



# **CITY OF COLUMBIA HEIGHTS**

**ADOPTED ANNUAL BUDGET**

**FOR THE**

**FISCAL YEAR BEGINNING JANUARY 1, 2016**

**2016 ADOPTED BUDGET**



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# **INTRODUCTION**

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**CITY OF COLUMBIA HEIGHTS, MINNESOTA**

**PRINCIPAL CITY OFFICIALS**

JANUARY 2016

**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/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 30<sup>th</sup> of each year. This allows the Anoka County Auditor sufficient time to prepare and mail to each property owner a notice by November 24<sup>th</sup>, 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 30<sup>th</sup>, state statute sets the proposed amounts equal to the current year budget and levy.

Between September 30<sup>th</sup> and November 29<sup>th</sup> 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 29<sup>th</sup> and December 20<sup>th</sup> 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 20<sup>th</sup>, 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 2016 BUDGET MESSAGE**

-UPDATED FOR BUDGET CHANGES ADOPTED BY THE CITY COUNCIL 12/14/2015 -

### **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 summary of that plan is included at page 41 of this report. 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.

In general, this approach results in annual increases in the gross property tax levy which are somewhat more than the long-term rate of inflation. Circumstances unique to 2016 are detailed below.

### **Recommendation**

Based on current analysis, the City Manager judges that the 2016 budget initially proposed in August 2015, together with certain modifications proposed in November 2015, is consistent with the goals of the long-term financial plan. Accordingly, at the December 2015 city council meeting, the City Manager recommended that the City Council adopt the resulting version of the 2016 budget and levy, as detailed in this document. Key points of the supporting analysis for this recommendation are explained below.

### **Governmental Funds Revenue**

Historically about 70% of the gross property tax levy is paid by local taxpayers and 30% is funded by a metro-area tax subsidy known as the "Area-Wide Fiscal Disparities Levy." The actual split between the local taxpayers and the area-wide share of the gross levy varies each year however, under a complex formula in state statute. For 2016, the area-wide share was reduced by \$453,000 from the 2015 level. Unfortunately, the size of this reduction was not known until after the initial budget and tax levy were proposed in August 2015. Staff subsequently identified \$453,000 of expense cuts and other revisions to the initial proposal, in order for the City Council to adopt a final 2016 gross tax levy which was \$453,000 less than initially proposed.

## **CITY OF COLUMBIA HEIGHTS CITY MANAGER'S 2016 BUDGET MESSAGE**

-UPDATED FOR BUDGET CHANGES ADOPTED BY THE CITY COUNCIL 12/14/2015 -

To finance most of the construction costs of a new city library, in 2014 voters overwhelming approved a referendum to issue \$7 million in general obligation bonds, which will be repaid with a property tax increase spread over twenty years. 2016 is the first year of this tax increase. The annual debt service of \$480,000 will be paid entirely by local taxpayers for the first year of this project. For the years following 2016, the Area-Wide Fiscal Disparities Levy will reduce the local taxpayer share of the library debt service to approximately \$336,000 per year.

The 2016 gross tax levy for purposes other than library debt service is a 2.5% reduction from 2015. When combined with the increase for library debt service, the net increase in the 2016 gross tax levy is 2.2% over 2015.

It is important to note however, that the average 2016 percentage increase for the local taxpayer is higher than the 2.2% increase in the gross tax levy. The reduction of \$453,000 to the area-wide share of the gross tax levy, and the fact that the first year of the new tax levy for library debt service is paid entirely by the local taxpayer, combine to make the local taxpayer share a greater percentage of the gross levy than in the past. Consequently, the average increase for the local taxpayer share for 2016 is just under 9.9%. As always, the change in tax for any particular property is also affected by any change in the relative value of the property compared to other properties in the City.

For 2016, the City will receive approximately \$1,500,000 in state aid to local government (LGA). Under the long-term plan, \$900,000 of this LGA is intended for use within the 2016 tax-supported operating and debt service budgets. The remainder is committed to governmental capital projects funds, and then used over time for capital outlays that would otherwise be paid for with property taxes. Any such outlays from these capital funds require the City Council actions of:

- A resolution appropriating a specific dollar amount for specific projects or replacements.
- Award of the related contract(s) to a specific vendor, if the dollar amount is greater than the authority delegated to the City Manager.

### **Governmental Funds Operating Expenses**

In general, the long-term financial plan limits the growth of operating expenses and debt service in the tax-supported funds to 2.5% per year, somewhat more than the estimated long-term rate of inflation. After expense cuts to address the \$453,000 reduction in the Area-Wide Fiscal Disparities levy for 2016, the resulting 2016 increase in operating expenses and debt service of the tax-supported funds is 0.6%. This includes the effect of the two-year labor agreements adopted by the City Council in 2015, which increase employee compensation rates by somewhat more than 2.5% for 2016.

**CITY OF COLUMBIA HEIGHTS  
CITY MANAGER'S 2016 BUDGET MESSAGE**

-UPDATED FOR BUDGET CHANGES ADOPTED BY THE CITY COUNCIL 12/14/2015 -



## **CITY OF COLUMBIA HEIGHTS CITY MANAGER'S 2016 BUDGET MESSAGE**

-UPDATED FOR BUDGET CHANGES ADOPTED BY THE CITY COUNCIL 12/14/2015 -

### **Fund Balance of the General Fund**

Resolution 95-40 established a target fund balance for the general fund equal to 45% of the general fund budget. At December 31, 2014, fund balance in the general fund was 62% of the 2015 budget. The budgets for 2015 and 2016, together with the assumptions of the long-term financial plan for 2017 and 2018, will intentionally reduce this fund balance to the target level of 45% by 2018.

The long-term financial plan includes the assumption that a large prepayment will be made in 2018 to reduce the outstanding debt service on the public safety building. This will reduce annual debt service by approximately \$150,000 per year thereafter. 2018 is the first year the public safety building bonds are eligible for early redemption.

### **Proprietary Funds**

The 2016 expense budget for the proprietary funds follows the general guideline used in the long-term financial plan for the tax-supported funds, limiting the increase in operating expenses to 2.5%, except for the cost of sales. The cost of sales includes commodities purchased for resale, sewer disposal, and refuse disposal. The budget for cost of sales is determined by the separately-negotiated agreements with the vendors.

A 3% increase in combined utility rates (water, sewer, refuse) was adopted by the City Council for 2016, after no increase for 2015. This rate increase is supported by a utility rate study performed by engineering firm TKDA. Their report is available on the City website, as part of the December 14, 2015, council meeting agenda packet.

### **Other Factors**

With the issuance of the 2015A series library bonds, the City obtained an updated Standard & Poor's bond rating report, which is included at page 217 of this budget report.

# **SUMMARY BUDGET INFORMATION**

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**RESOLUTION NO. 2015-97**

**A resolution of the City Council for the City of Columbia Heights, Minnesota, adopting a budget for the year 2016, setting the City levy, approving the HRA levy, and approving a tax rate increase.**

Whereas, on December 14<sup>th</sup> 2015, the City Council held a public meeting on the proposed 2016 budget and property tax levy; and

Whereas, notice of this public meeting and the estimated effect of the proposed property tax levy was mailed prior to the hearing to each property owner by the County of Anoka, as required under the State of Minnesota Truth-in-Taxation statute;

Now, therefore, in accordance with all ordinances and regulations of the City of Columbia Heights, the City Council of the City of Columbia Heights makes the following:

**ORDER OF COUNCIL**

IT IS HEREBY RESOLVED:

Section A. The budget for the City of Columbia Heights for the year 2016 is hereby approved and adopted with appropriations for each of the funds listed below.

	<u>Expense</u>		
<b>Governmental Funds</b>			
General Fund	11,022,668		
Planning & Inspections	293,533		
Economic Development Authority Admin.	295,216		
Cable Television	134,122		
Library	845,931		
After School Programs	44,000		
Special Project Fund	25,000		
Public Safety - Other	169,412		
Capital Project Funds	3,354,033		
Debt Service Funds	1,755,169		
<b>Proprietary Funds</b>			
		<i>Capital</i>	<i>Bond</i>
		<i>Assets</i>	<i>Principal</i>
Water Fund	3,073,042	<u>935,290</u>	<u>241,028</u>
Sewer Fund	2,352,584	82,290	35,000
Refuse Fund	1,981,991	0	0
Storm Sewer Fund	781,625	358,000	120,256
Liquor Fund	9,267,661	0	180,000
Central Garage	715,088	0	0
Building Maintenance	163,432	0	0
Information Systems	372,452	<u>0</u>	<u>0</u>
<b>Total Including Interfund Transfers</b>	<b>36,646,959</b>	<b>1,375,580</b>	<b>576,284</b>

Section B. The estimated gross revenues to fund the budget of the City of Columbia Heights for the year 2016, including general ad valorem tax levies and use of fund balances, are as listed below.

	<u>Revenue</u>
<b>Governmental Funds</b>	
General Fund	10,978,668
Planning & Inspections	293,533
Economic Development Authority Admin.	294,050
Cable Television	230,900
Library	845,931
After School Programs	-
Special Project Funds	25,000
Public Safety - Other	169,412
Capital Project Funds	3,297,184
Debt Service Funds	1,828,947
<b>Proprietary Funds</b>	
Water Fund	3,210,400
Sewer Fund	1,849,500
Refuse Fund	1,928,500
Storm Sewer Fund	709,600
Liquor Fund	9,473,050
Central Garage	708,370
Building Maintenance	163,500
Information Systems	335,000
<b>Use of Fund Balance</b>	<u>305,414</u>
<b>Total Including Interfund Transfers</b>	<b><u>36,646,959</u></b>

Section C. The following sums of money are levied for the current year, collectable in 2016 upon the taxable property in the City of Columbia Heights, for the purposes listed below.

Estimated General Fund Levy	8,641,452
Estimated Library Levy	813,999
Estimated EDA Fund Levy	<u>78,023</u>
Total	9,533,474

Section D. The City Council of the City of Columbia Heights hereby approves the Columbia Heights Housing and Redevelopment Authority Tax Levy for the fiscal year 2016 in the amount of \$202,364.

BE IT FURTHER RESOLVED: That the County Auditor is authorized to fix a property tax rate for taxes payable in the year 2016 that is higher than the tax rate calculated for the City of Columbia Heights for taxes payable in 2015.

BE IT FURTHER RESOLVED: That the City of Columbia Heights, pursuant to Resolution 2015-07, has previously called and redeemed all bond principal and interest payments on General Obligation Bond Series 2007A applicable for taxes payable in 2016 in the amount of \$137,255 and that the County Auditor is authorized to cancel the related Bond Levy in its entirety for taxes payable in 2016.

BE IT FURTHER RESOLVED: That the City of Columbia Heights has adequate fund balances and reserves to pay bond principal and interest payments on General Obligation Bond Series 2008B in the amount of \$439,360 and that the County Auditor is authorized to cancel \$439,360 of the related Bond Levy for taxes payable in 2016, leaving a balance of \$218,410 to be levied for taxes payable in 2016 for Series 2008B.

BE IT FURTHER RESOLVED: That the City of Columbia Heights has adequate fund balances and reserves to pay bond principal and interest payments on General Obligation Bond Series 2009A in the amount of \$4,091 and that the County Auditor is authorized to cancel \$4,091 of the related Bond Levy for taxes payable in 2016, leaving a balance of \$223,872 to be levied for taxes payable in 2016 for Series 2009A.

BE IT FURTHER RESOLVED: That the City of Columbia Heights has adequate fund balances and reserves to pay bond principal and interest payments on General Obligation Bond Series 2013A in the amount of \$104,787 and that the County Auditor is authorized to cancel the related Bond Levy in its entirety for taxes payable 2016.

BE IT FURTHER RESOLVED: That the City of Columbia Heights has adequate fund balances and reserves to pay bond principal and interest payments on General Obligation Bond Series 2015A in the amount of \$5,454 and that the County Auditor is authorized to cancel \$5,454 of the related Bond Levy for taxes payable in 2016, leaving a balance of \$480,000 to be levied for taxes payable in 2016 for Series 2015A.

BE IT FURTHER RESOLVED: That the Finance Director/Treasurer of the City of Columbia Heights is hereby instructed to transmit a certified copy of this resolution to the County Auditor of Anoka County, Minnesota.

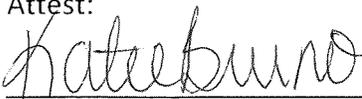
Passed this 14<sup>th</sup> day of December, 2015

Offered by: Williams  
Seconded by: Murzyn, Jr.  
Roll Call: All Ayes



Gary L. Peterson, Mayor

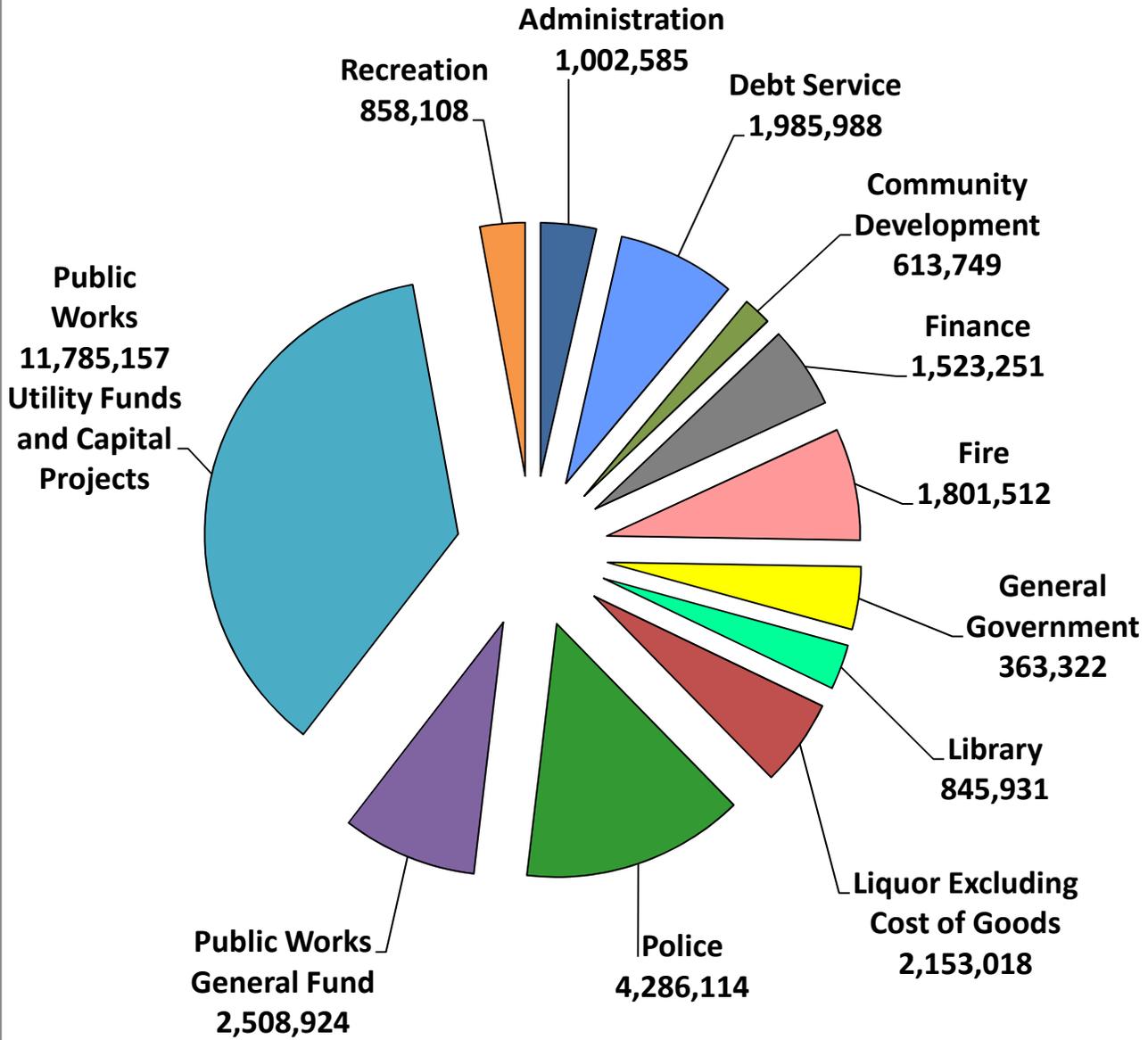
Attest:



Katie Bruno, City Clerk/Council Secretary

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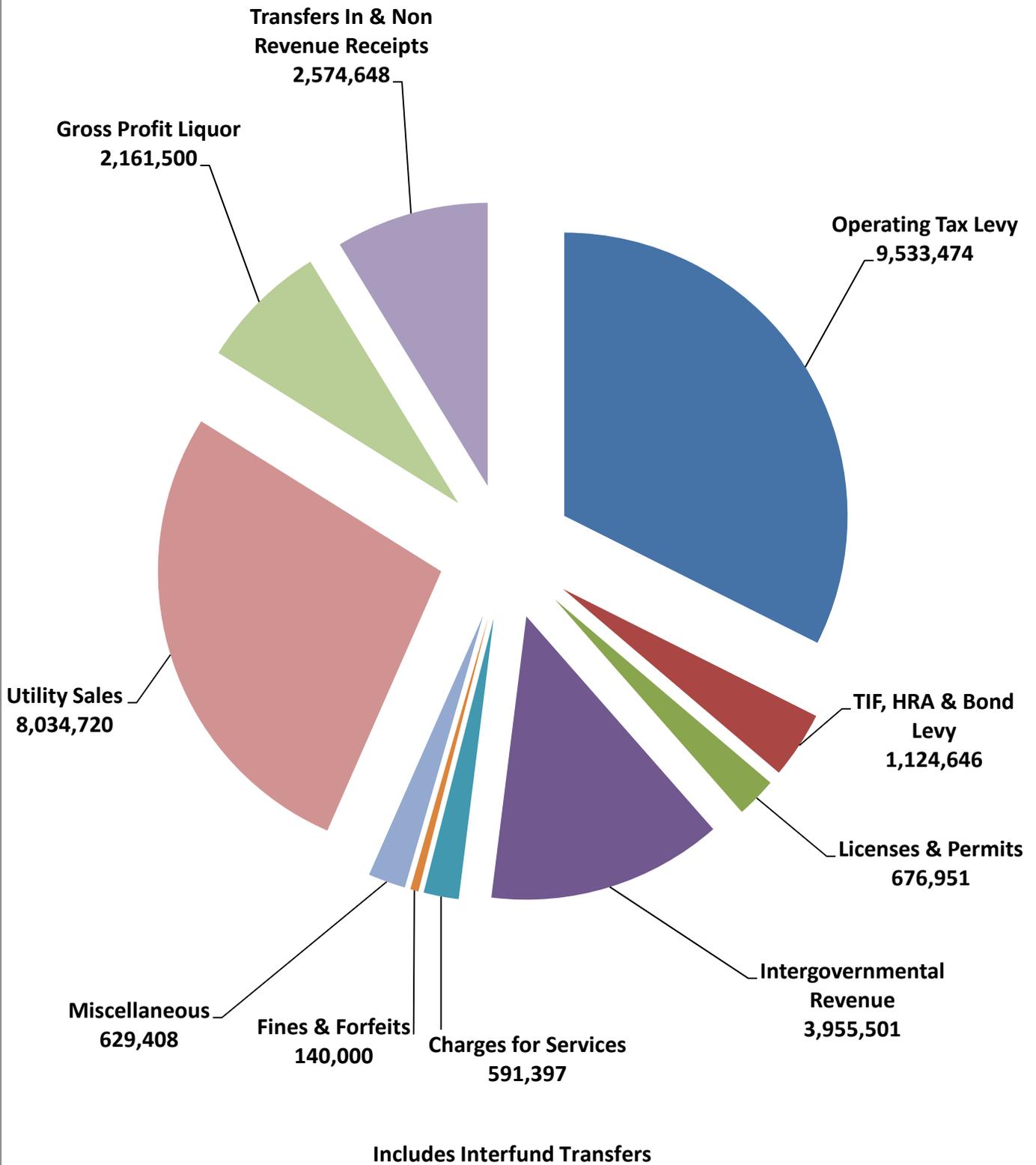
# All Budgetary Funds Expenditures by Functional Area 2016 Budget



Includes Interfund Transfers

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# All Budgetary Funds Revenues by Source 2016 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.

*Public Safety - Other:* Established to account for revenues and expenditures of various grants for police and fire activities.

*After School Programs:* Established to account for revenues and expenditures associated with various youth enrichment activities conducted by the recreation department and the library, under agreements with Independent School District 13.

*Special Projects Fund:* Established to monitor revenues from special projects and related expenditures.

### 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  
BUDGET 2016**

**Summary by Fund**

	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
<b>Revenues</b>				
101 General Fund	10,660,929	11,828,665	11,718,147	10,978,668
201 Planning & Inspections	213,596	226,074	206,200	293,533
204 EDA	264,356	278,205	260,578	294,050
212 State Aid Maintenance	215,955	269,507	245,811	186,750
225 Cable Television	168,809	221,778	188,000	230,900
226 Downtown Parking	82,887	141,104	0	25,000
240 Library	788,282	836,408	833,971	845,931
261 After School Programs	70,082	59,568	0	0
272 Public Safety Grants - Other	33,193	0	0	169,412
315 Sull-Shores: TX GO Bonds 2008A	104,013	104,975	106,300	105,600
340 G.O. Improvement Bonds 2006A	506,445	0	0	0
341 G.O. Street Rehab Bonds 2007A	133,969	130,986	121,800	100
343 GO Public Safety Ctr. Bonds 2008B	604,776	656,190	619,608	602,975
344 GO Public Facilities Bonds 2009A	201,886	301,481	295,046	298,022
345 GO Improv/Rev Bonds 2013	391,101	129,795	160,500	134,150
346 GO Library 2015	0	0	0	480,000
371 TIF T4: 4747 Central	64,620	65,156	79,000	700
373 EDA TIF Revenue Bonds 2007	202,100	207,100	218,000	207,400
376 Tax Increment Bonds	25,454	59,688	0	0
377 Sheffield	69,849	67,251	0	0
385 Multi-Use Redevelopment	24,050	27,483	0	0
389 R8: Transition Block	41,693	44,414	0	0
402 Total State Aid Construction	281,752	193,008	400,000	1,950,000
411 Capital Improvements-Gen Govt Bldg	-6,909	78,500	32,500	339,585
412 Capital Improvements Parks	49,600	261,100	255,500	322,310
430 Infrastructure Fund	59,603	151,500	110,000	161,000
431 Cap Equip Replacement-General Fund	-13,882	271,212	115,000	337,539
432 Cap Equip Replacement - Sewer	33,400	37,600	28,000	27,800
433 Cap Equip Replacement - Water	87,073	116,830	98,000	26,500
434 Cap Equip Replacement - Garage	3,000	6,200	4,400	4,400
437 Cap Equip Replacement - Data Proc	-15,800	20,700	3,000	0
438 Cap Equip Replacement-Storm Sewer	94,908	5,000	5,000	5,000
439 Cap Equip Replacement - Fire	-2,300	3,000	0	0
601 Water Utility	2,736,968	2,977,950	2,812,501	2,915,800
602 Sewer Utility	1,897,019	1,627,073	1,675,616	1,772,200
603 Refuse Fund	1,862,491	2,034,259	1,914,065	1,928,500
604 Storm Sewer Fund	762,923	383,681	378,267	411,500
609 Liquor	8,747,083	8,417,371	9,423,600	9,080,800
631 Water Fund Debt Service	309,400	287,300	256,900	268,100
632 Sewer Fund Debt Service	0	47,130	37,000	40,000
634 Storm Sewer Debt Service	67,500	141,790	142,200	133,100
639 Liquor Fund Debt Service	387,500	385,230	380,800	392,250
651 Water Construction Fund	1,829,816	187,942	10,000	0

**City of Columbia Heights  
BUDGET 2016**

**Summary by Fund**

	Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
652 Sewer Construction Fund	338,331	159,587	219,500	9,500
653 Storm Sewer Construction Fund	743,935	83,479	160,000	160,000
701 Central Garage	636,159	667,127	692,250	703,970
705 Building Maintenance	0	0	147,400	163,500
720 Information Systems	317,800	343,100	335,000	335,000
<b>Total Revenue</b>	<b>36,075,416</b>	<b>34,543,500</b>	<b>34,689,460</b>	<b>36,341,545</b>

**Expenses**

General Fund

101.41110	Mayor-Council	140,126	137,695	149,893	148,305
101.41320	City Manager	409,338	416,360	435,980	450,654
101.41410	City Clerk	61,594	91,801	52,614	101,529
101.41510	Finance	737,279	771,577	803,000	826,200
101.41550	Assessing	122,395	124,571	123,839	126,518
101.41610	Legal Services	166,438	167,182	186,500	175,579
101.41940	City Hall	109,770	152,680	178,000	157,300
101.42100	Police	3,670,579	3,792,118	4,065,179	4,145,551
101.42160	Police Community Programs	20,204	0	0	0
101.42200	Fire	1,248,153	1,288,397	1,277,759	1,307,508
101.42300	Property Inspections	162,610	166,812	185,241	188,592
101.42700	Animal Control	8,283	49	0	0
101.43100	Engineering	382,043	303,684	364,296	377,118
101.43121	Streets	783,701	861,248	871,769	883,498
101.43160	Street Lighting	151,606	144,186	169,236	166,825
101.43170	Traffic Signs & Signals	89,539	92,091	94,016	96,581
101.45000	Recreation Administration	210,211	188,342	204,912	207,485
101.45001	Youth Athletics	29,867	30,928	39,055	38,304
101.45003	Adult Athletics	22,545	22,636	25,759	26,215
101.45004	Youth Enrichment	36,577	38,760	71,677	67,093
101.45005	Travel Athletics	26,039	29,000	33,158	33,604
101.45030	Trips & Outings	36,439	39,013	49,930	44,077
101.45040	Senior Citizens	86,240	80,528	81,947	84,035
101.45050	Recognition/Special Events	40,724	38,392	39,500	40,900
101.45129	Murzyn Hall	164,896	180,388	228,121	225,059
101.45130	Hylander Center	57,812	61,790	89,921	88,236
101.45200	Parks	810,772	775,813	833,587	828,225
101.46102	Urban Forestry	120,236	136,397	148,509	156,677
101.46103	Dutch Elm Sanitation	0	0	0	0
101.49200	Contingencies	30,548	19,689	55,000	31,000
101.49300	Transfers	404,000	700,000	773,000	0
<b>101 Total</b>		<b>10,340,564</b>	<b>10,852,124</b>	<b>11,631,398</b>	<b>11,022,668</b>

Planning & Inspections

201.42400	Planning & Inspections	182,898	246,115	272,743	293,533
201.46310	Community Development Adm	625	603	0	0

**City of Columbia Heights  
BUDGET 2016**

**Summary by Fund**

		Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
	Economic Development Authority				
204.46314	Econ Development Authority	235,475	194,449	230,775	295,216
	State Aid Maintenance				
212.43100	Engineering	0	0	0	0
212.43190	State Aid Maintenance	113,317	113,291	183,592	185,279
212.43191	State Aid Gen'l Construction	0	0	0	310,000
	Cable Television				
225.49844	Cable Television	87,527	95,398	106,455	134,122
	Special Projects				
226.46317	Downtown Parking	0	0	0	25,000
	Library				
240.45500	Library	693,364	742,997	833,971	845,931
	After School Programs				
261.45029	Program Revenue Expended	0	1,894	0	44,000
	Public Safety Grant - Other				
272.42202	Safer Grant 2015 - 2017	0	0	0	169,412
	Bonds				
315.47000	Sull-Shores: TX GO Bonds 2008A	97,752	99,751	97,239	99,170
340.47000	G.O. Improvement Bond 2006A	966,137	0	0	0
341.47000	GO Street Rehab Bonds	127,207	127,538	123,456	123,907
343.47000	GO Public Safety Ctr. Bonds 2008B	625,307	625,870	621,893	621,843
344.47000	G.O. Public Facilities Bonds	293,837	294,099	289,399	298,443
345.47000	GO Improv/Rev Bonds 2013	430,445	3,434	119,765	121,645
346.47000	GO Library 2013	0	0	0	202,788
	TIF Districts				
371.47000	TIF T4: 4747 Central	86,289	80,027	85,425	78,935
373.47000	EDA TIF Revenue Bonds 2007	202,571	203,239	205,988	208,438
376.46800	TIF Districts	67,612	60,170	0	0
376.47000	Tax Increment Bonds	0	740	0	0
377.47000	Sheffield - DS	2,628	217,549	0	0
385.47000	Multi-Use Redevelopment Bonds	32,253	18,715	0	0
389.47000	R8: Transition Block	61,483	38,900	0	0
402	Total State Aid Construction	0	178,706	400,000	1,960,000
	Capital Improvements-Gen Govt Bldg				
411.41940	General Government Buildings	0	0	122,000	37,750
411.42100	Police	0	0	0	1,200
411.42200	Fire	0	0	0	1,200
411.45129	Murzyn Hall	0	0	0	0
411.45500	Library	14,864	0	0	55,300
411.49950	Central Garage	0	0	48,000	400
	Capital Improvements Parks				
412.45130	Community Center	0	0	0	0
412.45200	Parks	26,255	661	470,000	156,500

