sales and Related Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 39199 Transfers & Non Rev Receipts | 0 | 0 | 0 | 0 | 0 | 16,147 | 0 | 0 |
| Total Revenue | 179,417 | 39,839 | 55,472 | 779,638 | 188,000 | 23,323 | 0 | 0 |
| Expenses | | | | | | | | |
| 0999 Personal Services | 0 | 0 | 0 | 0 | 5,420 | 0 | 0 | 0 |
| 1999 Supplies | 12,000 | 300 | 0 | 0 | 600 | 0 | 0 | 0 |
| 2999 Other Services & Charges | 146,000 | 39,200 | 0 | 0 | 32,713 | 12,000 | 0 | 0 |
| 4999 Capital Outlay | 20,000 | 0 | 0 | 0 | 0 | 110,000 | 0 | 0 |
| 6999 Contingencies & Transfers | 0 | 0 | 55,000 | 773,000 | 67,722 | 0 | 0 | 0 |
| Total Expenses | 178,000 | 39,500 | 55,000 | 773,000 | 106,455 | 122,000 | 0 | 0 |
| Change to Fund Balance | 1,417 | 339 | 472 | 6,638 | 81,545 | (98,677) | 0 | 0 |

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: CITY HALL | | | | | | | |
|-----------------------|---------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 101 41940 | GENERAL CITY HALL | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| 0999 | Personal Services | 43,448 | 32,713 | 40,100 | - | - | - |
| 1999 | Supplies | 8,293 | 11,820 | 13,800 | 12,000 | 12,000 | 12,000 |
| 2999 | Other Services & Charges | 80,540 | 65,237 | 111,400 | 146,000 | 146,000 | 146,000 |
| 4999 | Capital Outlay | - | - | 17,000 | 20,000 | 20,000 | 20,000 |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| TOTALS: CITY HALL | | 132,281 | 109,770 | 182,300 | 178,000 | 178,000 | 178,000 |

Activity Description

This department accounts for the general maintenance of City Hall. This department was previously named "general government buildings". The major expenses in this budget are utilities, janitorial expenses, building maintenance, and HVAC. For the years 2012-2014, this is also the home department for the facility maintenance supervisor and part-time janitorial staff used for all City buildings. Beginning in 2015, these personnel costs are budgeted in a new internal service fund (#705) created specifically for this purpose.

Objectives

The on-going objective of this department is to maintain City Hall in a condition that is safe and respectable. Due to the age of the building, it is susceptible to significant unplanned emergency maintenance over time. Additionally, a significant portion of the department's budget is for weather-dependent utility costs. These greater risk factors, relative to many other departments, are considered when estimated the next year's budget.

Budget Comments

The 2015 budget for this department is \$4,300 or 2.4% less than the 2014 budget. This primarily reflects a reduction in projected building repair costs, offset by increases in utilities.

Beginning in 2015, the cost of internal custodial services, and an allocable share of the facilities maintenance supervisors salary and fringe, are reported under line item 4010 Building Maint: Labor and Burden. Previously these interdepartmental costs were reported in the personnel section of the budget. Coincidentally, these were the only personnel costs reported in this particular department. Although this reclassification significant changes the look of this department's budget for 2015, it did not have a significant effect on this department's total budget.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: RECOGNITION/SPECIAL EVENTS | | | | | | | |
|--|---------------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 101 45050 | GENERAL RECOGNITION/SPECIAL EVENTS | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| | 0999 Personal Services | - | - | - | - | - | - |
| | 1999 Supplies | 90 | 233 | - | 300 | 300 | 300 |
| | 2999 Other Services & Charges | 34,980 | 40,491 | 38,600 | 39,200 | 39,200 | 39,200 |
| | 4999 Capital Outlay | - | - | - | - | - | - |
| | 6999 Contingencies & Transfers | - | - | - | - | - | - |
| | TOTALS: RECOGNITION/SPECIAL | 35,070 | 40,724 | 38,600 | 39,500 | 39,500 | 39,500 |

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 2015 budget for this department is a \$900 or 2.3% increase over 2014. This reflects an estimated increase in newsletter costs and a new \$300 item for fuel for the city vehicle that tows the parade float.

Other changes were approximately offsetting.

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 2015

| DEPARTMENT: CONTINGENCIES | | | | | | | |
|---------------------------|--------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 101 49200 | GENERAL CONTINGENCIES | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| | 0999 Personal Services | - | - | - | - | - | - |
| | 1999 Supplies | - | - | - | - | - | - |
| | 2999 Other Services & Charges | (347) | 29,974 | - | - | - | - |
| | 4999 Capital Outlay | - | 574 | - | - | - | - |
| | 6999 Contingencies & Transfers | - | - | 50,000 | 55,000 | 55,000 | 55,000 |
| | TOTALS: CONTINGENCIES | (347) | 30,548 | 50,000 | 55,000 | 55,000 | 55,000 |

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

The proposed budget for 2015 is a \$5,000 or 10% increase over 2014. The contingency allowance in the General Fund has remained the same for well over a decade. Staff notes that this 2015 increase is less than the rate of inflation since the last increase in this contingency.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: TRANSFERS | | | | | | | |
|-----------------------|--------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 101 49300 | GENERAL TRANSFERS | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| | 0999 Personal Services | - | - | - | - | - | - |
| | 1999 Supplies | - | - | - | - | - | - |
| | 2999 Other Services & Charges | - | - | - | - | - | - |
| | 4999 Capital Outlay | - | - | - | - | - | - |
| | 6999 Contingencies & Transfers | 355,793 | 404,000 | 700,000 | 773,000 | 773,000 | 773,000 |
| | TOTALS: TRANSFERS | 355,793 | 404,000 | 700,000 | 773,000 | 773,000 | 773,000 |

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. Thereby, 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 proposed budget for 2015 is a \$73,000 increase over 2014. This change consists of:

- \$70,000 increase in state aid (LGA) transferred to capital project funds. This is funded by a \$70,000 increase in state aid (LGA) revenue for 2015.
- \$3,000 increase in transfers to the Information Systems Fund 720, to reflect increased use of information systems services by the departments within the General Fund.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: CABLE TELEVISION | | | | | | | |
|------------------------------|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 225 49844 | CABLE TELEVISION | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| | 0999 Personal Services | 2,152 | 1,753 | 5,417 | 5,420 | 5,420 | 5,420 |
| | 1999 Supplies | 187 | 110 | - | 600 | 600 | 600 |
| | 2999 Other Services & Charges | 15,317 | 18,783 | 31,878 | 32,713 | 32,713 | 32,713 |
| | 4999 Capital Outlay | - | - | - | - | - | - |
| | 6999 Contingencies & Transfers | 66,881 | 66,881 | 67,636 | 67,722 | 67,722 | 67,722 |
| | TOTALS: CABLE TELEVISION | 84,537 | 87,527 | 104,931 | 106,455 | 106,455 | 106,455 |

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. Conclude informal franchise renewal process.
3. Expand amount of information and programming on the government access channel.

Budget Comments

The Cable Television budget increased by \$1,524 from 2014 to 2015. Personal Services increased by \$3, due to an increase in workers' compensation insurance premium. Supplies increased by \$600, due to budgeting for Adobe Creative Cloud Software (audio/video editing software). Other Services and Charges increased by \$835, due to an \$18 increase in Other Communications for Comcast Data Charges allocated to this budget, a \$100 increase to Legal Notice Publishing, a \$41 increase to Insurance and Bonds for property and liability insurance, a \$276 increase to Repair and Maintenance Services due to a \$176 increase for Civic Plus Website support, maintenance, and hosting, \$100 increase for Tightrope support for live streaming and on-demand video, and a \$1,000 increase to cable equipment repair, offset by a \$1,000 decrease for Tightrope support for Cablecast and Carousel, and a \$400 increase to Subscriptions and Memberships for NATOA membership. Other Financing Uses increased by \$86, due to a \$22 decrease to Transfer Out-Labor, offset by a \$108 increase to Contingencies.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: CAP IMP GEN GOV BLDG - CITY HALL | | | | | | | |
|--|--|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 411 41940 | CAPITAL IMP-GEN GOVT. BLDG GENERAL GOVERNMENT BUILD | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| | 0999 Personal Services | - | - | - | - | - | - |
| | 1999 Supplies | - | - | - | - | - | - |
| | 2999 Other Services & Charges | 346 | - | 48,000 | 12,000 | 12,000 | 12,000 |
| | 4999 Capital Outlay | 37,394 | - | - | 110,000 | 110,000 | 110,000 |
| | 6999 Contingencies & Transfers | - | - | - | - | - | - |
| | TOTAL: GENERAL GOVERNMENT | 37,740 | - | 48,000 | 122,000 | 122,000 | 122,000 |

Activity Description

Fund 411 was established to account for building improvements and major maintenance not included in operating budgets. The City Council has committed funds here as they have become available over time, creating a fund balance available for building improvements. At present, the only on-going funding for departments within Fund 411 is an annual transfer of approximately \$22,000 to this fund from the General Fund budget.

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

Based on expected continued occupancy of city hall, Fire Chief recommends replacement of the second floor fire alarm system, est. \$12,000.

Replace windows at 'old' section of building, along with concrete block that the 2014 infrared study indicated is allowing water penetration, est. \$110,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: CAP IMP GEN GOV BLDG - LIBRARY | | | | | | | |
|--|---------------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 411 45500 | CAPITAL IMP-GEN GOVT. BLDG LIBRARY | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| | 0999 Personal Services | - | - | - | - | - | - |
| | 1999 Supplies | - | - | - | - | - | - |
| | 2999 Other Services & Charges | 12,700 | 14,864 | - | - | - | - |
| | 4999 Capital Outlay | - | - | - | - | - | - |
| | 6999 Contingencies & Transfers | - | - | - | - | - | - |
| | TOTAL: CAP IMP GEN GOV BLDG | 12,700 | 14,864 | - | - | - | - |

Activity Description

Fund 411 was established to account for building improvements and major maintenance not included in operating budgets. The City Council has committed funds here as they have become available over time, creating a fund balance available for building improvements. At present, the only on-going funding for departments within Fund 411 is an annual transfer of approximately \$22,000 to this fund from the General Fund budget.

Dept. 45500 within fund 411 accounts for the fund's expenditures that are specific to the Library.

Objectives

The objective of 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

There are no items budgeted in this department for 2015.

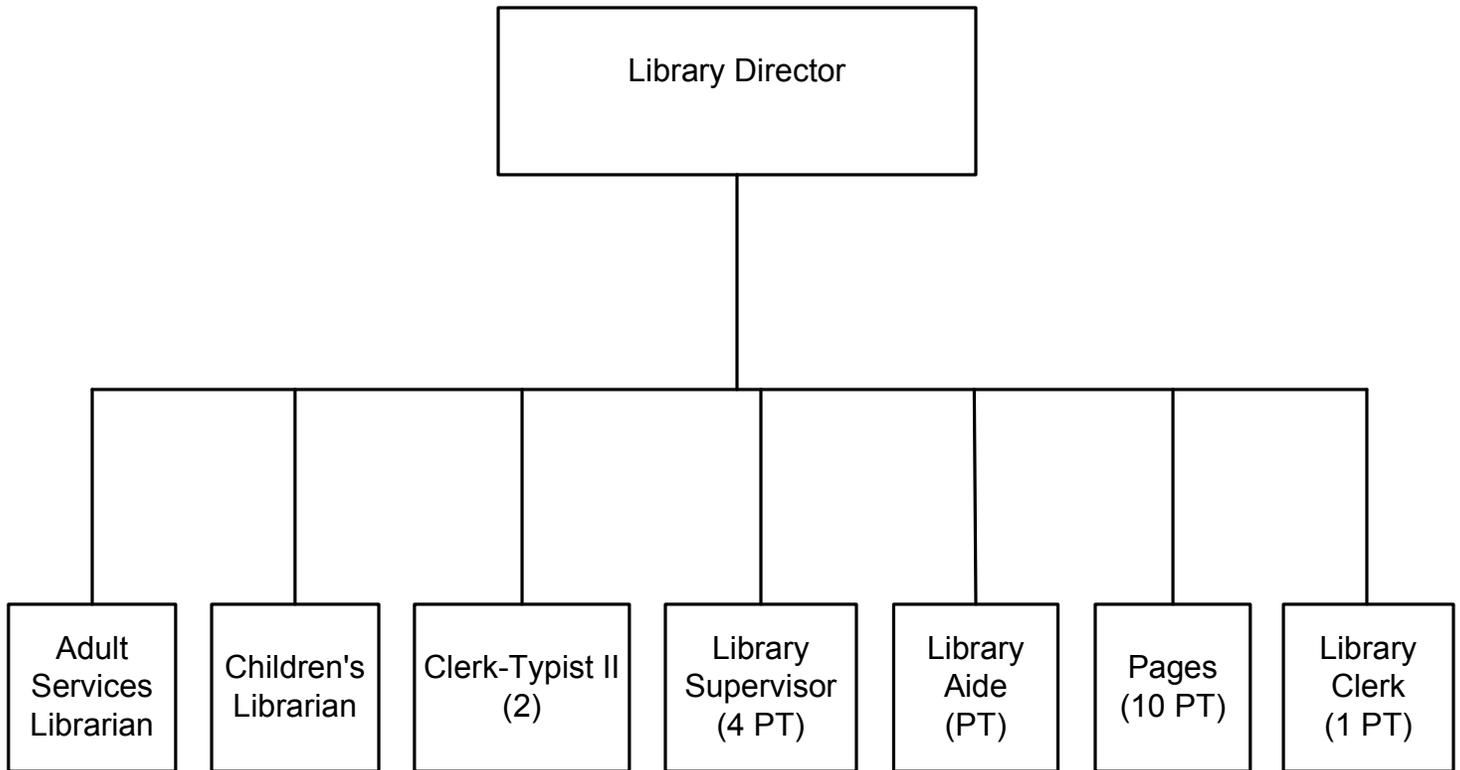
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LIBRARY

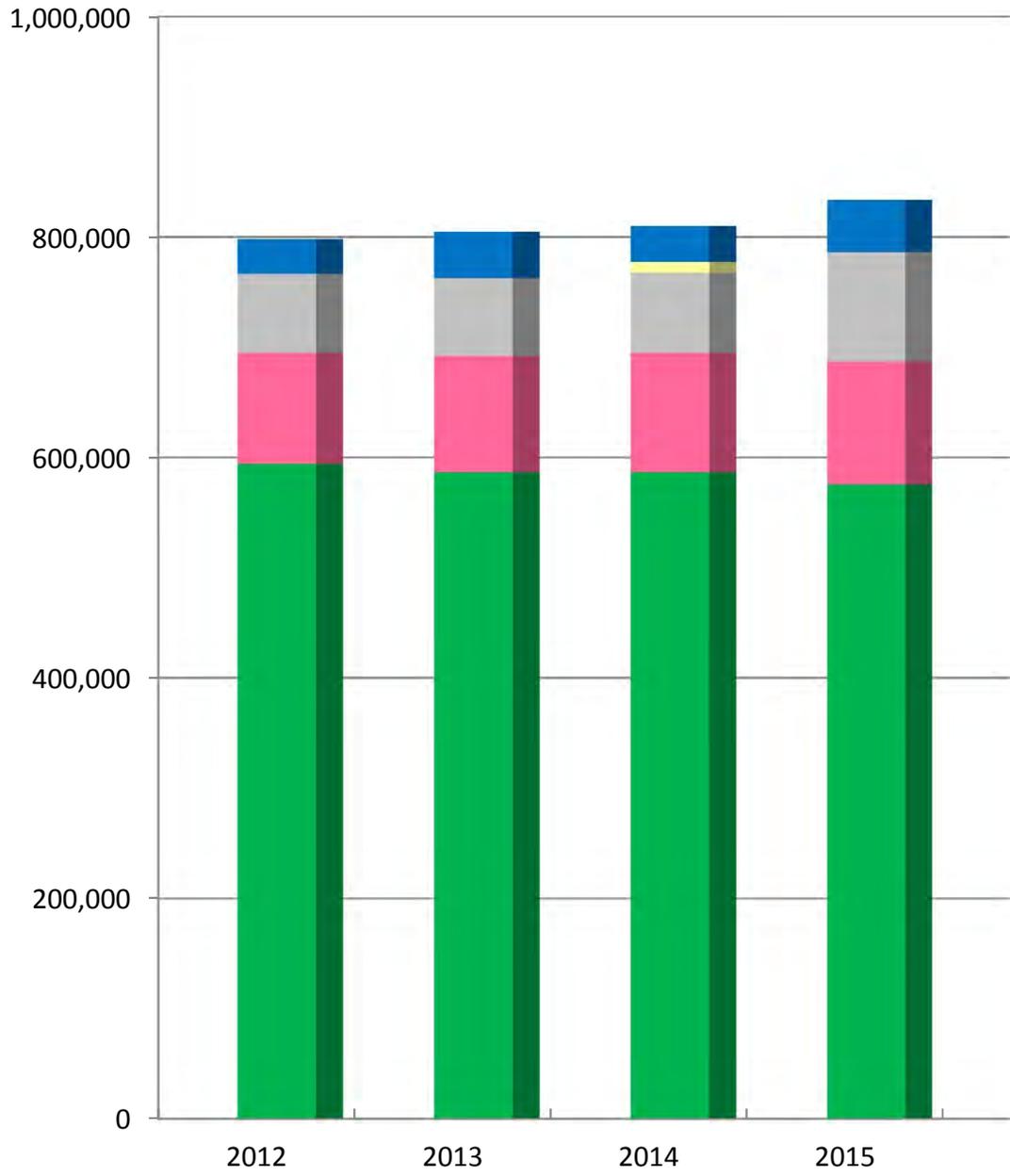
City of Columbia Heights

2015



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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

2015

Library

| Revenue | |
|------------------------------------|----------------|
| 30999 Taxes | 804,389 |
| 31999 Licenses & Permits | 0 |
| 32999 Intergovernmental | 0 |
| 33999 Charge for Services | 10,232 |
| 34999 Fines & Forfeits | 14,750 |
| 35999 Miscellaneous | 4,600 |
| 36999 Sales and Related Charges | 0 |
| 39199 Transfers & Non Rev Receipts | 0 |
| Total Revenue | 833,971 |
| Expenses | |
| 0999 Personal Services | 575,253 |
| 1999 Supplies | 111,675 |
| 2999 Other Services and Charges | 99,607 |
| 4999 Capital Outlay | 0 |
| 6999 Contingencies & Transfers | 47,436 |
| Total Expenses | 833,971 |
| Change to Fund Balance | 0 |

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: LIBRARY | | | | | | | |
|---------------------|---------------------------|---------|---------|------------|--------------|---------|---------|
| 240 LIBRARY | Actual | Actual | Adopted | Department | City Manager | Council | |
| 45500 LIBRARY | Expense | Expense | Budget | Proposed | Proposed | Adopted | |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 529,819 | 507,079 | 586,631 | 575,253 | 575,253 | 575,253 |
| 1999 | Supplies | 90,387 | 95,175 | 108,250 | 111,675 | 111,675 | 111,675 |
| 2999 | Other Services & Charges | 65,094 | 59,358 | 72,583 | 99,607 | 99,607 | 99,607 |
| 4999 | Capital Outlay | - | - | 10,000 | - | - | - |
| 6999 | Contingencies & Transfers | 31,718 | 31,752 | 32,679 | 47,436 | 47,436 | 47,436 |
| TOTALS: LIBRARY | | 717,018 | 693,364 | 810,143 | 833,971 | 833,971 | 833,971 |

Activity Description

Daily functioning of the library arises out of the mission to serve a diverse community's need for access to resources, information, and technology in a welcoming environment. In addition, the Library Board has defined a vision for the future of the library as a center of the community where services and collaborative programs are available and partnerships thrive. Staff use the mission and vision statements to guide their work in serving the citizens of Columbia Heights and all who seek library service in the community.

In reaching toward the library mission and vision, staff offer a variety of programs and services such as computer instruction, guided literacy practice, story times, reading programs, book discussion groups, arts and cultural programs, at-home delivery of materials, Internet access via desktop computers and wifi hotspot, books (in print, electronic, and audio formats), newspapers and magazines (in print and electronic formats), music, videos, and specialized electronic research databases for patrons of all ages. Staff, both full and part-time, provide service to the public during the 55 hours per week the library is open. As an independent, city-owned and operated library, the Columbia Heights Public Library partners with the Anoka County Library system through an annual contract to share in the integrated library system, materials delivery, and electronic resources. It participates in the Metropolitan Library Service Agency (as an Associate Library of Anoka County); the Minitex multi-state interlibrary loan program; the Statewide Borrowers' Compact which governs the sharing of materials with library cardholders throughout the state; and METRONET. These cooperative agreements enable Columbia Heights patrons to gain access to special services, scholarly materials, and electronic resources available throughout the state of Minnesota. Active membership in these organizations also enables Columbia Heights library staff to take advantage of professional training and development.

Objectives

In 2015 Library staff will continue to address the objectives outlined in the Library's Five Year Strategic Plan adopted by the Library Board in 2012. We will continue to connect the community with the library services, programs, and public spaces they need; make the library welcoming and safe; anticipate and respond to the changing needs of the community with outstanding public service and materials in multiple formats; actively promote available services and communicate the significant return on public investment which the library provides. Staff will also continue to assist with planning for the construction of a new library facility to serve the community into the 21st century.

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Library
Budget Comments

The proposed budget for 2015 includes the following changes:

1. Personnel:

Reduction of 1.94% from adopted 2014 budget. Labor contracts have not been settled for 2015. Many of the staff continue to progress through the steps of the approved compensation ranges; three of the five regular employees and four of the sixteen part-time employees are still moving through the ranges. Staffing is sufficient to sustain 55 hours of public service for 40 weeks and 53 hours of public service during 12 weeks of summer. The proposed budget contains a limited number of hours for training of new staff and substitute coverage for those staff earning vacation leave. Note that costs for facility maintenance labor have been moved to "Other Services and Charges".