**City of Columbia Heights  
BUDGET 2016**

**Summary by Fund**

		Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
Infrastructure Fund					
430.46323	Capital Improvement Expense	11,325	0	639,809	340,966
Cap Equip Replacement-General Fund					
431.41940	General Government Buildings	0	52,018	0	0
431.42100	Police	84,224	108,804	164,619	140,563
431.42200	Fire	0	0	0	116,000
431.42400	Protective Inspection	0	0	0	0
431.43100	Engineering	0	0	0	0
431.43121	Streets	0	0	45,000	28,875
431.45000	Recreation Administration	0	0	0	0
431.45050	Recognition/Special Events	0	0	0	0
431.45200	Parks	0	28,110	45,000	0
431.46310	Community Development Adm	0	0	0	0
Cap Equip Replacement - Sewer					
432.49499	Non-Operating	200,000	0	0	0
Cap Equip Replacement - Water					
433.49449	Non-Operating	545,050	0	0	0
Cap Equip Replacement - Garage					
434.49950	Central Garage	0	0	0	0
Cap Equip Replacement - IS					
437.49980	Data Processing	31,576	0	7,000	27,000
437.41510	Finance	0	0	30,000	0
Cap Equip Replacement					
438.49699	Storm Sewer Non-Operating	0	0	0	0
Cap Equip Replacement-Fire					
439.42200	Fire	15,283	9,375	25,000	20,000
Water Utility					
601.49400	Source of Supply	1,216,296	1,200,008	1,355,768	1,369,192
601.49430	Distribution	851,356	914,006	1,022,851	1,030,765
601.49440	Administration & General	148,347	153,372	156,300	161,800
601.49449	Non-Operating	856,587	455,400	258,800	268,000
Sewer Utility					
602.49450	Collections	547,678	544,613	760,084	772,452
602.49480	Disposal	923,621	975,068	1,076,266	1,097,791
602.49490	Administration & General	148,345	153,171	156,300	161,799
602.49499	Non-Operating	210,785	164,087	252,000	40,000
Refuse Fund					
603.49510	Refuse Disposal	1,446,549	1,493,372	1,653,861	1,703,477
603.49520	Collection & Disposal	132,631	142,217	142,263	143,239
603.49530	Recycling	106,466	121,972	121,651	125,999
603.49540	Hazardous Waste	5,304	9,550	8,960	9,276
Storm Sewer Fund					
604.49650	Collections	280,157	304,931	361,317	370,976
604.49690	Administration & General	90,868	1,065	1,000	1,000

**City of Columbia Heights  
BUDGET 2016**

**Summary by Fund**

		Actual 2013	Actual 2014	Adopted 2015	Adopted 2016
604.49699	Non-Operating	68,000	141,000	142,000	133,000
	Liquor				
609.49791	Liquor Store #1	3,628,592	3,693,257	3,931,286	3,925,500
609.49792	Liquor Store #2	3,297,103	3,045,623	3,586,087	3,345,800
609.49793	Liquor Store #3	1,142,216	1,141,771	1,241,621	1,250,200
609.49794	Liquor Non-Operating	533,374	599,574	582,789	550,818
	Water Fund Debt Service				
631.47000	Water Fund Bonds	62,762	30,494	19,942	18,285
631.47099	1999B Revenue Bond Issue	0	0	0	0
631.47203	Water Fund Debt Service	0	0	0	0
631.49449	Non-Operating	550,574	0	0	0
	Sewer Fund Debt Service				
632.47000	Bonds	5,000	6,320	5,708	5,542
632.49449	Non-Operating	360,000	0	0	0
	Storm Sewer Debt Service				
634.47000	Storm Sewer Bonds	24,939	15,142	12,158	11,649
634.47203	Storm Sewer Debt Service	0	0	0	0
634.49449	Non-Operating	740,000	0	0	0
639.47000	Liquor Debt Service	215,510	207,738	203,555	195,343
	Water Construction Fund				
651.49449	Non-Operating	0	0	30,000	225,000
651.49460	Water Meter Installation	0	0	0	0
	Sewer Construction Fund				
652.49499	Non-Operating	310,052	0	220,000	275,000
	Storm Sewer Construction				
653.49699	Storm Sewer Construction Fund	7,609	0	130,000	265,000
	Central Garage				
701.49950	Central Garage	656,055	654,321	713,505	715,088
	Building Maintenance				
705.49970	Building Maintenance	0	0	151,224	163,432
	Information Systems				
720.49980	Information Systems	315,147	302,151	335,982	345,452
<b>Total Expense</b>		<b>34,457,791</b>	<b>30,864,800</b>	<b>35,431,805</b>	<b>36,646,959</b>

Revenue	36,075,416	34,543,500	34,689,460	36,341,545
	(1,617,625)	(3,678,700)	742,345	305,414
Expenses	34,457,791	30,864,800	35,431,805	36,646,959

*Proprietary Fund Information*

<i>Capital Assets</i>				1,375,580
<i>Bond Principal</i>				576,284

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**CITY OF COLUMBIA HEIGHTS**

**SUMMARY OF PERSONNEL BY DEPARTMENT**

**BUDGETED FULL-TIME PERMANENT EMPLOYEES**

	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Adopted 2015</b>	<b>Adopted 2016</b>
Administration	4	4	4	4
Community Development	4	4	5	5
Finance	9	9	9	9
Fire	8	8	8	8
General Government Bldgs	1	1	0	0
Information Systems	3	3	3	3
Library	5	5	5	6
Liquor	6	7	7	8
Police	34	33	33	33
Public Works	30	31	32	33
Recreation	4	4	4	4
<b>Total</b>	<b>108</b>	<b>109</b>	<b>110</b>	<b>113</b>

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CITY OF COLUMBIA HEIGHTS  
 GENERAL FUND, LIBRARY AND EDA COMPARISON OF  
 2015 TO 2016 BUDGETED EXPENDITURES AND REVENUE

	General Fund		Library Fund		EDA Fund		Total	
	2015	2016	2015	2016	2015	2016	2015	2016
<b>Expenditures</b>								
Personal Services	7,941,761	8,209,168	575,253	610,607	196,455	213,097	8,713,469	9,032,872
Supplies	581,998	596,461	111,675	102,300	625	300	694,298	699,061
Other Services	2,025,395	2,104,757	99,607	119,045	15,360	13,204	2,140,362	2,237,006
Capital Outlay	56,362	40,962	0	0	0	0	56,362	40,962
Contingencies and Transfers	1,025,882	71,320	47,436	13,979	18,335	68,615	1,091,653	153,914
<b>Total Expenditures</b>	<b>11,631,398</b>	<b>11,022,668</b>	<b>833,971</b>	<b>845,931</b>	<b>230,775</b>	<b>295,216</b>	<b>12,696,144</b>	<b>12,163,815</b>

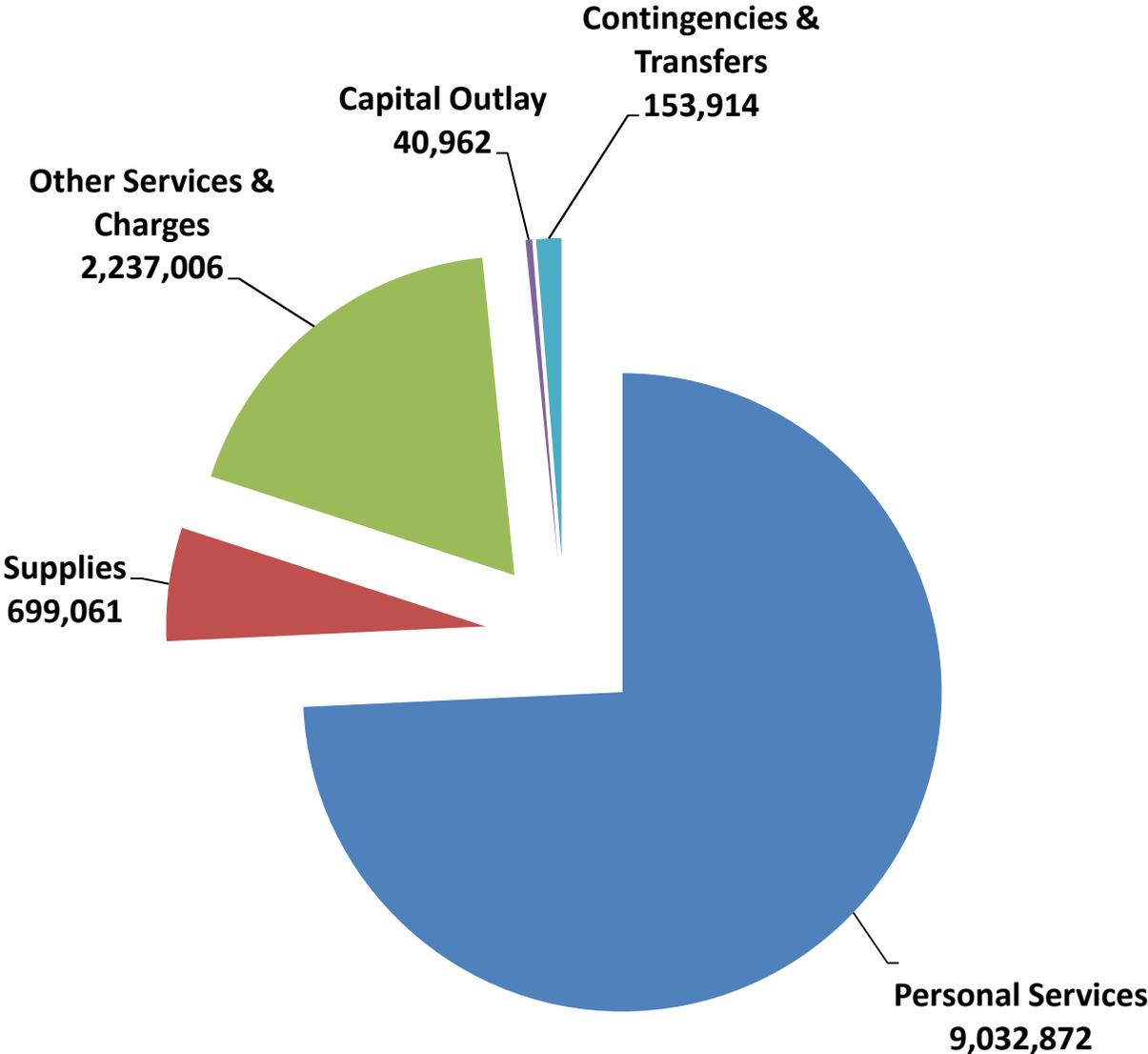
<b>Revenues</b>								
Licenses & Permits	199,000	221,800	0	0	0	0	199,000	221,800
Charges for Current Services	600,500	555,800	10,232	10,547	0	50	610,732	566,397
Fines & Forfeits	126,000	125,000	14,750	15,000	0	0	140,750	140,000
Miscellaneous	83,000	88,120	4,600	6,385	0	13,613	87,600	108,118
Transfers In & Non-Revenue Receipts	417,106	441,196	0	0	0	0	417,106	441,196
Intergovernmental - LGA	1,191,541	475,000	0	0	0	0	1,191,541	475,000
Intergovernmental - Other	428,000	430,300	0	0	0	0	428,000	430,300
HRA Current Ad Valorem	0	0	0	0	176,578	202,364	176,578	202,364
<b>Subtotal Revenue - Other Sources</b>	<b>3,045,147</b>	<b>2,337,216</b>	<b>29,582</b>	<b>31,932</b>	<b>176,578</b>	<b>216,027</b>	<b>3,251,307</b>	<b>2,585,175</b>

Area-Wide Tax	2,875,109	2,428,680	266,656	228,774	27,846	21,928	3,169,611	2,679,383
Local Levy	5,797,891	6,212,772	537,733	585,225	56,154	56,095	6,391,778	6,854,091
<b>Total Operating Levy</b>	<b>8,673,000</b>	<b>8,641,452</b>	<b>804,389</b>	<b>813,999</b>	<b>84,000</b>	<b>78,023</b>	<b>9,561,389</b>	<b>9,533,474</b>

<b>Increase/-Decrease to Fund Balance</b>	<b>86,749</b>	<b>-44,000</b>	<b>0</b>	<b>0</b>	<b>29,803</b>	<b>-1,166</b>	<b>116,552</b>	<b>-45,166</b>
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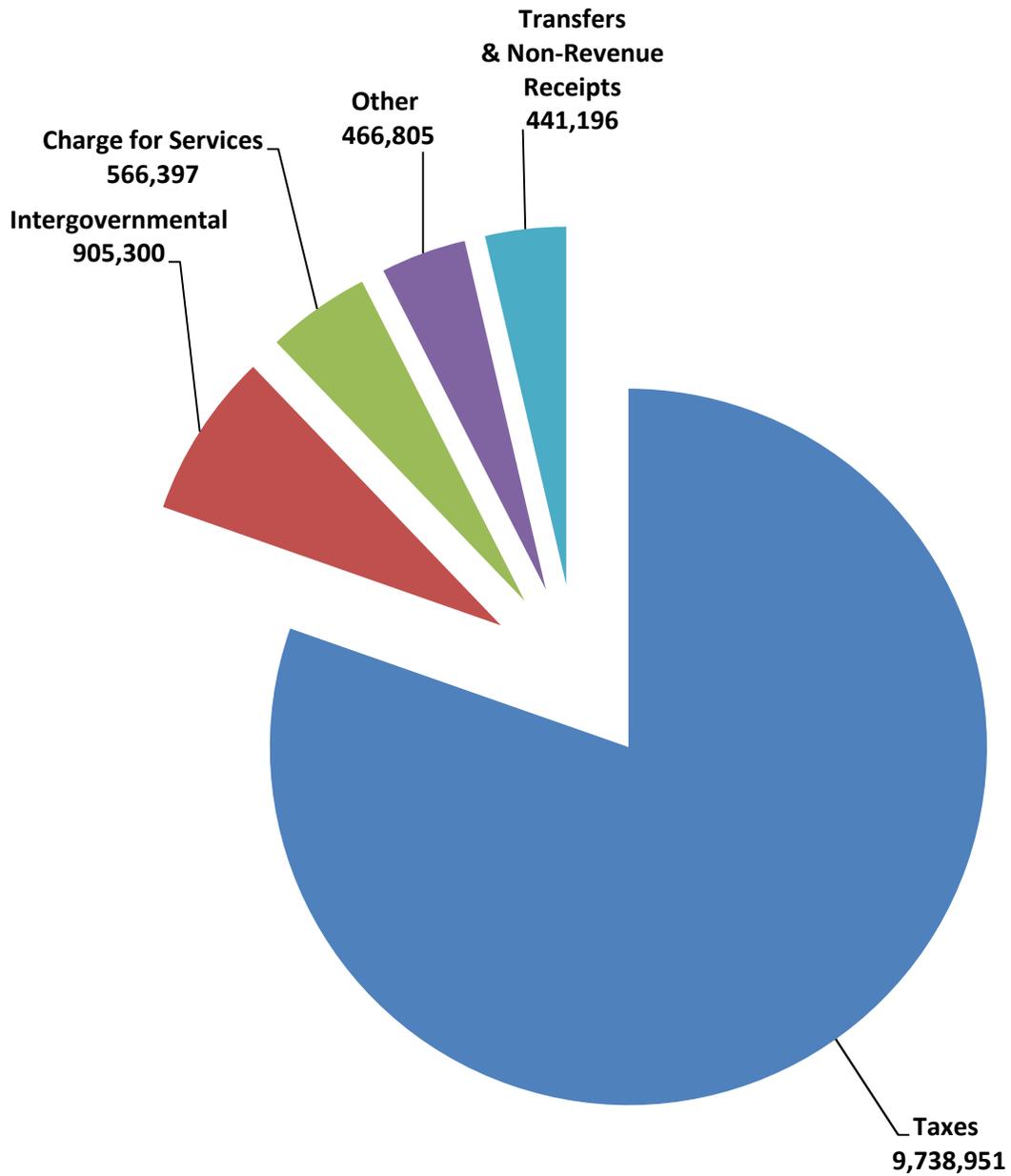
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**General Fund, Library & EDA  
Expenditures by Classification  
2016 Budget**



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## General Fund, Library Fund & EDA Revenue by Source 2016 Budget



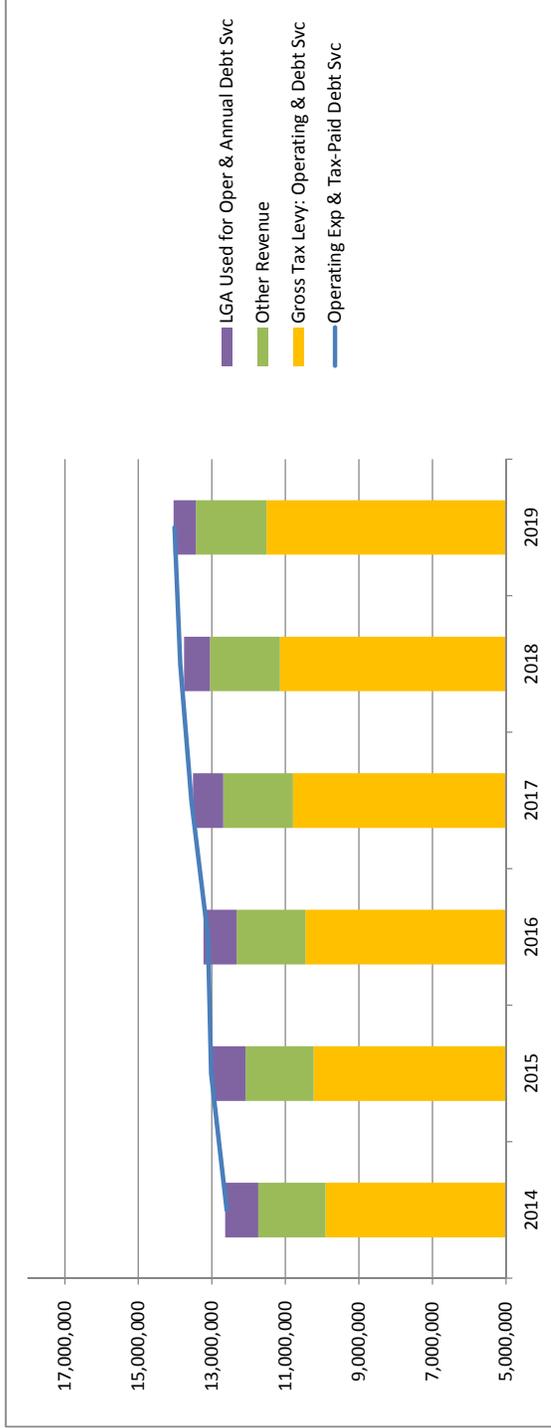
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**City of Columbia Heights, Minnesota**  
**Homestead Properties with Various Values**  
**TAX LEVIES PAYABLE 2014 - 2016**

	<b>Taxable Market Value</b>		<b>\$\$</b>	<b>%</b>
	<b>After Exclusions</b>	<b>City Tax</b>	<b>Change</b>	<b>Change</b>
PAYABLE 2014	109,486	856.02	-15.76	-1.8%
PAYABLE 2015	144,890	1,029.76	173.74	20.3%
PAYABLE 2016	148,801	1,179.02	149.26	14.5%
PAYABLE 2014	84,731	662.15	-55.44	-7.7%
PAYABLE 2015	115,142	818.00	155.85	23.5%
PAYABLE 2016	117,431	930.25	112.25	13.7%
PAYABLE 2014	83,859	655.91	-60.89	-8.5%
PAYABLE 2015	105,223	747.63	91.72	14.0%
PAYABLE 2016	112,308	889.80	142.17	19.0%
PAYABLE 2014	101,953	797.42	-189.22	-19.2%
PAYABLE 2015	124,189	882.65	85.23	10.7%
PAYABLE 2016	130,293	1,032.43	149.78	17.0%
PAYABLE 2014	139,231	1,088.21	-94.93	-8.0%
PAYABLE 2015	176,182	1,252.20	163.99	15.1%
PAYABLE 2016	177,381	1,405.63	153.43	12.3%
PAYABLE 2014	120,919	945.16	-52.79	-5.3%
PAYABLE 2015	157,216	1,117.20	172.04	18.2%
PAYABLE 2016	158,851	1,259.03	141.83	12.7%
PAYABLE 2014	168,225	1,314.92	-118.11	-8.2%
PAYABLE 2015	200,162	1,422.76	107.84	8.2%
PAYABLE 2016	201,361	1,595.80	173.04	12.2%
PAYABLE 2014	177,599	1,388.43	-193.39	-12.2%
PAYABLE 2015	202,560	1,439.81	51.38	3.7%
PAYABLE 2016	201,906	1,599.73	159.92	11.1%
PAYABLE 2014	103,697	810.67	-76.49	-8.6%
PAYABLE 2015	129,966	923.86	113.19	14.0%
PAYABLE 2016	132,800	1,052.24	128.38	13.9%
PAYABLE 2014	100,863	788.82	-95.23	-10.8%
PAYABLE 2015	124,843	886.93	98.11	12.4%
PAYABLE 2016	131,492	1,041.94	155.01	17.5%

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CITY OF COLUMBIA HEIGHTS  
 5 YEAR FINANCIAL PLAN FOR TAX-SUPPORTED OPERATING and DEBT SERVICE BUDGET  
 revision date 03/1/16



% Change in Tax Levy	base yr	3.25%	2.17%	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%
% Change in Operating Expenses	base yr	2.50%	0.64%	2.50%	2.50%	2.50%	2.50%
LGA Used for Oper & Annual Debt Svc	900,000	900,000	900,000	825,000	700,000	700,000	600,000
Debt Prepayment From LGA	N/A	-	-	-	800,000	-	-
Debt Prepayment From Gen Fund Bal	N/A	2,360,000	-	-	-	1,200,000	-
12/31 Unassigned Fund Balance + Adj	7,248,000	6,598,000	6,722,000	6,680,100	5,377,600	5,398,600	5,398,600
Unassigned Fd Bal as % of Gen Fd Exp	62%	60%	59%	58%	45%	45%	45%
LGA available for CIP / Debt payoff	500,000	600,000	600,000	675,000	800,000	800,000	900,000

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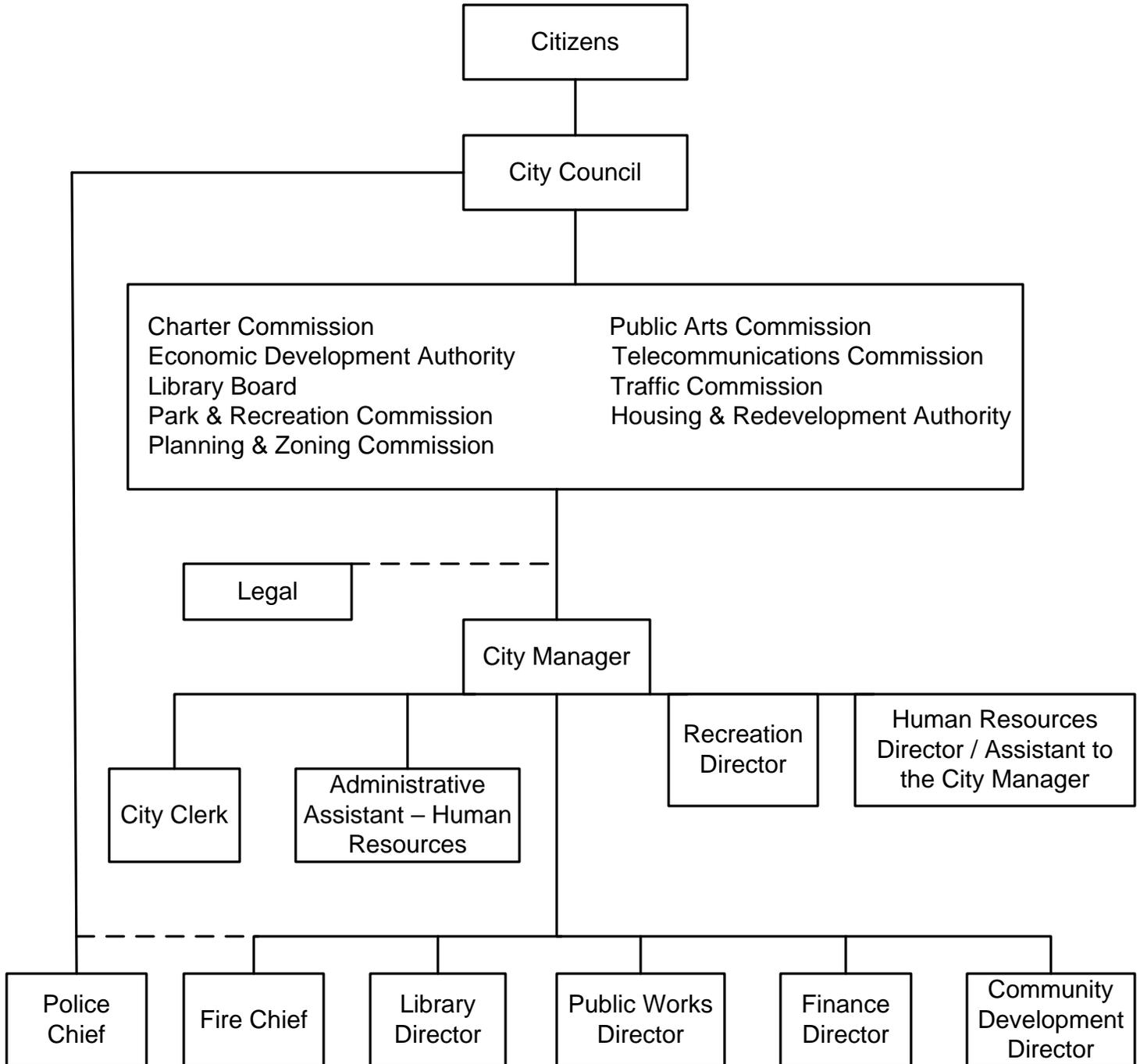
# **DETAILED BUDGET INFORMATION**