2. Supplies:

Increase of 3.16% from adopted 2014 budget. Increases in ILS Supplies (line 2025: \$25), Printing (2030: \$600), Program Supplies (2170: \$1,200), Books (2180: \$700), E-books (2183: \$500), Compact Discs (2185: \$100), DVDs (2189: \$500), and Purchase for Resale (2990: \$200). Decrease in Book/CD kits (2187: \$400) because current space limits collection development in this format. Slight increases in materials collection development lines to account for increased cost of hardcover books; additional charges for e-books from Anoka County Library based on increasing use by Columbia Heights cardholders; and to build the audiobook on CD and video collections in response to customer demand. The proposed budget includes \$3,200 to replace 4 of the public internet terminals. Increases in printing and program supplies lines seek to provide a portion of the services previously funded through the \$12,000 annual 21st Century Community Learning Centers grant which concluded in 2014. Increase in the purchase for resale line to accommodate sale of earbuds and flash drives in response to customer demand. No change in remaining line items in the Supplies section of the proposed budget where expenditures will remain at the 2014 levels.

3. Other Services and Charges:

Increase of 37.23% from adopted 2014 budget. Increases in Expert & Professional Services (3050: \$706), Postage (3220: \$50), Local travel (3310: \$150), Electricity (3810: \$1966), Gas (3830: \$1,102), Repair and Maintenance (4000: \$793), Building Maintenance Labor (4010: \$23,100), Building Maintenance (4020: \$2,190), and Volunteer Recognition (4375: \$50). Decreases in Training and Education (3105: \$250), Telephone (3210: \$713), Other Communications (3250: \$48), Out of Town Travel (3320: \$1,000), Insurance and Bonds (3600: \$364), Rents and Leases (4100: \$708). The majority of the increase is attributed to moving building maintenance personnel expenses from "Personnel" to "Other Services and Charges." Slight increases allow for provision of a portion of the youth programs previously funded by the 21st Century Community Learning Centers grant. Annual software maintenance charges for copier/public printer have been added here. No change in remaining line items where expenditures will remain at 2014 levels.

4. Capital Outlay

Decrease of 100% from adopted 2014 budget.

5. Other Financing Uses

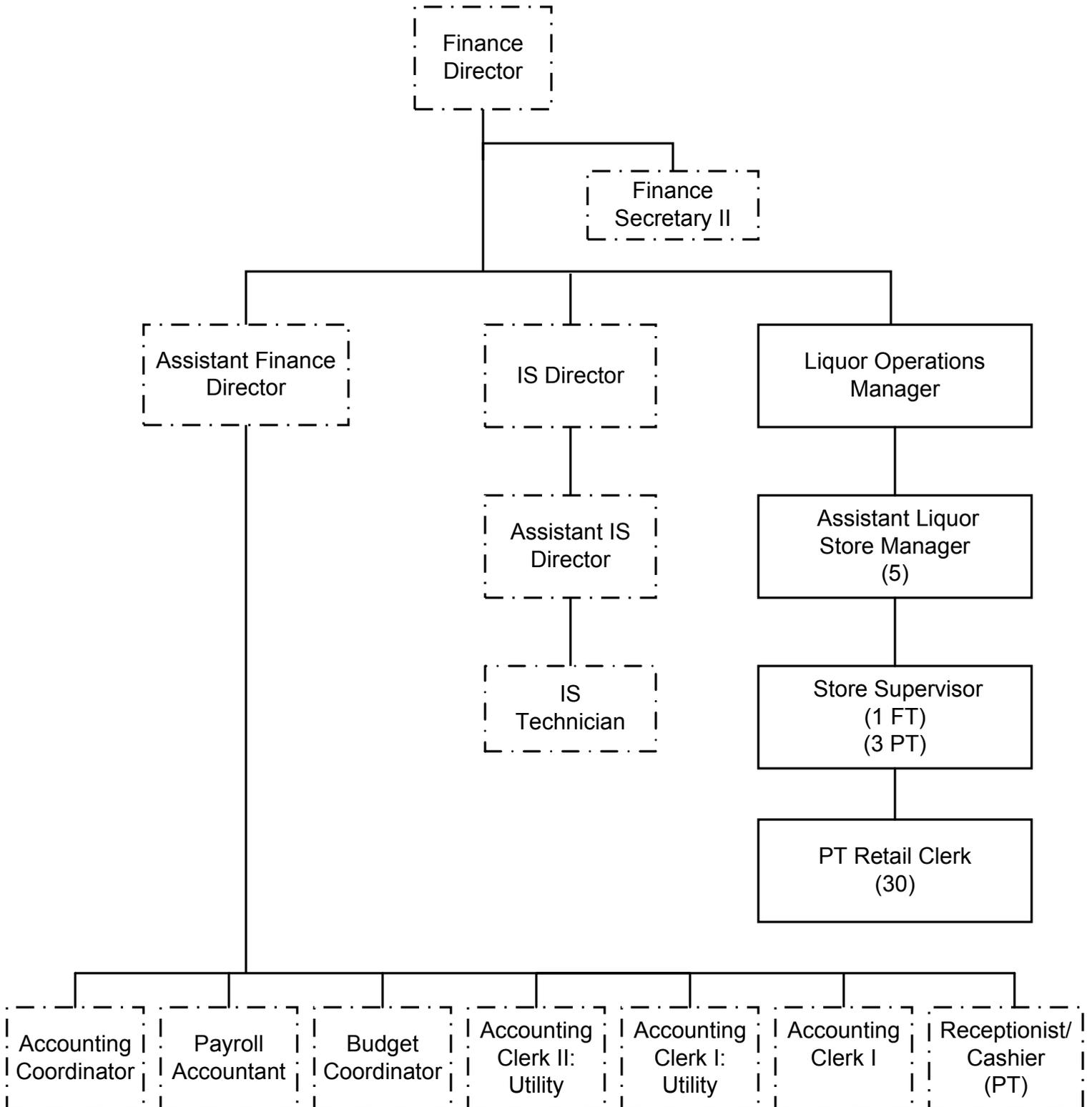
Increase of 45.15% primarily due to the inclusion of a Contingency line to account for potential increases to salary and benefits for those employees covered by collective bargaining agreements. Also incorporates an increase in Transfer Out to Information Services (7370: \$2,000) to account for library portion of IS staff use.

MUNICIPAL LIQUOR STORES

Finance Department

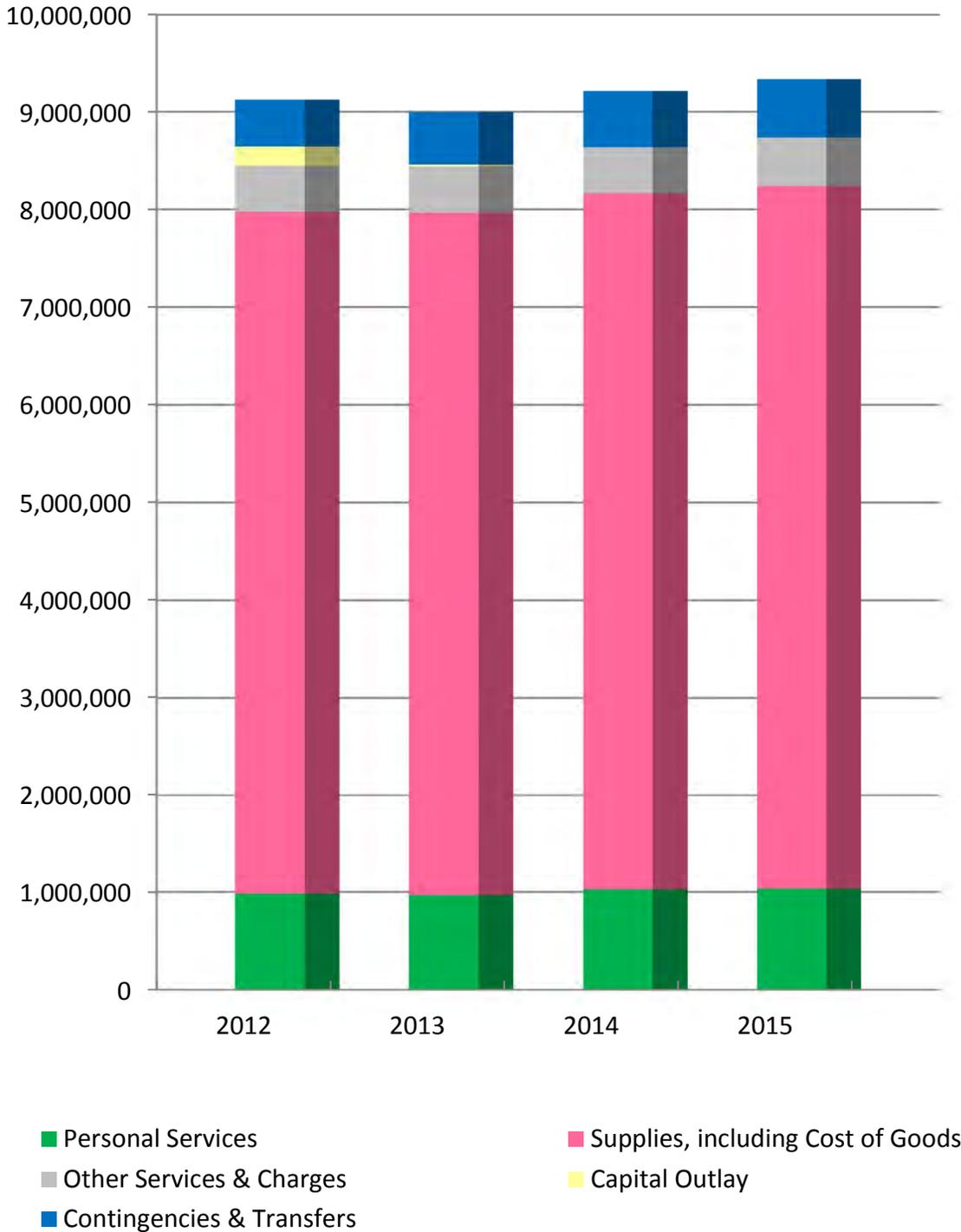
City of Columbia Heights

2015



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LIQUOR EXPENDITURE SUMMARY



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City of Columbia Heights, Minnesota

BUDGET 2015

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 | 17,000 | 14,000 | 5,100 |
| 36999 Sales and Related Charges | 4,154,000 | 3,906,500 | 1,327,000 |
| 39199 Transfers & Non Rev Receipts | 0 | 0 | 0 |
| Total Revenue | 4,171,000 | 3,920,500 | 1,332,100 |
| <i>Cost of Goods Sold</i> | <i>3,155,600</i> | <i>2,975,000</i> | <i>1,033,130</i> |
| <i>Gross Profit</i> | <i>1,015,400</i> | <i>945,500</i> | <i>298,970</i> |
| Expenses | | | |
| 0999 Personal Services | 496,579 | 384,230 | 151,984 |
| 1999 Supplies, including cost of goods | 3,179,650 | 2,988,850 | 1,039,080 |
| 2999 Other Services and Charges | 244,958 | 204,490 | 47,191 |
| 4999 Capital Outlay | 0 | 0 | 0 |
| 6999 Contingencies & Transfers | 10,099 | 8,517 | 3,366 |
| Total Expenses | 3,931,286 | 3,586,087 | 1,241,621 |
| Change to Fund Balance | 239,714 | 334,413 | 90,479 |
| Proprietary Fund Information | | | |
| <i>Capital Asset Purchases</i> | <i>0</i> | <i>0</i> | <i>0</i> |

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| 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 | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 Personal Services | 452,344 | 471,931 | 470,100 | 496,579 | 496,579 | 496,579 |
| 1999 Supplies | 2,934,133 | 2,919,431 | 3,139,700 | 3,179,650 | 3,179,650 | 3,179,650 |
| 2999 Other Services & Charges | 213,605 | 237,231 | 232,200 | 244,958 | 244,958 | 244,958 |
| 4999 Capital Outlay | - | - | - | - | - | - |
| 6999 Contingencies & Transfers | - | - | - | 10,099 | 10,099 | 10,099 |
| TOTALS: LIQUOR STORE #1 | 3,600,083 | 3,628,592 | 3,842,000 | 3,931,286 | 3,931,286 | 3,931,286 |

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

As in recent years, the main objective for Top Valu I for 2015 will be to maintain stable 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 promotions, tastings, and other special events developed in recent years have proven to be very popular with customers and will be continued in 2015. In addition, the Top Valu stores are developing new strategies to engage and educate more customers on a day-to-day basis apart from the special events.

Budget Comments

Cost of goods sold expense for the liquor operation is budgeted each year to reflect the most recent sales projections available. The overall combined change to budgeted operating expenses to operate all three stores for 2015 is 2% more than 2014.

Other highlights for 2015 include:

- Personnel costs of \$22,000 shifted to Top Valu I from Top Valu II and from Heights Liquor to better reflects actual staffing patterns.
- Significant decreases in computer expenses in line item 2010 for all three stores. Unusually high expenditures for hardware and software were budgeted for 2014, to prepare for the abandonment of the Window XP operating system by Microsoft.
- Increases in electric (line item 3810) and gas (line item 3830) reflect vendor rate increases.
- An increase in shared print advertising of \$2,500 each for Top Valu I & II reflects trial use of a new publication.
- Internal charges for the facilities maintenance supervisor are reclassified from the personnel section of the budget to the new line item 4010 within the other services and charges section of the budget.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

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 | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 Personal Services | 378,768 | 376,293 | 397,300 | 384,230 | 384,230 | 384,230 |
| 1999 Supplies | 2,752,089 | 2,732,469 | 2,961,000 | 2,988,850 | 2,988,850 | 2,988,850 |
| 2999 Other Services & Charges | 185,203 | 188,342 | 193,000 | 204,490 | 204,490 | 204,490 |
| 4999 Capital Outlay | - | - | - | - | - | - |
| 6999 Contingencies & Transfers | - | - | - | 8,517 | 8,517 | 8,517 |
| TOTALS: LIQUOR STORE #2 | 3,316,061 | 3,297,103 | 3,551,300 | 3,586,087 | 3,586,087 | 3,586,087 |

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

As in recent years, the main objective for Top Valu II for 2015 will be to maintain stable 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 promotions, tastings, and other special events developed in recent years have proven to be very popular with customers and will be continued in 2015. In addition, the Top Valu stores are developing new strategies to engage and educate more customers on a day-to-day basis apart from the special events.

Budget Comments

Cost of goods sold expense for the liquor operation is budgeted each year to reflect the most recent sales projections available. The overall combined change to budgeted operating expenses to operate all three stores for 2015 is 2% more than 2014.

Other highlights for 2015 include:

- Personnel costs of \$22,000 shifted to Top Valu I from Top Valu II and from Heights Liquor to better reflects actual staffing patterns.
- Significant decreases in computer expenses in line item 2010 for all three stores. Unusually high expenditures for hardware and software were budgeted for 2014, to prepare for the abandonment of the Window XP operating system by Microsoft.
- Increases in electric (line item 3810) and gas (line item 3830) reflect vendor rate increases.
- An increase in shared print advertising of \$2,500 each for Top Valu I & II reflects trial use of a new publication.
- Internal charges for the facilities maintenance supervisor are reclassified from the personnel section of the budget to the new line item 4010 within the other services and charges section of the budget.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

DEPARTMENT: LIQUOR STORE #3

| 609 LIQUOR 49793 LIQUOR STORE #3 | Actual Expense | Actual Expense | Adopted Budget | Department Proposed | City Manager Proposed | Council Adopted |
|-------------------------------------|-------------------|-------------------|-------------------|------------------------|--------------------------|--------------------|
| Line Item Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 Personal Services | 136,861 | 141,298 | 160,700 | 151,984 | 151,984 | 151,984 |
| 1999 Supplies | 1,010,137 | 959,895 | 1,034,300 | 1,039,080 | 1,039,080 | 1,039,080 |
| 2999 Other Services & Charges | 45,108 | 41,023 | 48,200 | 47,191 | 47,191 | 47,191 |
| 4999 Capital Outlay | - | - | - | - | - | - |
| 6999 Contingencies & Transfers | - | - | - | 3,366 | 3,366 | 3,366 |
| TOTALS: LIQUOR STORE #3 | 1,192,106 | 1,142,216 | 1,243,200 | 1,241,621 | 1,241,621 | 1,241,621 |

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 2015 will be to maintain stable growth by continuing 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 are utilized by this store, when applicable.

Budget Comments

Cost of goods sold expense for the liquor operation is budgeted each year to reflect the most recent sales projections available. The overall combined change to budgeted operating expenses to operate all three stores for 2015 is 2% more than 2014.

Other highlights for 2015 include:

- Personnel costs of \$22,000 shifted to Top Valu I from Top Valu II and from Heights Liquor to better reflects actual staffing patterns.
- Significant decreases in computer expenses in line item 2010 for all three stores. Unusually high expenditures for hardware and software were budgeted for 2014, to prepare for the abandonment of the Window XP operating system by Microsoft.
- Increases in electric (line item 3810) and gas (line item 3830) reflect vendor rate increases.
- Internal charges for the facilities maintenance supervisor are reclassified from the personnel section of the budget to the new line item 4010 within the other services and charges section of the budget.

City of Columbia Heights, Minnesota

BUDGET 2015

Liquor Non-Operating

| | Non-Operating |
|--|-----------------|
| | 609 |
| <hr/> | |
| 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 |
| <i>Cost of Goods Sold</i> | <i>0</i> |
| <i>Gross Profit</i> | <i>0</i> |
| <hr/> | |
| Expenses | |
| 0999 Personal Services | 0 |
| 1999 Supplies, including cost of goods | 0 |
| 2999 Other Services and Charges | 0 |
| 4999 Capital Outlay | 0 |
| 6999 Contingencies & Transfers | 582,789 |
| Total Expenses | 582,789 |
| Change to Fund Balance | -582,789 |

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| 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 | | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | - | - | - | - | - | - |
| 2999 | Other Services & Charges | 12,087 | 11,040 | - | - | - | - |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | 482,667 | 522,334 | 583,386 | 582,789 | 582,789 | 582,789 |
| TOTALS: LIQUOR NON-OPERATING | | 494,754 | 533,374 | 583,386 | 582,789 | 582,789 | 582,789 |

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. These non-operating activities routinely include acquisition of equipment over \$5,000; construction of building or parking lot improvement; debt service; and transfers to other City funds.

Objectives

The main objective for this department for 2015 is to continue funding other City activities at or above the 2014 Levels, including but not limited to:

- The Infrastructure Fund 430 at \$50,000.
- D.A.R.E. and other police community programs at \$9,000.

Budget Comments

The 2015 budgeted expenses proposed for the Liquor Non-Operating department are approximately \$600 less than 2014 budget.

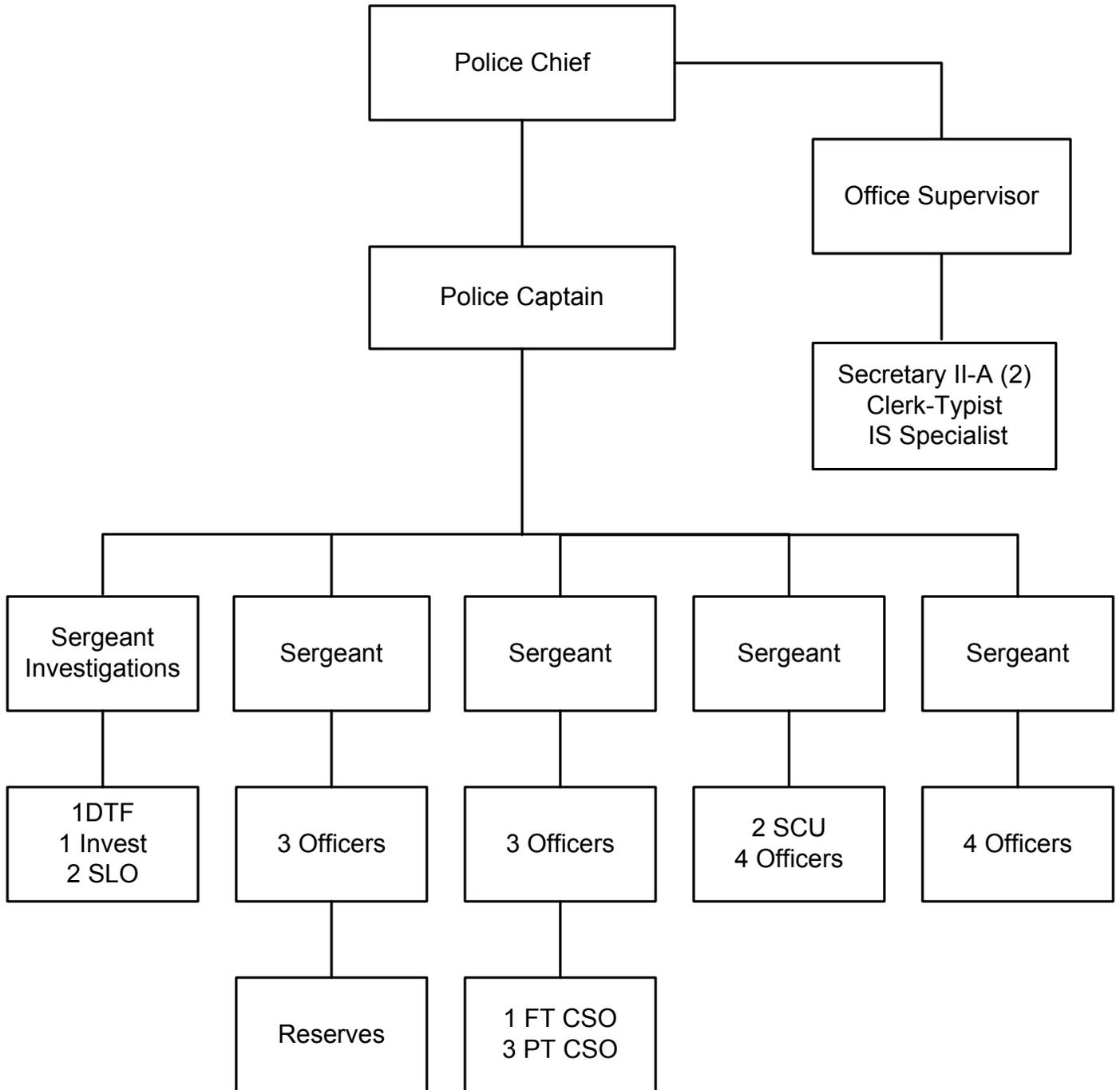
This reflects a \$4,000 decrease in annual debt service offset by approximately a \$3,600 increase in the annual amounts transferred from the Liquor Fund to support other City activities.

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POLICE

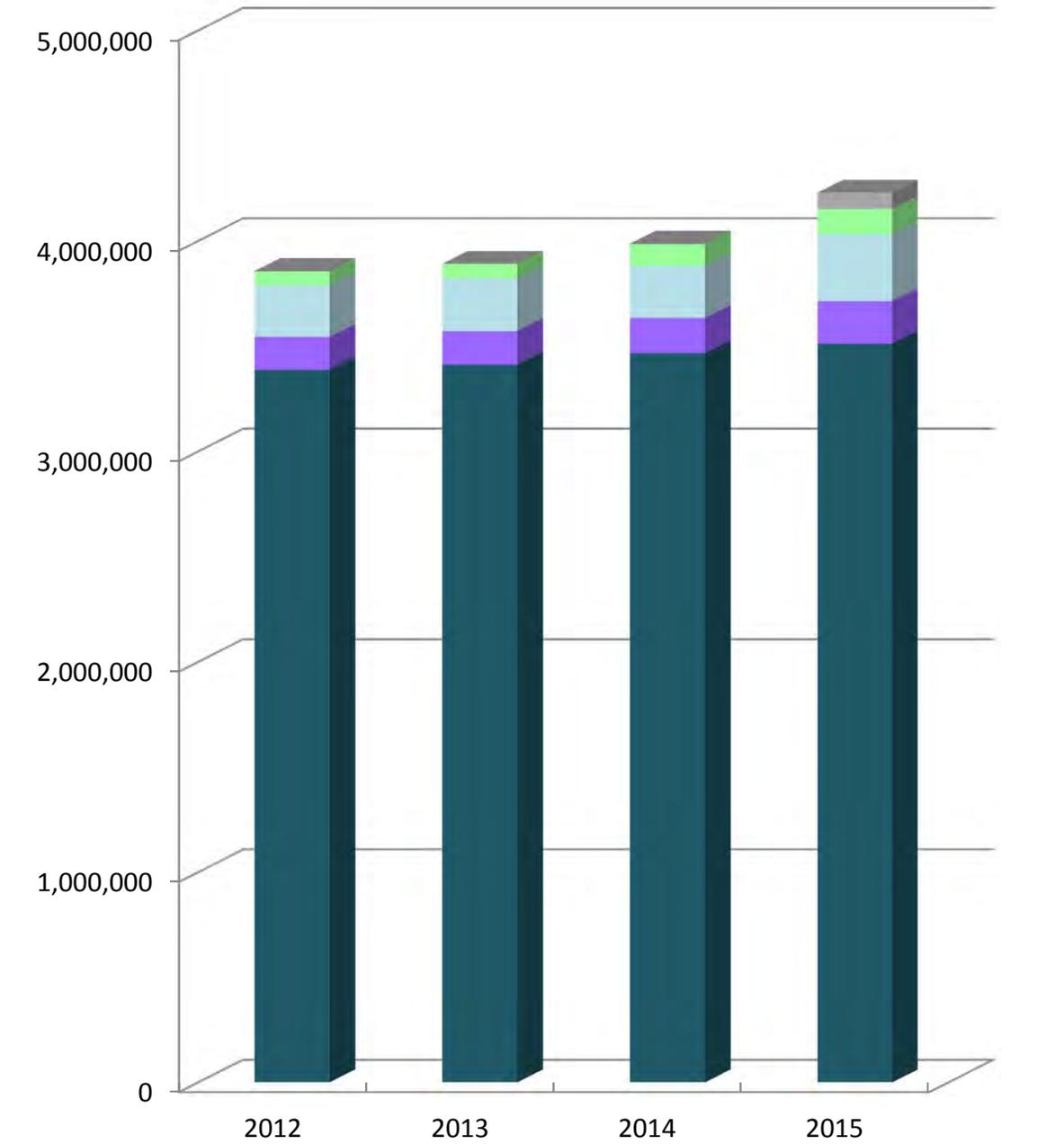
City of Columbia Heights

2015



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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 2015

Police

| | Police | Police Capital Equipment |
|------------------------------------|-------------------|--------------------------------|
| | 101 | 431 |
| Revenue | | |
| 30999 Taxes | 3,148,810 | 0 |
| 31999 Licenses & Permits | 35,000 | 0 |
| 32999 Intergovernmental | 508,894 | 0 |
| 33999 Charge for Services | 295,000 | 0 |
| 34999 Fines & Forfeits | 73,500 | 0 |
| 35999 Miscellaneous | 23,847 | 35,559 |
| 36999 Sales and Related Charges | 0 | 0 |
| 39199 Transfers & Non Rev Receipts | 9,000 | 38,792 |
| Total Revenue | 4,094,051 | 74,351 |
| Expenses | | |
| 0999 Personal Services | 3,512,444 | 0 |
| 1999 Supplies | 156,856 | 44,498 |
| 2999 Other Services & Charges | 318,518 | 0 |
| 4999 Capital Outlay | 0 | 120,121 |
| 6999 Contingencies & Transfers | 77,361 | 0 |
| Total Expenses | 4,065,179 | 164,619 |
| Change to Fund Balance | 28,872 | (90,268) |

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: POLICE | | | | | | | |
|--------------------|---------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 101 42100 | GENERAL POLICE | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| 0999 | Personal Services | 3,296,751 | 3,276,294 | 3,465,530 | 3,512,444 | 3,512,444 | 3,512,444 |
| 1999 | Supplies | 143,106 | 146,989 | 160,507 | 156,856 | 156,856 | 156,856 |
| 2999 | Other Services & Charges | 257,939 | 247,297 | 247,016 | 318,518 | 318,518 | 318,518 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | 77,361 | 77,361 | 77,361 |
| TOTALS: POLICE | | 3,697,796 | 3,670,579 | 3,873,053 | 4,065,179 | 4,065,179 | 4,065,179 |

Activity Description

This is the general budget for day-to-day operations in the Police Department, including 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, the Street Crimes unit, a Drug Task Force officer, School Liaison Officers (Dist #13), traffic enforcement, code enforcement, and administration.

Objectives

The Police Department's Mission Statement is:

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 safety and quality of life in the communities we serve.

Each year, the Police Department participates in planning to develop a Strategic Plan for the coming year. The strategies, objectives and action plan outlined in that plan form the framework for the department's activities in the areas of Problem Oriented Policing, Community Oriented Policing/Partnerships and Communication, Accountability, and Training. Further, budgetary planning and spending decisions are based on this plan, particularly in terms of resource allocations, spending for community-related programs, and training.

Budget Comments

Personnel: Personnel costs for all employees were calculated based on actual 2014 amounts, plus expected movement through salary and longevity steps. Per the budget instructions, the amount for the police department's portion of the custodian and Building Maintenance Supervisor wages are no longer included under Personnel, and are now reflected in the new line item "4010 Building Maintenance - Labor and Burden". The 2015 Form B includes the addition of a fifth sergeant position. Originally the Police Department had three sergeants and three corporals, and is currently operating with four sergeants and no corporals. With only four sergeants, there are times in the evenings and often entire weekends when there is no supervisor on duty. The addition of this fifth sergeant will increase supervisory coverage without adding another sworn position to the department's authorized strength of 27.

Supplies: Most changes in the Supplies section are minor ones between line items to more closely account for expenditures based on previous years' actual expenditures. One significant change is the reduction of \$10,863 to line item 2020 Computer Supplies. The 2014 budgeted amount was higher to accommodate the requirement that all computers be running Windows 7 by April 2014.

Other Services and Charges: As with the Supplies section, most line items in Other Services and Charges are at or near their 2014 budgeted amounts. Exceptions to this include line item 3050 Expert and Professional Services, to which \$40,000 was added to cover the mandated increase for the new Anoka County records system (Public Safety Data System, or PSDS) and BCA access (encryption). Also, line item 4020 Building Maintenance was increased from \$19,000 in 2014 to \$27,500 to more accurately reflect recent years' expenditures. New this year is line item 4010 Building Maintenance - Labor and Burden. This \$21,800 is the Police Department's share of the facilities maintenance labor (Facilities Maintenance Supervisor and janitor).

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

DEPARTMENT: POLICE COMMUNITY PROGRAMS

| 101 GENERAL | Actual | Actual | Adopted | Department | City Manager | Council | |
|-----------------------------------|---------------------------|---------|---------|------------|--------------|---------|------|
| 42160 POLICE COMMUNITY PROGRAMS | Expense | Expense | Budget | Proposed | Proposed | Adopted | |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 10,906 | 7,374 | - | - | - | - |
| 1999 | Supplies | 8,374 | 12,230 | - | - | - | - |
| 2999 | Other Services & Charges | 948 | 600 | - | - | - | - |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| TOTALS: POLICE COMMUNITY PROGRAMS | | 20,228 | 20,204 | - | - | - | - |

Activity Description

This activity now included in 101.42100.

Objectives

Budget Comments

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: ANIMAL CONTROL | | | | | | | |
|----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 101 42700 | GENERAL ANIMAL CONTROL | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | 32 | 58 | - | - | - | - |
| 2999 | Other Services & Charges | 11,849 | 8,225 | - | - | - | - |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| TOTALS: ANIMAL CONTROL | | 11,881 | 8,283 | - | - | - | - |

Activity Description

This activity now included in 101.42100.

Objectives

Budget Comments

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: POLICE CAPITAL EQUIPMENT | | | | | | | |
|--------------------------------------|---------------------------|---------|---------|---------|------------|--------------|---------|
| 431 | GENERAL | Actual | Actual | Adopted | Department | City Manager | Council |
| 42100 | POLICE CAPITAL EQUIPMENT | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | 8,088 | 13,264 | 8,950 | 44,498 | 44,498 | 44,498 |
| 2999 | Other Services & Charges | - | - | - | - | - | - |
| 4999 | Capital Outlay | 70,497 | 70,959 | 105,210 | 120,121 | 120,121 | 120,121 |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| TOTALS: POLICE CAPITAL EQUIPMENT | | 78,586 | 84,224 | 114,160 | 164,619 | 164,619 | 164,619 |

Activity Description

The Capital Equipment budget for 2015 includes two marked vehicles and one unmarked vehicle, as well as various equipment for those vehicles and related set-up costs.

The Capital Equipment budget also includes the purchase of 27 Taser Axon body worn cameras and equipment, as well as three years' of fees for licenses and video storage.

Objectives

The Police Department's objectives as they related to Capital Equipment are to obtain and maintain vehicles and capital equipment in a way that meets the needs and requirements of the department, while utilizing best practices to obtain the highest value and affordability.

Budget Comments

Vehicles: As a part of the Police Department Capital Equipment replacement plan to maintain a safe and dependable vehicle fleet, the Police Department requests authorization to purchase two Ford Police Interceptor patrol vehicles. 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. This also allows the marked squads to be rotated out of the police fleet after four years of service, and rotated into another department in the city, who in turn get a better operating vehicle for conventional uses.

The police department is budgeting for the purchase of two of the Ford Utility vehicles this year. The Utility vehicle has fuel efficiency nearly identical to the Sedan (16 MPG in city v. 17 MPG). The advantages presented by the Utility vehicle include the added space for occupants and gear, and it offers increased maneuverability in poor weather conditions. The added room will be used to better store and carry police equipment and supplies to include entry tools, first aid equipment and tactical gear. In addition, the increased size of the passenger compartment in the Utility vehicle offers better room and comfort for our larger and taller officers.

Police Comments Continued on Next Page

Police Comments Continued
 Budget Comments

In addition, the police department is budgeting to replace one unmarked vehicle in 2015. The vehicle scheduled for replacement is a 2002 Ford Taurus with over 80,000 miles on it. The age and mileage make this an unsafe vehicle for use in police emergency driving. The police department is proposing this 13-year-old vehicle be replaced with a 2015 Dodge Charger Police street appearance package (or similar) vehicle purchased from the 2015 State Vehicle Contract. This vehicle is intended to be utilized as an unmarked vehicle by the police department Street Crimes Unit (SCU) as part of their focus on crimes against persons and livability crimes within the city.

The Police Department is budgeting to purchase the following vehicles:

| | | |
|--|------------------------|--------------------|
| <i>2 - 2015 Ford Police Interceptor Utility vehicles</i> | <i>\$27,050.00 ea.</i> | <i>\$54,100.00</i> |
| <i>1 - 2015 Dodge Charger Police street appearance package</i> | | <i>\$23,267.00</i> |
| <i>Total:</i> | | <i>\$77,367.00</i> |

The Police Department is also budgeting to expend up to \$51,854.00 for outfitting and setting up these vehicles for patrol use. This amount includes the standard set-up as has been done in the past, plus the purchase of necessary equipment for the squads including laptop computers. This number is in line with the 2014 expenditure and reflects the need to purchase replacement equipment that is unable to be reused due to Ford discontinuing the Crown Victoria. We have had our current squad equipment reviewed to determine if it can be reused. Our current light bars and siren boxes have been identified as being in need of replacement. These light bars have had regular mechanical trouble and the suppliers no longer provide support or parts for these light bars. We have budgeted to continue the replacement of light bars as needed.

The total budgeted for squad cars and set-up in 2015 is \$129,221.00. This is an increase from the 2014 number due to the need to replace an aging unmarked vehicle during 2015, and a reflection of the rising costs being charged by vendors for both parts and labor.

Taser Axon Body Cameras: In 2009, the police department used a variety of funding sources to equip all police department squad cars with a video recording system. This system is now fully implemented in the police department and the squad cameras are used during all police contacts with the public. These cameras provide a variety of benefits to include evidence gathering, quality assurance, complaint management, and risk management.

Since the implementation of the squad video system, the police administration has been able to make use of the recordings in a multitude of incidents. Many complaints have been determined to be unfounded after the review of the squad video and related audio recordings. In some of these complaints, the allegations have been serious in nature and could have resulted in a costly and time-consuming litigation had the squad video not been available. The police department has determined the squad camera systems are an invaluable tool for both evidence collection and risk management, and maintaining a quality and functional system is a department priority.

The current squad system we now have in place is approaching the end of its functional life and is now due for replacement. In consideration of the need for replacement, the police department has conducted a review of the current market and technology to determine the best solution based on cost and needed features. This review has resulted in a recommendation to purchase Taser on-officer video recorders as a replacement for the current squad cameras. The migration to this system offers better features at a reduced cost to the city.

The police department is budgeting for the capital purchase of Taser Axon Body camera equipment, software license fees, as well as storage and management of the video files by Taser International.

The Police Department is budgeting to purchase the following on-officer camera equipment:

| | | |
|--|--------------------|--------------------|
| <i>27 – Taser Axon Body Worn Cameras and Equipment</i> | <i>\$ 9,872.85</i> | |
| <i>License Fees and Storage (3 Years)</i> | <i>\$25,424.60</i> | |
| <i>Total:</i> | | <i>\$35,397.50</i> |

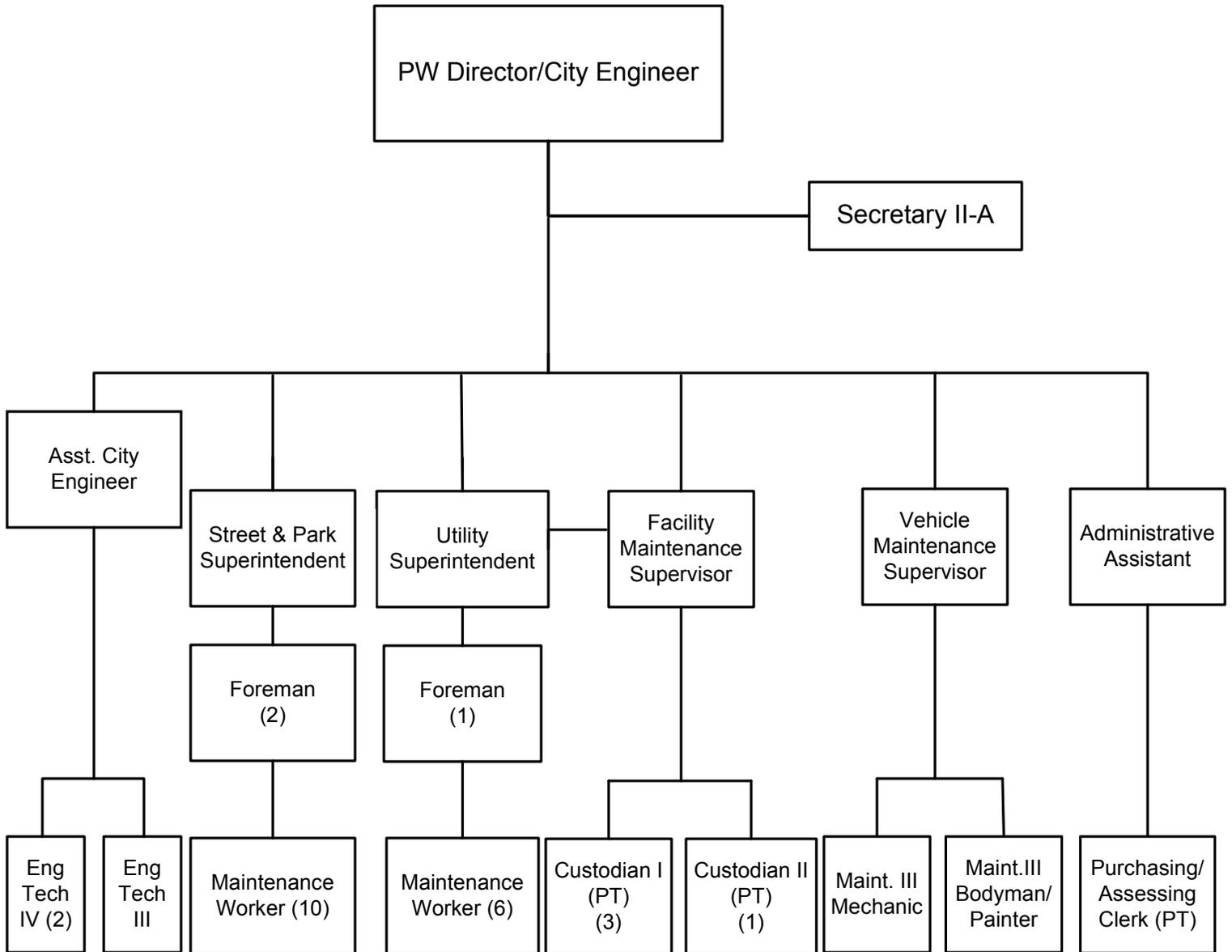
This product has been determined to be less expensive than the cost of updating our current squad video cameras, which would include the need to update our existing video storage server. Due to the pace at which the technology in this area is advancing, the police department feels that a three year period provides a good term for continuity, while allowing the re-evaluation of the available options at that time.