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# ADMINISTRATION

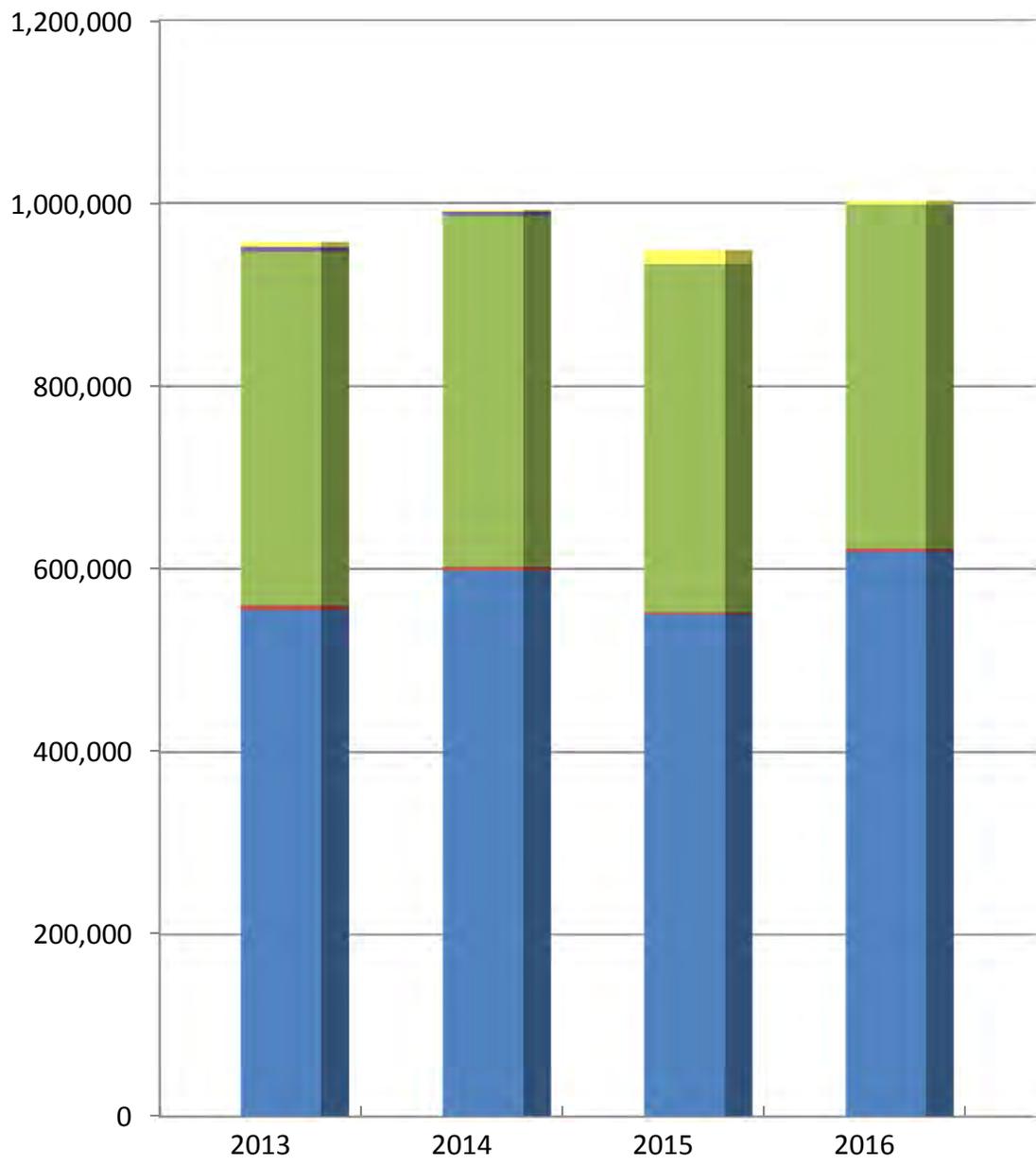
## City of Columbia Heights

### 2016



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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 2016

Administration

	Mayor-Council	City Manager	City Clerk	Assessing	Legal Services
	101	101	101	101	101
<b>Revenue</b>					
30999 Taxes	138,452	367,802	87,384	115,781	117,238
31999 Licenses & Permits	0	0	0	0	0
32999 Intergovernmental	7,945	21,102	5,013	6,643	6,726
33999 Charge for Services	0	0	0	2,500	0
34999 Fines & Forfeits	0	0	0	0	50,000
35999 Miscellaneous	1,204	3,192	758	1,005	1,018
36999 Sales and Related Charges	0	0	0	0	0
39199 Transfers & Non Rev Receipts	0	56,685	7,928	0	0
<b>Total Revenue</b>	<b>147,601</b>	<b>448,781</b>	<b>101,083</b>	<b>125,929</b>	<b>174,982</b>
<b>Expenses</b>					
0999 Personal Services	94,040	425,147	92,236	7,318	0
1999 Supplies	700	1,350	1,750	65	0
2999 Other Services and Charges	49,265	24,157	7,543	119,135	175,579
4999 Capital Outlay	0	0	0	0	0
6999 Contingencies & Transfers	4,300	0	0	0	0
<b>Total Expenses</b>	<b>148,305</b>	<b>450,654</b>	<b>101,529</b>	<b>126,518</b>	<b>175,579</b>
<b>Change to Fund Balance</b>	<b>-704</b>	<b>-1,873</b>	<b>-446</b>	<b>-589</b>	<b>-597</b>

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CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: MAYOR-COUNCIL							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
41110	MAYOR-COUNCIL	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2013	2014	2015	2016	2016	2016
	0999 Personal Services	92,694	97,668	95,415	94,040	94,040	94,040
	1999 Supplies	466	4,358	700	700	700	700
	2999 Other Services & Charges	46,367	34,283	48,763	50,665	50,665	49,265
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	599	1,386	5,015	4,300	4,300	4,300
	<b>TOTALS: MAYOR-COUNCIL</b>	<b>140,126</b>	<b>137,695</b>	<b>149,893</b>	<b>149,705</b>	<b>149,705</b>	<b>148,305</b>

Activity Description

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

Objectives

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

Budget Comments on Proposed Budget

The Mayor Council budget decreased by \$188 from 2015 to 2016.

Personal Services decreased by \$1,375, which is due to the decrease of \$1,480 for insurance and \$390 for PERA contributions. There is a \$484 increase to F.I.C.A. contributions, and an increase of \$11 to workers comp insurance premiums. Other Services & Charges had an overall increase of \$1,902. Significant changes include an increase of \$1,430 for Insurance & Bonds, \$2,000 was added for IS Services, and \$2,000 was removed for American Legal Publishing, as that is being paid from the City Clerk's budget. Other Financing Uses decreased by \$715. The contingency amount decreased by \$1,215. The Sunshine Fund budget increased by \$500 to cover inflationary costs.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: CITY MANAGER							
101 41320	GENERAL CITY MANAGER	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
0999	Personal Services	392,779	394,767	402,786	425,147	425,147	425,147
1999	Supplies	409	2,559	1,100	1,350	1,350	1,350
2999	Other Services & Charges	16,150	19,034	23,202	25,157	25,157	24,157
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	8,892	-	-	-
TOTALS: CITY MANAGER		409,338	416,360	435,980	451,654	451,654	450,654

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

Objectives

1. Improve communications with employees via intranet and all employee meetings.
2. Establish online employment application process.
3. Provide employee benefits information electronically, and streamline benefits application procedures.
4. Implement streamlined records retention program.

Budget Comments on Proposed Budget

The City Manager budget increased by \$15,674 from 2015 to 2016. Personal Services increased by \$22,361, due to wage adjustments and insurance increases. Other Services and Charges saw an overall increase of \$1,955 which includes \$3,000 for internal IS services, an increase to \$1,000 for Out of Town Travel Expense; and a decrease in Cell Phones, Postage, Employment Advertising, and other line items.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: CITY CLERK							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
41410	CITY CLERK	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item Description		2013	2014	2015	2016	2016	2016
	0999 Personal Services	44,484	85,467	45,799	93,236	93,236	92,236
	1999 Supplies	1,169	1,328	280	1,750	1,750	1,750
	2999 Other Services & Charges	2,073	5,006	4,673	7,543	7,543	7,543
	4999 Capital Outlay	13,868	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	1,862	-	-	-
	<b>TOTALS: CITY CLERK</b>	<b>61,594</b>	<b>91,801</b>	<b>52,614</b>	<b>102,529</b>	<b>102,529</b>	<b>101,529</b>

Activity Description

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

Objectives

1. Serve the Mayor, City Council and City Manager in a support capacity.
2. Review and revise, as needed, the Data Practices Policy.
3. Maintain city contracts.
4. Update the City's record retention policy, maintain & destroy records in accordance with the schedule.
5. Keep current on election laws and regulations. Recruit and assist with training election judges.

Budget Comments on Proposed Budget

The City Clerk's budget increased by \$49,915 from 2015 to 2016. This increase can mostly be attributed to the upcoming presidential election in 2016. Personal Services increased over all the \$47,437. The City Clerk salary increased by \$1,649 due to step increases. Insurance and benefits increased by \$4,710. Seasonal employees' salaries increased by \$36,314 and interdepartmental labor increased by \$4,764; again due to the 2016 election.

Supplies increased by \$1,120. Office Supplies, general supplies, minor equipment and food supplies increased by \$320. There was an \$800 increase in Printing and Printed Forms; all due to election associated costs. Other Services & Charges increased over all by \$2,870. Expert & Professional Services increased by \$1,300, to cover the cost of code updates through American Legal Publishing. Legal notice publishing increased by \$600; as there are required election notices. Local travel expense increased by \$150 to cover mileage for elections, and metro training conferences. Repair and maintenance service increased by \$209 due to an increase in the City's portion for Anoka County for election equipment maintenance agreement. Taxes & Licenses increased by \$20 for cost difference in renewal of required notary. There is an increase in rents and leases from 2015 of \$491, this was reflected in the 2014 budget as well.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: ASSESSING</b>							
101 41550	GENERAL ASSESSING	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
0999	Personal Services	6,756	7,358	6,477	7,318	7,318	7,318
1999	Supplies	27	31	70	65	65	65
2999	Other Services & Charges	115,612	117,182	117,150	119,135	119,135	119,135
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	142	-	-	-
<b>TOTALS: ASSESSING</b>		<b>122,395</b>	<b>124,571</b>	<b>123,839</b>	<b>126,518</b>	<b>126,518</b>	<b>126,518</b>

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 on Proposed Budget

The Assessing budget increased by \$2,679 from 2015 to 2016. Personal Services increased by \$841, due to increases in wages, PERA, insurance and workers compensation premiums allocated to this Department for Public Works clerical staff. Expert and Professional Services increased \$1,500 to reflect an anticipated increased contract payment to Anoka County. Legal Notice Publishing increased \$425 to more accurately reflect previous years' expenditures, and insurance increased by \$254 due to citywide allocation calculations.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: LEGAL SERVICES							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
41610	LEGAL SERVICES	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2013	2014	2015	2016	2016	2016
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	166,438	167,182	186,500	176,579	176,579	175,579
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: LEGAL SERVICES		166,438	167,182	186,500	176,579	176,579	175,579

Activity Description

The Legal Services Department handles all civil lawsuits and prosecutions 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 on Proposed Budget

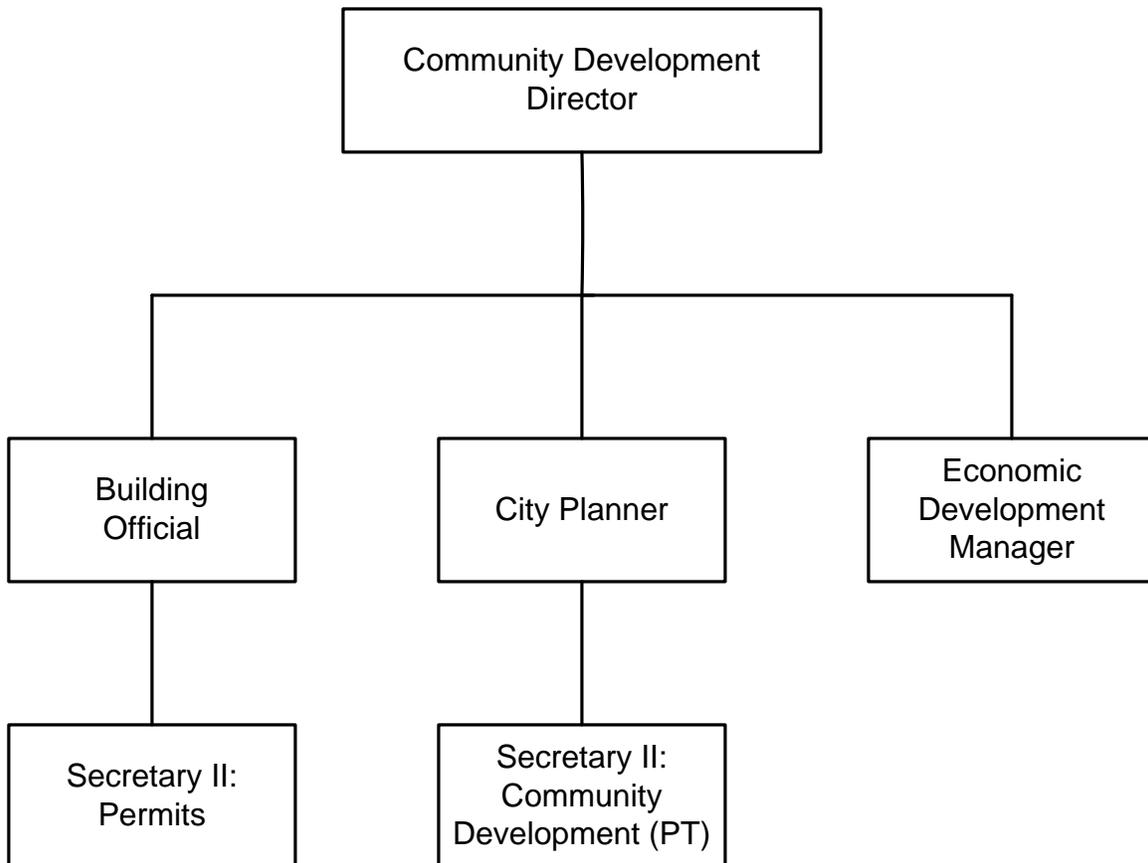
The Legal Services budget decreased by \$9,921 from 2015 to 2016 because of a reduction in Attorney Fees - Other primarily due to bargaining agreement negotiations being conducted by staff instead of outside counsel. Insurance was increased by \$235 due to citywide allocation calculations.

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# COMMUNITY DEVELOPMENT

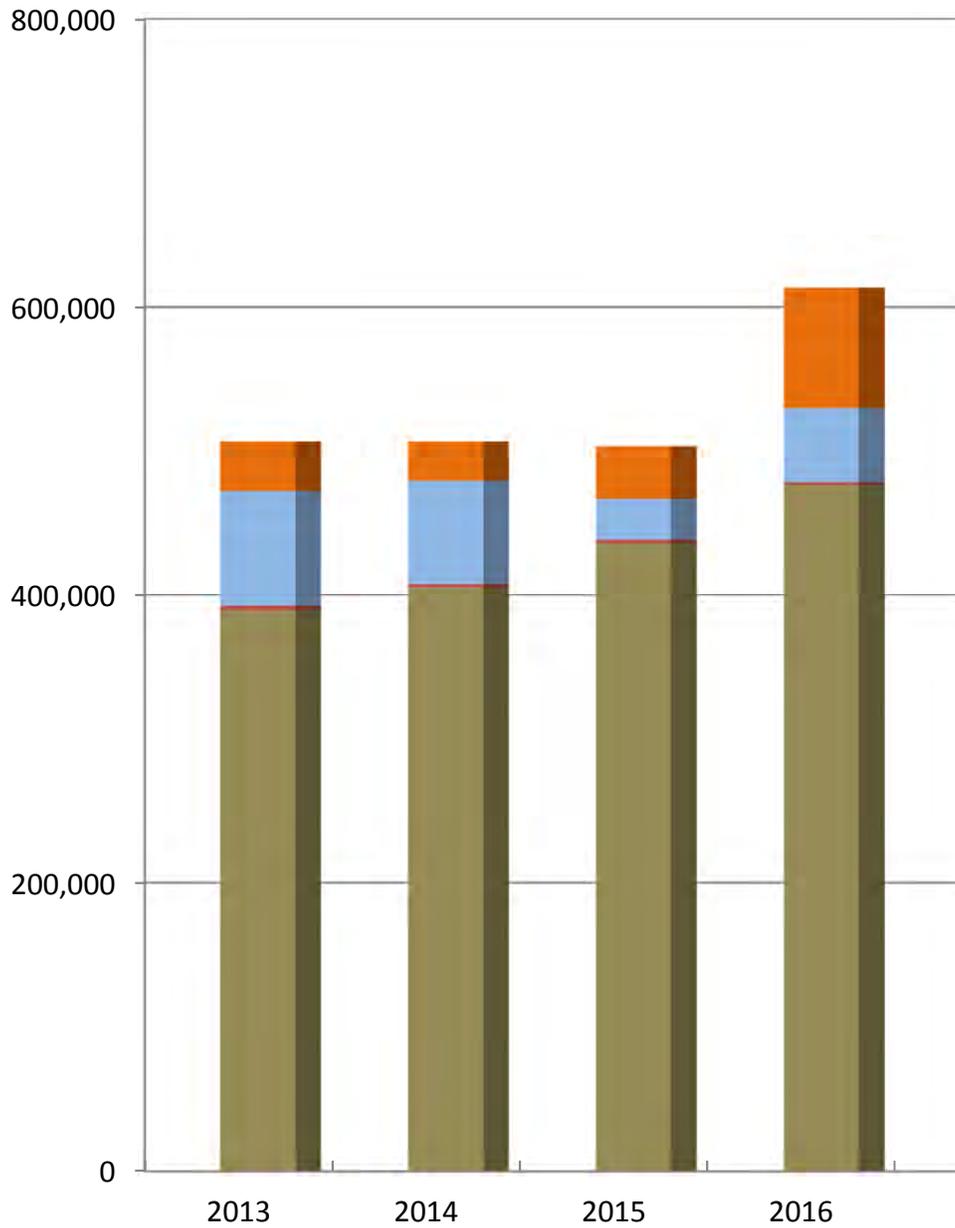
## City of Columbia Heights

### 2016



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# COMMUNITY DEVELOPMENT EXPENDITURE SUMMARY



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

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City of Columbia Heights, Minnesota

BUDGET 2016

**Community Development**

	Planning & Inspections	EDA	Downtown Parking
	201	204	226
<b>Revenue</b>			
30999 Taxes	0	283,500	0
31999 Licenses & Permits	237,201	0	0
32999 Intergovernmental	0	0	0
33999 Charge for Services	0	50	0
34999 Fines & Forfeits	0	0	0
35999 Miscellaneous	2,880	10,500	25,000
36999 Sales and Related Charges	0	0	0
39199 Transfers & Non Rev Receipts	53,452	0	0
<b>Total Revenue</b>	<b>293,533</b>	<b>294,050</b>	<b>25,000</b>
<b>Expenses</b>			
0999 Personal Services	263,707	213,097	0
1999 Supplies	1,150	300	0
2999 Other Services and Charges	13,512	13,204	25,000
4999 Capital Outlay	0	0	0
6999 Contingencies & Transfers	15,164	68,615	0
<b>Total Expenses</b>	<b>293,533</b>	<b>295,216</b>	<b>25,000</b>
<b>Change to Fund Balance</b>	<b>0</b>	<b>-1,166</b>	<b>0</b>

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CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: PLANNING &amp; INSPECTIONS</b>							
201 42400	PLANNING & INSPECTIONS PLANNING & INSPECTIONS	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
	0999 Personal Services	155,485	215,005	239,657	263,707	263,707	263,707
	1999 Supplies	1,704	2,578	1,800	1,150	1,150	1,150
	2999 Other Services & Charges	12,862	14,873	13,086	16,477	16,477	13,512
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	12,848	13,659	18,200	15,164	15,164	15,164
	<b>TOTALS: PLANNING &amp; INSPECTIONS</b>	<b>182,898</b>	<b>246,115</b>	<b>272,743</b>	<b>296,498</b>	<b>296,498</b>	<b>293,533</b>

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 on Proposed Budget

1. Increase in salary expense due to reallocation of responsibilities within positions between Fund 201 and Fund 204, as well as standard cost of living and step increases.
2. Decrease in supplies due to completion of department remodeling project.
3. Decrease in Other Services and Charges due to less need for professional services due to new associate planner and decrease in Training and Activities. (There are many free and reduced cost trainings available.)
4. Fund 201 does not rely on General Fund, levy or Local Government Aid (LGA). From year to year, revenue/expenditure amounts vary greatly.
5. Revenue was increased due to increased construction and permitting activity, as well as a transfer of \$56,417 from Fund 204.
6. Overall budget reflects a 2% increase.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: ECONOMIC DEVELOPMENT AUTHORITY</b>							
204 46314	COMMUNITY DEVELOPMENT ECONOMIC DEVELOPMENT AUTH	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
0999	Personal Services	201,805	154,801	196,455	213,097	213,097	213,097
1999	Supplies	771	4,037	625	400	400	300
2999	Other Services & Charges	20,051	21,953	15,360	16,116	16,116	13,204
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	12,848	13,658	18,335	71,580	71,580	68,615
<b>TOTALS: ECONOMIC DEVELOPMENT AUTHORITY</b>		<b>235,475</b>	<b>194,449</b>	<b>230,775</b>	<b>301,193</b>	<b>301,193</b>	<b>295,216</b>

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 on Proposed Budget

1. Decrease in salary expense due to reallocation of responsibilities within the positions between Fund 201 and Fund 204, as well as standard cost of living increases.
2. Decrease in supplies due to completion of department remodeling project and continued integration of paperless technologies into the work environment.
3. Decrease in Other Services and Charges due to the department being fully staffed and therefore having less reliance on outside consultants to accomplish tasks.
4. Overall budget reflects a 20% increase; however that is because of a transfer of funds from Fund 204 into Fund 201 to better reflect personnel responsibilities. If the \$56,417 were not transferred to Fund 201, the overall Fund 204 budget would only have increased by 1%.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: DOWNTOWN PARKING</b>							
		Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2013	2014	2015	2016	2016	2016
226	SPECIAL PROJECTS						
46317	DOWNTOWN PARKING						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	25,000	25,000	25,000
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	<b>TOTALS: DOWNTOWN PARKING</b>	-	-	-	25,000	25,000	25,000

Activity Description

This fund is for the operation and maintenance of municipal parking ramps.

Objectives

To provide for the operation and maintenance of municipal parking ramps.

Budget Comments on Proposed Budget

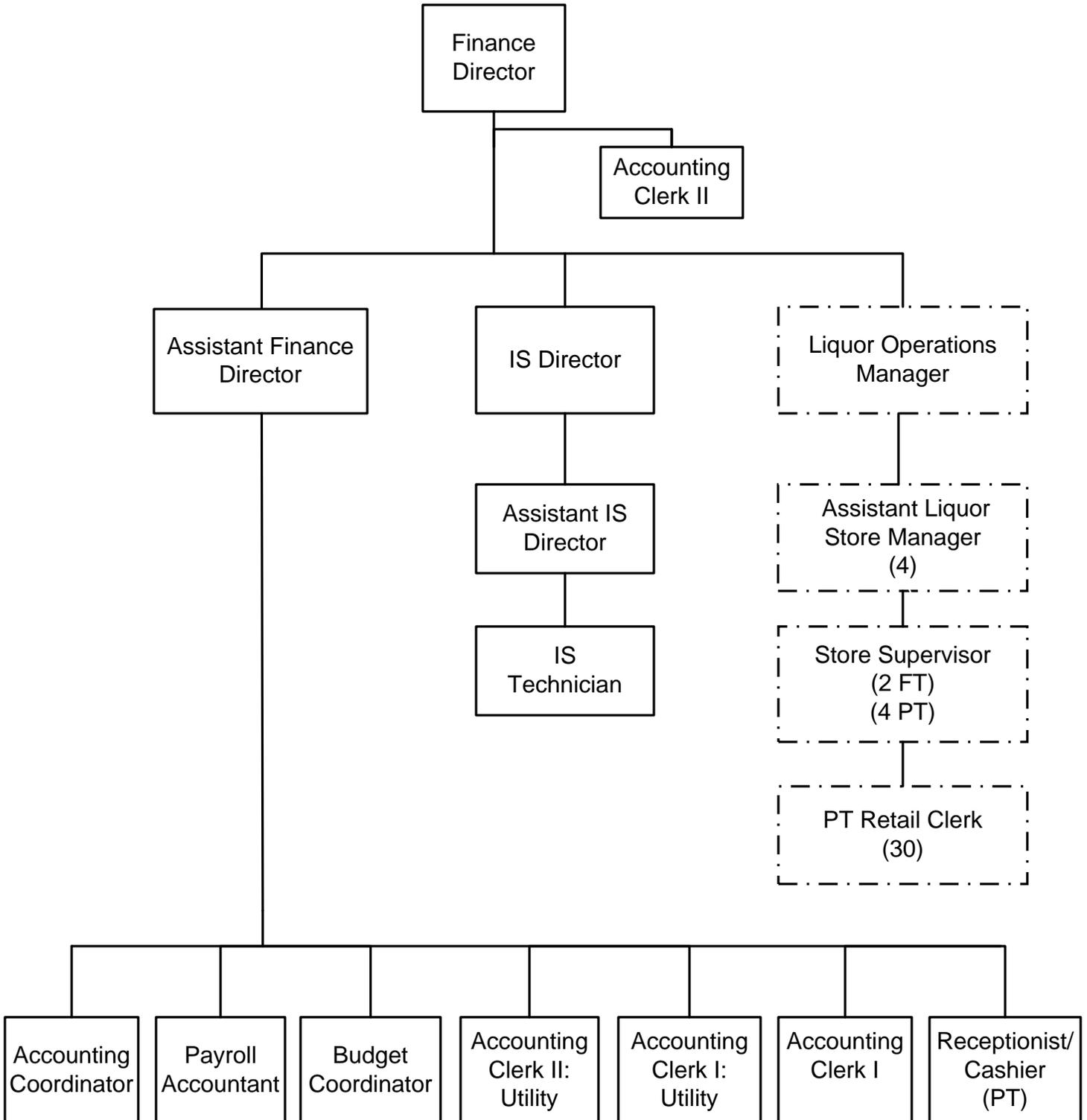
Operation & Maintenance Agreement with Columbia Park Properties, LLP.  
Property insurance premiums for municipal parking ramps.