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PUBLIC WORKS

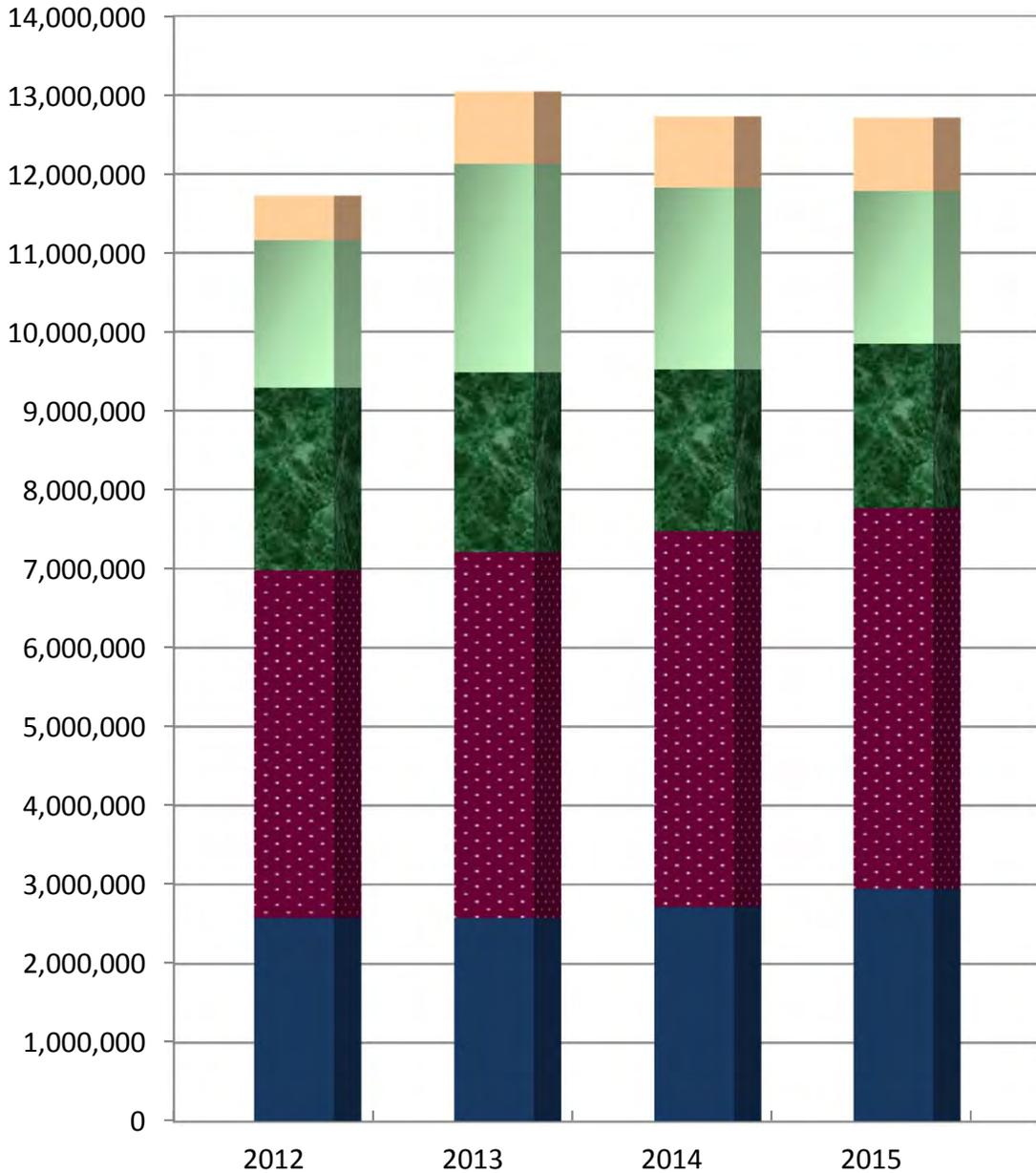
City of Columbia Heights

2015



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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 2015
Public Works

| | Refuse 603 | Storm Water 604 | Central Garage 701 | Building Maintenance 705 | Garage Cap Imp 411 | Parks Cap Imp 412 | Garage Cap Equip 434 | Storm Sewer Cap Equip 438 | Water Construction Fund 651 | Sewer Construction Fund 652 | Storm Sewer Construction Fund 653 |
|------------------------------------|------------------|-----------------------|--------------------------|--------------------------------|--------------------------|-------------------------|----------------------------|---------------------------------|--------------------------------------|--------------------------------------|--|
| Revenue | | | | | | | | | | | |
| 30999 Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 31999 Licenses & Permits | 0 | 0 | 0 | 0 | 0 | 2,000 | 0 | 0 | 0 | 0 | 0 |
| 32999 Intergovernmental | 85,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 160,000 |
| 33999 Charge for Services | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 34999 Fines & Forfeits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35999 Miscellaneous | 31,500 | 2,495 | 6,250 | 0 | 2,824 | 3,500 | 400 | 0 | 0 | 4,500 | 0 |
| 36999 Sales and Related Charges | 1,797,565 | 375,022 | 666,000 | 147,400 | 0 | 0 | 0 | 0 | 10,000 | 0 | 0 |
| 39199 Transfers & Non Rev Receipts | 0 | 0 | 20,000 | 0 | 6,353 | 250,000 | 4,000 | 5,000 | 0 | 215,000 | 0 |
| Total Revenue | 1,914,065 | 377,517 | 692,250 | 147,400 | 9,177 | 255,500 | 4,400 | 5,000 | 10,000 | 219,500 | 160,000 |

| | | | | | | | | | | | |
|---------------------------------|------------------|----------------|----------------|----------------|---------------|----------------|----------|----------|---------------|----------------|----------------|
| Expenses | | | | | | | | | | | |
| 0999 Personal Services | 84,597 | 125,546 | 221,796 | 143,747 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 1999 Supplies | 1,661,171 | 50,465 | 215,494 | 800 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 2999 Other Services and Charges | 59,838 | 177,390 | 206,824 | 3,700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4999 Capital Outlay | 0 | 0 | 25,500 | 0 | 48,000 | 470,000 | 0 | 0 | 30,000 | 220,000 | 130,000 |
| 6999 Contingencies & Transfers | 121,129 | 149,916 | 43,891 | 2,977 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Expenses | 1,926,735 | 503,317 | 713,505 | 151,224 | 48,000 | 470,000 | 0 | 0 | 30,000 | 220,000 | 130,000 |

Change to Fund Balance -12,670 -125,800 -21,255 -3,824 -38,823 -214,500 4,400 5,000 -20,000 -500 30,000

Proprietary Fund Information
Capital Asset Purchases 0 0 0 0 n/a n/a 0 45,000 895,000 360,000 895,000

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: ENGINEERING | | | | | | | |
|--------------------------------|---------------------------|-------------------|-------------------|-------------------|------------------------|--------------------------|--------------------|
| 101 43100 | GENERAL ENGINEERING | Actual Expense | Actual Expense | Adopted Budget | Department Proposed | City Manager Proposed | Council Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 203,595 | 186,693 | 263,586 | 287,821 | 287,821 | 287,821 |
| 1999 | Supplies | 28,487 | 20,097 | 19,025 | 19,025 | 19,025 | 19,025 |
| 2999 | Other Services & Charges | 47,756 | 56,142 | 53,321 | 51,765 | 51,765 | 51,765 |
| 4999 | Capital Outlay | 68,099 | 117,946 | 2,500 | - | - | - |
| 6999 | Contingencies & Transfers | - | 1,165 | - | 5,685 | 5,685 | 5,685 |
| TOTALS: ENGINEERING | | 347,937 | 382,043 | 338,432 | 364,296 | 364,296 | 364,296 |

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 III requirements; and assuming all responsibilities of the assessing department/functions in 2009. Other activities include general engineering, technical and public 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. Continue the development of a rehabilitation and/or a maintenance plan for severely deteriorated alleys City-wide.
5. Continue the development or a rehabilitation plan for state-aid streets.
6. Develop departmental strategic plan.

Budget Comments

The proposed 2015 Engineering budget is \$364,296 , a 7.6% 25,864 increase from the 2014 budget. Major sections and items contributing to the decrease:

Personnel increased by 9.2% \$24,235 plus labor contingency increase \$5,685.

Other line items of the budget have remained flat or had reductions

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: STREETS | | | | | | | |
|---------------------|---------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 101 43121 | GENERAL STREETS | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| 0999 | Personal Services | 419,302 | 448,771 | 492,378 | 508,156 | 508,156 | 508,156 |
| 1999 | Supplies | 145,798 | 144,068 | 168,576 | 165,616 | 165,616 | 165,616 |
| 2999 | Other Services & Charges | 214,483 | 163,186 | 189,127 | 186,768 | 186,768 | 186,768 |
| 4999 | Capital Outlay | 127,588 | - | 14,500 | - | - | - |
| 6999 | Contingencies & Transfers | - | 27,677 | - | 11,229 | 11,229 | 11,229 |
| TOTALS: STREETS | | 907,172 | 783,701 | 864,581 | 871,769 | 871,769 | 871,769 |

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 public storm sewer maintenance was added to the street dept. as mandated by the NPDES Phase III 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. Develop an alley maintenance program for both bituminous and concrete alleys.
4. Continue evaluation of the equipment used and application rates of straight salt for salt use reduction and street ice control cost effectiveness.
5. Continue transition plan to a Street/Parks Superintendent.
6. Develop developmental strategic plan.

Budget Comments

The overall 2015 budget for the Street Department is \$871,768, a 0.8% or \$7,187 increase from 2014. Major line items contributing to the increase:

Personnel increased by 3.2% \$15,778 plus labor contingency increase \$11,229.

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

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: STREET LIGHTING | | | | | | | |
|------------------------------------|--------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 101 43160 | GENERAL STREET LIGHTING | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| | 0999 Personal Services | 1,760 | 714 | 5,829 | 5,907 | 5,907 | 5,907 |
| | 1999 Supplies | - | - | 680 | 680 | 680 | 680 |
| | 2999 Other Services & Charges | 139,320 | 150,892 | 161,122 | 162,517 | 162,517 | 162,517 |
| | 4999 Capital Outlay | - | - | - | - | - | - |
| | 6999 Contingencies & Transfers | - | - | - | 132 | 132 | 132 |
| | TOTALS: STREET LIGHTING | 141,080 | 151,606 | 167,631 | 169,236 | 169,236 | 169,236 |

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. Develop a maintenance plan 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. Initiate review/evaluation of retrofitting City owned street lights to LED's.
5. Evaluate viability of developing Street Light Utility city wide.

Budget Comments

The 2015 proposed Street Lighting budget is \$169,236 an increase of less than 1% or \$1,605 from 2014.

The major increase of this budget is other services and charges \$1,395 , due to anticipated energy rate increases from Excel and new lamps for Huset Parkway.

Personnel increased slightly over \$200.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: TRAFFIC SIGNS & SIGNALS | | | | | | | |
|--|---------------------------|----------------|----------------|----------------|---------------------|-----------------------|-----------------|
| 101 | GENERAL | Actual Expense | Actual Expense | Adopted Budget | Department Proposed | City Manager Proposed | Council Adopted |
| 43170 | TRAFFIC SIGNS & SIGNALS | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| Line Item | Description | | | | | | |
| 0999 | Personal Services | 63,894 | 67,081 | 62,352 | 63,278 | 63,278 | 63,278 |
| 1999 | Supplies | 10,395 | 8,719 | 13,445 | 13,445 | 13,445 | 13,445 |
| 2999 | Other Services & Charges | 14,923 | 13,738 | 15,592 | 15,880 | 15,880 | 15,880 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | 1,413 | 1,413 | 1,413 |
| TOTALS: TRAFFIC SIGNS & SIGNALS | | 89,212 | 89,539 | 91,389 | 94,016 | 94,016 | 94,016 |

Activity Description

This activity provides for the installation and maintenance of city controlled signs and traffic signals under MNDOT or county agreements. 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. Continue Federally mandated Traffic Sign Maintenance Program approved in 2014.
3. Continue programmed replacement of regulatory signs in street rehab zones consistent with approved plan.
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 2015 is \$94,016, a 2.9% or a \$2,627 increase from the 2014 adopted budget. Major line items contributing to the increase:

1. Personnel increased by \$926, plus labor contingency \$1,413
2. Insurance and bonds increased by almost \$300

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: PARKS | | | | | | | |
|-------------------|---------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 101 45200 | GENERAL PARKS | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 422,410 | 487,087 | 503,557 | 508,780 | 508,780 | 508,780 |
| 1999 | Supplies | 100,142 | 93,877 | 90,236 | 95,136 | 95,136 | 95,136 |
| 2999 | Other Services & Charges | 222,331 | 217,389 | 213,837 | 217,328 | 217,328 | 217,328 |
| 4999 | Capital Outlay | 15,934 | 10,999 | - | - | - | - |
| 6999 | Contingencies & Transfers | 9,596 | 1,419 | 1,000 | 12,343 | 12,343 | 12,343 |
| TOTALS: PARKS | | 770,413 | 810,772 | 808,630 | 833,587 | 833,587 | 833,587 |

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, Public Art areas, 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 State Grant and other funding for park redevelopment, focusing on the wading pool replacement plan in 2015.
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. Continue transition plan to a Street/Parks Superintendent.
7. Develop developmental strategic plan.

Budget Comments

The 2015 Parks proposed budget is \$833,586 , an increase of 3.1% or \$24,956 , from the 2014 adopted budget. Major line item increases include:

1. Labor contingency \$11,343
2. Personnel increased \$5,222
3. Minor equipment increased \$4,900 to more accurately reflect usage.
4. Anticipated electric and gas increases \$3,491

Other line items of the budget have decreased or remained relatively flat

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: TREE TRIMMING | | | | | | | |
|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 101 46102 | GENERAL TREE TRIMMING | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| 0999 | Personal Services | 54,893 | 68,787 | 72,540 | 73,678 | 73,678 | 73,678 |
| 1999 | Supplies | 3,927 | 3,224 | 3,920 | 3,920 | 3,920 | 3,920 |
| 2999 | Other Services & Charges | 69,218 | 48,225 | 68,673 | 69,252 | 69,252 | 69,252 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | 1,659 | 1,659 | 1,659 |
| TOTALS: TREE TRIMMING | | 128,038 | 120,236 | 145,133 | 148,509 | 148,509 | 148,509 |

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 line item established to continue treatment of City owned Ash trees consistent with the approved EAB Plan.
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 tree inspection program to maximize eradication, control the spread of tree diseases, and impose safety with limited funding.
7. Develop a tree care program for Huset Parkway area and University service drive plantings.

Budget Comments

The proposed 2015 Tree Care and Maintenance budget is \$148,509 , an increase of 2.3% or \$3,376 , from the adopted 2014 budget. Major line item contributing to the increase:

1. Labor contingency \$1,659
2. Personnel increased \$1,138
3. Expert services increased over \$500 for EAB services.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2015

| DEPARTMENT: DUTCH ELM SANITATION | | | | | | | |
|----------------------------------|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 101 46103 | GENERAL DUTCH ELM SANITATION | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| 0999 | Personal Services | 380 | - | - | - | - | - |
| 1999 | Supplies | - | - | - | - | - | - |
| 2999 | Other Services & Charges | - | - | - | - | - | - |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| TOTALS: DUTCH ELM SANITATION | | 380 | - | - | - | - | - |

Activity Description

This activity now included in 101.46102.

Objectives

Budget Comments

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| 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 | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | - | - | - | - | - | - |
| 2999 | Other Services & Charges | - | - | - | - | - | - |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| TOTALS: CAP EQUIP REPLACEMENT | | - | - | - | - | - | - |

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

To maintain the Public Works fleet of vehicles and equipment while evaluating equipment use and condition to maximize the service life of each piece of equipment

Budget Comments

Item & Projected Cost
The following requests have been made for Engineering Capital Equipment Replacement:
No Requests in 2015

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: CAP EQUIP REPLACEMENT PARKS | | | | | | | |
|---|---------------------------|---------|---------|---------|------------|--------------|---------|
| 431 | CAP EQUIP REPLACEMENT | Actual | Actual | Adopted | Department | City Manager | Council |
| 45200 | PARKS | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | - | - | - | - | - | - |
| 2999 | Other Services & Charges | - | - | - | - | - | - |
| 4999 | Capital Outlay | - | - | 32,528 | 45,000 | 45,000 | 45,000 |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| TOTALS: CAP EQUIP REPLACEMENT PARKS | | - | - | 32,528 | 45,000 | 45,000 | 45,000 |

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

To maintain the Public Works fleet of vehicles and equipment while evaluating equipment use and condition to maximize the service life of each piece of equipment

Budget Comments

Item & Projected Cost

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

1. Replacement of City Water Truck originally fabricated by City Staff with new 1,500 gallon unit. Unit is used in street sweeping, parks watering and cleaning of streets. Split 1/3 between Streets, Parks and Storm Water. Cost to Dept. \$45,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: CAP EQUIP REPLACEMENT STREETS | | | | | | | |
|---|---------------------------|---------|---------|---------|------------|--------------|---------|
| 431 | CAP EQUIP REPLACEMENT | Actual | Actual | Adopted | Department | City Manager | Council |
| 43121 | STREETS | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | - | - | - | - | - | - |
| 2999 | Other Services & Charges | - | - | - | - | - | - |
| 4999 | Capital Outlay | 163,004 | - | - | 45,000 | 45,000 | 45,000 |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| TOTALS: CAP EQUIP REPLACEMENT S | | 163,004 | - | - | 45,000 | 45,000 | 45,000 |

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

To maintain the Public Works fleet of vehicles and equipment while evaluating equipment use and condition to maximize the service life of each piece of equipment

Budget Comments

Item & Projected Cost

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

1. Replacement of City Water Truck originally fabricated by City Staff with new 1,500 gallon unit. Unit is used in street sweeping, parks watering and cleaning of streets. Split 1/3 between Streets, Parks and Storm Water. Cost to Dept. \$45,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| 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 | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 44,951 | 63,626 | 60,575 | 60,950 | 60,950 | 60,950 |
| 1999 | Supplies | 8,061 | 13,775 | 20,050 | 17,050 | 17,050 | 17,050 |
| 2999 | Other Services & Charges | 85,157 | 32,347 | 107,214 | 104,253 | 104,253 | 104,253 |
| 4999 | Capital Outlay | 42,672 | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | 3,569 | - | 1,339 | 1,339 | 1,339 |
| TOTALS: STATE AID MAINTENANCE | | 180,841 | 113,317 | 187,839 | 183,592 | 183,592 | 183,592 |

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. Maintain 'certified' complete status for our local MSAS; inspected and recertified by MNDOT every two years, which provides funding for our local roads.
3. Continue evaluation of MSA roads to integrate into our annual rehabilitation program
3. Integrate street ratings performed in 2013 into the City pavement management system to update the S-A CIP.
4. Crack seal state aid streets (Joint Multi-City contract)

Budget Comments

The proposed 2015 budget is \$183,592 a decrease of -2.3% or (4,247) from 2014. The Major line item contributing to the increase:

1. Computer equipment decreased \$3,000
2. Anticipated electrical decreased over \$5,000 based on trend of past expenses

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: WATER UTILITY SOURCE OF SUPPLY | | | | | | | |
|--|---------------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 601 49400 | WATER UTILITY SOURCE OF SUPPLY | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| | 0999 Personal Services | - | - | - | - | - | - |
| | 1999 Supplies | 1,232,031 | 1,216,296 | 1,342,345 | 1,355,768 | 1,355,768 | 1,355,768 |
| | 2999 Other Services & Charges | - | - | - | - | - | - |
| | 4999 Capital Outlay | - | - | - | - | - | - |
| | 6999 Contingencies & Transfers | - | - | - | - | - | - |
| | TOTALS: WATER UTILITY SOURCE C | 1,232,031 | 1,216,296 | 1,342,345 | 1,355,768 | 1,355,768 | 1,355,768 |

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. The Contract was updated in 2014 based on an updated Cost of Service Study as detailed in the Contract.

Objectives

1. The MWW completed an updated Cost of Service Study in 2013, and the contract was amended beginning in 2015. This provides for modified method to calculate our rates.
2. 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 \$ 1,355,768, a 1% increase from 2014 budgeted. Staff estimates annual consumption based upon past usage and the contract rates with Minneapolis.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: WATER UTILITY DISTRIBUTION | | | | | | | |
|---|-------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 601 49430 | WATER UTILITY DISTRIBUTION | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| 0999 | Personal Services | 339,936 | 321,114 | 391,635 | 403,204 | 403,204 | 403,204 |
| 1999 | Supplies | 75,335 | 57,309 | 90,860 | 90,860 | 90,860 | 90,860 |
| 2999 | Other Services & Charges | 437,248 | 447,933 | 492,497 | 494,889 | 494,889 | 494,889 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | 25,000 | 25,000 | 25,000 | 33,898 | 33,898 | 33,898 |
| TOTALS: WATER UTILITY DISTRIBUTION | | 877,519 | 851,356 | 999,992 | 1,022,851 | 1,022,851 | 1,022,851 |

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 the annual watermain cleaning and lining program, performed cooperatively with the City of Minneapolis to improve water quality.
2. Implement the first year of the three year Cleaning and Lining Program approved in 2014.
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 the next program area 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 2015 budget is \$1,022,850 , an increase of 2.3% or \$22,858 from the 2014 adopted budget. Major line items contributing to the increase:

1. Personnel increased 3% \$11,569
2. Labor contingency \$8,898.
3. Projected water connection fee (State) increased over \$4,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: WATER UTILITY NON-OPERATING | | | | | | | |
|--|--------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 601 49449 | WATER UTILITY NON-OPERATING | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | - | - | - | - | - | - |
| 2999 | Other Services & Charges | - | - | 2,800 | 2,800 | 2,800 | 2,800 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | 357,909 | 856,587 | 285,000 | 256,000 | 256,000 | 256,000 |
| TOTALS: WATER UTILITY NON-OPERATING | | 357,909 | 856,587 | 287,800 | 258,800 | 258,800 | 258,800 |

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, \$258,800 budgeted for 2015.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: CAP EQUIP REPLACEMENT WATER | | | | | | | |
|---|-----------------------------|---------|---------|---------|------------|--------------|---------|
| 433 | CAP EQUIP REPLACEMENT WATER | Actual | Actual | Adopted | Department | City Manager | Council |
| 49449 | NON-OPERATING | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | - | - | - | - | - | - |
| 2999 | Other Services & Charges | - | - | - | - | - | - |
| 4999 | Capital Outlay | - | - | 16,550 | - | - | - |
| 6999 | Contingencies & Transfers | - | 545,050 | - | - | - | - |
| TOTALS: CAP EQUIP REPLACEMENT WATER | | - | 545,050 | 16,550 | - | - | - |

Activity Description

The Capital Equipment fund was established to fund long-term capital equipment needs in the Water 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

To maintain the Public Works fleet of vehicles and equipment while evaluating equipment use and condition to maximize the service life of each piece of equipment.

Budget Comments

Item & Projected Cost
The following requests have been made for Water Capital Equipment Replacement:
No requests in 2015

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: SEWER UTILITY COLLECTIONS | | | | | | | |
|---------------------------------------|--|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 602 49450 | SEWER UTILITY COLLECTIONS | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| | 0999 Personal Services | 228,356 | 255,122 | 343,766 | 348,266 | 348,266 | 348,266 |
| | 1999 Supplies | 40,949 | 26,316 | 57,225 | 59,065 | 59,065 | 59,065 |
| | 2999 Other Services & Charges | 212,962 | 241,239 | 315,268 | 319,926 | 319,926 | 319,926 |
| | 4999 Capital Outlay | - | - | - | - | - | - |
| | 6999 Contingencies & Transfers | 25,000 | 25,000 | 25,000 | 32,827 | 32,827 | 32,827 |
| | TOTALS: SEWER UTILITY COLLECTIONS | 507,267 | 547,678 | 741,259 | 760,084 | 760,084 | 760,084 |

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 525 and 575 million gallons to MCES treatment facilities.

Objectives

1. Continue I/I program development in Collection District 3, and possibly District 2 for the removal of clear water flows outside the main lines - in response to the MCES' Ongoing I/I Program.
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 2015 Sewer Collections proposed budget is \$760,083 which is a increase of 2.5% or \$18,824 from 2014. Major line items contributing to the increase:

1. Labor contingency \$7,827
2. Insurance and bonds increased over \$5,000
3. Personnel increased \$4,499
4. Minor Equipment increased \$1,840 for jetter nozzle replacements.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: SEWER UTILITY DISPOSAL | | | | | | | |
|---|---------------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 602 49480 | SEWER UTILITY DISPOSAL | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| | 0999 Personal Services | - | - | - | - | - | - |
| | 1999 Supplies | 899,008 | 923,621 | 1,076,266 | 1,076,266 | 1,076,266 | 1,076,266 |
| | 2999 Other Services & Charges | - | - | - | - | - | - |
| | 4999 Capital Outlay | - | - | - | - | - | - |
| | 6999 Contingencies & Transfers | - | - | - | - | - | - |
| | TOTALS: SEWER UTILITY DISPOSAL | 899,008 | 923,621 | 1,076,266 | 1,076,266 | 1,076,266 | 1,076,266 |

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 decade. Rates began climbing in 2004 and it is anticipated that rates will continue to increase by 3.5% to 5.5% over the next several years.

Budget Comments

The proposed 2015 Sewage Disposal budget is \$1,076,266 . This represents a 0% change from the 2014 adopted budget to account for MCES annual rate increases and surcharges and our estimated sewage flows.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: SEWER UTILITY NON-OPERATING | | | | | | | |
|--|--|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 602 49499 | SEWER UTILITY NON-OPERATING | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line | Iter Description | | | | | | |
| | 0999 Personal Services | - | - | - | - | - | - |
| | 1999 Supplies | - | - | - | - | - | - |
| | 2999 Other Services & Charges | - | 7,555 | - | - | - | - |
| | 4999 Capital Outlay | - | - | - | - | - | - |
| | 6999 Contingencies & Transfers | 28,960 | 203,231 | 262,000 | 252,000 | 252,000 | 252,000 |
| | TOTALS: SEWER UTILITY NON-OPERATING | 28,960 | 210,785 | 262,000 | 252,000 | 252,000 | 252,000 |

Activity Description

This budget primarily accounts for transfers to the Sewer debt service fund and the Sewer Construction Fund. Sewer bonds outstanding are from the 2013 Bond issue.

Objectives

This budget primarily accounts for transfers to the Sewer debt service fund and the Sewer Construction Fund. Sewer bonds outstanding are from the 2013 Bond issue.

Budget Comments

Transfers to the Sewer Construction fund: \$215,000 budgeted for 2015.
Transfers to the Sewer Debt service fund: \$37,000 budgeted for 2015.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: CAP EQUIP REPLACEMENT SEWER | | | | | | | |
|--|---------------------------------|----------------|----------------|----------------|---------------------|-----------------------|-----------------|
| 432 | CAP EQUIPMENT REPLACEMENT SEWER | Actual Expense | Actual Expense | Adopted Budget | Department Proposed | City Manager Proposed | Council Adopted |
| 49499 | NON-OPERATING | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| Line Item | Description | | | | | | |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | - | - | - | - | - | - |
| 2999 | Other Services & Charges | - | - | - | - | - | - |
| 4999 | Capital Outlay | - | - | 16,550 | - | - | - |
| 6999 | Contingencies & Transfers | - | 200,000 | - | - | - | - |
| TOTALS: CAP EQUIP REPLACEMENT SEWER | | - | 200,000 | 16,550 | - | - | - |

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

To maintain the Public Works fleet of vehicles and equipment while evaluating equipment use and condition to maximize the service life of each piece of equipment

Budget Comments

Item & Projected Cost
The following requests have been made for Sewer Capital Equipment Replacement:
No Requests in 2015

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: STORM SEWER UTILITY COLLECTIONS | | | | | | | |
|--|--------------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 604 49650 | STORM SEWER UTILITY COLLECTIONS | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| | 0999 Personal Services | 123,813 | 96,326 | 129,286 | 125,546 | 125,546 | 125,546 |
| | 1999 Supplies | 8,809 | 8,586 | 50,465 | 50,465 | 50,465 | 50,465 |
| | 2999 Other Services & Charges | 170,141 | 170,245 | 168,463 | 177,390 | 177,390 | 177,390 |
| | 4999 Capital Outlay | - | - | - | - | - | - |
| | 6999 Contingencies & Transfers | 5,000 | 5,000 | 5,000 | 7,916 | 7,916 | 7,916 |
| | TOTALS: STORM SEWER UTILITY C | 307,763 | 280,157 | 353,214 | 361,317 | 361,317 | 361,317 |

Activity Description

This department provides for the operation and maintenance of the City's storm sewer system, including NPDES Phase III 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 III requirements for activities and reporting system - 3rd Generation Plan was approved by the MPCA in 2013.
2. Update surface water management plan (WRMP) following new membership in MWMO, and the updated RCWD plan.
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 2015 budget is \$361,317 an increase of 2.3% or \$ 8,103 from the 2014 adopted budget. Major line items contributing to the increase:

1. Equipment depreciation increased almost \$8,000
2. Rents and Leases increased over \$3,000 for street sweeping debris separator utilized for disposal.

Other line items remained flat or decreased

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: STORM SEWER UTILITY NON-OPERATING | | | | | | | |
|--|---------------------------|---------------|---------------|----------------|----------------|----------------|----------------|
| 604 | STORM SEWER UTILITY | Actual | Actual | Adopted | Department | City Manager | Council |
| 49699 | NON-OPERATING | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | - | - | - | - | - | - |
| 2999 | Other Services & Charges | 356 | - | - | - | - | - |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | 79,699 | 68,000 | 141,000 | 142,000 | 142,000 | 142,000 |
| TOTALS: STORM SEWER UTILITY NON-OPEF | | 80,056 | 68,000 | 141,000 | 142,000 | 142,000 | 142,000 |

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, \$142,000 budgeted for 2015.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: CAP EQUIP REPLACEMENT STORM SEWER | | | | | | | |
|---|--------------------------------|-------------------|-------------------|-------------------|------------------------|--------------------------|--------------------|
| 438 | CAP EQUIP REPLACEMENT STORM SE | Actual Expense | Actual Expense | Adopted Budget | Department Proposed | City Manager Proposed | Council Adopted |
| 49699 | NON-OPERATING | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| Line Item | Description | | | | | | |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | - | - | - | - | - | - |
| 2999 | Other Services & Charges | - | - | - | - | - | - |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| TOTALS: CAP EQUIP REPLACEMENT S | | - | - | - | - | - | - |

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

To maintain the Public Works fleet of vehicles and equipment while evaluating equipment use and condition to maximize the service life of each piece of equipment.

Budget Comments

Item & Projected Cost
 The following requests have been made for Storm Sewer Capital Equipment Replacement:
 1. Replacement of City Water Truck originally fabricated by City Staff with new 1,500 gallon unit. Unit is used in street sweeping, parks watering and cleaning of streets. Split 1/3 between Streets, Parks and Storm Water. Cost to Dept. \$45,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: REFUSE DISPOSAL | | | | | | | |
|-----------------------------|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 603 | REFUSE FUND | Actual | Actual | Adopted | Department | City Manager | Council |
| 49510 | REFUSE DISPOSAL | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | 1,415,885 | 1,446,549 | 1,594,428 | 1,653,861 | 1,653,861 | 1,653,861 |
| 2999 | Other Services & Charges | - | - | - | - | - | - |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| | TOTALS: REFUSE DISPOSAL | 1,415,885 | 1,446,549 | 1,594,428 | 1,653,861 | 1,653,861 | 1,653,861 |

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.
4. The refuse/recycling contract ends in December 2014 with the current provider, Advanced Disposal (formerly Veolia). Review a three-year extension proposal from Advanced as allowed in the current contract and make recommendations to extend with them or conduct a new RFP.

Budget Comments

The Refuse Disposal Budget is \$ 1,653,861, a 3.7% increase from 2014. This increase reflects a contractual 3% increase over 2014 with Advanced Disposal, plus fuel surcharges, and to reflect a 10% increase of tipping fees at the Anoka County RRT owned by GRE (Great River Energy).

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 2015

| 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 | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 37,304 | 37,039 | 40,648 | 40,790 | 40,790 | 40,790 |
| 1999 | Supplies | 233 | 189 | 520 | 520 | 520 | 520 |
| 2999 | Other Services & Charges | 15,753 | 15,131 | 17,177 | 17,944 | 17,944 | 17,944 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | 80,231 | 80,272 | 82,372 | 83,009 | 83,009 | 83,009 |
| TOTALS: REFUSE COLLECTION & DISPOSAL | | 133,521 | 132,631 | 140,717 | 142,263 | 142,263 | 142,263 |

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 is \$ 142,264 a 1.1% 1,547 increase from 2014. Major line items contributing to the increase:

1. Labor contingency \$871
2. Share of City Hall office equipment maint increased almost \$500
3. Insurance and Bonds increased over \$200

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: REFUSE FUND RECYCLING | | | | | | | |
|--|--------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 603 49530 | REFUSE FUND RECYCLING | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| | 0999 Personal Services | 37,020 | 29,717 | 40,585 | 40,737 | 40,737 | 40,737 |
| | 1999 Supplies | 14,587 | 6,832 | 5,360 | 6,190 | 6,190 | 6,190 |
| | 2999 Other Services & Charges | 34,764 | 34,646 | 34,501 | 36,674 | 36,674 | 36,674 |
| | 4999 Capital Outlay | - | - | - | - | - | - |
| | 6999 Contingencies & Transfers | 35,230 | 35,272 | 36,040 | 38,050 | 38,050 | 38,050 |
| | TOTALS: REFUSE FUND RECYCLING | 121,601 | 106,466 | 116,486 | 121,651 | 121,651 | 121,651 |

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. Plan and begin (no later than 2016) an organics collection service, most likely combined with yard waste. Promote with kitchen starter kits, and research best practices to execute city wide service. Possibly start with a pilot area in 2015.

Budget Comments

The Recycling budget for 2015 is \$ 121,651 an increase 4.4% \$ 5,165 from 2014. Major line items that contributed to the decrease:

1. Program activities (line 4200) increased \$ 1,678 for recycling center revenue share
2. Other financing uses for labor increased over \$1,000
3. Labor contingency increased \$911
4. Between Printing and Program supplies for additional recycling promotions increased \$830
5. Insurance and bonds increased almost \$400

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: REFUSE FUND HAZARDOUS WASTE | | | | | | | |
|---|--------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 603 49540 | REFUSE FUND HAZARDOUS WASTE | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| | 0999 Personal Services | 890 | 1,498 | 3,062 | 3,070 | 3,070 | 3,070 |
| | 1999 Supplies | - | - | 600 | 600 | 600 | 600 |
| | 2999 Other Services & Charges | 2,357 | 3,806 | 5,220 | 5,220 | 5,220 | 5,220 |
| | 4999 Capital Outlay | - | - | - | - | - | - |
| | 6999 Contingencies & Transfers | - | - | - | 70 | 70 | 70 |
| | TOTALS: | 3,247 | 5,304 | 8,882 | 8,960 | 8,960 | 8,960 |

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 increased by 0.9% \$78 from 2014.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| 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 | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | - | - | - | - | - | - |
| 2999 | Other Services & Charges | - | - | - | - | - | - |
| 4999 | Capital Outlay | - | - | 400,000 | 400,000 | 400,000 | 400,000 |
| 6999 | Contingencies & Transfers | 2,400 | - | - | - | - | - |
| TOTALS: STATE AID CONSTRUCTION | | 2,400 | - | 400,000 | 400,000 | 400,000 | 400,000 |

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 and updated on 5-year cycles.

Objectives

1. Continue rating of State Aid Streets for annual rehabilitation and/or major repair projects as needed.
2. Develop plan for major rehab of shared street segments with adjoining cities - Minneapolis for 37th and Fridley for 53rd.

Budget Comments

Budgeted projects:
1. Mill & Overlay State Aid streets based on 2013/14 pavement ratings, est. \$400,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: CAP IMP PARKS | | | | | | | |
|---------------------------|------------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 412 45200 | CAPITAL IMPROVEMENT PARKS PARKS | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| | 0999 Personal Services | - | - | - | - | - | - |
| | 1999 Supplies | - | 3,569 | - | - | - | - |
| | 2999 Other Services & Charges | 1,505 | 22,686 | 661 | - | - | - |
| | 4999 Capital Outlay | 30,192 | - | 180,000 | 470,000 | 470,000 | 470,000 |
| | 6999 Contingencies & Transfers | - | - | - | - | - | - |
| | TOTALS: CAP IMP PARKS | 31,697 | 26,255 | 180,661 | 470,000 | 470,000 | 470,000 |

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. Replacement of three wading pools, located at Ramsdell, McKenna and Huset, with a single splash pad type water improvement located at Huset Park West. Based on Huset Park Master Plan updated in 2014.

Budget Comments

Requested Park improvement projects:

1. Replacement of 3 wading pools with a splash pad located at Huset Park West, consistent with the Master Plan, est. \$400,000.
2. Labelle Park improvements based on 2012 Master Plan recommendations. Placement of new park shelter with arbors, est. \$70,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| 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 | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| | 0999 Personal Services | - | - | 70,710 | 110,367 | 110,367 | 110,367 |
| | 1999 Supplies | 3,267 | 3,648 | - | - | - | - |
| | 2999 Other Services & Charges | 39,902 | 4,535 | 7,850 | 7,850 | 7,850 | 7,850 |
| | 4999 Capital Outlay | - | 3,142 | 65,000 | 520,000 | 520,000 | 520,000 |
| | 6999 Contingencies & Transfers | - | - | 1,504 | 1,592 | 1,592 | 1,592 |
| | TOTALS: INFRASTRUCTURE FUND | 43,169 | 11,325 | 145,064 | 639,809 | 639,809 | 639,809 |

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 streets and develop a Concrete Street Rehabilitation Program (completed in 2013) and a Alley Reconstruction Program (to be rebid in 2015). Work will now start up again in Zone 1 beginning the 3rd cycle of the Program.

Budget Comments

The Infrastructure Fund budget for 2015 is \$639,809 an increase of 341% or \$494,745 from 2014 for the following projects:
City share of various assessment projects (see Sum of Cost Factor sheet)

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: WATER CONSTRUCTION FUND NON-OPERATING | | | | | | | |
|---|--|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 651 49449 | WATER CONSTRUCTION FUND NON-OPERATING | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | - | - | - | - | - | - |
| 2999 | Other Services & Charges | 102,486 | - | - | - | - | - |
| 4999 | Capital Outlay | - | - | 475,000 | 30,000 | 30,000 | 30,000 |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| TOTALS: WATER CONSTRUCTION FUND N | | 102,486 | - | 475,000 | 30,000 | 30,000 | 30,000 |

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. Continue cooperative Water Main Cleaning and Lining Program with the City of Minneapolis annual program.
3. Continue updates to major components of water distribution system.

Budget Comments

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

1. Water Tower: Full water tower interior and exterior repainting along with identified structural repairs, est. \$550,000.
2. Annual Water Main cleaning and lining program for water distribution and quality improvement, based on 3-year program, est. \$345,000.
3. Reconstruct driveway and retaining wall at PS#3, est. \$30,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2015

| DEPARTMENT: SEWER CONSTRUCTION FUND NON-OPERATING | | | | | | | |
|---|--|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 652 49499 | SEWER CONSTRUCTION FUND NON-OPERATING | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | - | - | - | - | - | - |
| 2999 | Other Services & Charges | 10,731 | 6,820 | - | - | - | - |
| 4999 | Capital Outlay | - | - | 528,000 | 220,000 | 220,000 | 220,000 |
| 6999 | Contingencies & Transfers | - | 303,232 | - | - | - | - |
| TOTALS: SEWER CONSTRUCTION | | 10,731 | 310,052 | 528,000 | 220,000 | 220,000 | 220,000 |

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. Implement specific measures to reduce I/I as directed MCES (Metro Council Environmental Services, i.e. the sewage treatment disposal operator), In Collection Districts that are experiencing peak surcharging, currently Districts 2 and 3.

Budget Comments

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

1. (2014 carryover)Chatham lift station improvements/reconstruction. The facility is deteriorated and requires major replacement/upgrades of several mechanical and electrical systems, plus some structural improvements including the force main. Critical piece of infrastructure that prevents backups of sewer lines on the unserviceable or below grade of the sewer system, est. \$360,000.
2. Annual Sanitary Sewer Lining sewer cleaning, disposal, and system improvements in collection district 3, est. \$165,000.
3. Measures to reduce I/I as directed MCES (Metro Council Environmental Services, i.e. the sewage treatment plant operator), est. \$35,000.
4. Conduct smoke testing of sewer district # 2 or 3 to identify areas where excess I/I is occurring for cross connection removal, est. \$20,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| 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 | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | - | - | - | - | - | - |
| 2999 | Other Services & Charges | 16,699 | 7,609 | 22,000 | - | - | - |
| 4999 | Capital Outlay | - | - | 470,000 | 130,000 | 130,000 | 130,000 |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| TOTALS: STORM SEWER CONSTRUCTION FL | | 16,699 | 7,609 | 492,000 | 130,000 | 130,000 | 130,000 |

Activity Description

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

Objectives

1. Continue the annual program of replacing or upgrading catch basins, manholes and storm pipe in the street rehabilitation zones.
2. Continue to address localized flooding issues throughout the City.
3. Implement 5 year CIP improvements as approved by the MWMO.

Budget Comments

Consistent with the 5 year Capital Implementation Plan prepared during the transition to the MWMO in 2012, below are the proposed Storm Sewer Construction projects:

1. Labelle Pond Outlet Pipe: begin lining CMP pipe from outlet north, est. \$300,000.
2. (2014 carryover) Reconstruct boat landing at Silver Lake. Erosion has caused the landing to deteriorate and settlement near the launch is making it difficult for boaters to send and retrieve their boats, est. \$105,000.
3. (2014 carryover)The Storm Water runoff into Silver lake requires pond reconstruction for pollution control, prevent erosion leading to the lake, and eliminate short circuiting. Total cost \$320,000 with RCWD funding half for \$160,000.
4. Storm water pipe from Central to Tyler Pl deteriorated with areas of wash out and missing pipe. Needs rehabilitation to prevent further erosion and potential collapse, est. \$275,000.
5. Rehab or Replacement of Storm CB's or MH's in annual Street Rehab zones, est. \$25,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: CENTRAL GARAGE | | | | | | | |
|----------------------------|----------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 701 49950 | CENTRAL GARAGE CENTRAL GARAGE | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| 0999 | Personal Services | 209,304 | 212,506 | 239,581 | 221,796 | 221,796 | 221,796 |
| 1999 | Supplies | 186,535 | 208,205 | 222,494 | 215,494 | 215,494 | 215,494 |
| 2999 | Other Services & Charges | 171,873 | 196,345 | 172,388 | 206,824 | 206,824 | 206,824 |
| 4999 | Capital Outlay | - | - | 52,000 | 25,500 | 25,500 | 25,500 |
| 6999 | Contingencies & Transfers | 39,000 | 39,000 | 39,000 | 43,891 | 43,891 | 43,891 |
| | TOTALS: CENTRAL GARAGE | 606,712 | 656,055 | 725,463 | 713,505 | 713,505 | 713,505 |

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 MSC building for various City department uses.
2. Purchase vehicle parts, petroleum, oil, lubricants, and services for City vehicles and equipment.
3. Continue participation in the Metro Fuel purchasing program to establish a fixed per gallon price for the entire year for 70% of our annual fuel purchases .
4. Maintain shop equipment.
5. Continue integration of major update of Computerized Fleet Maintenance software (CFA).
6. Complete storage bin modifications in the rear yard.

Budget Comments

The Public Works garage and MSC operating budget proposed for 2015 is \$713,504 which is a -1.6% decrease or \$(11,959) from the 2014 budget. Major line items contributing to the decrease:

1. Capital Outlay for remodeling and office furniture decreased \$(26,500)
2. The new line item (Building Mnt. labor 4010) increased over \$22,000, but was offset by a \$17,000 decrease in personnel for building maintenance personnel
3. Building maintenance contracted services and supplies (line 4020) increased over \$7,000
4. Projected increases for electrical and gas added over \$4,000

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: CAPITAL IMP CENTRAL GARAGE | | | | | | | |
|--|-----------------------------------|----------------|----------------|----------------|---------------------|-----------------------|-----------------|
| 411 | CAPITAL IMP GEN GOV BLDG. | Actual Expense | Actual Expense | Adopted Budget | Department Proposed | City Manager Proposed | Council Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 49950 | CENTRAL GARAGE | | | | | | |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | - | - | - | - | - | - |
| 2999 | Other Services & Charges | - | - | - | - | - | - |
| 4999 | Capital Outlay | - | - | 47,250 | 48,000 | 48,000 | 48,000 |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| | TOTALS: CAPITAL IMP GEN GOV BLDG. | - | - | 47,250 | 48,000 | 48,000 | 48,000 |

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

1. Complete roof cover system for outdoor storage bins to comply with NPDES Phase III permit for PW operations, est. \$48,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: CAP EQUIP REPLACEMENT GARAGE | | | | | | | |
|---|---|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| | 434 CAP EQUIP REPLACEMENT 49950 GARAGE | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item | Description | | | | | | |
| 0999 | Personal Services | - | - | - | - | - | - |
| 1999 | Supplies | - | - | - | - | - | - |
| 2999 | Other Services & Charges | - | - | - | - | - | - |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| TOTALS: CAP EQUIP REPLACEMENT GARAGE | | - | - | - | - | - | - |

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

To maintain the Public Works fleet of vehicles and equipment while evaluating equipment use and condition to maximize the service life of each piece of equipment

Budget Comments

Item & Projected Cost
The following requests have been made for Garage Capital Equipment Replacement:
No requests for 2015.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: CENTRAL GARAGE | | | | | | | |
|----------------------------|-----------------------------------|---------|---------|---------|------------|--------------|---------|
| 705 | BUILDING MAINTENANCE | Actual | Actual | Adopted | Department | City Manager | Council |
| 49970 | BUILDING MAINT. INTERNAL SERVICES | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | - | - | - | 143,747 | 143,747 | 143,747 |
| 1999 | Supplies | - | - | - | 800 | 800 | 800 |
| 2999 | Other Services & Charges | - | - | - | 3,700 | 3,700 | 3,700 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | 2,977 | 2,977 | 2,977 |
| TOTALS: CENTRAL GARAGE | | - | - | - | 151,224 | 151,224 | 151,224 |

Activity Description

This department was transferred to Public Works in 2014. The department provides building maintenance services to City buildings. This includes both custodial services provided by part-time custodians, as well as analysis and coordination by the full-time Facilities Maintenance Supervisor of more technical building systems maintenance and repair requests. Costs of this department are allocated proportionately to use by each respective building/department. This is reflected as an internal charge in the budgets of the user departments.