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# FINANCE DEPARTMENT

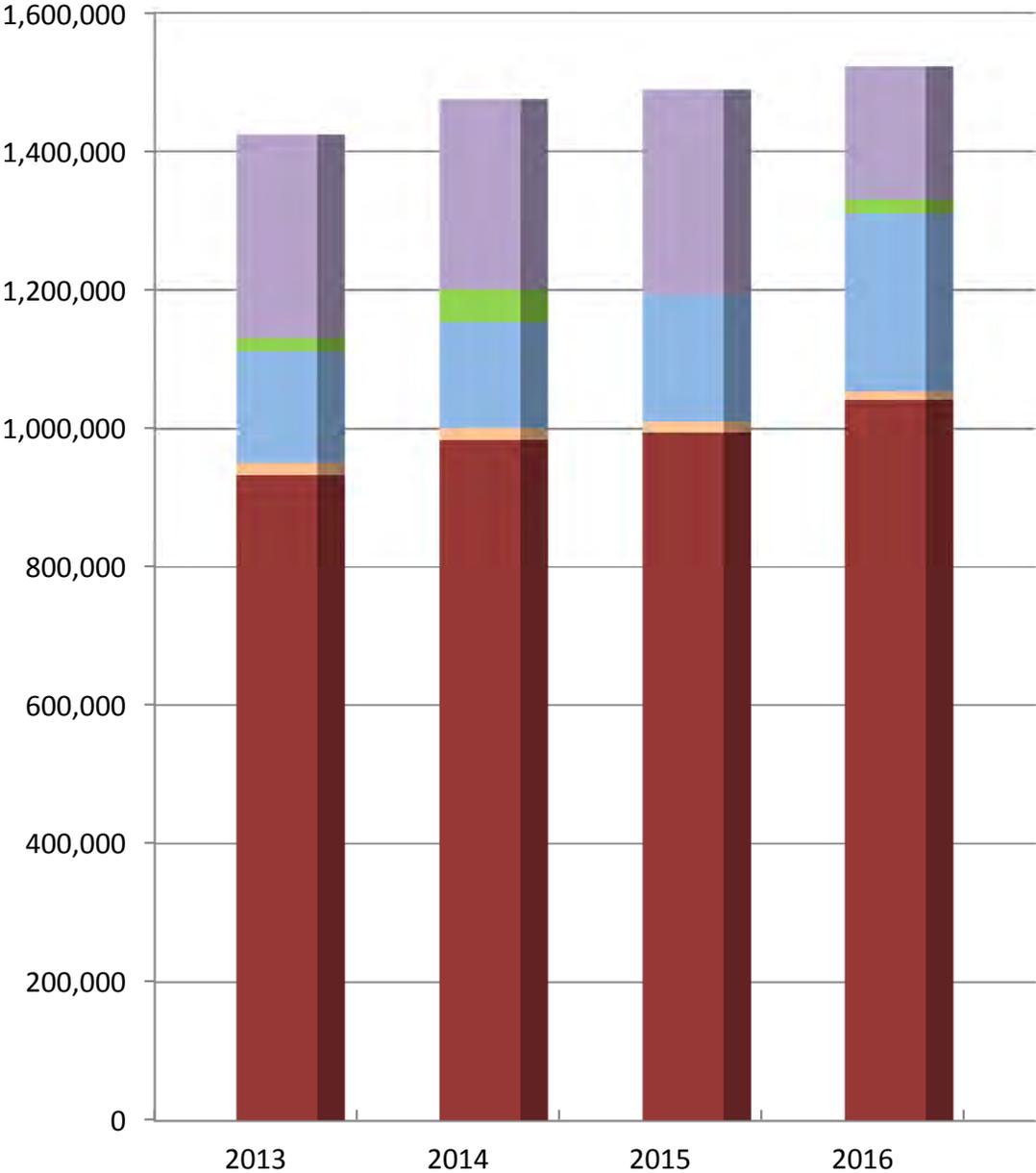
## City of Columbia Heights

### 2016



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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 2016

Finance

	Finance	Water	Sewer	Sewer	IS	Cap. Equip Finance	Cap. Equip IS
	101	601	602	604	720	437	437
<b>Revenue</b>							
30999 Taxes	427,503	0	0	0	0	0	0
31999 Licenses & Permits	700	0	0	0	0	0	0
32999 Intergovernmental	24,528	0	0	0	0	0	0
33999 Charge for Services	0	1,429	0	0	0	0	0
34999 Fines & Forfeits	0	0	0	0	0	0	0
35999 Miscellaneous	3,710	674	476	7	0	0	0
36999 Sales and Related Charges	0	164,615	137,909	808	335,000	0	0
39199 Transfers & Non Rev Receipts	367,583	0	0	0	0	0	0
<b>Total Revenue</b>	<b>824,024</b>	<b>166,718</b>	<b>138,385</b>	<b>815</b>	<b>335,000</b>	<b>0</b>	<b>0</b>
<b>Expenses</b>							
0999 Personal Services	770,400	0	0	0	271,027	0	0
1999 Supplies	6,600	1,004	1,004	0	3,568	0	0
2999 Other Services and Charges	49,200	70,400	70,400	1,000	65,857	0	0
4999 Capital Outlay	0	0	0	0	0	0	20,000
6999 Contingencies & Transfers	0	90,396	90,395	0	5,000	0	7,000
<b>Total Expenses</b>	<b>826,200</b>	<b>161,800</b>	<b>161,799</b>	<b>1,000</b>	<b>345,452</b>	<b>0</b>	<b>27,000</b>
<b>Change to Fund Balance</b>	<b>-2,176</b>	<b>4,918</b>	<b>-23,414</b>	<b>-185</b>	<b>-10,452</b>	<b>0</b>	<b>-27,000</b>
<b>Proprietary Fund Information</b>							
Capital Asset Purchases	n/a	0	0	0	0	0	0

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CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: FINANCE</b>							
101	GENERAL	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
41510	FINANCE	2013	2014	2015	2016	2016	2016
Line Item	Description						
0999	Personal Services	693,027	726,172	735,600	770,400	770,400	770,400
1999	Supplies	5,302	5,300	7,000	7,000	7,000	6,600
2999	Other Services & Charges	38,950	40,104	44,100	53,300	53,300	49,200
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	16,300	-	-	-
TOTALS: FINANCE		737,279	771,577	803,000	830,700	830,700	826,200

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 issue an RFP for new financial software. Implementation is expected to begin in 2016 and continue for approximately 24 months.

Budget Comments on Proposed Budget

The proposed budget for 2016, net of a \$7,000 reclassification of information systems (internal service) costs from department 101.49300, is an increase of \$20,700 or 2.5% over the 2015 budget. \$18,500 of this 2016 increase is for cost-of- living increases included in labor agreements approved by the City Council.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: WATER UTILITY							
601 49440	WATER UTILITY ADMINISTRATION & GENERAL	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	1,045	661	1,383	1,004	1,004	1,004
2999	Other Services & Charges	19,654	22,730	23,900	70,400	70,400	70,400
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	127,647	129,980	131,017	90,396	90,396	90,396
TOTALS: WATER UTILITY		148,347	153,372	156,300	161,800	161,800	161,800

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 issue an RFP for new financial software. Implementation is expected to begin in 2016 and continue for approximately 24 months.

Budget Comments on Proposed Budget

The proposed budget for 2016 is an increase of \$5,500 or 3.5% over the 2015 budget. Whereas, the adopted budget for 2015 was an overall increase of \$700, less than 0.5% over the 2014 budget.

This pattern is the result of biennially updating the administrative labor transfer paid by this department to the general fund, when the City's two-year labor agreements have been settled. The average increase over the years 2015 and 2016 is 2.0% per year.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: SEWER UTILITY ADMINISTRATION &amp; GENERAL</b>							
602 49490	SEWER UTILITY ADMINISTRATION & GENERAL	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	1,045	646	1,383	1,004	1,004	1,004
	2999 Other Services & Charges	19,654	22,545	23,900	70,400	70,400	70,400
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	127,646	129,979	131,017	90,395	90,395	90,395
	<b>TOTALS: SEWER UTILITY</b>	<b>148,345</b>	<b>153,171</b>	<b>156,300</b>	<b>161,799</b>	<b>161,799</b>	<b>161,799</b>

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 issue an RFP for new financial software. Implementation is expected to begin in 2016 and continue for approximately 24 months.

Budget Comments on Proposed Budget

The proposed budget for 2016 is an increase of \$5,500 or 3.5% over the 2015 budget. Whereas, the adopted budget for 2015 was an overall increase of \$700, less than 0.5% over the 2014 budget.

This pattern is the result of biennially updating the administrative labor transfer paid by this department to the general fund, when the City's two-year labor agreements have been settled. The average increase over the years 2015 and 2016 is 2.0% per year.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: STORM SEWER ADMINISTRATION &amp; GENERAL</b>							
604 49690	STORM SEWER ADMINISTRATION & GENERAL	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	-	-	-	-	-	-
	2999 Other Services & Charges	960	1,065	1,000	1,000	1,000	1,000
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	89,908	-	-	-	-	-
	TOTALS: STORM SEWER	90,868	1,065	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 on Proposed Budget

The proposed budget for 2016 is the same as the 2015 budget. The only item in this budget is a share of the annual audit costs.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: INFORMATION SYSTEMS</b>							
720	INFORMATION SYSTEMS	Actual	Actual	Adopted	Department	City Manager	Council
49980	INFORMATION SYSTEMS	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2013	2014	2015	2016	2016	2016
0999	Personal Services	247,402	251,469	258,974	271,027	271,027	271,027
1999	Supplies	11,018	2,604	5,990	3,568	3,568	3,568
2999	Other Services & Charges	56,727	48,077	60,200	65,857	65,857	65,857
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	10,818	5,000	5,000	5,000
<b>TOTALS: INFORMATION SYSTEMS</b>		<b>315,147</b>	<b>302,151</b>	<b>335,982</b>	<b>345,452</b>	<b>345,452</b>	<b>345,452</b>

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 on Proposed Budget

The proposed 2016 budget for this department is a 2.5% increase over 2015 plus \$360 per full-time employee.

Major changes:

- "Personnel Expenses" are \$12,053 more due to settlement of labor agreements.
- "Supplies" are \$2,422 less, because 2015 budget included replacement of IS staff PC.
- "Expert & Professional Services" are \$1,400 more.
- "Training & Educational Services" are \$1,500 less.
- "Other Communications" are \$995 less due to adjustment of wide area network costs.
- "Repair & Maintenance Services" are \$1,559 more, mostly due to increased costs of vendor support contracts. Whenever feasible, IS Dept. purchases multi-year maintenance contracts to decrease annual costs.
- "Depreciation" is \$5,000 more.
- "Contingencies" are \$5,818 less because they do not have contingencies as reserve for unsettled labor agreements.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: CAP EQUIP REPLACEMENT FINANCE							
437	I. S. CAPITAL EQUIPMENT	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
41510	FINANCE	2013	2014	2015	2016	2016	2016
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	30,000	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CAP EQUIP REPLACEMENT FIN		-	-	30,000	-	-	-

Activity Description

No new equipment is being budgeted for 2016.

Objectives

No new equipment is being budgeted for 2016.

Budget Comments on Proposed Budget

No new equipment is being budgeted for 2016.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

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	2013	2014	2015	2016	2016	2016
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	20,354	-	-	-	-	-
2999	Other Services & Charges	11,222	-	-	-	-	-
4999	Capital Outlay	-	-	-	20,000	20,000	20,000
6999	Contingencies & Transfers	-	-	7,000	7,000	7,000	7,000
TOTALS: IS CAP EQUIP REPLACEMENT		31,576	-	7,000	27,000	27,000	27,000

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. Replace wireless network equipment to support new standards.
2. Replace other IS components that are no longer supported by vendors and are not compatible with newer components.
3. Keep using existing IS components as long as they can be efficiently supported.

Budget Comments on Proposed Budget

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.

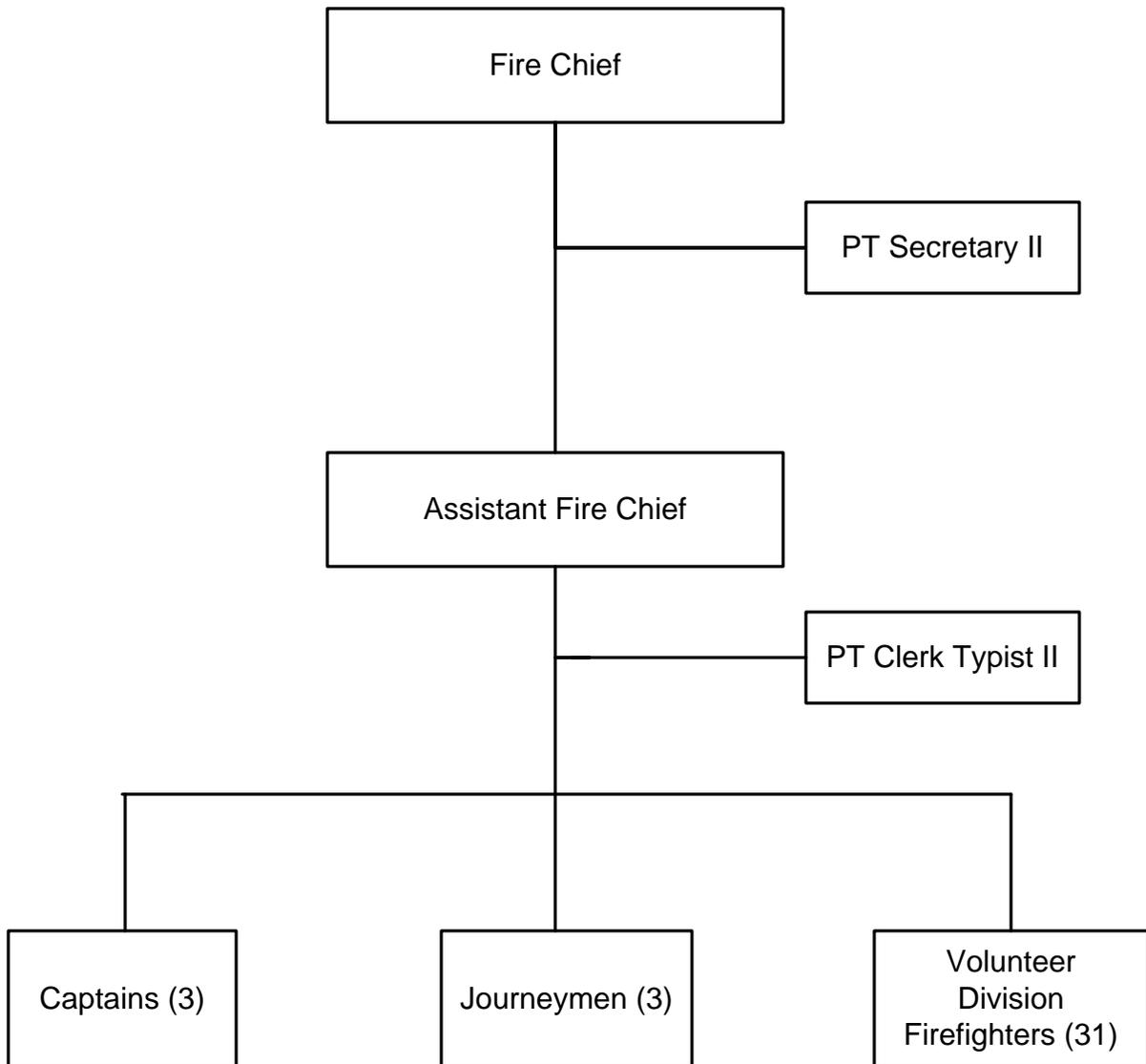
The proposed 2016 budget includes \$20,000 for wireless network equipment replacement and \$7,000 in contingencies.

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# FIRE

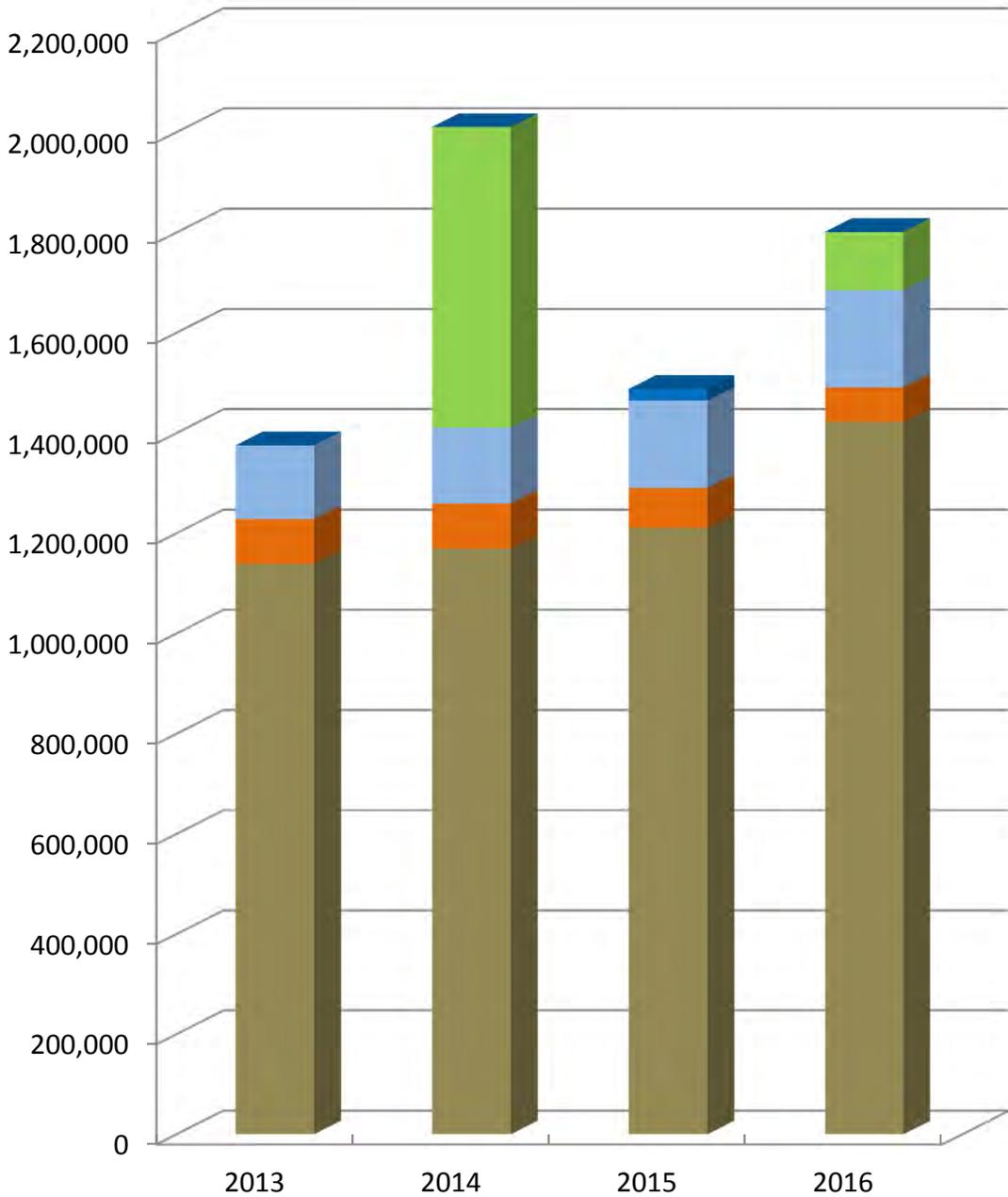
## City of Columbia Heights

### 2016



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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 2016

**Fire**

	Fire	Property Inspections	Public Safety Grant - Other	Cap Equip Replacement Fire	Cap Equip Fire
	101	101	272	431	439
<b>Revenue</b>					
30999 Taxes	1,060,648	(3,181)	0	0	0
31999 Licenses & Permits	400	179,000	0	0	0
32999 Intergovernmental	157,854	(183)	169,412	90,438	0
33999 Charge for Services	74,000	13,000	0	0	0
34999 Fines & Forfeits	0	0	0	0	0
35999 Miscellaneous	9,205	(28)	0	22,352	0
36999 Sales and Related Charges	0	0	0	0	0
39199 Transfers & Non Rev Receipts	0	0	0	24,384	0
<b>Total Revenue</b>	<b>1,302,107</b>	<b>188,608</b>	<b>169,412</b>	<b>137,174</b>	<b>0</b>
<b>Expenses</b>					
0999 Personal Services	1,073,002	180,186	169,412	0	0
1999 Supplies	46,500	2,200	0	0	20,000
2999 Other Services & Charges	188,006	6,206	0	0	0
4999 Capital Outlay	0	0	0	116,000	0
6999 Contingencies & Transfers	0	0	0	0	0
<b>Total Expenses</b>	<b>1,307,508</b>	<b>188,592</b>	<b>169,412</b>	<b>116,000</b>	<b>20,000</b>
<b>Change to Fund Balance</b>	<b>(5,401)</b>	<b>16</b>	<b>0</b>	<b>21,174</b>	<b>(20,000)</b>

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CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: FIRE							
101 42200	GENERAL FIRE	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
0999	Personal Services	1,026,247	1,081,638	1,036,340	1,073,002	1,073,002	1,073,002
1999	Supplies	63,881	56,065	52,500	61,500	61,500	46,500
2999	Other Services & Charges	158,026	150,694	169,202	188,006	188,006	188,006
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	19,717	-	-	-
TOTALS: FIRE		1,248,153	1,288,397	1,277,759	1,322,508	1,322,508	1,307,508

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 proactive 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 on Proposed Budget

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 in order to fulfill core missions.

The new Anoka County records management system and CAD system is online, and we continue with the build up to full implementation. There are annual costs associated with these systems. Annual maintenance costs, of \$8,000 - \$10,000, will start in 2016.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: PROPERTY INSPECTIONS</b>							
101 42300	GENERAL PROPERTY INSPECTIONS	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
	0999 Personal Services	156,892	163,898	173,904	180,186	180,186	180,186
	1999 Supplies	1,064	235	2,200	2,200	2,200	2,200
	2999 Other Services & Charges	4,653	2,678	5,472	6,206	6,206	6,206
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	3,665	-	-	-
	<b>TOTALS: PROPERTY INSPECTIONS</b>	<b>162,610</b>	<b>166,812</b>	<b>185,241</b>	<b>188,592</b>	<b>188,592</b>	<b>188,592</b>

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 on Proposed Budget

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 2016

DEPARTMENT: SAFER GRANT 2015 - 2017							
272	PUBLIC SAFETY GRANTS - OTHER	Actual	Actual	Adopted	Department	City Manager	Council
42202	SAFER GRANT 2015 - 2017	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2013	2014	2015	2016	2016	2016
0999	Personal Services	-	-	-	169,412	169,412	169,412
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: SAFER GRANT 2015 - 2017		-	-	-	169,412	169,412	169,412

Activity Description

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 looked at alternative staffing models in order to fulfill core missions but all would include the need for additional staff and increased budget. The Fire Department applied for, and was awarded a Staffing for Adequate Fire and Emergency Response (SAFER) grant through FEMA. The SAFER Grant provides for the hiring of full-time firefighters to meet the needs of the community and national firefighting deployment standards.

Objectives

To provide the needed weekday staffing to cover the shortage of daytime Paid-on-Call staff, meeting NFPA 1720 standards for deployment of fire suppression operations, provide staffing for the increasing number of inspections and requests for public education events, and allow firefighters to conduct fire duties displaced by the increasing inspection demands.

Budget Comments on Proposed Budget

The Fire Department was awarded a SAFER Grant in the amount of \$335,282. The grant is for the hiring of two full-time weekday firefighters for a period of two-years. Grant award covers 100% of the cost of regular wages and fringe for the two-year period. There are no financial match requirements or requirements at the end of the two-year period. The addition of the two firefighters will allow us to meet the objectives laid out above.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: CAP EQUIP REPLACEMENT GENERAL							
431 42200	CAP EQUIP REPLACEMENT GENE FIRE	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	-	-	-	-	-	-
	2999 Other Services & Charges	-	-	-	-	-	-
	4999 Capital Outlay	-	-	-	116,000	116,000	116,000
	6999 Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: CAP EQUIP REPLACEME	-	-	-	116,000	116,000	116,000

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 on Proposed Budget

Engine 1 is 20 years old and in need of refurbishment to make needed repairs and to bring it up to modern safety standards.

Two of the four warning sirens date back to the mid 1960's and are in need of replacement. Emergency Management staff is in process of using new mapping technology to find the best placement of all four warning sirens for better coverage of the City. Money is budgeted for the replacement/moving of the two old sirens and possibly moving one, or both of the existing newer sirens.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: FIRE CAPITAL EQUIPMENT							
439 42200	FIRE CAPITAL EQUIPMENT FIRE	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	15,283	9,375	25,000	20,000	20,000	20,000
	2999 Other Services & Charges	-	-	-	-	-	-
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	-	-	-	-
	<b>TOTALS: FIRE CAPITAL EQUIPMEN</b>	<b>15,283</b>	<b>9,375</b>	<b>25,000</b>	<b>20,000</b>	<b>20,000</b>	<b>20,000</b>

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 on Proposed Budget

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. This will be the last year of this account as funds will be fully utilized.

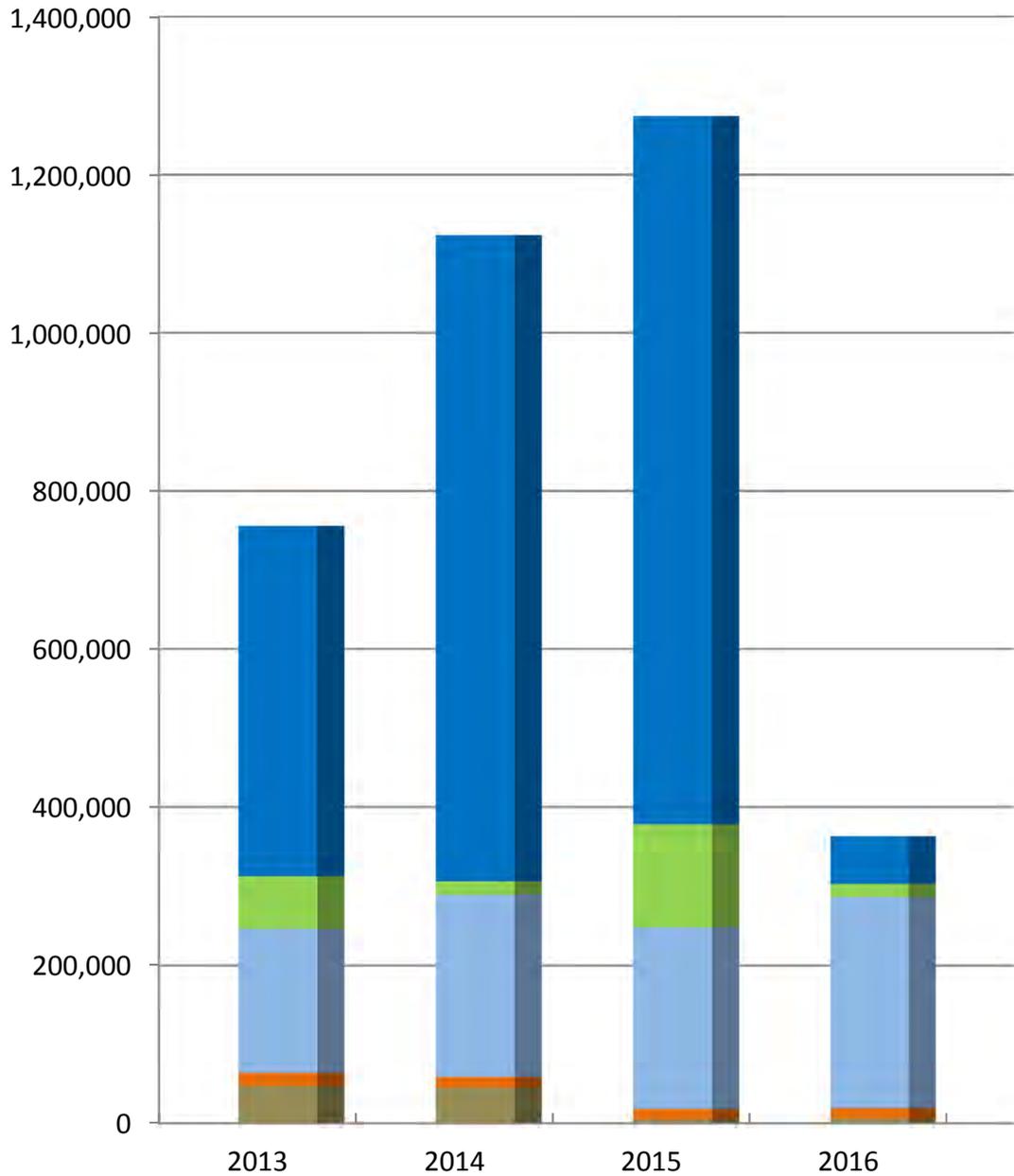
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# **GENERAL GOVERNMENT**

## **City of Columbia Heights**

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# GENERAL GOVERNMENT EXPENDITURE SUMMARY



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

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City of Columbia Heights, Minnesota  
BUDGET 2016

**General Government**

	City Hall	Recognition/ Spec Events	Contingencies	Transfers	Cable TV
	101	101	101	101	225
<b>Revenue</b>					
30999 Taxes	134,604	38,184	28,941	0	0
31999 Licenses & Permits	0	0	0	0	0
32999 Intergovernmental	7,723	2,191	1,661	0	0
33999 Charge for Services	0	0	0	0	0
34999 Fines & Forfeits	0	0	0	0	0
35999 Miscellaneous	14,288	331	251	0	230,900
36999 Sales and Related Charges	0	0	0	0	0
39199 Transfers & Non Rev Receipts	0	0	0	0	0
<b>Total Revenue</b>	<b>156,615</b>	<b>40,706</b>	<b>30,853</b>	<b>0</b>	<b>230,900</b>
<b>Expenses</b>					
0999 Personal Services	0	0	0	0	5,850
1999 Supplies	13,700	300	0	0	0
2999 Other Services & Charges	143,600	40,600	0	0	82,389
4999 Capital Outlay	0	0	0	0	16,700
6999 Contingencies & Transfers	0	0	31,000	0	29,183
<b>Total Expenses</b>	<b>157,300</b>	<b>40,900</b>	<b>31,000</b>	<b>0</b>	<b>134,122</b>
 <b>Change to Fund Balance</b>	 <b>(685)</b>	 <b>(194)</b>	 <b>(147)</b>	 <b>0</b>	 <b>96,778</b>

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CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: CITY HALL							
101 41940	GENERAL CITY HALL	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
	0999 Personal Services	32,713	43,232	-	-	-	-
	1999 Supplies	11,820	10,025	12,000	13,700	13,700	13,700
	2999 Other Services & Charges	65,237	99,423	146,000	143,600	143,600	143,600
	4999 Capital Outlay	-	-	20,000	25,000	25,000	-
	6999 Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: CITY HALL	109,770	152,680	178,000	182,300	182,300	157,300

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 estimating the next year's budget.