Note that the Recreation Department - Murzyn Hall budget (101.45129) includes additional part-time custodians, serving solely at Murzyn Hall, which are not included in this 701.49970 internal service department budget.

Objectives

This department's two main objectives is professional coordination of the maintenance and repair of all City buildings. The second main objective to provide cost-effective custodial services for four of those buildings:

- 1) City Hall
- 2) Public Safety Center
- 3) Library
- 4) Municipal Service Center

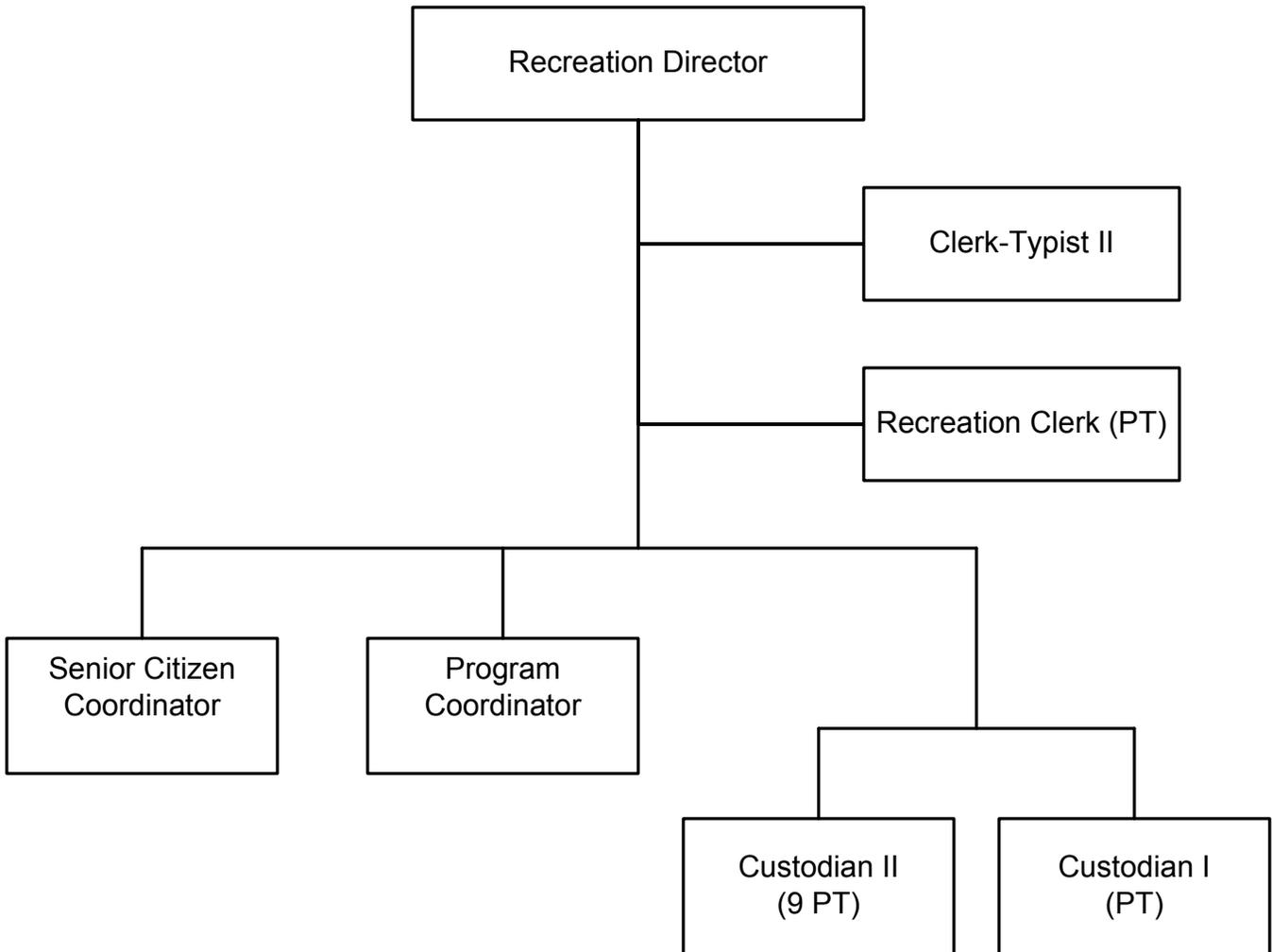
Budget Comments

(New) Prior to 2015, these internal services were budgeted within the personnel section of each user department budget, as interdepartmental labor. Beginning in 2015, all costs of this internal service are collected in fund/department 701.49970. Within each user department's 2015 budget, their respective allocable share of the cost is reflected under the new line item 4010 Building Maintenance - Internal Services.

RECREATION

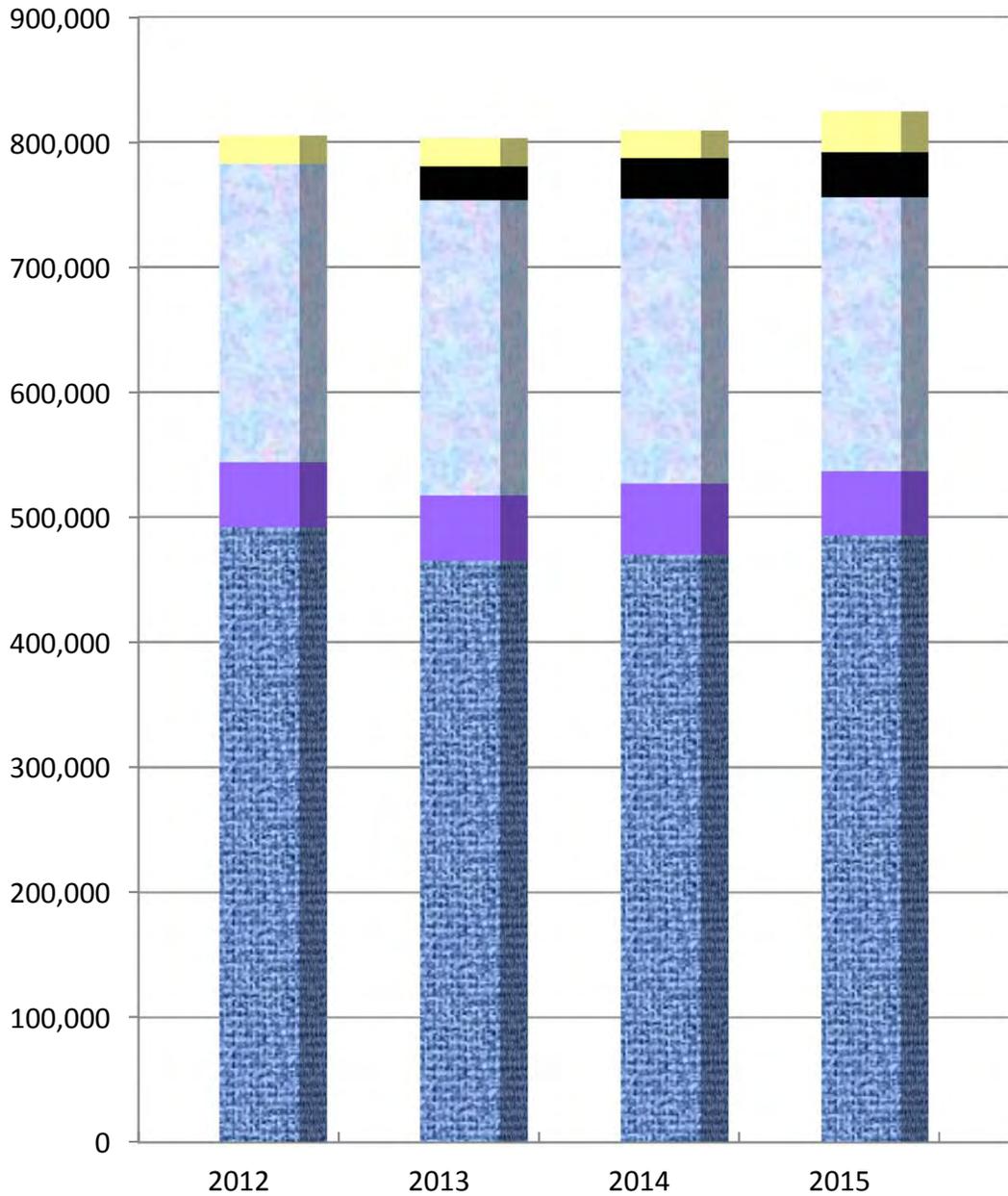
City of Columbia Heights

2015



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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 2015

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 | 186,261 | 19,716 | 13,352 | 59,627 | 25,899 | 20,536 | 67,839 | 137,764 | 73,901 |
| 31999 Licenses & Permits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 32999 Intergovernmental | 12,948 | 1,371 | 928 | 4,145 | 1,801 | 1,428 | 4,716 | 9,577 | 5,137 |
| 33999 Charge for Services | 6,000 | 18,000 | 11,500 | 8,000 | 5,500 | 28,000 | 9,500 | 83,000 | 11,000 |
| 34999 Fines & Forfeits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 35999 Miscellaneous | 1,411 | 149 | 101 | 452 | 196 | 156 | 514 | 1,043 | 560 |
| 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 | 206,620 | 39,236 | 25,881 | 72,224 | 33,396 | 50,120 | 82,569 | 231,384 | 90,598 |
| Expenses | | | | | | | | | |
| 0999 Personal Services | 160,831 | 23,822 | 13,258 | 52,381 | 16,834 | 19,341 | 62,526 | 100,602 | 35,781 |
| 1999 Supplies | 11,778 | 3,713 | 1,224 | 2,278 | 3,077 | 350 | 1,850 | 24,900 | 2,000 |
| 2999 Other Services and Charges | 22,336 | 11,520 | 11,277 | 17,018 | 13,247 | 30,239 | 17,571 | 43,757 | 52,140 |
| 4999 Capital Outlay | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 36,362 | 0 |
| 6999 Contingencies & Transfers | 9,967 | 0 | 0 | 0 | 0 | 0 | 0 | 22,500 | 0 |
| Total Expenses | 204,912 | 39,055 | 25,759 | 71,677 | 33,158 | 49,930 | 81,947 | 228,121 | 89,921 |
| Change to Fund Balance | 1,708 | 181 | 122 | 547 | 238 | 190 | 622 | 3,263 | 677 |

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CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: RECREATION ADMINISTRATION | | | | | | | |
|--|---------------------------|----------------|----------------|----------------|----------------|----------------|----------------|
| 101 | GENERAL | Actual | Actual | Adopted | Department | City Manager | Council |
| 45000 | RECREATION ADMINISTRATION | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item Description | | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 155,197 | 152,696 | 160,555 | 160,831 | 160,831 | 160,831 |
| 1999 | Supplies | 8,277 | 8,012 | 14,300 | 15,300 | 15,300 | 11,778 |
| 2999 | Other Services & Charges | 22,554 | 20,733 | 22,377 | 22,336 | 22,336 | 22,336 |
| 4999 | Capital Outlay | - | 28,769 | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | - | - | 9,967 |
| TOTALS: RECREATION ADMINISTI | | 186,028 | 210,211 | 197,232 | 198,467 | 198,467 | 204,912 |

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 nine 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 \$1,235. Personal Services has had an increase \$276. Gas has been increased \$1,000 to cover additional usage for programs. Credit card fees are increased to cover online registrations. This budget provides \$2,981 for Murzyn Hall office space allocation.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: YOUTH ATHLETICS | | | | | | | |
|------------------------------------|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 101 | GENERAL | Actual | Actual | Adopted | Department | City Manager | Council |
| 45001 | YOUTH ATHLETICS | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 19,797 | 16,386 | 23,953 | 23,822 | 23,822 | 23,822 |
| 1999 | Supplies | 2,012 | 1,617 | 4,200 | 4,200 | 4,200 | 3,713 |
| 2999 | Other Services & Charges | 11,828 | 11,863 | 11,238 | 11,520 | 11,520 | 11,520 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| TOTALS: YOUTH ATHLETICS | | 33,637 | 29,867 | 39,391 | 39,542 | 39,542 | 39,055 |

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. Conduct an informational meeting for parents before the start of each season.

Budget Comments

The 2015 Youth Athletics budget has increased \$282. 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 \$2,938 for space allocation to J.P.M.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: ADULT ATHLETICS | | | | | | | |
|------------------------------------|---------------------------|---------------|---------------|---------------|---------------|---------------|---------------|
| 101 | GENERAL | Actual | Actual | Adopted | Department | City Manager | Council |
| 45003 | ADULT ATHLETICS | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item Description | | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 12,890 | 13,019 | 13,425 | 13,258 | 13,258 | 13,258 |
| 1999 | Supplies | 301 | 305 | 1,500 | 1,500 | 1,500 | 1,224 |
| 2999 | Other Services & Charges | 8,343 | 9,221 | 11,309 | 11,277 | 11,277 | 11,277 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| TOTALS: ADULT ATHLETICS | | 21,535 | 22,545 | 26,234 | 26,035 | 26,035 | 25,759 |

Activity Description

This activity encompasses recreational programs provided to adults in Columbia Heights. Leagues are administered in Summer and Fall. 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 2015 has a slight decrease of \$199. Murzyn Hall budget also received space allocation from Adult Athletics in the amount of \$2,938. This budget also provides one-fourth of the Recreation Coordinator salary.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: YOUTH ENRICHMENT | | | | | | | |
|------------------------------|---------------------------------|---------------------------|---------------------------|---------------------------|--------------------------------|----------------------------------|----------------------------|
| 101 45004 | GENERAL YOUTH ENRICHMENT | Actual Expense 2012 | Actual Expense 2013 | Adopted Budget 2014 | Department Proposed 2015 | City Manager Proposed 2015 | Council Adopted 2015 |
| Line Item Description | | | | | | | |
| | 0999 Personal Services | 17,619 | 16,342 | 35,706 | 52,381 | 52,381 | 52,381 |
| | 1999 Supplies | 2,340 | 4,212 | 2,700 | 2,700 | 2,700 | 2,278 |
| | 2999 Other Services & Charges | 18,553 | 16,023 | 17,524 | 17,318 | 17,318 | 17,018 |
| | 4999 Capital Outlay | - | - | - | - | - | - |
| | 6999 Contingencies & Transfers | - | - | - | - | - | - |
| | TOTALS: YOUTH ENRICHMENT | 38,513 | 36,577 | 55,930 | 72,399 | 72,399 | 71,677 |

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 sixteen 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. Maintain and improve special event programs.
2. Plan and coordinate a Mini Safety Camp for 2015.

Budget Comments

The Youth Enrichment budget has an increase of \$16,469 mostly due to the additional seasonals added to cover the loss of the youth program grant. This budget provides \$15,929 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 2015

| DEPARTMENT: TRAVELING ATHLETICS | | | | | | | |
|---------------------------------|---------------------------|---------|---------|---------|------------|--------------|---------|
| 101 | GENERAL | Actual | Actual | Adopted | Department | City Manager | Council |
| 45005 | TRAVELING ATHLETICS | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 12,694 | 12,895 | 16,989 | 16,834 | 16,834 | 16,834 |
| 1999 | Supplies | 597 | 456 | 3,425 | 3,425 | 3,425 | 3,077 |
| 2999 | Other Services & Charges | 10,713 | 12,688 | 11,774 | 13,247 | 13,247 | 13,247 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| TOTALS: TRAVELING ATHLETICS | | 24,004 | 26,039 | 32,188 | 33,506 | 33,506 | 33,158 |

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 increase of \$1,318 to cover wage increases and official fees. Twenty-five percent of the Recreation Coordinator's salary is budgeted under Personal Services. Space allocation of \$2,938 was also provided to the Murzyn Hall budget.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: TRIPS & OUTINGS | | | | | | | |
|-----------------------------|---------------------------|---------|---------|---------|------------|--------------|---------|
| 101 | GENERAL | Actual | Actual | Adopted | Department | City Manager | Council |
| 45030 | TRIPS & OUTINGS | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item Description | | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 13,443 | 10,727 | 18,150 | 19,341 | 19,341 | 19,341 |
| 1999 | Supplies | 617 | 122 | 350 | 350 | 350 | 350 |
| 2999 | Other Services & Charges | 36,843 | 25,590 | 41,279 | 30,658 | 30,658 | 30,239 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| TOTALS: TRIPS & OUTINGS | | 50,903 | 36,439 | 59,779 | 50,349 | 50,349 | 49,930 |

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 \$9,430. Twenty-five percent of the Senior Citizen Coordinator salary is budgeted within the Trips and Outings budget. The major decrease was in program activities where there was a decrease of \$8,000 for elimination of some trips. Murzyn Hall also received \$2,357 for space allocation.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: SENIOR CITIZENS | | | | | | | |
|-----------------------------|---------------------------|---------|---------|---------|------------|--------------|---------|
| 101 | GENERAL | Actual | Actual | Adopted | Department | City Manager | Council |
| 45040 | SENIOR CITIZENS | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 67,883 | 68,081 | 58,903 | 62,526 | 62,526 | 62,526 |
| 1999 | Supplies | 3,325 | 1,711 | 3,200 | 3,200 | 3,200 | 1,850 |
| 2999 | Other Services & Charges | 18,757 | 16,448 | 17,720 | 17,571 | 17,571 | 17,571 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| TOTALS: SENIOR CITIZENS | | 89,965 | 86,240 | 79,823 | 83,297 | 83,297 | 81,947 |

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 continue to provide the opportunity for senior exercise programs.
3. Create programs that attract younger seniors into the program.

Budget Comments

The total Senior Citizens budget has increased by \$3,474 mostly due to wage adjustments. Seventy-five percent of the Senior Coordinator salary is budgeted under this budget. There was a charge of \$12,652 for space allocation to Murzyn Hall.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: MURZYN HALL | | | | | | | |
|-------------------------|---------------------------|---------|---------|---------|------------|--------------|---------|
| 101 | GENERAL | Actual | Actual | Adopted | Department | City Manager | Council |
| 45129 | MURZYN HALL | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 93,680 | 96,573 | 112,429 | 100,602 | 100,602 | 100,602 |
| 1999 | Supplies | 14,302 | 19,659 | 25,450 | 27,150 | 27,150 | 24,900 |
| 2999 | Other Services & Charges | 25,485 | 26,165 | 36,359 | 43,757 | 43,757 | 43,757 |
| 4999 | Capital Outlay | - | - | 32,192 | 36,362 | 36,362 | 36,362 |
| 6999 | Contingencies & Transfers | 22,536 | 22,500 | 22,500 | 22,500 | 22,500 | 22,500 |
| TOTALS: MURZYN HALL | | 156,003 | 164,896 | 228,930 | 230,371 | 230,371 | 228,121 |

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 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 increased \$1,441. Personal Services had a decrease of \$11,827 due to the reduction of part-time custodian hours and Maintenance Supervisor being budgeted under line 4010. A new coffee pot has been budgeted and carpet replacement for the office is also under the Repair line. Space allocation credit received from the recreation budgets is \$43,757. Capital Improvements has \$36,362 for parking lot repairs. A transfer out to bonds is also included in the Murzyn Hall budget for the Honeywell project.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2015

| DEPARTMENT: HYLANDER CENTER | | | | | | | |
|-----------------------------|---------------------------|---------|---------|---------|------------|--------------|---------|
| 101 | GENERAL | Actual | Actual | Adopted | Department | City Manager | Council |
| 45130 | HYLANDER CENTER | Expense | Expense | Budget | Proposed | Proposed | Adopted |
| Line Item | Description | 2012 | 2013 | 2014 | 2015 | 2015 | 2015 |
| 0999 | Personal Services | 5,514 | 11,112 | 29,664 | 35,781 | 35,781 | 35,781 |
| 1999 | Supplies | 11 | 888 | 2,000 | 2,000 | 2,000 | 2,000 |
| 2999 | Other Services & Charges | 37,365 | 45,812 | 58,236 | 52,733 | 52,733 | 52,140 |
| 4999 | Capital Outlay | - | - | - | - | - | - |
| 6999 | Contingencies & Transfers | - | - | - | - | - | - |
| TOTALS: HYLANDER CENTER | | 42,889 | 57,812 | 89,900 | 90,514 | 90,514 | 89,921 |

Activity Description

The Hylander Center budget covers 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 a advertising campaign to gain additional users.
2. Continue to expand revenue by operating tournaments.

Budget Comments

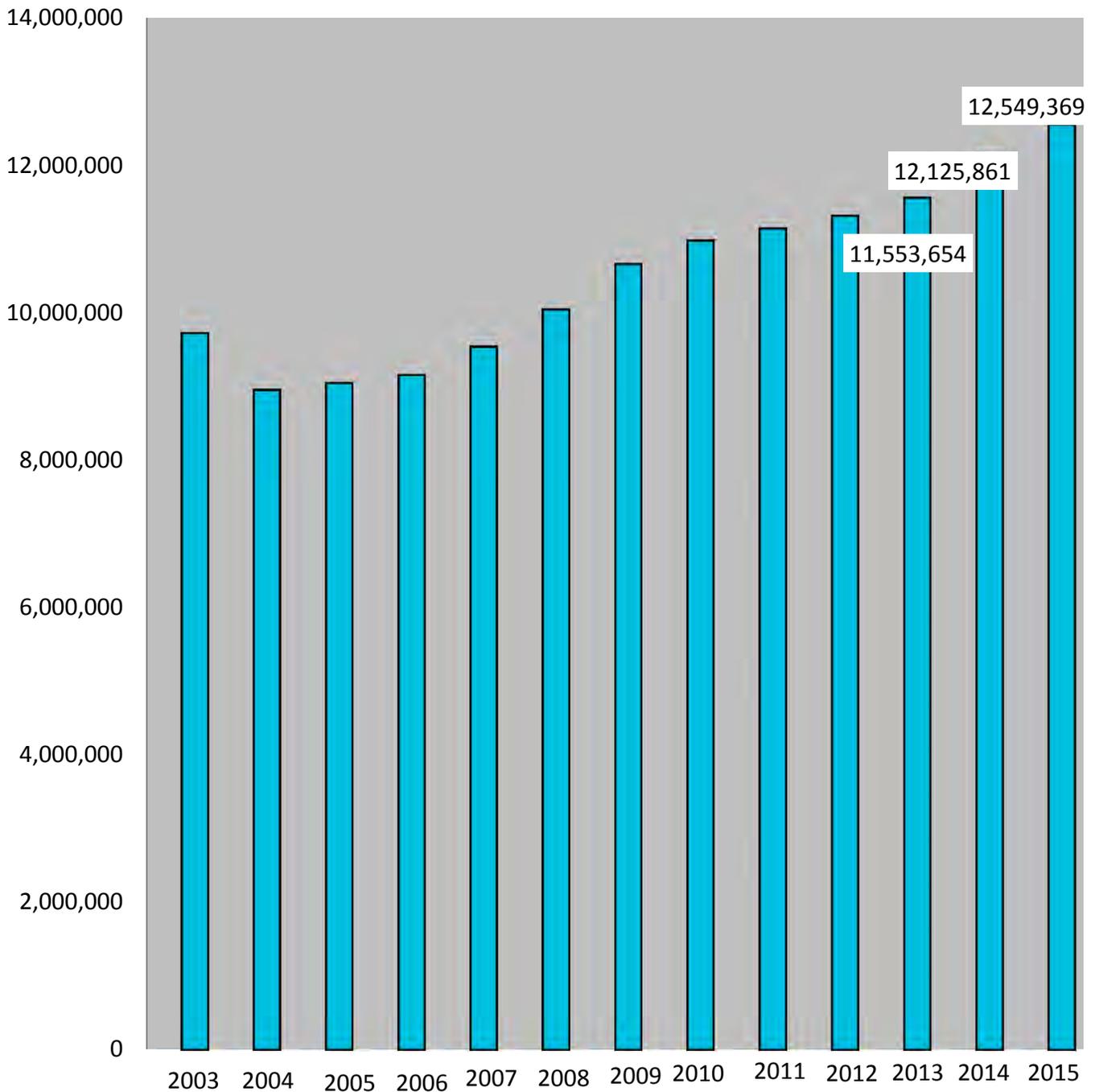
The Hylander Center budget increased \$614 due to an increase in staff at the gym. Maintenance costs has been decreased by \$5,000. Personal Services has increased \$6,117 to cover additional staff needed during activities.

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SUPPLEMENTARY INFORMATION

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

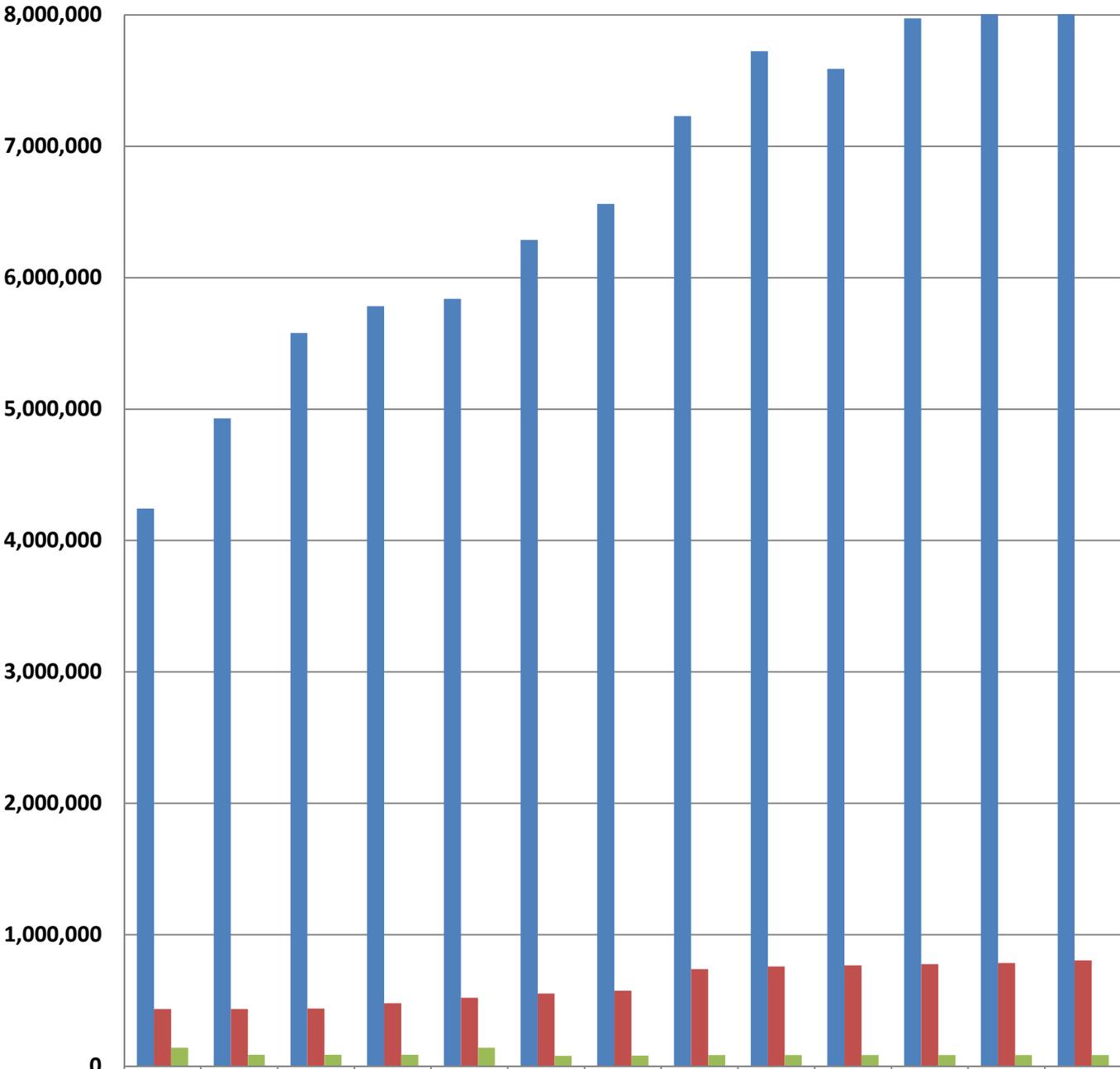


* Includes only EDA Expenditures supported by City levy. \$84,000 for 2015.

Increase from 2013 to 2014 reflects \$500,000 increase in state aid passed through to other funds.

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History of Changes in Tax Levy 2003 - 2015



| | | | | | | | | | | | | | |
|----------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| ■ General Fund | 4,243,83 | 4,928,71 | 5,578,73 | 5,784,25 | 5,839,73 | 6,286,57 | 6,560,90 | 7,229,77 | 7,724,71 | 7,590,12 | 7,973,40 | 8,328,89 | 8,673,00 |
| ■ Library Fund | 433,585 | 433,585 | 438,835 | 478,319 | 519,981 | 551,699 | 573,215 | 738,393 | 757,620 | 765,195 | 777,000 | 784,770 | 804,389 |
| ■ EDA | 140,569 | 84,965 | 84,965 | 84,965 | 140,898 | 78,622 | 80,000 | 83,971 | 84,811 | 84,811 | 84,811 | 84,000 | 84,000 |

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
2015 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 2012 Legislative Reductions | 2012 | 895,180 | - | 895,180 | (16,972,724) |
| Aid After 2013 Legislative Reductions | 2013 | 895,180 | - | 895,180 | (19,336,867) |
| Aid After 2014 Legislative Reductions | 2014 | 1,404,176 | - | 1,404,176 | (21,192,014) |
| Aid After 2015 Legislative Reductions | 2015 | 1,491,541 | - | 1,491,541 | (22,959,796) |

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City of Columbia Heights

History of Tax on Properties of Various Values

| | | | | | |
|--|---------------|---------------------------------|---------------|--------------|--------------|
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2005) | 74,400 | 4500 Block of Washington Street | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2006) | 85,600 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2007) | 98,400 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2008) | 188,700 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2009) | 187,700 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2010) | 180,000 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2011) | 166,400 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2012) | 160,800 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2013) | 133,100 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2014) | 132,200 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2015) | 163,500 | | | | |
| | 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 |
| 2014 Taxes | 460 | 854 | 457 | 61 | 1,832 |
| 2015 Taxes | 538 | 1,030 | 559 | 111 | 2,237 |
| Amount of Increase 2014/2015 | 78 | 176 | 101 | 50 | 405 |

| | | | | | |
|--|---------------|---------------------------|---------------|--------------|--------------|
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2005) | 119,300 | 4500 Block of Polk Street | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2006) | 137,200 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2007) | 157,800 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2008) | 175,900 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2009) | 179,400 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2010) | 162,300 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2011) | 149,400 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2012) | 138,700 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2013) | 133,600 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2014) | 123,200 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2015) | 143,000 | | | | |
| | 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 | 461 | 877 | 547 | 98 | 1,983 |
| 2014 Taxes | 407 | 756 | 381 | 85 | 1,630 |
| 2015 Taxes | 440 | 843 | 468 | 91 | 1,842 |
| Amount of Increase 2014/2015 | 33 | 87 | 87 | 5 | 212 |

City of Columbia Heights

History of Tax on Properties of Various Values

| | | | | | |
|--|---------------|---------------------------------|---------------|--------------|--------------|
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2005) | 160,800 | 4700 Block of Stinson Boulevard | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2006) | 182,700 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2007) | 192,600 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2008) | 194,000 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2009) | 194,100 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2010) | 177,400 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2011) | 159,300 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2012) | 153,600 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2013) | 146,100 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2014) | 127,700 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2015) | 148,100 | | | | |
| | 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 | 519 | 987 | 608 | 110 | 2,224 |
| 2014 Taxes | 428 | 795 | 399 | 90 | 1,712 |
| 2015 Taxes | 461 | 883 | 488 | 95 | 1,927 |
| Amount of Increase 2014/2015 | 33 | 87 | 90 | 5 | 215 |

| | | | | | |
|--|---------------|--------------------------------|---------------|--------------|--------------|
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2005) | 240,000 | 5100 Block of Matterhorn Drive | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2006) | 268,100 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2007) | 258,400 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2008) | 296,000 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2009) | 266,100 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2010) | 238,300 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2011) | 238,300 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2012) | 221,800 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2013) | 213,600 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2014) | 197,100 | | | | |
| ESTIMATED MARKET VALUE BEFORE EXCLUSION (2015) | 220,000 | | | | |
| | 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 | 833 | 1,582 | 936 | 176 | 3,527 |
| 2014 Taxes | 745 | 1,385 | 664 | 156 | 2,950 |
| 2015 Taxes | 752 | 1,440 | 771 | 155 | 3,118 |
| Amount of Increase 2014/2015 | 7 | 55 | 107 | -1 | 168 |

CITY OF COLUMBIA HEIGHTS, MINNESOTA

2015 Budget Information

TOTAL PERSONNEL - F.T.E. & SALARIES

| | FTE 2015 | ADOPTED SALARIES 2012 | ADOPTED SALARIES 2013 | ADOPTED SALARIES 2014 | ADOPTED SALARIES 2015 |
|---|-------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| 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 | 4,872 | 4,872 | 5,069 | 5,069 |
| TOTALS | 0.11 | 4,872 | 4,872 | 5,069 | 5,069 |
| CABLE | | | | | |
| Telecomm Secretary | 0.00 | 675 | 0 | 0 | 0 |
| Intern | 0.20 | 5,000 | 5,000 | 5,000 | 5,000 |
| TOTALS | 0.20 | 5,675 | 5,000 | 5,000 | 5,000 |
| CITY MANAGER | | | | | |
| City Manager | 1.00 | 138,079 | 138,079 | 143,133 | 143,133 |
| Asst. to City Manager/HR Director | 1.00 | 97,199 | 97,199 | 101,003 | 96,593 |
| Administrative Assistant - HR | 1.00 | 54,345 | 54,345 | 56,505 | 56,505 |
| Transfer in from City Clerk | 0.40 | 22,809 | 22,809 | 22,545 | 22,780 |
| TOTALS | 3.40 | 312,432 | 312,432 | 323,186 | 319,011 |
| CITY CLERK | | | | | |
| City Clerk | 1.00 | 57,023 | 57,023 | 56,363 | 56,951 |
| Imaging Technician | 0.00 | 14,113 | 14,113 | 0 | 0 |
| Temp for Absentee Ballots (12 wks. total) | 0.00 | 5,040 | 0 | 1,575 | 0 |
| Election Head Judges | 0.00 | 3,080 | 0 | 3,300 | 0 |
| Election Asst. Head Judges | 0.00 | 3,010 | 0 | 3,225 | 0 |
| Election Judges | 0.00 | 25,200 | 0 | 24,150 | 0 |
| Student Election Judges | 0.00 | 300 | 0 | 845 | 0 |
| Transfer out to City Manager | -0.40 | -22,809 | -22,809 | -22,545 | -22,780 |
| Interdepartmental Labor - Finance | 0.00 | 1,300 | 0 | 1,352 | 0 |
| Interdepartmental Labor - Public Works | 0.00 | 3,000 | 0 | 3,120 | 0 |
| Interdepartmental Labor - Fire | 0.00 | 85 | 0 | 0 | 0 |
| Interdepartmental Labor - Recreation | 0.00 | 0 | 0 | 80 | 0 |
| TOTALS | 0.60 | 89,342 | 48,327 | 71,465 | 34,171 |
| COMM. DEV./PROTECTIVE INSPECTIONS | | | | | |
| Community Development Director | 1.00 | 103,854 | 103,854 | 107,982 | 91,326 |
| Assistant Comm. Dev. Director | 1.00 | 81,329 | 81,329 | 84,605 | 74,501 |
| Planner | 0.00 | 75,785 | 0 | 0 | 0 |
| Building Official | 1.00 | 70,301 | 70,301 | 73,121 | 73,121 |
| Secretary II Permits | 1.00 | 48,147 | 48,147 | 50,019 | 50,119 |
| Associate Planner | 1.00 | 0 | 0 | 0 | 42,585 |
| Interdepartmental Labor - from EDA Admin. | 0.20 | 0 | 0 | 38,517 | 26,145 |
| Interdepartmental Labor - to EDA Admin. | -0.20 | 0 | 0 | -48,941 | -42,577 |
| TOTALS | 5.00 | 379,416 | 303,631 | 305,303 | 315,220 |
| FINANCE | | | | | |
| Finance Director | 1.00 | 97,419 | 103,119 | 113,955 | 117,330 |
| Assistant Finance Director | 1.00 | 76,841 | 79,610 | 84,989 | 84,989 |
| Accounting Coordinator | 1.00 | 53,405 | 53,738 | 55,541 | 55,541 |
| Payroll Accountant | 1.00 | 50,214 | 52,016 | 55,421 | 56,255 |
| Accounting Clerk II Utility | 1.00 | 44,001 | 43,460 | 40,929 | 42,753 |
| Budget Coordinator | 1.00 | 44,001 | 44,334 | 45,769 | 45,769 |
| Accounting Clerk I Utility | 1.00 | 42,150 | 42,483 | 43,835 | 43,835 |

CITY OF COLUMBIA HEIGHTS, MINNESOTA

2015 Budget Information

TOTAL PERSONNEL - F.T.E. & SALARIES

| | FTE | ADOPTED | ADOPTED | ADOPTED | ADOPTED |
|--|-------------|----------------|----------------|----------------|----------------|
| | 2015 | SALARIES | SALARIES | SALARIES | SALARIES |
| | | 2012 | 2013 | 2014 | 2015 |
| FINANCE CONTINUED | | | | | |
| Meter Reader | 0.00 | 7,706 | 0 | 0 | 0 |
| Secretary II | 1.00 | 38,480 | 41,713 | 43,055 | 44,854 |
| Receptionist | 0.75 | 41,588 | 41,921 | 32,440 | 32,440 |
| Accounting Clerk I: Liquor | 1.00 | 18,356 | 19,406 | 39,066 | 41,671 |
| Interdepartmental Labor - Liquor | 0.00 | -29,661 | 0 | 0 | 0 |
| Rounding | 0.00 | 0 | 0 | 0 | 63 |
| TOTALS | 9.75 | 484,500 | 521,800 | 555,000 | 565,500 |
| FIRE DEPARTMENT/PROPERTY INSPECTIONS | | | | | |
| Fire Chief | 1.00 | 103,782 | 103,782 | 104,790 | 107,982 |
| Assistant Fire Chief | 1.00 | 81,665 | 81,665 | 84,167 | 84,167 |
| Captain III | 3.00 | 241,050 | 217,050 | 225,834 | 226,707 |
| Journeyman Firefighter | 3.00 | 222,477 | 201,477 | 209,670 | 210,477 |
| Secretary | 0.88 | 36,320 | 38,320 | 41,320 | 42,320 |
| Paid on Call Firefighters | | 87,000 | 87,000 | 91,000 | 91,000 |
| Clerk Typist II | 0.50 | 22,000 | 22,000 | 19,000 | 21,000 |
| Property Inspections - Seasonals | 0.21 | 5,000 | 5,000 | 5,000 | 5,000 |
| Interdepartmental Labor - Gen. Gov. Bldgs. | | 13,291 | 16,345 | 15,049 | 0 |
| Interdepartmental Labor - Property Inspections | | 0 | 0 | 0 | -126,024 |
| Various OT | | included above | 45,000 | 45,000 | 45,000 |
| TOTALS | 9.59 | 812,585 | 817,639 | 840,830 | 707,629 |
| GENERAL GOVERNMENT BUILDINGS | | | | | |
| Maintenance Supervisor | 0.00 | 49,028 | 50,972 | 50,998 | 0 |
| Custodians | 0.00 | 59,286 | 64,972 | 56,330 | 0 |
| Interdepartmental Labor - Police | 0.00 | -12,610 | -16,345 | -15,049 | 0 |
| Interdepartmental Labor - Fire | 0.00 | -12,610 | -16,345 | -15,049 | 0 |
| Interdepartmental Labor - Murzyn Hall | 0.00 | -14,548 | -7,392 | -3,060 | 0 |
| Interdepartmental Labor - Library | 0.00 | -20,910 | -20,012 | -19,264 | 0 |
| Interdepartmental Labor - Liquor | 0.00 | -2,451 | -6,117 | -6,120 | 0 |
| Interdepartmental Labor - Public Works | 0.00 | -13,203 | -17,222 | -18,486 | 0 |
| TOTALS | 0.00 | 31,981 | 32,511 | 30,300 | 0 |
| INFORMATION SYSTEMS | | | | | |
| IS Director | 1.00 | 85,653 | 89,092 | 89,092 | 89,093 |
| Asst. IS Director | 1.00 | 59,462 | 61,845 | 61,845 | 61,841 |
| IS Technician | 1.00 | 42,033 | 40,796 | 44,788 | 45,761 |
| TOTALS | 3.00 | 187,148 | 191,733 | 195,725 | 196,695 |
| LIBRARY | | | | | |
| Library Director | 1.00 | 98,622 | 89,898 | 86,094 | 89,430 |
| Children's Librarian | 1.00 | 64,649 | 61,277 | 64,454 | 63,734 |
| Adult Services Librarian | 1.00 | 62,237 | 64,166 | 64,235 | 66,406 |
| Clerk Typist II - Adult Services Department | 1.00 | 44,277 | 44,277 | 46,037 | 46,037 |
| Clerk Typist II - Children's Department | 1.00 | 41,588 | 41,588 | 43,252 | 43,252 |
| 4 Library Supervisors | 0.62 | 26,600 | 26,860 | 27,131 | 27,404 |
| 10 Pages | 2.75 | 68,195 | 69,085 | 69,678 | 70,389 |
| Library Aide | 0.35 | 9,115 | 8,285 | 8,831 | 9,297 |
| Library Clerk | 0.90 | 32,169 | 36,150 | 37,592 | 33,242 |
| Interdepartmental Labor - Gen. Gov. Bldgs. | | 21,578 | 20,012 | 19,264 | 0 |
| Interdepartmental Labor - Public Works | | 2,500 | 2,500 | 2,500 | 2,500 |
| TOTALS | 9.62 | 471,530 | 464,098 | 469,068 | 451,691 |