Beginning in 2012, this department has the additional objective of coordinating maintenance of the City's eight principal buildings and providing cost-effective janitorial services for five of those buildings.

Budget Comments on Proposed Budget

The 2016 budget for this department is \$4,300 or 2.4% more than the 2015 budget. This change is primarily the result of a \$5,000 increase in the capital outlay category. This is the amount by which the 2016 replacement of four copy machines exceeds the amount of 2015 window/exterior block replacements funded from this budget.

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 Maintenance - Internal Services. Previously these interdepartmental costs were reported in the personnel section of the budget.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: RECOGNITION/SPECIAL EVENTS							
101 45050	GENERAL RECOGNITION/SPECIAL EVENTS	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	233	264	300	300	300	300
	2999 Other Services & Charges	40,491	38,128	39,200	40,600	40,600	40,600
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	-	-	-	-
	<b>TOTALS: RECOGNITION/SPECIAL</b>	<b>40,724</b>	<b>38,392</b>	<b>39,500</b>	<b>40,900</b>	<b>40,900</b>	<b>40,900</b>

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 events, fireworks at the Jamboree, the City Beautification program, and the City newsletter.

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, improving the impression our city makes on visitors, new residents, and long-time residents.

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

Budget Comments on Proposed Budget

The 2016 budget for this department is a \$1,400 or 3.5% increase over 2015. This increase reflects a request by the Public Arts Commission to fund certain costs listed in the attached supplementary information page. There was no equivalent item in the prior year budget. All other items in this budget are proposed at the same amount for 2016 as for 2015.

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 2016

DEPARTMENT: CONTINGENCIES							
101 49200	GENERAL CONTINGENCIES	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	-	-	-	-	-	-
	2999 Other Services & Charges	29,974	19,689	-	-	-	-
	4999 Capital Outlay	574	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	55,000	56,000	56,000	31,000
	<b>TOTALS: CONTINGENCIES</b>	<b>30,548</b>	<b>19,689</b>	<b>55,000</b>	<b>56,000</b>	<b>56,000</b>	<b>31,000</b>

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 on Proposed Budget

The proposed budget for 2016 is a \$1,000 or 1.8% increase for inflation, as compared to the 2015 budget.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: TRANSFERS							
101 49300	GENERAL TRANSFERS	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	-	-	-	-	-	-
	2999 Other Services & Charges	-	-	-	-	-	-
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	404,000	700,000	773,000	150,000	150,000	-
	<b>TOTALS: TRANSFERS</b>	<b>404,000</b>	<b>700,000</b>	<b>773,000</b>	<b>150,000</b>	<b>150,000</b>	<b>-</b>

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 on Proposed Budget

The proposed budget for 2016 is a \$623,000 decrease, compared to 2015. However, this only reflects reclassifications of items from this department to other parts of the budget. In regard to the City-wide budget, these changes result in no net increase or decrease for 2016:

- 2015 included \$570,000 in one-time transfers to capital project funds for the new library and the Huset park splash pad. Those transfers were funded by 2015 LGA (state aid.) Whereas, for 2016 this LGA is budgeted directly in the capital fund 411 General Government Building Improvements, instead of being passed-through this department of the general fund.
- 2015 included \$53,000 in annual transfers to the Information Systems Fund 720 for the internal service used by all departments within the general fund. Whereas for 2016, the proportionate share of that \$53,000 is budgeted within each individual department of the general fund.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: CABLE TELEVISION							
225 49844	CABLE TELEVISION	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
0999	Personal Services	1,753	1,950	5,420	5,850	5,850	5,850
1999	Supplies	110	1,989	600	-	-	-
2999	Other Services & Charges	18,783	23,823	32,713	82,389	82,389	82,389
4999	Capital Outlay	-	-	-	29,700	29,700	16,700
6999	Contingencies & Transfers	66,881	67,636	67,722	23,583	23,583	29,183
TOTALS: CABLE TELEVISION		87,527	95,398	106,455	141,522	141,522	134,122

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 companies with the terms and conditions of the franchises. Additionally, information is placed and programming is produced on the government access channel.

Objectives

1. Administer franchise ordinance.
2. Upgrade City's cable broadcasting hardware and software equipment.
3. Expand amount of information and programming on the government access channel.

Budget Comments on Proposed Budget

The Cable Television budget increased by \$35,067 from 2015 to 2016. Personal Services increased by \$435, due to an increase in wages and insurance premiums. Supplies decreased by \$600, due to the removal of a software purchase made in 2015. Other Services and Charges increased by \$49,676 from 2015 to 2016, the large increase in this item is due to a change in reporting of IS Services. The remaining change in this area is due to anticipated training needs of new Administrative staff and entering into a contract with a third party vendor for ongoing technical support and maintenance. Capital Outlay increased by \$29,700 to allow for purchase of new hardware and software to update obsolete equipment and outdated software and to purchase an online employment application module for the City's website. The increases in Other Services and Charges and Capital Outlay expenses are offset by the addition of \$35,000 in PEG fee revenue per the 2015 Franchise Settlement Agreement with Comcast.

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City of Columbia Heights, Minnesota  
BUDGET 2016

**Bonds**

	2008A G.O. 2007A	2008B	2009A	2013	2015	2009B	2007 EDA	2009B	2007 EDA	Water Fund	Sewer Fund	Storm Sewer	Liquor
	Sull. Shores	Rehab Bonds	Public Safety	Public Facility	GO Improve	GO Library	TIF GO	TIF Revenue	Bonds	Debt Service	Debt Service	Debt Service	Debt Service
	315	341	343	344	345	346	371	373	373	631	632	634	639
<b>Revenue</b>													
30999 Taxes	0	0	218,410	223,872	0	480,000	0	0	0	0	0	0	0
31999 Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0
32999 Intergovernmental	0	0	384,415	30,000	0	0	0	0	0	0	0	0	0
33999 Charge for Services	0	0	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	0	0
35999 Miscellaneous	105,600	100	150	150	150	0	700	400	400	100	0	100	250
36999 Sales and Related Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
39199 Transfers & Non Rev Receipts	0	0	0	44,000	134,000	0	0	207,000	268,000	40,000	40,000	133,000	392,000
<b>Total Revenue</b>	<b>105,600</b>	<b>100</b>	<b>602,975</b>	<b>298,022</b>	<b>134,150</b>	<b>480,000</b>	<b>700</b>	<b>207,400</b>	<b>268,100</b>	<b>40,000</b>	<b>40,000</b>	<b>133,100</b>	<b>392,250</b>

**Expenses**

0999 Personal Services	0	0	0	0	0	0	0	0	0	0	0	0	0
1999 Supplies	0	0	0	0	0	0	0	0	0	0	0	0	0
2999 Other Services and Charges	0	0	0	0	0	0	0	0	0	0	0	0	0
4999 Capital Outlay/Debt Service	99,170	123,907	621,843	298,443	121,645	202,788	78,935	208,438	18,285	5,542	11,649	195,343	
6999 Contingencies & Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Expenses</b>	<b>99,170</b>	<b>123,907</b>	<b>621,843</b>	<b>298,443</b>	<b>121,645</b>	<b>202,788</b>	<b>78,935</b>	<b>208,438</b>	<b>18,285</b>	<b>5,542</b>	<b>11,649</b>	<b>195,343</b>	

**Summary**

<b>Change to Fund Balance</b>	<b>6,430</b>	<b>-123,807</b>	<b>-18,868</b>	<b>-421</b>	<b>12,505</b>	<b>277,212</b>	<b>-78,235</b>	<b>-1,038</b>	<b>249,815</b>	<b>34,458</b>	<b>121,451</b>	<b>196,907</b>	
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**Proprietary Fund Information**

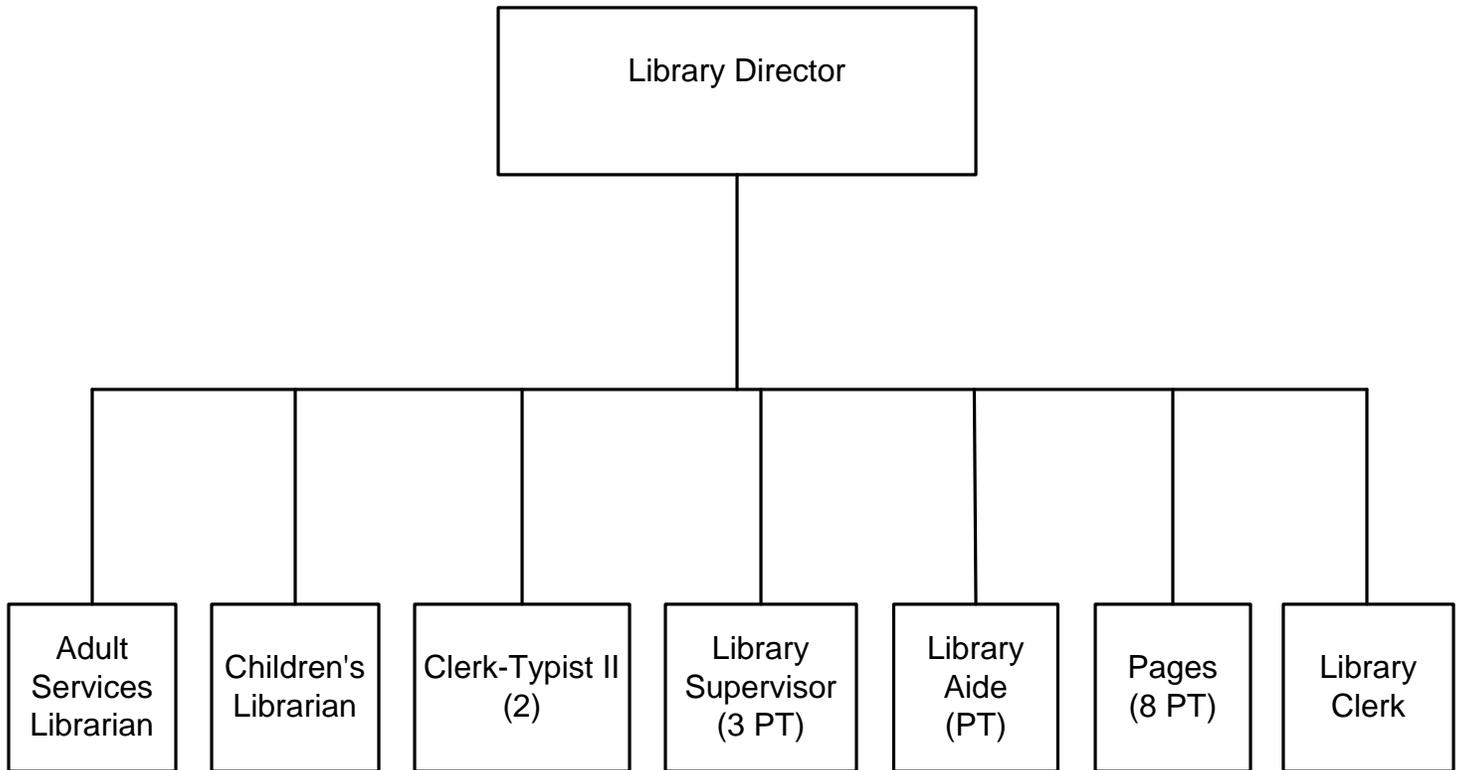
<i>Bond Principal Payments</i>	<i>n/a</i>	<i>241,028</i>	<i>35,000</i>	<i>120,256</i>	<i>180,000</i>								
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# LIBRARY

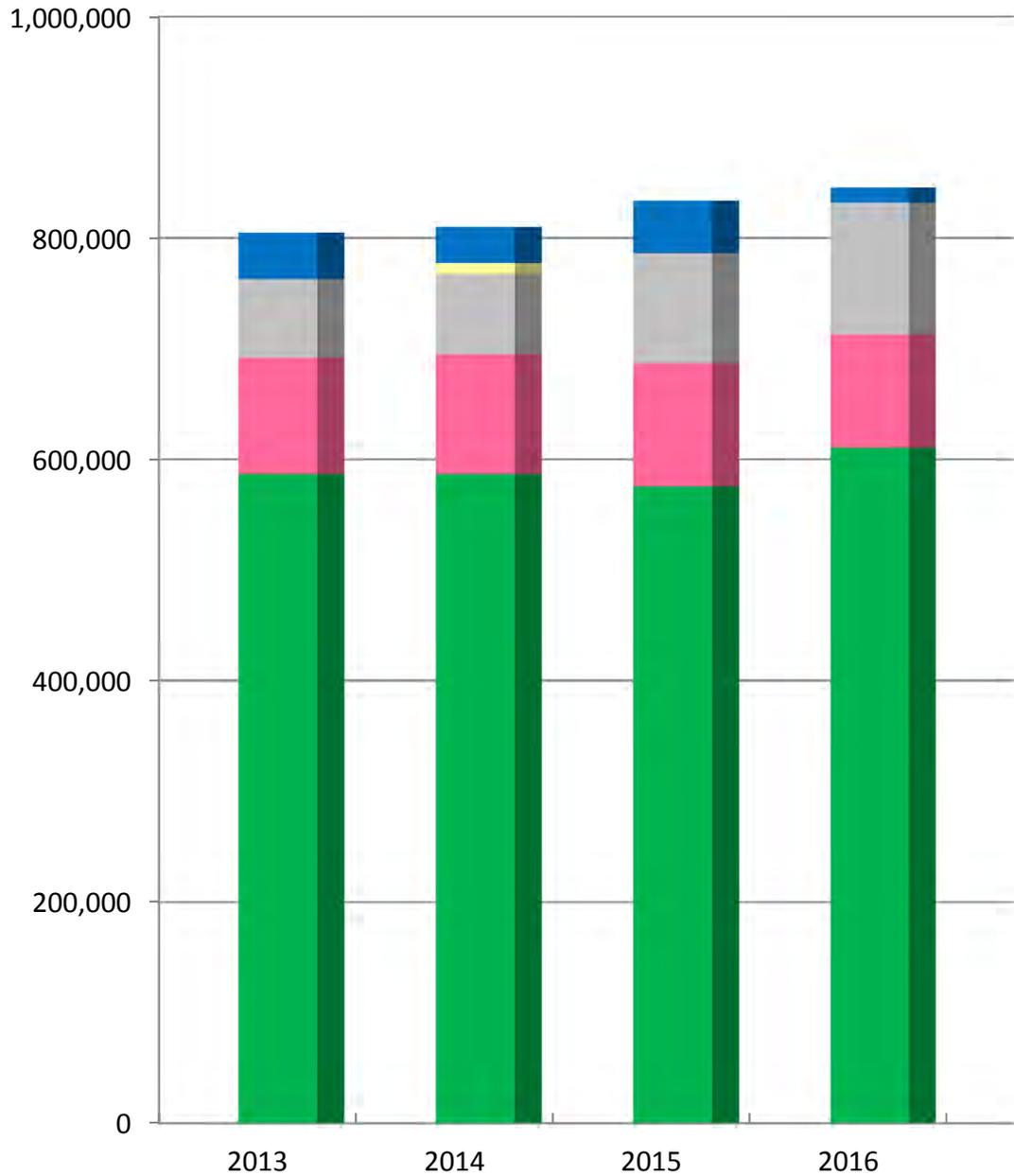
## City of Columbia Heights

### 2016



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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

2016

**Library**

<b>Revenue</b>	
30999 Taxes	813,999
31999 Licenses & Permits	0
32999 Intergovernmental	0
33999 Charge for Services	10,547
34999 Fines & Forfeits	15,000
35999 Miscellaneous	6,385
36999 Sales and Related Charges	0
39199 Transfers & Non Rev Receipts	0
<b>Total Revenue</b>	<b>845,931</b>
<b>Expenses</b>	
0999 Personal Services	610,607
1999 Supplies	102,300
2999 Other Services and Charges	119,045
4999 Capital Outlay	0
6999 Contingencies & Transfers	13,979
<b>Total Expenses</b>	<b>845,931</b>
<b>Change to Fund Balance</b>	<b>0</b>

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CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: LIBRARY							
240 LIBRARY	Actual	Actual	Adopted	Department	City Manager	Council	
45500 LIBRARY	Expense	Expense	Budget	Proposed	Proposed	Adopted	
Line Item	Description	2013	2014	2015	2016	2016	2016
0999	Personal Services	507,079	559,897	575,253	610,607	610,607	610,607
1999	Supplies	95,175	91,565	111,675	102,300	102,300	102,300
2999	Other Services & Charges	59,358	58,856	99,607	119,045	119,045	119,045
4999	Capital Outlay	-	-	-	10,500	10,500	-
6999	Contingencies & Transfers	31,752	32,679	47,436	13,979	13,979	13,979
TOTALS: LIBRARY		693,364	742,997	833,971	856,431	856,431	845,931

Activity Description

The Library serves a diverse community's need for access to resources, information, and technology in a welcoming environment. The library collects and lends materials in multiple formats including books, magazines, newspapers, music, and videos. It provides educational programs and services including literacy-based story times, adult language learning and literacy programs, reading programs for all ages, discussion groups, arts and cultural events, home delivery of materials, internet access, access to online research databases and computer instruction. Library staff provide customer service during 55 open hours per week. The Library contracts with Anoka County Library for inclusion in an integrated library system which manages patron information and collection inventory; delivery of materials; and access to electronic resources such as databases, e-books, e-magazines, and downloadable audiobooks. It participates in the Metropolitan Library Service Agency (as an Associate Library); the Minitex multi-state interlibrary loan program; the Statewide Borrower's Compact; and METRONET. These cooperative agreements enable Columbia Heights patrons to gain access to library materials, special services, and electronic resources available throughout the state of Minnesota. They also provide staff with professional training and development opportunities.

Objectives

In striving to meet the Library's mission in 2016 the staff will continue to provide the services described in the Activity description. Namely, they will connect visitors with the information and materials they need; provide a safe and welcoming space to study, work and connect with neighbors; offer educational and entertaining programming for children and adults; and to discover and address the unique information and continuing education needs of the Columbia Heights community. In 2016 the current facility on 40th Avenue will be closed and the collection moved to the new building on Central Avenue.

Budget Comments on Proposed Budget

The proposed budget for 2016 includes a 2.7% increase over 2015. It incorporates the following changes:

Personnel:

Increase of 6.15% from adopted 2015 budget. All labor contracts have been settled for 2016.

A .9 FTE position has been reclassified to full-time and offered health insurance in order to comply with the Affordable Care Act. Reductions have been made in part-time staffing levels due to operational efficiencies anticipated in a single-level building with self-service technology. Many of the staff continue to progress through the steps of the approved compensation ranges. Staffing is sufficient to sustain 55 hours of public service per week, including a limited number of hours for training new staff and substitute coverage for earned leaves.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

Library Budget Comments Continued

Supplies:

Decrease of 8.39% over adopted 2015 budget. Decreases in nearly all line items to accommodate increases in other budget areas. Increase in line 2025 (ILS supplies) to purchase RFID (radio-frequency identification) tags in addition to barcodes to coincide with implementation of RFID technology for inventory control, identification and self-service lending of material. Increases for e-books (2183) based on actual use by Columbia Heights cardholders. Increase to line 2990 (Purchase for Resale) to address customer requests for earbuds and flash drives. Decrease in line 2171 (General Supplies) attributable to the move of cleaning supplies into 4010 (Building Maintenance - Internal Services).

Other Services and Charges:

Overall increase of 19.51% over adopted 2015 budget. Decrease in line 3050 (Expert and Professional Services) to reflect actual charges for services from Anoka County Library for sharing in the ILS, repairing discs, and cataloging new materials. Increase in line 3250 (Other Communications) for anticipated increased charges for internet service for larger numbers of public computers in the new facility. Estimated 10% increases for Electric (3810) and Gas (3830) in a new, larger building for six months. Actual experience in the space will allow more accurate estimates of these costs in future budgets. Increase in Building Maintenance - Internal Services (4010) caused by moving cleaning supplies out of the Supplies budget and a slight increase in custodian hours. Decrease in Building Maintenance - Contracted Services (4020) anticipates lower repair costs for plumbing, electrical and roof and elimination of carpet cleaning, hard floor maintenance, and painting at the 40th Avenue building. Charges for Information Systems - Internal Services have been moved from line 7370 in the "Other Financing Uses" section into line 4040 in this budget area. Actual charges remain the same as in 2015.

Capital Outlay:

\$10,500 for a microfilm reader to be incorporated into the Community History room of the new library to allow use of local newspapers on microfilm.

Other Financing Uses:

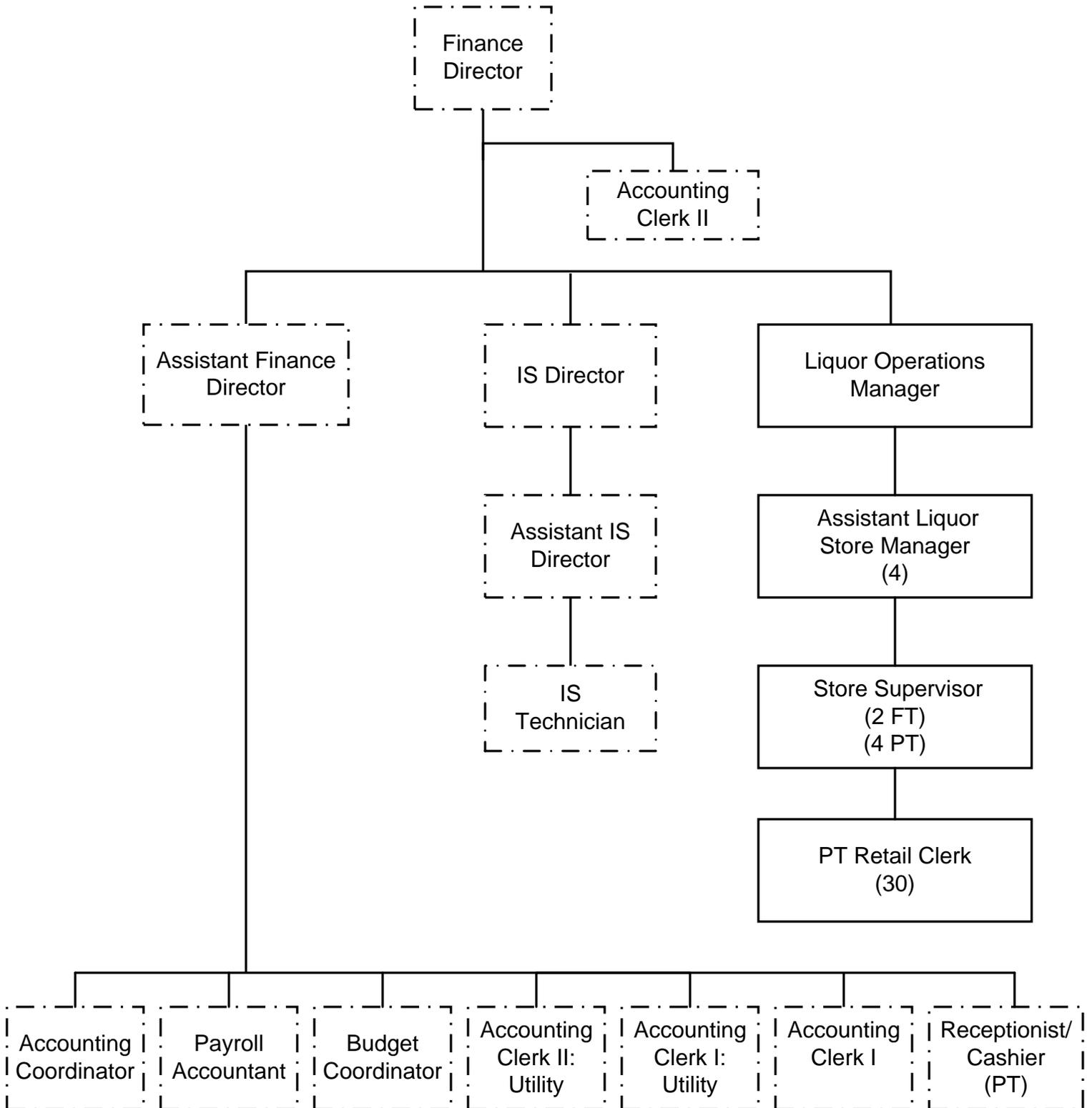
70.53% decrease from adopted 2015 budget. Decrease in Contingencies (8100) because labor contracts for 2016 have been settled. Costs formerly reflected in line 7370 (Operating Transfer Out to Information Services) have been moved into "Other Services and Charges" line 4040.

# MUNICIPAL LIQUOR STORES

## Finance Department

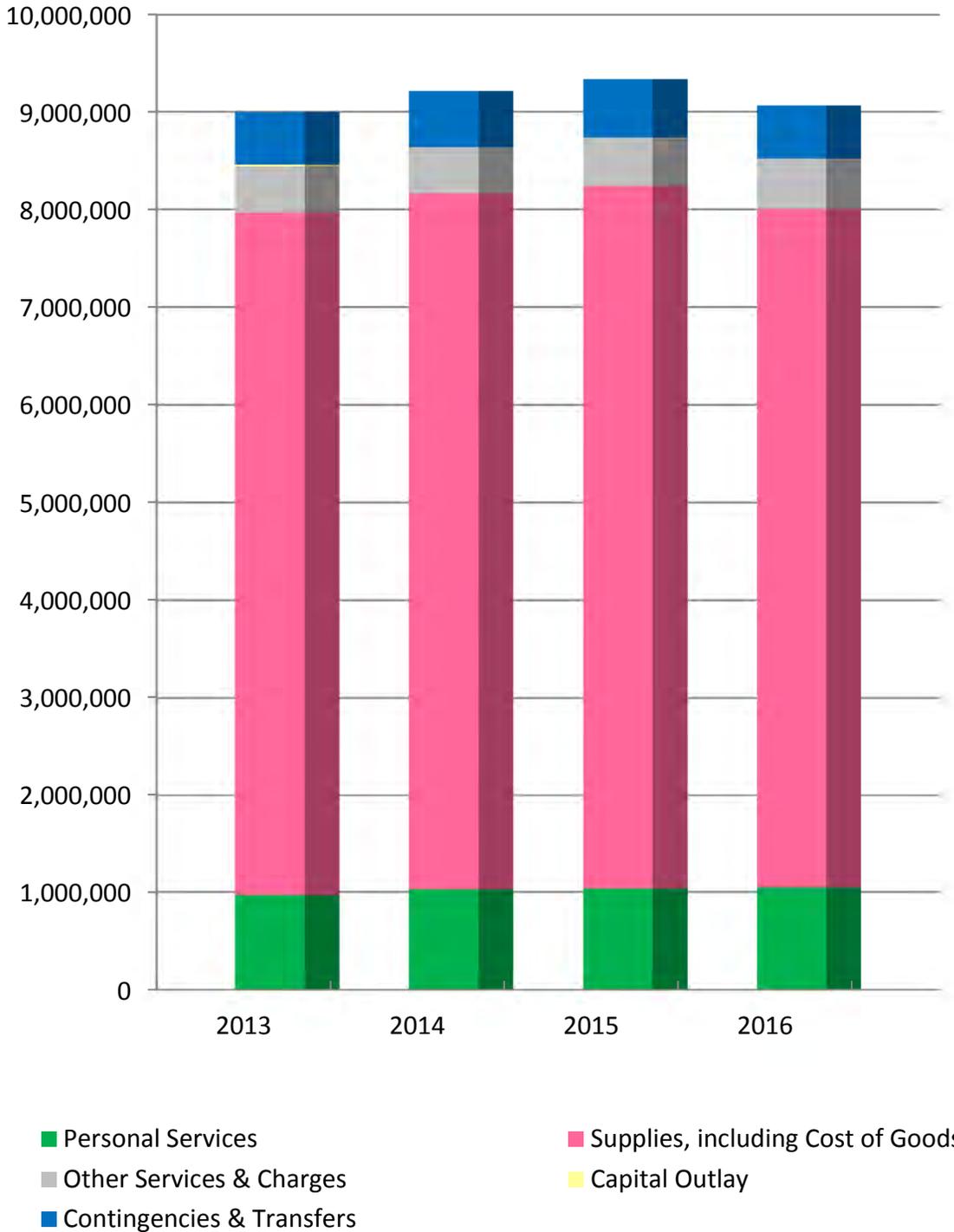
### City of Columbia Heights

## 2016



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# LIQUOR EXPENDITURE SUMMARY



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City of Columbia Heights, Minnesota

BUDGET 2016

**Liquor Operating**

	Store #1	Store #2	Store #3
	609	609	609
<b>Revenue</b>			
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	16,000	13,000	5,000
36999 Sales and Related Charges	4,180,400	3,552,700	1,313,700
39199 Transfers & Non Rev Receipts	0	0	0
<b>Total Revenue</b>	<b>4,196,400</b>	<b>3,565,700</b>	<b>1,318,700</b>
<i>Cost of Goods Sold</i>	<i>3,179,900</i>	<i>2,718,000</i>	<i>1,021,400</i>
<i>Gross Profit</i>	<i>1,016,500</i>	<i>847,700</i>	<i>297,300</i>
<b>Expenses</b>			
0999 Personal Services	473,300	402,500	170,500
1999 Supplies, including cost of goods	3,194,100	2,734,100	1,028,800
2999 Other Services and Charges	258,100	209,200	50,900
4999 Capital Outlay	0	0	0
6999 Contingencies & Transfers	0	0	0
<b>Total Expenses</b>	<b>3,925,500</b>	<b>3,345,800</b>	<b>1,250,200</b>
<b>Change to Fund Balance</b>	<b>270,900</b>	<b>219,900</b>	<b>68,500</b>
<b>Proprietary Fund Information</b>			
<i>Capital Asset Purchases</i>	<i>0</i>	<i>0</i>	<i>0</i>

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CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

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	2013	2014	2015	2016	2016	2016
0999 Personal Services	471,931	465,284	496,579	473,300	473,300	473,300
1999 Supplies	2,919,431	2,982,020	3,179,650	3,194,100	3,194,100	3,194,100
2999 Other Services & Charges	237,231	245,952	244,958	258,100	258,100	258,100
4999 Capital Outlay	-	-	-	-	-	-
6999 Contingencies & Transfers	-	-	10,099	-	-	-
TOTALS: LIQUOR STORE #1	3,628,592	3,693,257	3,931,286	3,925,500	3,925,500	3,925,500

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 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 fund for city infrastructure, equipment, and mitigation of the negative effects of alcohol in the community through activities such as D.A.R.E.