CITY OF COLUMBIA HEIGHTS, MINNESOTA

2015 Budget Information

TOTAL PERSONNEL - F.T.E. & SALARIES

| | FTE 2015 | ADOPTED SALARIES 2012 | ADOPTED SALARIES 2013 | ADOPTED SALARIES 2014 | ADOPTED SALARIES 2015 |
|--|--------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| MUNICIPAL LIQUOR STORES | | | | | |
| STORE #1 | | | | | |
| Liquor Manager | 1.00 | 96,901 | 96,901 | 100,635 | 100,806 |
| Store Manager | 1.00 | 60,319 | 60,319 | 62,742 | 62,742 |
| MUNICIPAL LIQUOR STORES CONTINUED | | | | | |
| Assistant Liquor Managers | 2.00 | 54,520 | 109,039 | 113,408 | 113,408 |
| Store Supervisors | 1.13 | 28,843 | 35,075 | 33,464 | 43,413 |
| Cashiers and Stockers | 4.91 | 134,989 | 134,095 | 142,052 | 154,056 |
| Transfer out to Store #2 | -0.68 | -36,822 | -53,178 | -55,319 | -55,319 |
| Transfer out to Store #3 | -0.42 | -11,628 | -27,984 | -29,108 | -29,108 |
| Transfer in from Store #3 | 0.00 | 13,957 | 0 | 0 | 0 |
| Interdepartmental Labor - Finance | 0.00 | 13,347 | 0 | 0 | 0 |
| Interdepartmental Labor - Gen. Gov. Bldgs. | 0.00 | 981 | 2,294 | 2,326 | 0 |
| Total Store #1 | 8.94 | 355,408 | 356,562 | 370,200 | 389,997 |
| STORE #2 | | | | | |
| Store Manager | 1.00 | 60,319 | 60,319 | 62,753 | 62,742 |
| Assistant Liquor Managers | 1.00 | 54,520 | 54,520 | 56,704 | 56,704 |
| Part-time Store Supervisors | 0.18 | 8,550 | 11,961 | 10,920 | 6,736 |
| Cashiers and Stockers | 3.82 | 113,464 | 117,653 | 124,578 | 119,572 |
| Transfer in from Store #1 | 0.68 | 36,822 | 53,179 | 55,319 | 55,322 |
| Transfer in from Store #3 | 0.00 | 28,432 | 0 | 0 | 0 |
| Interdepartmental Labor - Finance | 0.00 | 13,347 | 0 | 0 | 0 |
| Interdepartmental Labor - Gen. Gov. Bldgs. | 0.00 | 981 | 2,294 | 2,326 | 0 |
| Total Store #2 | 6.68 | 316,436 | 299,926 | 312,600 | 301,076 |
| STORE #3 | | | | | |
| Assistant Liquor Managers | 0.00 | 51,694 | 0 | 0 | 0 |
| Part-time Store Supervisors | 0.66 | 28,360 | 32,684 | 28,424 | 24,685 |
| Cashiers and Stockers | 2.19 | 61,835 | 58,827 | 70,699 | 68,327 |
| Transfer out to Store #1 | 0.00 | -13,957 | 0 | 0 | 0 |
| Transfer out to Store #2 | 0.00 | -28,432 | 0 | 0 | 0 |
| Transfer in from Store #1 | 0.42 | 11,628 | 27,985 | 29,108 | 29,108 |
| Interdepartmental Labor - Finance | 0.00 | 2,966 | 0 | 0 | 0 |
| Interdepartmental Labor - Gen. Gov. Bldgs. | | 490 | 1,529 | 1,469 | 0 |
| Total Store #3 | 3.27 | 114,584 | 121,024 | 129,700 | 122,120 |
| TOTALS ALL STORES | 18.89 | 786,428 | 777,513 | 812,499 | 813,193 |
| POLICE DEPARTMENT | | | | | |
| Police Chief | 1.00 | 110,997 | 109,914 | 114,282 | 114,282 |
| Police Captain | 1.00 | 87,621 | 86,759 | 90,239 | 90,239 |
| Police Sergeants | 5.00 | 351,905 | 352,741 | 364,713 | 451,858 |
| Police Corporals | 0.00 | 157,494 | 158,519 | 165,479 | 0 |
| Police Officers | 20.00 | 1,528,331 | 1,549,063 | 1,527,311 | 1,528,883 |
| Record Technicians | 2.00 | 88,002 | 88,002 | 91,538 | 91,538 |
| Community Service Officers | 1.00 | 42,150 | 42,150 | 43,835 | 43,835 |
| Part-time CSO | 1.25 | 40,893 | 40,893 | 47,395 | 48,840 |
| Office Supervisor | 1.00 | 52,129 | 52,133 | 54,221 | 54,221 |
| Clerk Typist | 1.00 | 43,439 | 38,281 | 43,078 | 45,166 |
| Information Systems Specialist | 1.00 | 48,988 | 49,229 | 51,197 | 51,197 |
| Inv./Copr./Liason Pay Difference | | 14,784 | 14,784 | 16,520 | 12,680 |
| Regular Police OT | | included above | included above | included above | 85,456 |
| Interdepartmental Labor - Gen. Gov. Bldgs. | | 12,610 | 16,345 | 15,049 | 0 |
| Furlough | | included above | -4,000 | 0 | 0 |
| TOTALS | 34.25 | 2,579,342 | 2,594,813 | 2,624,857 | 2,618,195 |

CITY OF COLUMBIA HEIGHTS, MINNESOTA

2015 Budget Information

TOTAL PERSONNEL - F.T.E. & SALARIES

| | FTE | ADOPTED | ADOPTED | ADOPTED | ADOPTED |
|--|---------------|------------------|------------------|------------------|------------------|
| | | SALARIES | SALARIES | SALARIES | SALARIES |
| | 2015 | 2012 | 2013 | 2014 | 2015 |
| PUBLIC WORKS DEPARTMENT | | | | | |
| Public Works Director | 1.00 | 117,035 | 117,035 | 121,697 | 121,697 |
| A.C.E. | 1.00 | 80,769 | 80,769 | 84,015 | 84,015 |
| Utility Supervisor | 1.00 | 79,896 | 79,896 | 83,092 | 83,092 |
| Street/Parks Supervisor | 1.00 | 0 | 0 | 73,208 | 73,208 |
| Administrative Assistant | 1.00 | 55,084 | 55,084 | 57,292 | 57,292 |
| Shop Foreman | 1.00 | 67,324 | 67,324 | 70,027 | 70,027 |
| Secretary | 1.00 | 47,657 | 47,657 | 49,528 | 49,528 |
| Assessing Clerk | 1.00 | 32,998 | 32,999 | 45,769 | 45,769 |
| Engineering Technician IV | 2.00 | 135,529 | 135,529 | 140,786 | 135,388 |
| Engineering Technician III | 1.00 | 59,412 | 52,619 | 0 | 49,936 |
| Foreman | 3.00 | 181,045 | 181,045 | 187,861 | 187,861 |
| Maintenance III | 2.00 | 112,278 | 112,278 | 116,616 | 116,616 |
| Maintenance Worker | 16.00 | 882,564 | 874,276 | 896,794 | 908,909 |
| Facility Maintenance Supervisor | 1.00 | 0 | 0 | 0 | 54,223 |
| PT Custodians | 1.53 | 0 | 0 | 0 | 57,622 |
| Seasonal | 4.51 | 106,050 | 106,050 | 106,050 | 106,050 |
| Interdepartmental Labor - Assessing | | -4,872 | -4,872 | -5,069 | -5,069 |
| Interdepartmental Labor - Gen. Gov. Bldgs. | | 13,884 | 17,222 | 18,486 | 0 |
| Adjust Form B to Sum of Cost Factors | | 0 | 0 | 0 | |
| TOTALS | 39.04 | 1,966,655 | 1,954,913 | 2,046,152 | 2,196,164 |
| RECREATION DEPARTMENT | | | | | |
| Recreation Director | 1.00 | 83,178 | 83,178 | 86,473 | 86,478 |
| Senior Citizens Coordinator | 1.00 | 56,873 | 52,647 | 53,865 | 57,830 |
| Senior Aerobic Instructors | | 4,000 | 3,519 | 3,800 | 3,800 |
| Program Coordinator | 1.00 | 43,350 | 43,350 | 45,234 | 45,234 |
| Clerk Typist II - Recreation | 1.00 | 43,939 | 43,939 | 45,670 | 45,670 |
| Recreation Clerk | 0.50 | 19,714 | 19,714 | 16,586 | 17,271 |
| Seasonal | | 52,050 | 52,050 | 57,650 | 77,650 |
| PT Custodians | | 80,000 | 69,165 | 65,000 | 58,920 |
| Interdepartmental Labor - Gen. Gov. Bldgs. | | 14,549 | 7,392 | 3,060 | 0 |
| Interdepartmental Labor - Murzyn Hall | | | | 22,836 | 0 |
| TOTALS | 4.50 | 397,653 | 374,952 | 377,336 | 392,853 |
| TOTAL FULL TIME | 109.36 | 7,369,649 | 7,293,357 | 7,493,411 | 7,553,979 |
| TOTAL PART-TIME | 29.59 | 1,184,910 | 1,155,876 | 1,223,803 | 1,111,412 |
| GRAND TOTAL | 138.95 | 8,554,559 | 8,449,233 | 8,717,214 | 8,665,391 |

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



130 East Randolph Street
Suite 2900
Chicago, IL 60601
tel 312-233-7000
reference no.: 1378195

February 5, 2015

City of Columbia Heights
590 40th Avenue NE
Columbia Heights, MN 55421
Attention: Mr. Joseph Kloiber, Finance Director

Re: *US\$7,140,000 City of Columbia Heights, Minnesota (Anoka County) General Obligation Library Bonds, Series 2015A, due: February 01, 2036*

Dear Mr. Kloiber:

Pursuant to your request for a Standard & Poor's Ratings Services ("Ratings Services") rating on the above-referenced obligations, Ratings Services has assigned a rating of "AA". Standard & Poor's views the outlook for this rating as stable. A copy of the rationale supporting the rating is enclosed.

This letter constitutes Ratings Services' permission for you to disseminate the above-assigned ratings to interested parties in accordance with applicable laws and regulations. However, permission for such dissemination (other than to professional advisors bound by appropriate confidentiality arrangements) will become effective only after we have released the rating on standardandpoors.com. Any dissemination on any Website by you or your agents shall include the full analysis for the rating, including any updates, where applicable.

To maintain the rating, Standard & Poor's must receive all relevant financial and other information, including notice of material changes to financial and other information provided to us and in relevant documents, as soon as such information is available. Relevant financial and other information includes, but is not limited to, information about direct bank loans and debt and debt-like instruments issued to, or entered into with, financial institutions, insurance companies and/or other entities, whether or not disclosure of such information would be required under S.E.C. Rule 15c2-12. You understand that Ratings Services relies on you and your agents and advisors for the accuracy, timeliness and completeness of the information submitted in connection with the rating and the continued flow of material information as part of the surveillance process. Please send all information via electronic delivery to: pubfin_statelocalgovt@standardandpoors.com. If SEC rule 17g-5 is applicable, you may post such information on the appropriate website. For any information not available in electronic format or posted on the applicable website,

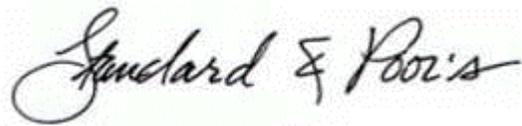
Please send hard copies to:
Standard & Poor's Ratings Services
Public Finance Department
55 Water Street

New York, NY 10041-0003

The rating is subject to the Terms and Conditions, if any, attached to the Engagement Letter applicable to the rating. In the absence of such Engagement Letter and Terms and Conditions, the rating is subject to the attached Terms and Conditions. The applicable Terms and Conditions are incorporated herein by reference.

Ratings Services is pleased to have the opportunity to provide its rating opinion. For more information please visit our website at www.standardandpoors.com. If you have any questions, please contact us. Thank you for choosing Ratings Services.

Sincerely yours,

A handwritten signature in black ink that reads "Standard & Poor's". The signature is written in a cursive, flowing style.

Standard & Poor's Ratings Services

gc
enclosures

cc: Mr. Jason Aarsvold
Ms. Deb Peterson
Ms. Jennifer Chapman
Mr. Mark Ruff
Ms. Stacie Kvilvang



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RatingsDirect®

Summary:

Columbia Heights, Minnesota; General Obligation

Primary Credit Analyst:

Antionette E Maxwell, Chicago (1) 312-233-7016; antionette.maxwell@standardandpoors.com

Secondary Contact:

Blake E Yocom, Chicago (1) 312-233-7056; blake.yocom@standardandpoors.com

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Summary:

Columbia Heights, Minnesota; General Obligation

Credit Profile

US\$7.14 mil GO lib bnds ser 2015A dtd 03/04/2015 due 02/01/2036

| | | |
|-------------------------|-----------|----------|
| <i>Long Term Rating</i> | AA/Stable | New |
| Columbia Hgts GO | | |
| <i>Long Term Rating</i> | AA/Stable | Affirmed |

Rationale

Standard & Poor's Ratings Services assigned its 'AA' long-term rating to Columbia Heights, Minn.'s series 2015A general obligation (GO) library bonds. At the same time, we affirmed our 'AA' long-term rating on the city's existing GO bonds. The outlook on all ratings is stable.

The bonds will be GOs of the city for which its full faith, credit, and taxing powers are pledged without limitations as to rate or amount. The bonds will be used to construct a new library.

The rating reflects our assessment of the city's:

- Adequate economy, which benefits from participation in the broad and diverse economy of the Minneapolis-St. Paul (the Twin Cities) metropolitan statistical area (MSA);
- Very strong budgetary flexibility, with 2013 audited available reserves at 123.3% of general fund expenditures;
- Adequate budgetary performance, which takes into account the operating deficit for the total governmental budget;
- Very strong liquidity, which provides very strong cash levels to cover both debt service and expenditures;
- Strong management, with good financial policies and consistent ability to maintain balanced budgets;
- Weak debt and contingent liabilities position, mostly reflecting the city's high carrying charges and high net direct debt as a percent of total governmental funds revenue; and
- Strong institutional framework.

Adequate economy

Residents benefit, in our opinion, from participation in the broad and diverse Minneapolis-St. Paul-Bloomington, Minn.-Wis. MSA, which we view as a credit strength. Columbia Heights is in Anoka County and has an adequate local economy, despite its access to the Twin Cities MSA. We view the city's close proximity to the larger MSA as a credit strength. According to U.S. Bureau of Labor Statistics, the unemployment rate in the county was 5.1% last year. The city has per capita incomes that we consider adequate, but residents also have access jobs in neighboring areas. The city has projected per capita effective buying income of 93% of the national level. Per capita market value for the city was \$53,700 for fiscal 2013. Assessed value (AV) decreased by an 8.8% average annual rate between 2011 and 2013, reflecting an overall downturn in the economy and changes with the market value homestead exclusion. However, AV is expected to stabilize, given recent residential and commercial development in the city, which it appears to have done in 2014 with flat AV compared to the prior year.

Very strong budget flexibility

In our opinion, the city's budgetary flexibility remains very strong, maintaining reserves above 30% of expenditures for the past several years and no plans to significantly spend them down. The city anticipates reserves for 2014 will be higher compared with 2013 levels. For audited fiscal 2013 (ended Dec. 31), available general fund reserves were \$6.3 million or 63% of expenditures. However, the city maintains separate governmental funds, which, when added to the general fund, total \$12.7 million in cash, equal to 123% of the 2013 general fund expenditures. These funds are used for building repairs, vehicle replacements, and many other capital projects, as well as the liquor and several other governmental funds. However, the funds are legally available for any use, and the council views the funds as an extension of the general fund, which increases the city's available liquidity considerably. The city has indicated that it expects these combined funds to remain above 75% of general fund expenditures, which we view as a positive credit factor.

Adequate budgetary performance

We view Columbia Heights' budgetary performance as adequate, with surpluses of 2.7% for the general fund and 7.2% for the total governmental funds in fiscal 2013. For the general fund, the city is projecting a surplus, after transfers, for fiscal 2014. The 2014 reflected better-than-budget supported by a gain from closing a tax-increment financing district, not filling a vacant position, and generally conservative budgeting practices. However, 2015 is reflecting an operating deficit for total governmental funds. The city does not rely heavily on local government aid, similar to a lot of cities in Minnesota, but tax revenues are the city's leading revenue source at 75%. Tax revenues have been increasing in recent years, primarily due to the city's participation in a seven-county revenue-sharing agreement. Otherwise, during the past three years, its operating levy has increased modestly. Currently, given the city's historic budget-to-actual performance, we do not anticipate a change in our assessment of its general fund performance. However, should tax revenues decline, we believe the city will be in a good position to maintain at least adequate performance.

Very strong liquidity

Supporting the city's finances is liquidity we consider very strong, with total government available cash at 208% of total governmental fund expenditures and well over 1,000% of debt service. We believe the city has strong access to external liquidity. It has issued bonds frequently during the past 15 years, primarily GO and revenue bonds.

Strong management conditions

We view the city's management conditions as strong, with good financial practices. Management provides the city council with monthly reports on its budget-to-actual performance. The city maintains a five-year capital improvement plan and performs long-term financial forecasts that the city council reviews at least annually. The city has formalized a reserve policy with an unassigned general fund balance target of 45% of expenditures.

Very weak debt and contingent liability profile

Columbia Heights' debt and contingent liabilities profile is very weak, in our opinion. Net direct debt is 159.1% of total governmental fund revenue and total governmental fund debt service is 16.4% of total governmental fund expenditures. The city does not have plans to issue additional debt in the near term. It has self-supporting debt from the GO bonds that are payable from water and sewer utility revenues. In our view, mitigating the weak debt profile is that roughly 35% of the city's debt is supported by special assessments. In our view, the debt amortizes at an average pace with 49% of debt to be retired in 10 years.

All full-time and certain part-time city employees are covered by defined-benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA administers the General Employees Retirement Fund (GERF) and the Public Employees' Police and Fire Fund (PEPFF), cost-sharing, multiemployer retirement plans. The city also contributes to the Columbia Heights Fire Department Relief Association, a single-employer retirement system maintained for the paid on-call members of the fire department. The city provides health insurance for retired city employees. Eligible retirees are responsible for 100% of the premiums. As such, this is an implicit subsidy of the city and is funded on a pay-as-you-go-basis. The city has contributed 100% of its annual required contribution (ARC) in each of the past three years. The combined ARC pension costs and other postemployment benefit (OPEB) pay-as-you-go costs in fiscal 2013 were \$790,000 and equated to 5% of expenditures; the city does not anticipate these costs will increase substantially in the near term.

Strong institutional framework

We consider the Institutional Framework score for Minnesota cities strong.

Outlook

The stable outlook reflects our view of the city's consistent financial performance, which is supported by strong management policies. We do not anticipate changing the rating in the next two years because we believe the city will maintain very strong reserves.

However, if economy indicators and total governmental performance improve over a sustained period, we could raise the rating. The city's access to the broad and diverse Minneapolis-St. Paul MSA provides rating stability.

Related Criteria And Research

Related Criteria

- USPF Criteria: Local Government GO Ratings Methodology And Assumptions, Sept. 12, 2013

Related Research

- S&P Public Finance Local GO Criteria: How We Adjust Data For Analytic Consistency, Sept. 12, 2013
- Institutional Framework Overview: Minnesota Local Governments

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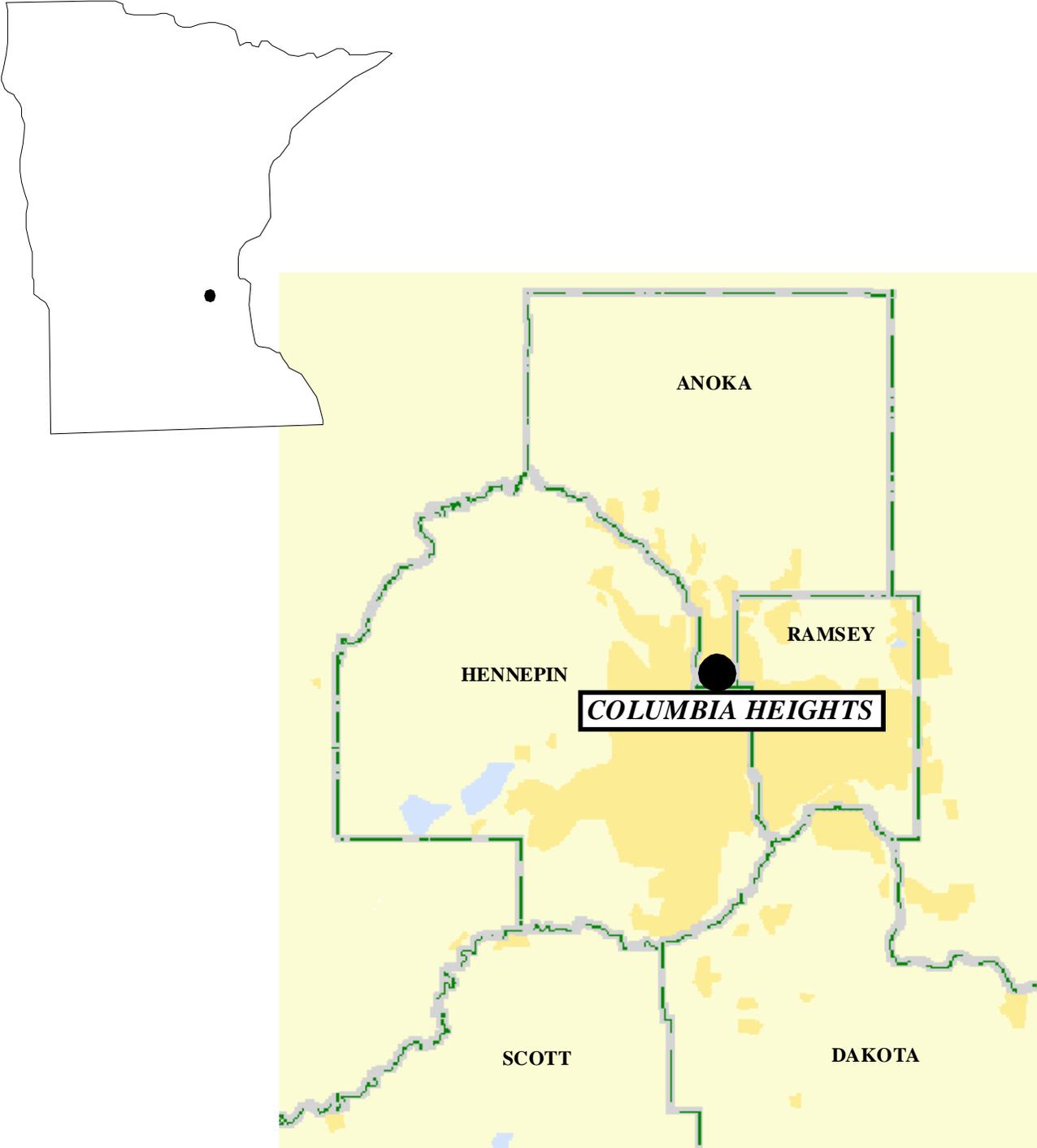
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CITY OF COLUMBIA HEIGHTS GEOGRAPHICAL LOCATION



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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 | 61.2 |
| County | 4.5 | Alleys | 18.9 |

Sewer and Watermain Miles

| | | | |
|-----------------|------|------------|------|
| Storm Sewers | 33.6 | Watermains | 71.1 |
| Sanitary Sewers | 59.6 | | |

Parks

| | | | |
|-------------|----|-------------|---|
| City Parks | 15 | 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> |
|-------------|---------------|-------------------------------|
| 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 |
| 2013 | 609 | 7,388,271 |
| 2014 | 598 | 7,609,375 |

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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.