Objectives

The main objective for Top Valu I for 2016 will be to maintain stable sales 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 2016. 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 on Proposed Budget

- Within the Supplies category, cost of goods sold for the liquor operation is budgeted each year to reflect the most recent sales projections available.
- For 2016, the internal charge to the Liquor Fund for Information Services is shown separately within each individual store's department budget. Whereas for 2015, the combined Information Services cost for all three stores was budgeted within the single department budget of 609.49794 Liquor Non-Operating.
- For 2016, the total personnel hours budgeted for the stores are approximately the same as for 2015; however, approximately 20 hours per week shift from Top Valu I to the other two stores.
- After factoring in the above matters, store expenses for all three stores combined show a decrease of approximately \$35,000 or 2% for 2016 as compared to 2015. Much of this decrease is from the reduced electrical costs expected from the energy improvements approved by the City Council in 2015. Most other expenses either remained the same for 2016 or show slight decreases.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

**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	2013	2014	2015	2016	2016	2016
0999 Personal Services	376,293	398,682	384,230	402,500	402,500	402,500
1999 Supplies	2,732,469	2,444,307	2,988,850	2,734,100	2,734,100	2,734,100
2999 Other Services & Charges	188,342	202,634	204,490	209,200	209,200	209,200
4999 Capital Outlay	-	-	-	-	-	-
6999 Contingencies & Transfers	-	-	8,517	-	-	-
<b>TOTALS: LIQUOR STORE #2</b>	<b>3,297,103</b>	<b>3,045,623</b>	<b>3,586,087</b>	<b>3,345,800</b>	<b>3,345,800</b>	<b>3,345,800</b>

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 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 price strategy. Additionally, when the current Top Valu I facility was constructed in 2007-2008 at 2105 37th Avenue NE, the City Council chose to construct the building to very strict design guidelines, so that this store will be a leading example for other businesses in the community for many years.

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

Objectives

The main objective for Top Valu II for 2016 will be to maintain stable sales 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 2016. 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 on Proposed Budget

- Within the Supplies category, cost of goods sold for the liquor operation is budgeted each year to reflect the most recent sales projections available.
- For 2016, the internal charge to the Liquor Fund for information services is shown separately within each individual store's budget. Whereas for 2015, the combined information services cost for all three stores was budgeted within the single department budget of 609.49794 Liquor Non-Operating.
- For 2016 the total personnel hours budgeted for the stores are approximately the same as for 2015; however approximately 20 hours per week shift from Top Valu I to the other two stores.
- After factoring in the above matters, store expenses for all three stores combined show a decrease of approximately \$35,000 or 2% for 2016 as compared to 2015. Much of this decrease is from the reduced electrical costs expected from the energy improvements approved by the City Council in 2015. Most other categories of expenses either remained the same for 2016 or show slight decreases.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: LIQUOR STORE #3						
609 LIQUOR 49793 LIQUOR STORE #3	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item Description						
0999 Personal Services	141,298	130,196	151,984	170,500	170,500	170,500
1999 Supplies	959,895	961,952	1,039,080	1,028,800	1,028,800	1,028,800
2999 Other Services & Charges	41,023	49,623	47,191	50,900	50,900	50,900
4999 Capital Outlay	-	-	-	-	-	-
6999 Contingencies & Transfers	-	-	3,366	-	-	-
TOTALS: LIQUOR STORE #3	1,142,216	1,141,771	1,241,621	1,250,200	1,250,200	1,250,200

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 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 price strategy. Additionally, when the current Top Valu I facility was constructed in 2007-2008 at 2105 37th Avenue NE, the City Council chose to construct the building to very strict design guidelines, so that this store will be a leading example for other businesses in the community for many years.

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

Objectives

The main objective for Heights Liquor for 2016 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 on Proposed Budget

- Within the Supplies category, cost of goods sold for the liquor operation is budgeted each year to reflect the most recent sales projections available.
- For 2016, the internal charge to the Liquor Fund for information services is shown separately within each individual store's budget. Whereas for 2015, the combined information services cost for all three stores was budgeted within the single department budget of 609.49794 Liquor Non-Operating.
- For 2016 the total personnel hours budgeted for the stores are approximately the same as for 2015; however approximately 20 hours per week shift from Top Valu I to the other two stores.
- After factoring in the above matters, store expenses for all three stores combined show a decrease of approximately \$35,000 or 2% for 2016 as compared to 2015. Much of this decrease is from the reduced electrical costs expected from the energy improvements approved by the City Council in 2015. Most other categories of expenses either remained the same for 2016 or show slight decreases.

City of Columbia Heights, Minnesota

BUDGET 2016

**Liquor Non-Operating**

	Non-Operating
	609
<b>Revenue</b>	
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
<b>Total Revenue</b>	<b>0</b>
<i>Cost of Goods Sold</i>	<i>0</i>
<i>Gross Profit</i>	<i>0</i>
<b>Expenses</b>	
0999 Personal Services	0
1999 Supplies, including cost of goods	0
2999 Other Services and Charges	0
4999 Capital Outlay	0
6999 Contingencies & Transfers	550,818
<b>Total Expenses</b>	<b>550,818</b>
<b>Change to Fund Balance</b>	<b>-550,818</b>

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: LIQUOR NON-OPERATING</b>							
609 LIQUOR	Actual	Actual	Adopted	Department	City Manager	Council	
49794 LIQUOR NON-OPERATING	Expense	Expense	Budget	Proposed	Proposed	Adopted	
Line Item Description	2013	2014	2015	2016	2016	2016	
0999 Personal Services	-	-	-	-	-	-	
1999 Supplies	-	-	-	-	-	-	
2999 Other Services & Charges	11,040	16,188	-	-	-	-	
4999 Capital Outlay	-	-	-	-	-	-	
6999 Contingencies & Transfers	522,334	583,386	582,789	547,218	547,218	550,818	
<b>TOTALS: LIQUOR NON-OPERATING</b>	<b>533,374</b>	<b>599,574</b>	<b>582,789</b>	<b>547,218</b>	<b>547,218</b>	<b>550,818</b>	

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 improvements; debt service; and transfers to other city funds.

Objectives

The main objective for this department for 2016 is to continue funding other city activities at or above the 2015 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 within the General Fund.
- Transfer to Liquor Debt Service Fund 639 of \$392,000 for principal, interest, and trustee fees on the 2007 costs of the Top Valu I and II stores.

Budget Comments on Proposed Budget

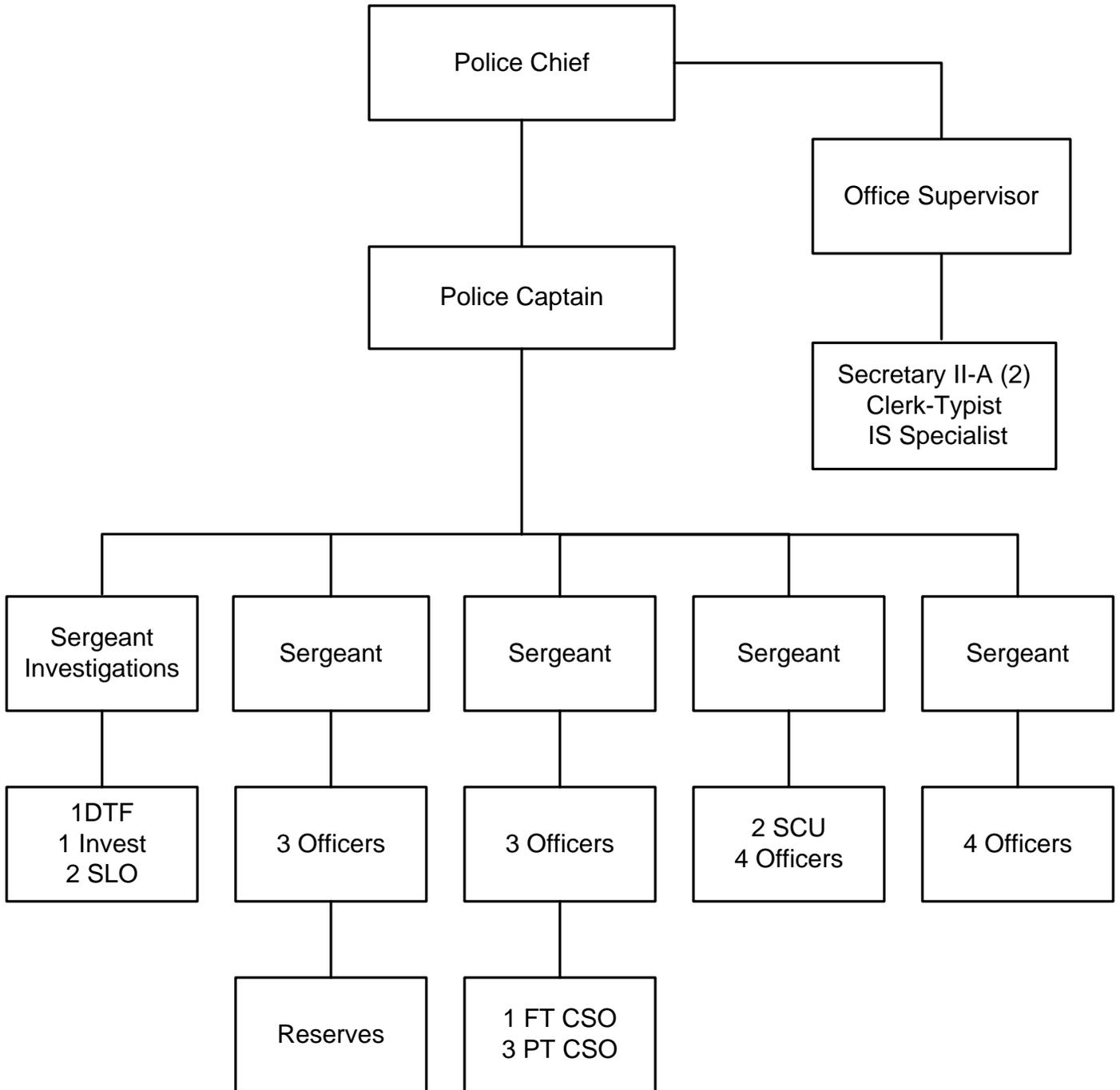
For 2016, the internal charge to the Liquor Fund for information services is shown separately within each individual store's budget. Whereas in 2015, the combined information services cost for all three stores was budgeted within the single department budget of 609.49794 Liquor Non-Operating. This \$45,000 reclassification is the only significant change to this budget for 2016.

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# POLICE

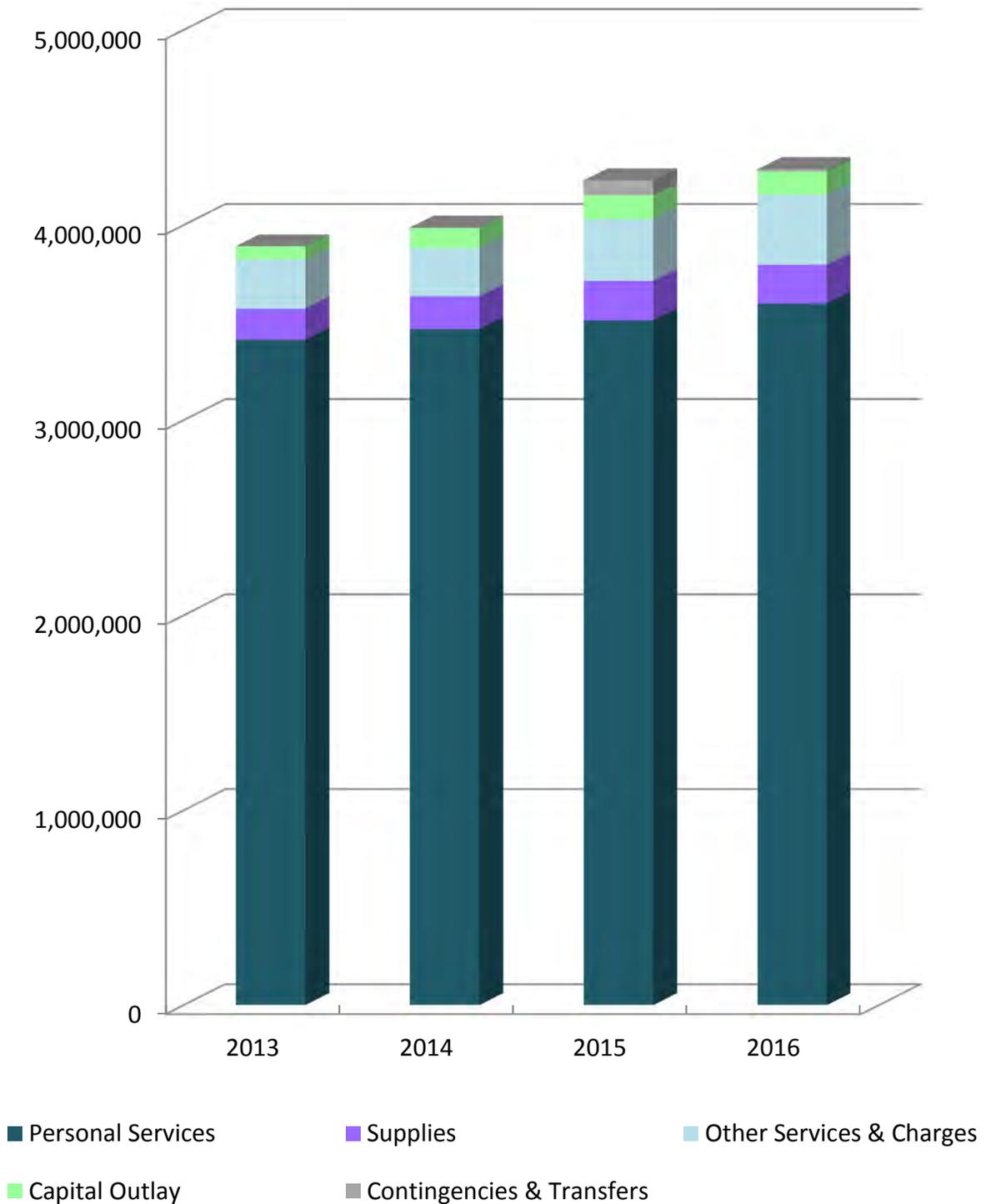
## City of Columbia Heights

### 2016



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# POLICE EXPENDITURE SUMMARY



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City of Columbia Heights, Minnesota  
BUDGET 2016

**Police**

	Police	Police Capital Equipment
	101	431
<b>Revenue</b>		
30999 Taxes	3,259,923	0
31999 Licenses & Permits	34,700	0
32999 Intergovernmental	479,037	109,589
33999 Charge for Services	243,000	0
34999 Fines & Forfeits	75,000	0
35999 Miscellaneous	28,293	27,085
36999 Sales and Related Charges	0	0
39199 Transfers & Non Rev Receipts	9,000	29,546
<b>Total Revenue</b>	<b>4,128,953</b>	<b>166,220</b>
<b>Expenses</b>		
0999 Personal Services	3,598,033	0
1999 Supplies	175,676	22,750
2999 Other Services & Charges	360,322	0
4999 Capital Outlay	0	117,813
6999 Contingencies & Transfers	11,520	0
<b>Total Expenses</b>	<b>4,145,551</b>	<b>140,563</b>
 <b>Change to Fund Balance</b>	 <b>(16,598)</b>	 <b>25,657</b>

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CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: POLICE							
101 42100	GENERAL POLICE	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
0999	Personal Services	3,276,294	3,371,941	3,512,444	3,643,782	3,643,782	3,598,033
1999	Supplies	146,989	161,929	156,856	175,676	175,676	175,676
2999	Other Services & Charges	247,297	254,175	318,518	360,322	360,322	360,322
4999	Capital Outlay	-	4,073	-	-	-	-
6999	Contingencies & Transfers	-	-	77,361	11,520	11,520	11,520
TOTALS: POLICE		3,670,579	3,792,118	4,065,179	4,191,300	4,191,300	4,145,551

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 partnership 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, objective 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 on Proposed Budget

**Personnel:** Personnel costs for all employees were calculated based on actual or anticipated 2016 amounts, plus expected movement through salary and longevity steps. The 2016 Form B includes the addition of a fourth part-time Community Service Officer position. The Police Department is proposing to add a fourth part-time CSO to expand coverage of this non-sworn position. The CSO position has evolved into a position which frees up officers to be able to do their jobs and provides important community services which were at one time handled by the Police Reserves. The Police Department has expended thousands of dollars each year in attempting to recruit, train and equip volunteer police reserves, only to have most not fulfill their obligations for a minimum of three years. Additionally, it has become clear that Police Departments are being held accountable for what these unlicensed volunteers are involved in while off-duty, something the Police Department has very little control over. Also, in working with the Human Resource Director, we have identified the CSO position as being vital to attracting and training future non-traditional sworn officers. The Police Department intends to pay for this added position through the elimination of Problem Oriented Policing Overtime and savings to be realized through not having to recruit, train, and equip future police reserve officers. Testing qualified internal candidates will also defray the costs related to recruiting and testing for sworn officer positions. The Police Reserve program will still be supported in 2016 for active members but will not add members and will be sized down through attrition.

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CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

Police

Budget Comments on Proposed Budget

**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 increase of \$5,000 to 2011 Computer Equipment. The 2015 adopted budget in this line item was significantly less than in previous years because a number of computers were replaced the year before. Beginning in 2016 we will return to a more normal schedule of replacement.

**Other Services and Charges:** The most noteworthy item in this category is the additional monies included under 3050 Expert and Professional Services to cover the anticipated increases in the costs for the Anoka County Public Safety Data System. According to numbers provided by those who administer that project, the City of Columbia Heights' share will be at least \$28,000, and could be as high as \$36,000 for 2016. The 2015 budget already included an increase to support this project, so the increase to the line item is not as great as between 2014 and 2015. The other notable change is the re-coding of the payments for wireless internet access for squads; previously they've been coded to 3210 Telephone and Telegraph. Starting in 2016, they will be coded to 3250 Other Communications, causing a \$6,250 shift between those two line items.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: ANIMAL CONTROL							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
42700	ANIMAL CONTROL	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2013	2014	2015	2016	2016	2016
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	58	-	-	-	-	-
2999	Other Services & Charges	8,225	49	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: ANIMAL CONTROL		8,283	49	-	-	-	-

Activity Description

This activity is now included in 101.42100.

Objectives

Budget Comments on Proposed Budget

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

**DEPARTMENT: POLICE COMMUNITY PROGRAMS**

101 GENERAL 42160 POLICE COMMUNITY PROGRAMS	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item Description						
0999 Personal Services	7,374	-	-	-	-	-
1999 Supplies	12,230	-	-	-	-	-
2999 Other Services & Charges	600	-	-	-	-	-
4999 Capital Outlay	-	-	-	-	-	-
6999 Contingencies & Transfers	-	-	-	-	-	-
<b>TOTALS: POLICE COMMUNITY PROGRAMS</b>	<b>20,204</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Activity Description

This activity is now included in 101.42100.

Objectives

Budget Comments on Proposed Budget

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

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	2013	2014	2015	2016	2016	2016
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	13,264	9,169	44,498	22,750	22,750	22,750
	2999 Other Services & Charges	-	-	-	-	-	-
	4999 Capital Outlay	70,959	99,635	120,121	117,813	117,813	117,813
	6999 Contingencies & Transfers	-	-	-	-	-	-
	<b>TOTALS: POLICE CAPITAL EQUIPMENT</b>	<b>84,224</b>	<b>108,804</b>	<b>164,619</b>	<b>140,563</b>	<b>140,563</b>	<b>140,563</b>

Activity Description

The Capital Equipment budget for 2016 includes two marked vehicles and one unmarked vehicle, as well as various equipment for those vehicles and related set-up costs.

Objectives

The Police Department's objectives as they relate 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 on Proposed Budget

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 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. The vehicle will be purchased from the dealership awarded under the State of Minnesota Cooperative Purchasing Venture (CPV).

In addition, the police department is budgeting to replace one unmarked vehicle in 2016. The vehicle scheduled for replacement is a 2008 Dodge Charger with over 85,000 miles on it, and is estimated to be over 90,000 miles at the time of replacement. The age and mileage make this an unsafe vehicle for use in police emergency driving, and the maintenance costs are increasing with the age of the vehicle. The police department has researched and selected a 2016 Chevy Impala, listed on the CPV. This vehicle has comparable pricing and fuel economy when compared to past vehicle purchases, and is roomier and better equipped to carry needed police equipment.

The Police Department is budgeting to purchase the following vehicles:

2 - 2016 Ford Police Interceptor Utility vehicles	\$26,586.00 e.
1 - 2016 Unmarked Chevy Impala or similar	\$24,917.00
<b>Total:</b>	<b>\$78,089.00</b>

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CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

Police Capital Equipment  
Comments Continued

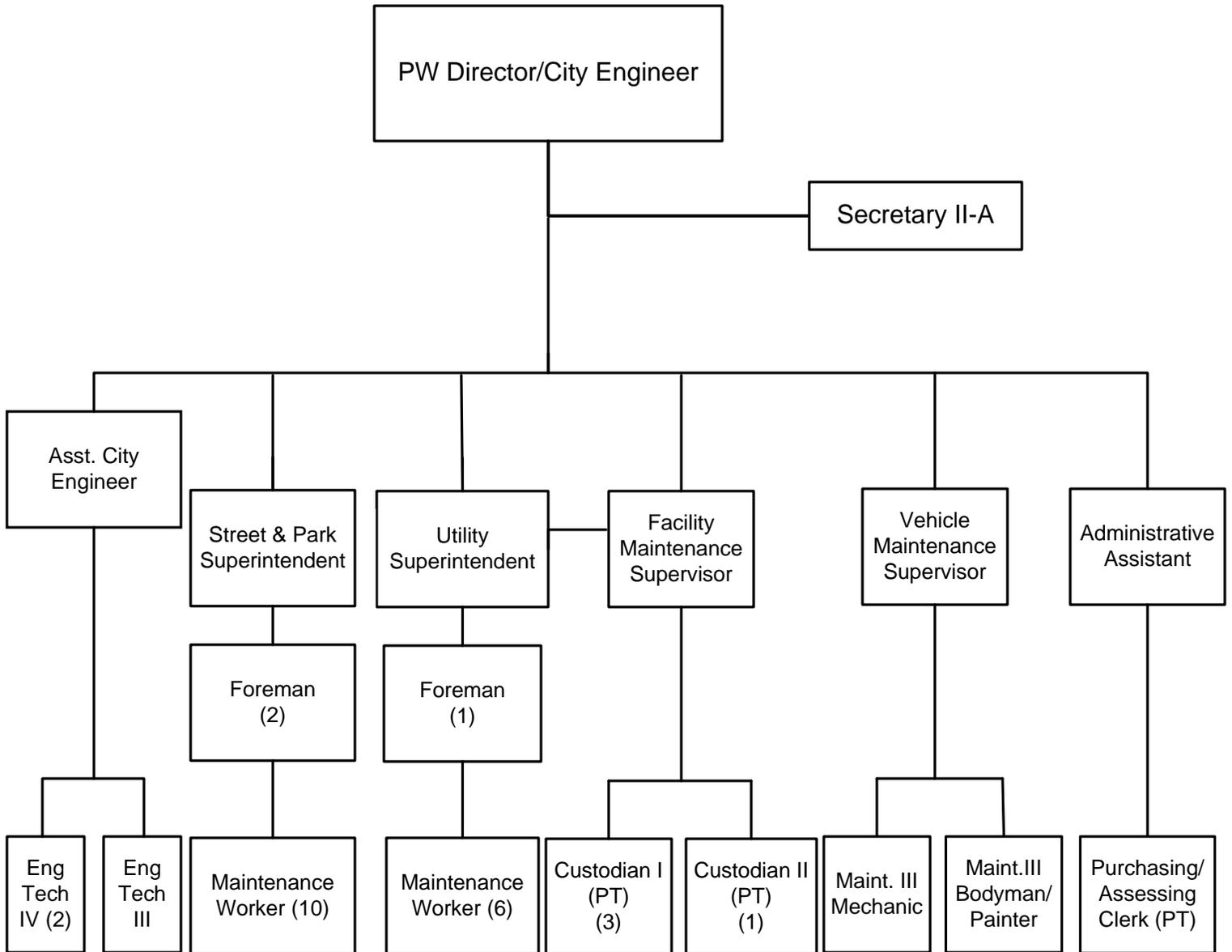
The Police Department is also budgeting to expend up to \$61,216.00 for outfitting and setting up these vehicles for patrol use. This amount includes the standard set-up as has been done in the past, plus the purchase of necessary equipment for the squads including laptop computers. This number is in line with the 2015 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 2016 squad budget includes the purchase of three Motorola encrypted squad radios from the vendor utilized by Anoka County and listed on the CPV. The current Motorola radios are being phased out, and will no longer be supported in the next few years. This inclusion of the radios in the yearly squad builds is meant as a way to defray the costs of updating the radios over several years. In addition, the current listening technology has made police radio communications easily monitored by the public. The encryption of the radios will allow radio communications to be made private which increases officer safety and police effectiveness. The squad outfitting will be awarded to the vendor listed on the State of MN CPV

The total budgeted for squad cars and set-up in 2016 is \$140,563.

# PUBLIC WORKS

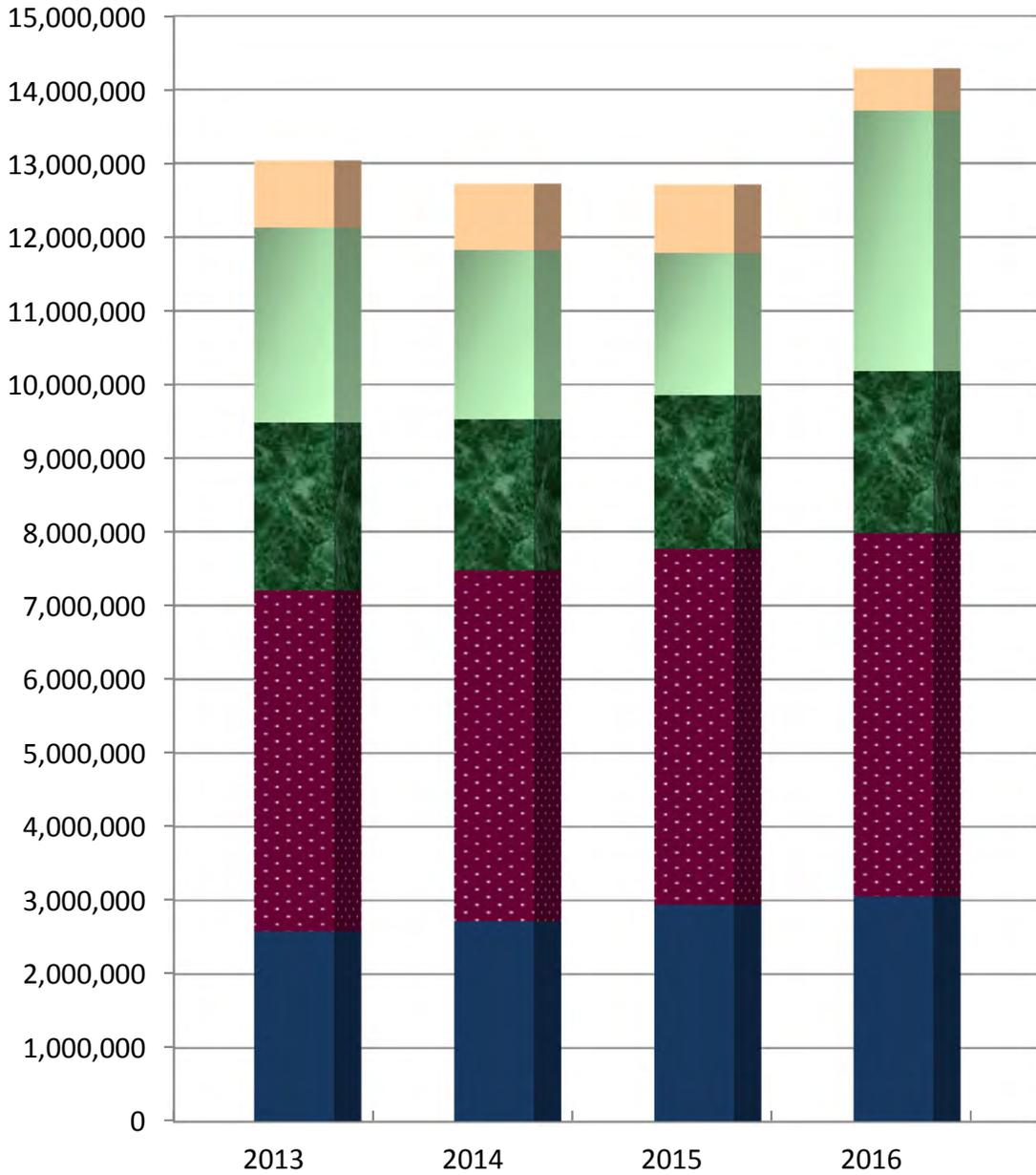
## City of Columbia Heights

### 2016



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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 2016

Public Works

	Infrastructure Fund		Gen Fund		St. Aid Maint		St. Aid Maint		Water		Sewer		State Aid Cons		Storm	
	430	431	431	431	212	212	212	212	433	433	602	432	402	603	604	
<b>Revenue</b>																
30999 Taxes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
31999 Licenses & Permits	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32999 Intergovernmental	50,000	22,512	69,861	116,889	0	0	0	0	0	0	0	1,400,000	91,500	0	0	0
33999 Charge for Services	0	0	0	23,570	0	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	0	0	0	0	0
35999 Miscellaneous	11,000	5,563	0	11,124	1,500	5,623	2,800	0	1,500	5,623	2,800	0	27,000	3,493	0	0
36999 Sales and Related Charges	0	0	0	2,714,385	0	1,628,191	0	0	0	1,628,191	0	0	1,810,000	407,192	0	0
39199 Transfers & Non Rev Receipts	100,000	6,070	0	0	25,000	0	25,000	0	25,000	0	25,000	550,000	0	0	0	0
<b>Total Revenue</b>	<b>161,000</b>	<b>34,145</b>	<b>69,861</b>	<b>116,889</b>	<b>2,749,079</b>	<b>26,500</b>	<b>1,633,814</b>	<b>27,800</b>	<b>1,950,000</b>	<b>1,928,500</b>	<b>410,685</b>					

Expenses

0999 Personal Services	133,116	0	63,873	0	405,480	0	354,061	0	0	89,237	133,271	0	0	0	0	0
1999 Supplies	0	0	17,085	0	1,470,470	0	1,157,624	0	0	1,709,015	50,209	0	0	0	0	0
2999 Other Services and Charges	7,850	0	104,321	0	499,007	0	333,558	0	0	105,641	182,496	0	0	0	0	0
4999 Capital Outlay	200,000	28,875	0	310,000	0	0	0	0	0	1,960,000	0	0	0	0	0	0
6999 Contingencies & Transfers	0	0	0	293,000	0	65,000	0	0	0	78,098	138,000	0	0	0	0	0
<b>Total Expenses</b>	<b>340,966</b>	<b>28,875</b>	<b>185,279</b>	<b>310,000</b>	<b>2,667,957</b>	<b>0</b>	<b>1,910,243</b>	<b>0</b>	<b>1,960,000</b>	<b>1,981,991</b>	<b>503,976</b>					

Change to Fund Balance

	-179,966	5,270	-115,418	-193,111	81,122	26,500	-276,429	27,800	-10,000	-53,491	-93,291					
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Proprietary Fund Information

Capital Asset Purchases	n/a	n/a	n/a	n/a	0	70,290	0	82,290	0	0	0					
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CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: ENGINEERING</b>							
101 43100	GENERAL ENGINEERING	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description	2013	2014	2015	2016	2016	2016
0999	Personal Services	186,693	181,133	287,821	295,588	295,588	295,588
1999	Supplies	20,097	20,932	19,025	19,320	19,320	19,320
2999	Other Services & Charges	56,142	78,037	51,765	62,210	62,210	62,210
4999	Capital Outlay	117,946	23,582	-	25,000	25,000	-
6999	Contingencies & Transfers	1,165	-	5,685	-	-	-
<b>TOTALS: ENGINEERING</b>		<b>382,043</b>	<b>303,684</b>	<b>364,296</b>	<b>402,118</b>	<b>402,118</b>	<b>377,118</b>

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; TMDL reporting; 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. Implementation of NPDES Phase III requirements along with TMDL implementation measures and reporting.
4. Develop networking and sharing of other database sources for increased accuracy of owner information.
5. Continue the development of a rehabilitation and/or a maintenance plan for severely deteriorated alleys City-wide.
6. Continue the development or a rehabilitation plan for state-aid streets.

Budget Comments on Proposed Budget

The proposed 2016 Engineering budget is \$402,118, a 10% or 37,822 increase from the 2015 budget. Major sections and items contributing to the increase:

1. Personnel increased by 2.5% or \$7,767 to account for contractual wage increases.
2. A capital outlay request was added to replace the HP inkjet plotter and KIP wide format copier. Both models are considered obsolete making repair parts difficult to obtain. Staff will exploring purchase of an all-in-one plotter/copier. The HP was purchased in 2005 and the KIP was purchased in 2006.
3. Other line items of the budget have remained flat or had reductions.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: STREETS</b>							
101 43121	GENERAL STREETS	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
0999	Personal Services	448,771	485,292	508,156	519,520	519,520	519,520
1999	Supplies	144,068	161,531	165,616	168,894	168,894	168,894
2999	Other Services & Charges	163,186	175,111	186,768	190,484	190,484	190,484
4999	Capital Outlay	-	39,314	-	4,600	4,600	4,600
6999	Contingencies & Transfers	27,677	-	11,229	-	-	-
<b>TOTALS: STREETS</b>		<b>783,701</b>	<b>861,248</b>	<b>871,769</b>	<b>883,498</b>	<b>883,498</b>	<b>883,498</b>

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. to manage 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.

Budget Comments on Proposed Budget

The overall 2016 budget for the Street Department is \$883,498, a 1.3% or \$11,729 increase from 2015.  
Major line items contributing to the increase:

1. Personnel increased by 2.2% or an increase of \$11,364 to provide for 2016 approved contractual wage increases.
2. Other line items of the budget have decreased or remained relatively flat to maintain minimal budget increases.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: STREET LIGHTING</b>							
101 43160	GENERAL STREET LIGHTING	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
0999	Personal Services	714	1,240	5,907	6,224	6,224	6,224
1999	Supplies	-	-	680	980	980	980
2999	Other Services & Charges	150,892	142,946	162,517	159,621	159,621	159,621
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	132	-	-	-
<b>TOTALS: STREET LIGHTING</b>		<b>151,606</b>	<b>144,186</b>	<b>169,236</b>	<b>166,825</b>	<b>166,825</b>	<b>166,825</b>

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 proactive 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 on Proposed Budget

The 2016 proposed Street Lighting budget is \$166,825 a decrease of 1.4% or \$2,411 from 2015.

1. Personnel increased \$317.
2. Electric costs are projected down by \$3,842 from 2015 budgeted amounts to better reflect actual costs.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: TRAFFIC SIGNS &amp; SIGNALS</b>							
101 43170	GENERAL TRAFFIC SIGNS & SIGNALS	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
0999	Personal Services	67,081	69,433	63,278	66,619	66,619	66,619
1999	Supplies	8,719	8,948	13,445	14,472	14,472	14,472
2999	Other Services & Charges	13,738	13,711	15,880	15,490	15,490	15,490
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	1,413	-	-	-
<b>TOTALS: TRAFFIC SIGNS &amp; SIGNALS</b>		<b>89,539</b>	<b>92,091</b>	<b>94,016</b>	<b>96,581</b>	<b>96,581</b>	<b>96,581</b>

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. Begin program of repainting of Trunk Highway signals for proper maintenance and improved appearance on Central and University Avenues.

Budget Comments on Proposed Budget

The overall budget proposed in 2016 is \$96,581 a 2.73% or a \$2,565 increase from the 2015 adopted budget. Major line items contributing to the increase:

1. Personnel increased by \$3,341 for approved 2016 contractual wage increases.
2. Other line items of the budget have decreased or remained relatively flat to maintain minimal budget increases.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: PARKS							
101 45200	GENERAL PARKS	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
	0999 Personal Services	487,087	461,088	508,780	522,591	522,591	508,991
	1999 Supplies	93,877	77,140	95,136	96,324	96,324	96,324
	2999 Other Services & Charges	217,389	235,472	217,328	221,410	221,410	221,410
	4999 Capital Outlay	10,999	-	-	-	-	-
	6999 Contingencies & Transfers	1,419	2,114	12,343	1,500	1,500	1,500
	<b>TOTALS: PARKS</b>	<b>810,772</b>	<b>775,813</b>	<b>833,587</b>	<b>841,825</b>	<b>841,825</b>	<b>828,225</b>

Activity Description

This activity provides for the maintenance of:

- A. 15 city parks
- B. 2 public wading pools
- C. 3 skating and 3 hockey rinks;
- D. 12 softball/baseball diamonds
- E. 2 tennis courts
- F. 12 buildings and other recreational facilities
- G. All Park trails.
- H. 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.
- I. 1 Splash pad
- J. 5 Basketball courts

Objectives

1. Continue park redevelopment based upon approved Master Plans and available funding.
2. Continue Master Planning for parks and engage public input/review process.
3. Continue pursuing State Grant and other funding for park redevelopment, focusing on the wading pool replacement plan in 2015.
4. Continue to develop/encourage neighborhood input regarding park improvements.
5. Improve the turf condition of athletic fields - including drainage and weed control.

Budget Comments on Proposed Budget

The 2016 Parks proposed budget is \$841,825, an increase of 1% or \$8,238, from the 2015 adopted budget. Major line item increases include:

1. Personnel increased \$13,811 or a 2.71% increase to account for contractual wage increases and step system movement.
2. Other line items of the budget have decreased or remained relatively flat.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: URBAN FORESTRY</b>							
101 46102	GENERAL URBAN FORESTRY	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
0999	Personal Services	68,787	54,506	73,678	76,868	76,868	76,868
1999	Supplies	3,224	1,836	3,920	4,455	4,455	4,455
2999	Other Services & Charges	48,225	80,055	69,252	75,354	75,354	75,354
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	1,659	-	-	-
<b>TOTALS: URBAN FORESTRY</b>		<b>120,236</b>	<b>136,397</b>	<b>148,509</b>	<b>156,677</b>	<b>156,677</b>	<b>156,677</b>

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. An Emerald Ash Borer (EAB) Program was approved by the Council in 2014 to proactively manage the threat of EAB.

Objectives

1. An EAB Program was established for the 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, focusing on Street Rehab Zone work.
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. Continue the tree care program along the Huset Parkway area and University service drive plantings.

Budget Comments on Proposed Budget

The proposed 2016 Tree Care and Maintenance budget is \$156,677 an increase of 5.5% or \$8,168 from the adopted 2015 budget. Major line item contributing to the increase:

1. Personnel increased \$3,190 to account for 2.5% contractual wage increases
2. Expert & Professional Services increased \$1,000 for continued EAB services.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

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	2013	2014	2015	2016	2016	2016
0999	Personal Services	63,626	59,608	60,950	63,873	63,873	63,873
1999	Supplies	13,775	7,717	17,050	17,085	17,085	17,085
2999	Other Services & Charges	32,347	36,663	104,253	104,321	104,321	104,321
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	3,569	9,302	1,339	-	-	-
TOTALS: STATE AID MAINTENANCE		113,317	113,291	183,592	185,279	185,279	185,279

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. 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 on Proposed Budget

The proposed 2016 budget is \$185,279 an increase of 0.9% or \$1,687 from 2015.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: STATE AID GEN'L CONSTRUCTION							
212	STATE AID MAINTENANCE	Actual	Actual	Adopted	Department	City Manager	Council
43191	STATE AID GEN'L CONSTRUCTION	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2013	2014	2015	2016	2016	2016
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	310,000	310,000	310,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: STATE AID GEN'L CONSTRU		-	-	-	310,000	310,000	310,000

Activity Description

This fund is used for major maintenance 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 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 routine maintenance and/or major repair projects as needed.
2. Continue maintain 'certified' complete status for our local MSAS; inspected and recertified by MNDOT every two years, which provides funding for our local roads.
3. Crack sealing of SA Streets not recommended for rehabilitation.

Budget Comments on Proposed Budget

- Budgeted 2016 Major Maintenance projects:
1. Crack Sealing SA Streets
  2. Close Median on Central Avenue
  3. Major slope paving repairs on Jefferson;
  4. 40th Ave Major street repairs on SA Streets
  5. Signal Painting on Central Avenue

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: CAP EQUIP REPLACEMENT PARKS							
	431 CAP EQUIP REPLACEMENT 45200 PARKS	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	28,110	45,000	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CAP EQUIP REPLACEMENT PARKS		-	28,110	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 on Proposed Budget

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

1. Slope mower split between Parks(40%), Storm Sewer(40%) and Water(20%).

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

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	2013	2014	2015	2016	2016	2016
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	45,000	28,875	28,875	28,875
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CAP EQUIP REPLACEMENT S		-	-	45,000	28,875	28,875	28,875

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 on Proposed Budget

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

1. Replace 1996 asphalt roller

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: WATER UTILITY SOURCE OF SUPPLY							
601 49400	WATER UTILITY SOURCE OF SUPPLY	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	1,216,296	1,200,008	1,355,768	1,369,192	1,369,192	1,369,192
	2999 Other Services & Charges	-	-	-	-	-	-
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	-	-	-	-
	<b>TOTALS: WATER UTILITY SOURCE C</b>	<b>1,216,296</b>	<b>1,200,008</b>	<b>1,355,768</b>	<b>1,369,192</b>	<b>1,369,192</b>	<b>1,369,192</b>

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, which provides for the method to calculate our rates.
2. Continue valving/isolation and directional flushing of our system zones distribution piping to improve water quality issues.
3. Continue to participate in the Minneapolis Water Advisory Board with other Cities provided drinking water by the MWW.

Budget Comments on Proposed Budget

The estimated cost of water purchased from the City of Minneapolis is \$ 1,369,192, a 1% increase from 2015 budgeted. Staff estimates annual consumption based upon past usage and the contract rates with Minneapolis.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: WATER UTILITY DISTRIBUTION</b>							
601 49430	WATER UTILITY DISTRIBUTION	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item Description							
0999	Personal Services	321,114	373,491	403,204	405,480	405,480	405,480
1999	Supplies	57,309	90,293	90,860	101,278	101,278	101,278
2999	Other Services & Charges	447,933	425,223	494,889	499,007	499,007	499,007
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	25,000	25,000	33,898	25,000	25,000	25,000
<b>TOTALS: WATER UTILITY DISTRIBUTION</b>		<b>851,356</b>	<b>914,006</b>	<b>1,022,851</b>	<b>1,030,765</b>	<b>1,030,765</b>	<b>1,030,765</b>

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. Coordinate the major maintenance of the City's Water Tower rehabilitation (repairs and repainting).
2. Continuation of the annual watermain cleaning and lining program, performed cooperatively with the City of Minneapolis to improve water quality and flow.
3. Continuation of the three year Cleaning and Lining Program approved in 2014.
4. Continue tracking and documenting water quality complaints and develop remedial response alternatives.
5. Perform C-factor testing on segments of water system to develop the next program area of cleaning and lining.
6. Maintain system by leak detecting, testing water samples, repair water main breaks , pumps, valves hydrants, etc.
7. Continue and refine our directional hydrant flushing program.

Budget Comments on Proposed Budget

The proposed 2016 budget is \$1,030,765 an increase of 0.77% or \$7,914 from the 2015 adopted budget. Major line items contributing to the increase:

1. Personnel increased \$2,276
2. Projected water connection fee (State) increased over \$1,400.
3. Repair and Maintenance services increased over \$4,300.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: WATER UTILITY NON-OPERATING</b>							
601 49449	WATER UTILITY NON-OPERATING	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	2,800	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	856,587	455,400	256,000	268,000	268,000	268,000
<b>TOTALS: WATER UTILITY NON-OPERATING</b>		<b>856,587</b>	<b>455,400</b>	<b>258,800</b>	<b>268,000</b>	<b>268,000</b>	<b>268,000</b>

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 on Proposed Budget

This budget primarily accounts for transfers to the Water debt service fund, \$268,000 budgeted for 2016.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

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	2013	2014	2015	2016	2016	2016
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	545,050	-	-	-	-	-
TOTALS: CAP EQUIP REPLACEMENT WATER		545,050	-	-	-	-	-

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 on Proposed Budget

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

1. Replacement of backhoe tractor and breaker attachment. Split 1/2 between Sewer and Water
2. Slope mower split among Parks (40%), Storm Sewer (40%) and Water (20%).

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: SEWER UTILITY COLLECTIONS</b>							
602 49450	SEWER UTILITY COLLECTIONS	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
0999	Personal Services	255,122	184,415	348,266	354,061	354,061	354,061
1999	Supplies	26,316	43,691	59,065	59,833	59,833	59,833
2999	Other Services & Charges	241,239	291,507	319,926	333,558	333,558	333,558
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	25,000	25,000	32,827	25,000	25,000	25,000
<b>TOTALS: SEWER UTILITY COLLECTIONS</b>		<b>547,678</b>	<b>544,613</b>	<b>760,084</b>	<b>772,452</b>	<b>772,452</b>	<b>772,452</b>

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 in our Collection System - 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.
3. Continue sanitary sewer system evaluations through the new televising and reporting program.
4. Continue annual sanitary sewer lining program.
5. Continue manhole inspections with televising inspection reports resulting in the rehab of existing sewer line structures throughout the City.
6. Continuation of the private line inspection program authorized in 2015 as part of our I/I Program.

Budget Comments on Proposed Budget

The 2016 Sewer Collections proposed budget is \$772,452 which is a increase of 1.63% or \$12,368 from 2015. Major line items contributing to the increase:

1. Personnel increased \$5,795 to account for 2.5% contract wage increases
2. Sewer insurance increased \$10,171

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: SEWER UTILITY DISPOSAL</b>							
602 49480	SEWER UTILITY DISPOSAL	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	923,621	975,068	1,076,266	1,097,791	1,097,791	1,097,791
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
<b>TOTALS: SEWER UTILITY DISPOSAL</b>		<b>923,621</b>	<b>975,068</b>	<b>1,076,266</b>	<b>1,097,791</b>	<b>1,097,791</b>	<b>1,097,791</b>

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 on Proposed Budget

The proposed 2016 Sewage Disposal budget is \$1,097,791. This represents a 2% increase or \$21,525 from the 2015 adopted budget to account for MCES annual rate increases and surcharges and our estimated sewage flows.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: SEWER UTILITY NON-OPERATING</b>							
602 49499	SEWER UTILITY NON-OPERATING	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line	Item Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	7,555	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	203,231	164,087	252,000	40,000	40,000	40,000
<b>TOTALS: SEWER UTILITY NON-OPERATING</b>		<b>210,785</b>	<b>164,087</b>	<b>252,000</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>

Activity Description

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

Objectives

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

Budget Comments on Proposed Budget

This budget primarily accounts for transfers to the Sewer debt service fund, with \$40,000 budgeted for 2016.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: CAP EQUIP REPLACEMENT SEWER							
	432 CAP EQUIPMENT REPLACEMENT SEWER 49499 NON-OPERATING	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2013	2014	2015	2016	2016	2016
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	200,000	-	-	-	-	-
TOTALS: CAP EQUIP REPLACEMENT SEWER		200,000	-	-	-	-	-

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 on Proposed Budget

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

1. Replacement of backhoe tractor and breaker attachment. Split 1/2 between Sewer and Water
2. Televising camera tractor - 1/2 with Storm Sewer
3. Replacement of sewer camera - 1/2 with Storm Sewer

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: STORM SEWER UTILITY COLLECTIONS							
604 49650	STORM SEWER UTILITY COLLECTIONS	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
	0999 Personal Services	96,326	107,990	125,546	133,271	133,271	133,271
	1999 Supplies	8,586	9,082	50,465	50,209	50,209	50,209
	2999 Other Services & Charges	170,245	182,860	177,390	182,496	182,496	182,496
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	5,000	5,000	7,916	5,000	5,000	5,000
	TOTALS: STORM SEWER UTILITY C	280,157	304,931	361,317	370,976	370,976	370,976

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), annual MS4 reporting - including TMDL reporting for Silver Lake, 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. First report under the 3rd generation permit now includes TMDL reporting - Silver Lake
2. Complete the water resource management plan (WRMP), meeting the standards of the 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: conduct televising and inspections of storm sewer lines.

Budget Comments on Proposed Budget

The proposed 2016 budget is \$370,976 an increase of 2.7% or \$ 9,659 from the 2015 adopted budget. Major line items contributing to the increase:

1. Personnel increased \$7,725 to account for the approved 2016 2.5% contractual wage increase.
2. Rents and Leases increased over \$2,000 for street sweeping debris separator utilized for disposal.

Other line items remained flat or decreased.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: STORM SEWER UTILITY NON-OPERATING</b>							
604	STORM SEWER UTILITY	Actual	Actual	Adopted	Department	City Manager	Council
49699	NON-OPERATING	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2013	2014	2015	2016	2016	2016
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	68,000	141,000	142,000	133,000	133,000	133,000
<b>TOTALS: STORM SEWER UTILITY NON-OPEF</b>		<b>68,000</b>	<b>141,000</b>	<b>142,000</b>	<b>133,000</b>	<b>133,000</b>	<b>133,000</b>

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 on Proposed Budget

This budget primarily accounts for transfers to the Storm Sewer debt service fund, \$133,000 budgeted for 2016.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

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	2013	2014	2015	2016	2016	2016
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 on Proposed Budget

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

1. Slope mower split among Parks(40%), Storm Sewer(40%) and Water(20%).
2. Televising camera tractor - 1/2 with Sewer
3. Replacement of sewer camera - 1/2 with Sewer

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

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	2013	2014	2015	2016	2016	2016
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	1,446,549	1,493,372	1,653,861	1,703,477	1,703,477	1,703,477
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	<b>TOTALS: REFUSE DISPOSAL</b>	<b>1,446,549</b>	<b>1,493,372</b>	<b>1,653,861</b>	<b>1,703,477</b>	<b>1,703,477</b>	<b>1,703,477</b>

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 three year extension to contract with Advanced Disposal (formerly Veolia ES) through December 2017. 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 2017 with the current provider, Advanced Disposal (formerly Veolia).
5. Begin Preparations for a new Contract RFP in 2017.

Budget Comments on Proposed Budget

The Refuse Disposal Budget is \$ 1,703,477, a 3% increase of \$49,616 from 2015.

This increase reflects a contractual 3% increase over 2015 with Advanced Disposal, and to reflect an estimated 3% 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 2016

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	2013	2014	2015	2016	2016	2016
0999	Personal Services	37,039	45,532	40,790	41,121	41,121	41,121
1999	Supplies	189	572	520	534	534	534
2999	Other Services & Charges	15,131	15,071	17,944	62,535	62,535	62,535
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	80,272	81,041	83,009	39,049	39,049	39,049
TOTALS: REFUSE COLLECTION & DISPOSAL		132,631	142,217	142,263	143,239	143,239	143,239

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. Direct the Advanced Disposal (AD) performance of contract.
2. Assist property owners and residents with service issues.
3. Encourage a greater use of the low-volume option for those who require only the very basics in disposal services.
4. 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.
5. Promote the unique aspects of the City Refuse Contract and encourage residents to effectively use the services available to them as Columbia Heights residents.

Budget Comments on Proposed Budget

The Refuse Collection & Disposal budget is \$143,239 a 0.007% increase of \$976 from 2015. Major changes to budget:

Finance operating transfer increased \$1,911

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: REFUSE FUND RECYCLING</b>							
603 49530	REFUSE FUND RECYCLING	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
	0999 Personal Services	29,717	37,392	40,737	44,945	44,945	44,945
	1999 Supplies	6,832	6,040	6,190	4,399	4,399	4,399
	2999 Other Services & Charges	34,646	42,501	36,674	37,606	37,606	37,606
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	35,272	36,040	38,050	39,049	39,049	39,049
	<b>TOTALS: REFUSE FUND RECYCLING</b>	<b>106,466</b>	<b>121,972</b>	<b>121,651</b>	<b>125,999</b>	<b>125,999</b>	<b>125,999</b>

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 service organizations and residents to effectively utilize our Recycling Center.
4. Continue review of an organics recycling service and research best practices to execute city wide, most likely combined with yard waste, . Evaluate initiating a pilot area in 2016 (will be brought forward as a separate project if determined to be feasible).
5. Direct AD performance of Refuse and Recycling Contract including other recycling service provider operations.
6. Plan waste reduction (to generate savings from less trash disposal tipping fees) and recycling programs, plus manage SCORE grant requirements which are increasing (see SCORE at 'B' for summary of subsidized programs).

Budget Comments on Proposed Budget

The Recycling budget for 2016 is \$125,999 a 3.57% increase of \$4,348 from 2015. Major line items that contributed to the increase:

1. Personnel increase \$4,208
2. Operating transfer to finance increased \$1,910

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: REFUSE FUND HAZARDOUS WASTE							
603 49540	REFUSE FUND HAZARDOUS WASTE	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
	0999 Personal Services	1,498	693	3,070	3,171	3,171	3,171
	1999 Supplies	-	-	600	605	605	605
	2999 Other Services & Charges	3,806	8,857	5,220	5,500	5,500	5,500
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	70	-	-	-
	<b>TOTALS:</b>	<b>5,304</b>	<b>9,550</b>	<b>8,960</b>	<b>9,276</b>	<b>9,276</b>	<b>9,276</b>

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 manage collection of fluorescent bulbs from residents, small businesses, and city buildings to facilitate proper disposal. Administer Xcel energy grant to pay for operations.
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.
4. Direct AD performance of Refuse and Recycling contract including other recycling service provider operations.
5. Continue to provide SCORE subsidized monthly electronics collection.

Budget Comments on Proposed Budget

The Hazardous Waste budget increased by 3.5% \$316 from 2015. Major changes to budget:

1. Other service and charges increased \$280
2. Personnel increased \$101

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

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	2013	2014	2015	2016	2016	2016
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	178,706	400,000	1,960,000	1,960,000	1,960,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: STATE AID CONSTRUCTION		-	178,706	400,000	1,960,000	1,960,000	1,960,000

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 on Proposed Budget

Budgeted projects:

1. Mill & Overlay State Aid streets based on 2014/2015 pavement ratings.
2. Close median opening on Central Avenue at the Library site.
3. Cooperative project w/St. Anthony to reconstruct Stinson Blvd from 37th to 40th
4. Safety improvements along Central Avenue from 47th Avenue to 51st Avenue (HSIP Grant)

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: CAPITAL IMP CENTRAL GARAGE</b>							
	411 CAPITAL IMP GEN GOV BLDG. 49950 CENTRAL GARAGE	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2013	2014	2015	2016	2016	2016
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	48,000	-	-	400
6999	Contingencies & Transfers	-	-	-	-	-	-
	<b>TOTALS: CAPITAL IMP GEN GOV BLDG.</b>	-	-	48,000	-	-	400

Activity Description

Objectives

Budget Comments on Proposed Budget

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: CAPITAL IMP POLICE</b>							
	411 CAPITAL IMP GEN GOV BLDG. 42100 POLICE	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2013	2014	2015	2016	2016	2016
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	1,000
4999	Capital Outlay	-	-	-	-	-	200
6999	Contingencies & Transfers	-	-	-	-	-	-
	<b>TOTALS: CAPITAL IMP GEN GOV BLDG.</b>	-	-	-	-	-	1,200

Activity Description

Objectives

Budget Comments on Proposed Budget

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: CAPITAL IMP FIRE</b>							
	411 CAPITAL IMP GEN GOV BLDG. 42200 FIRE	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description	2013	2014	2015	2016	2016	2016
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	1,000
4999	Capital Outlay	-	-	-	-	-	200
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CAPITAL IMP GEN GOV BLDG.		-	-	-	-	-	1,200

Activity Description

Objectives

Budget Comments on Proposed Budget

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: CAP IMP GEN GOV BLDG - CITY HALL							
411 41940	CAPITAL IMP-GEN GOVT. BLDG CITY HALL	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	12,000	-	-	-
4999	Capital Outlay	-	-	110,000	37,750	37,750	37,750
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTAL: GENERAL GOVERNMENT B		-	-	122,000	37,750	37,750	37,750

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 Fund 411 is an annual transfer of \$22,500 from the General Fund budget and investment income earned on the average annual fund balance.

Objectives

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

Budget Comments on Proposed Budget

Requested 2016 capital building projects:

1. Replace windows at 'old' section of building, along with concrete block that the 2014 infrared study indicated is allowing water penetration - carry over from 2015 budget \$110,000.
2. HVAC Improvements: Replace 2 rooftop HVAC units.
3. Admin and Conf Room I: replace carpeting /ceiling tiles / sheet rocking.
4. Community Development: Complete sheet rocking of office area and replace customer service counter.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: CAP IMP GEN GOV BLDG - LIBRARY							
411 45500	CAPITAL IMP-GEN GOVT. BLDG LIBRARY	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	14,864	-	-	-	-	-
4999	Capital Outlay	-	-	-	55,000	55,000	55,300
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTAL: CAP IMP GEN GOV BLDG		14,864	-	-	55,000	55,000	55,300

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 Fund 411 is an annual transfer of \$22,500 from the General Fund budget and investment income earned on the average annual fund balance.

Objectives

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

Budget Comments on Proposed Budget

Requested 2016 capital building projects:

1. Outdoor LED sign & monument at new Library location on Central to be used for Library and City messaging.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: CAP IMP PARKS							
412 45200	CAPITAL IMPROVEMENT PARKS PARKS	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
	0999 Personal Services	-	-	-	-	-	-
	1999 Supplies	3,569	-	-	-	-	-
	2999 Other Services & Charges	22,686	661	-	-	-	-
	4999 Capital Outlay	-	-	470,000	156,500	156,500	156,500
	6999 Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: CAP IMP PARKS	26,255	661	470,000	156,500	156,500	156,500

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. Continued development of Master Planning in Parks selected by the Park & Rec Commission
2. Investigate funding alternatives for Parks Capital Improvements
3. Update Parks 5-year CIP

Budget Comments on Proposed Budget

Requested Park improvement projects:

1. Replacement of playground equipment at Circle Terrace Park.
2. Addition of restroom building at Huset Park Splash Pad area, serving Huset Park West.
3. Outside Site Furnishings and Site Landscaping at the new city library.
4. New Shade Structures (2) for the new Huset Park Splash Pad, in accordance with the Master Plan
5. Reside the press box building at Athletic Field #5 - Huset East

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

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	2013	2014	2015	2016	2016	2016
	0999 Personal Services	-	-	110,367	133,116	133,116	133,116
	1999 Supplies	3,648	-	-	-	-	-
	2999 Other Services & Charges	4,535	-	7,850	7,850	7,850	7,850
	4999 Capital Outlay	3,142	-	520,000	200,000	200,000	200,000
	6999 Contingencies & Transfers	-	-	1,592	-	-	-
	<b>TOTALS: INFRASTRUCTURE FUND</b>	<b>11,325</b>	<b>-</b>	<b>639,809</b>	<b>340,966</b>	<b>340,966</b>	<b>340,966</b>

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. After the program was suspended in 2013 and 2014 to focus on State-Aid streets and a Alley Reconstruction Program, now completed, The 3rd cycle of the Program began in 2015 in Zone 1. 2016 will focus on streets in Zone 2, MSA Streets and Stinson Blvd., a JPA project with the City of St. Anthony.

Budget Comments on Proposed Budget

The Infrastructure Fund budget for 2016 is \$340,966 a decrease of \$298,843 from 2015 for the following projects:  
  
City share of various assessment projects proposed in 2016.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: WATER CONSTRUCTION FUND NON-OPERATING</b>							
651	WATER CONSTRUCTION FUND	Actual	Actual	Adopted	Department	City Manager	Council
49449	NON-OPERATING	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2013	2014	2015	2016	2016	2016
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	30,000	225,000	225,000	225,000
6999	Contingencies & Transfers	-	-	-	-	-	-
<b>TOTALS: WATER CONSTRUCTION FUND N</b>		-	-	30,000	225,000	225,000	225,000

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 on Proposed Budget

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/Engineering started in 2015.
2. Annual Water Main cleaning and lining program for water distribution and quality improvement, based on approved 3-year program.
3. Replacement of 1,950 L.F. of water main concurrent with city projects.
4. Misc. repairs to address an aging water system.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2016

DEPARTMENT: SEWER CONSTRUCTION FUND NON-OPERATING							
652 49499	SEWER CONSTRUCTION FUND NON-OPERATING	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	6,820	-	-	-	-	-
4999	Capital Outlay	-	-	220,000	275,000	275,000	275,000
6999	Contingencies & Transfers	303,232	-	-	-	-	-
TOTALS: SEWER CONSTRUCTION		310,052	-	220,000	275,000	275,000	275,000

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 on Proposed Budget

- To continue addressing the rehabilitation of an aging sewer system, below are the proposed Sewer Construction projects:
1. Annual Sanitary Sewer Lining sewer cleaning, disposal, and system improvements in collection district 3.
  2. Measures to reduce I/I as directed MCES (Metro Council Environmental Services, i.e. the sewage treatment plant operator).
  3. Conduct flow or smoke testing of sewer district # 2 or 3 to identify areas where excess I/I is occurring for cross connection removal.
  4. Annual pipe replacement or structural repairs, to address an aging collection system.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

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	2013	2014	2015	2016	2016	2016
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	7,609	-	-	-	-	-
4999	Capital Outlay	-	-	130,000	265,000	265,000	265,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: STORM SEWER CONSTRUCTION FL		7,609	-	130,000	265,000	265,000	265,000

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 on Proposed Budget

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.
2. (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 and State Legacy funding half for \$160,000.
3. 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.
4. Rehab or Replacement of Storm CB's or MH's in annual Street Rehab zones.
5. Area storm improvement - Tyler Place to 44th Ave/Central Ave, to address localized flooding and improve pipe capacity.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: CENTRAL GARAGE							
701 49950	CENTRAL GARAGE CENTRAL GARAGE	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item	Description						
0999	Personal Services	212,506	221,131	221,796	245,084	245,084	245,084
1999	Supplies	208,205	226,447	215,494	221,770	221,770	221,770
2999	Other Services & Charges	196,345	166,266	206,824	229,734	229,734	229,734
4999	Capital Outlay	-	1,478	25,500	14,500	14,500	14,500
6999	Contingencies & Transfers	39,000	39,000	43,891	4,000	4,000	4,000
TOTALS: CENTRAL GARAGE		656,055	654,321	713,505	715,088	715,088	715,088

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 Building.

Objectives

1. Maintain the MSC building for central equipment servicing for various City departments.
2. Provide cost effective purchasing of 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 approximately 70% of our annual fuel purchases JPA of over 40 Cities and Counties providing stable, low-cost fuel pricing.
4. Maintain shop equipment with low inventory.
5. Complete the storage bin modifications in the rear yard.

Budget Comments on Proposed Budget

The Public Works garage and MSC operating budget proposed for 2016 is \$715,088 which is a 0.22% increase or \$1,583 from the 2015 budget. Major line items contributing to the decrease:

1. Personnel increased \$23,288 to account for contractual wage increases and added seasonal hours in the dept. Capital Outlay for remodeling and office furniture decreased \$(11,000)
2. Anticipated increases for Fuel = \$4,385
3. The new line item (Building Mnt labor 4010) increased over \$2,900,
4. Building maintenance contracted services and supplies (line 4020) decreased over \$4,000
5. Projected usage for electrical and gas decreased over \$11,000

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: CENTRAL GARAGE</b>							
705	BUILDING MAINTENANCE	Actual	Actual	Adopted	Department	City Manager	Council
49970	BUILDING MAINT. INTERNAL SERVICES	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2013	2014	2015	2016	2016	2016
0999	Personal Services	-	-	143,747	154,972	154,972	154,972
1999	Supplies	-	-	800	3,915	3,915	3,915
2999	Other Services & Charges	-	-	3,700	4,545	4,545	4,545
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	2,977	-	-	-
<b>TOTALS: BUILDING MAINT. INTERNAL S</b>		-	-	151,224	163,432	163,432	163,432

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

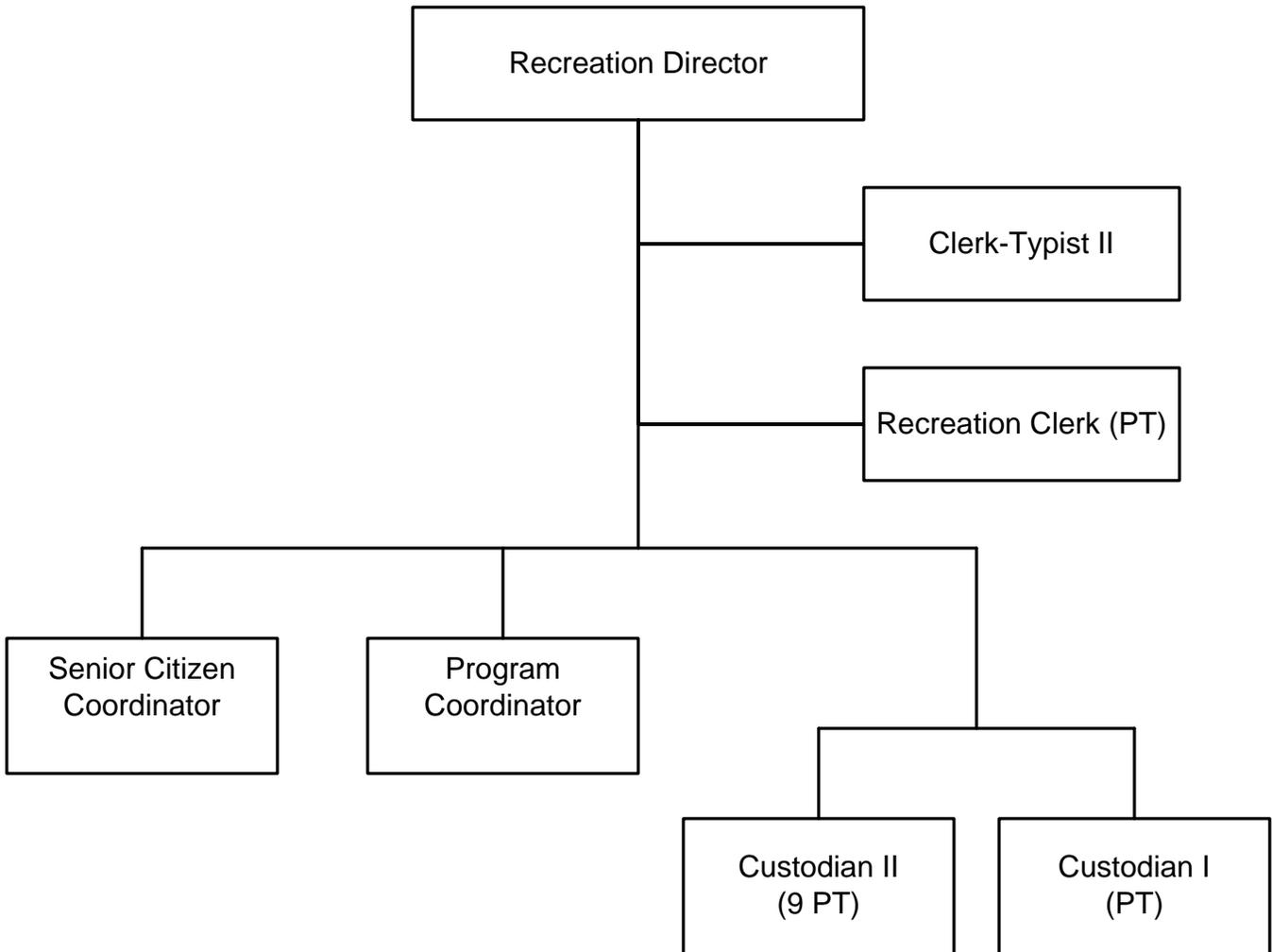
Budget Comments on Proposed Budget

(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 705.49970. 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

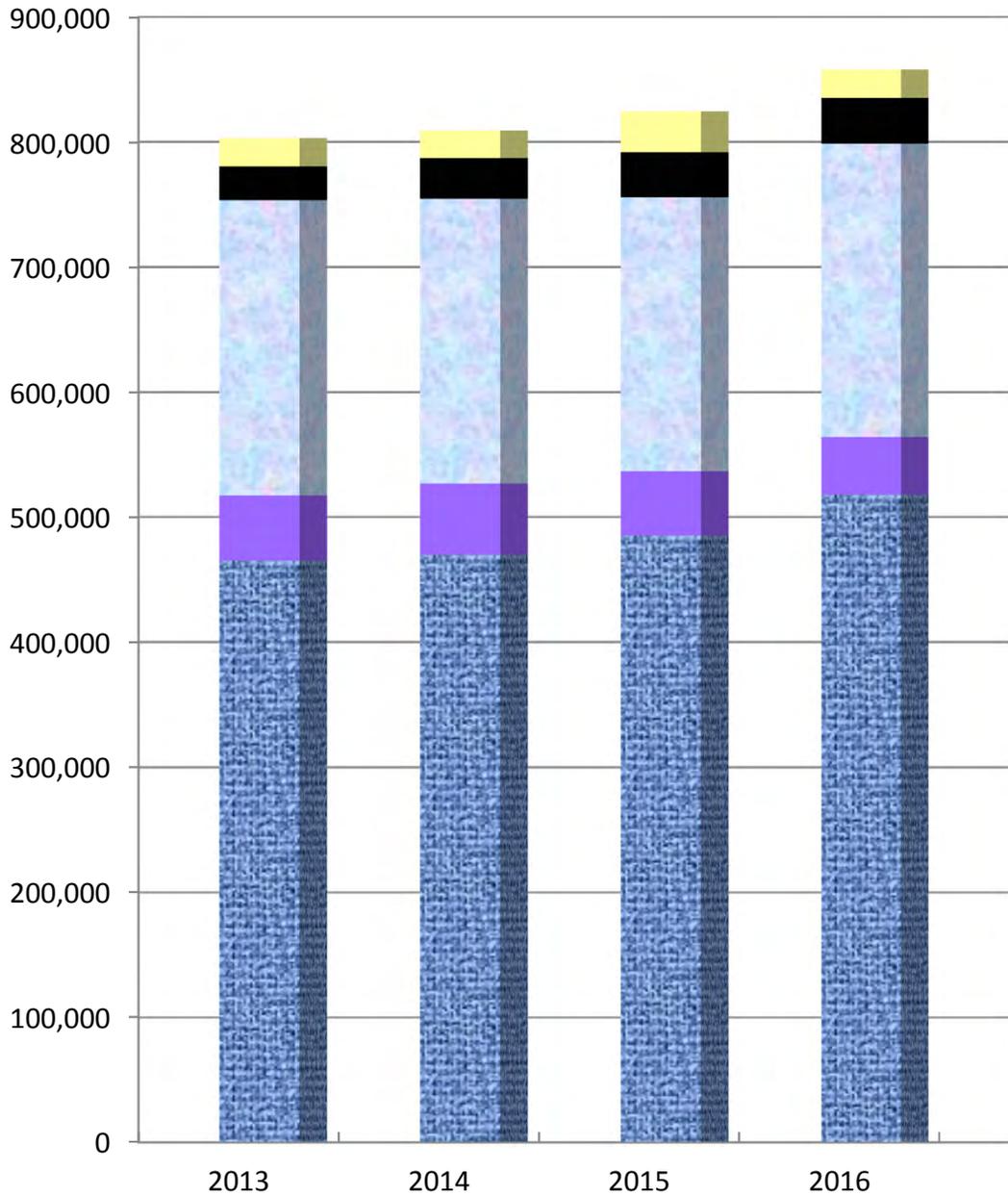
## City of Columbia Heights

### 2016



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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 2016

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	After School Programs 261
<b>Revenue</b>										
30999 Taxes	184,368	17,088	13,271	51,434	26,237	23,411	70,052	123,288	71,172	0
31999 Licenses & Permits	0	0	0	0	0	0	0	0	0	0
32999 Intergovernmental	10,578	980	761	2,951	1,505	1,343	4,020	7,074	4,083	0
33999 Charge for Services	10,000	20,000	12,000	12,000	5,500	19,000	9,000	93,000	12,000	0
34999 Fines & Forfeits	0	0	0	0	0	0	0	0	0	0
35999 Miscellaneous	1,600	148	115	446	228	203	608	1,070	618	0
36999 Sales and Related Charges	0	0	0	0	0	0	0	0	0	0
39199 Transfers & Non Rev Receipts	0	0	0	0	0	0	0	0	0	0
<b>Total Revenue</b>	<b>206,546</b>	<b>38,216</b>	<b>26,147</b>	<b>66,831</b>	<b>33,470</b>	<b>43,957</b>	<b>83,680</b>	<b>224,432</b>	<b>87,873</b>	<b>0</b>

Expenses

0999 Personal Services	168,670	24,449	13,865	47,860	17,448	20,101	64,786	101,973	35,844	23,000
1999 Supplies	11,800	2,200	1,100	2,350	2,925	350	1,800	19,150	1,500	3,000
2999 Other Services and Charges	27,015	11,655	11,250	16,883	13,231	23,626	17,449	44,574	50,892	18,000
4999 Capital Outlay	0	0	0	0	0	0	0	36,362	0	0
6999 Contingencies & Transfers	0	0	0	0	0	0	0	23,000	0	0
<b>Total Expenses</b>	<b>207,485</b>	<b>38,304</b>	<b>26,215</b>	<b>67,093</b>	<b>33,604</b>	<b>44,077</b>	<b>84,035</b>	<b>225,059</b>	<b>88,236</b>	<b>44,000</b>

Change to Fund Balance

	(939)	(88)	(68)	(262)	(134)	(120)	(355)	(627)	(363)	(44,000)
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CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: RECREATION ADMINISTRATION</b>							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45000	RECREATION ADMINISTRATION	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item Description		2013	2014	2015	2016	2016	2016
0999	Personal Services	152,696	161,870	160,831	168,670	168,670	168,670
1999	Supplies	8,012	6,600	11,778	11,800	11,800	11,800
2999	Other Services & Charges	20,733	19,872	22,336	27,015	27,015	27,015
4999	Capital Outlay	28,769	-	-	-	-	-
6999	Contingencies & Transfers	-	-	9,967	-	-	-
<b>TOTALS: RECREATION ADMINISTI</b>		<b>210,211</b>	<b>188,342</b>	<b>204,912</b>	<b>207,485</b>	<b>207,485</b>	<b>207,485</b>

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 to our very diverse and ever changing community.
2. Promote our recreation programs by utilizing local papers, social media and schools to get advertising out to the members of our community.

Budget Comments on Proposed Budget

The Recreation Administration total budget has increased by \$2,575. Personal Services has had an increase and \$4,000 has been budgeted for Information Systems. Credit card fees have increased to cover online registrations. This budget provides \$2,936 for Murzyn Hall office space allocation.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: YOUTH ATHLETICS							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45001	YOUTH ATHLETICS	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2013	2014	2015	2016	2016	2016
0999	Personal Services	16,386	17,417	23,822	24,449	24,449	24,449
1999	Supplies	1,617	1,070	3,713	2,200	2,200	2,200
2999	Other Services & Charges	11,863	12,442	11,520	11,655	11,655	11,655
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: YOUTH ATHLETICS		29,867	30,928	39,055	38,304	38,304	38,304

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 you 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. Work with our varsity coaches to help develop our youth sports programs.
2. Explore options of creating additional sports programs for younger age youth.

Budget Comments on Proposed Budget

The 2016 Youth Athletics budget has decreased \$751. Twenty-five percent 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 \$2,894 for space allocation at J.P.M.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

<b>DEPARTMENT: ADULT ATHLETICS</b>							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45003	ADULT ATHLETICS	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item Description		2013	2014	2015	2016	2016	2016
	0999 Personal Services	13,019	13,114	13,258	13,865	13,865	13,865
	1999 Supplies	305	74	1,224	1,100	1,100	1,100
	2999 Other Services & Charges	9,221	9,448	11,277	11,250	11,250	11,250
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: ADULT ATHLETICS	22,545	22,636	25,759	26,215	26,215	26,215

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 healthy options for adult programs to be held at the Hylander Center.

Budget Comments on Proposed Budget

The total Adult Athletic budget for 2016 has a slight decrease of \$456. Murzyn Hall budget also received space allocation from Adult Athletics in the amount of \$2,894. This budget also provides one-fourth of the Recreation Coordinator salary.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: YOUTH ENRICHMENT							
101 45004	GENERAL YOUTH ENRICHMENT	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item Description							
	0999 Personal Services	16,342	19,084	52,381	53,060	53,060	47,860
	1999 Supplies	4,212	3,307	2,278	2,350	2,350	2,350
	2999 Other Services & Charges	16,023	16,369	17,018	16,883	16,883	16,883
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	-	-	-	-
	<b>TOTALS: YOUTH ENRICHMENT</b>	<b>36,577</b>	<b>38,760</b>	<b>71,677</b>	<b>72,293</b>	<b>72,293</b>	<b>67,093</b>

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 seventeen year. The Puppet Wagon travels to neighborhood parks and performs a variety of family-based puppet shows. Youth Enrichment funds office, storage and program space with the Murzyn Hall budget. This budget also provides one-fourth of the Recreation Coordinator salary.

Objectives

1. Create special events that provide more opportunities to our diverse community.
2. Expand our gymnastics and dance programs to align with our current year-round martial arts programs.

Budget Comments on Proposed Budget

The Youth Enrichment budget has an increase of \$616. This budget has seasonals to cover the loss of the youth program grant. This budget provides \$15,688 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 2016

DEPARTMENT: TRAVELING ATHLETICS							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45005	TRAVELING ATHLETICS	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2013	2014	2015	2016	2016	2016
0999	Personal Services	12,895	13,136	16,834	17,448	17,448	17,448
1999	Supplies	456	2,496	3,077	2,925	2,925	2,925
2999	Other Services & Charges	12,688	13,368	13,247	13,231	13,231	13,231
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: TRAVELING ATHLETICS		26,039	29,000	33,158	33,604	33,604	33,604

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 Murzyn Hall budget.

Objectives

1. Continue to participate in more competitive youth leagues that play at a higher level.
2. Work with surrounding communities to create youth sports leagues which are more beginner level at the younger ages.

Budget Comments on Proposed Budget

Traveling Athletics budget has had an increase of \$446 to cover wage increases. Twenty-five percent of the Recreation Coordinator's salary is budgeted under Personal Services. Space allocation of \$2,894 was also provided to the Murzyn Hall budget.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: TRIPS & OUTINGS							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45030	TRIPS & OUTINGS	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item Description		2013	2014	2015	2016	2016	2016
0999	Personal Services	10,727	18,893	19,341	20,101	20,101	20,101
1999	Supplies	122	-	350	350	350	350
2999	Other Services & Charges	25,590	20,120	30,239	23,626	23,626	23,626
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: TRIPS & OUTINGS		36,439	39,013	49,930	44,077	44,077	44,077

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 and extended trips and small group excursions.
2. Offer seniors a wide variety of well thought out and professionally executed trips that are extended trip options and ones closer to home.

Budget Comments on Proposed Budget

Trips and Outings budget has decreased \$5,853. 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 a reduction of \$6,581 for less coach day trips. Murzyn Hall also received \$2,321 for space allocation.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: SENIOR CITIZENS							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45040	SENIOR CITIZENS	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2013	2014	2015	2016	2016	2016
0999	Personal Services	68,081	62,906	62,526	64,786	64,786	64,786
1999	Supplies	1,711	1,178	1,850	1,800	1,800	1,800
2999	Other Services & Charges	16,448	16,444	17,571	17,449	17,449	17,449
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: SENIOR CITIZENS		86,240	80,528	81,947	84,035	84,035	84,035

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.

Budget Comments on Proposed Budget

The total Senior Citizens budget has increased by \$2,088 mostly due to wage adjustments. Seventy-five percent of the Senior Coordinator salary is budgeted under this budget. There was a charge of \$12,461 for space allocation to Murzyn Hall.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: MURZYN HALL							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45129	MURZYN HALL	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2013	2014	2015	2016	2016	2016
0999	Personal Services	96,573	102,770	100,602	101,973	101,973	101,973
1999	Supplies	19,659	14,756	24,900	19,150	19,150	19,150
2999	Other Services & Charges	26,165	40,363	43,757	44,574	44,574	44,574
4999	Capital Outlay	-	-	36,362	36,362	36,362	36,362
6999	Contingencies & Transfers	22,500	22,500	22,500	23,000	23,000	23,000
TOTALS: MURZYN HALL		164,896	180,388	228,121	225,059	225,059	225,059

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. Continue to provide renters a first rate facility for special events.

Budget Comments on Proposed Budget

The Murzyn Hall budget has decreased \$3,062. Maintenance Supervisor is budgeted \$5,900. A space allocation credit received from the recreation budgets \$42,088. 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 2016

DEPARTMENT: HYLANDER CENTER							
101 45130	GENERAL HYLANDER CENTER	Actual Expense 2013	Actual Expense 2014	Adopted Budget 2015	Department Proposed 2016	City Manager Proposed 2016	Council Adopted 2016
Line Item Description							
	0999 Personal Services	11,112	15,768	35,781	35,844	35,844	35,844
	1999 Supplies	888	564	2,000	1,500	1,500	1,500
	2999 Other Services & Charges	45,812	45,458	52,140	50,892	50,892	50,892
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: HYLANDER CENTER	57,812	61,790	89,921	88,236	88,236	88,236

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. Promote the facility to gain additional users.
2. Continue to expand revenue by operating tournaments.

Budget Comments on Proposed Budget

The Hylander Center budget decreased \$1,685. Maintenance costs has been decreased by \$407. Minor equipment has been decreased by \$500.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2016

DEPARTMENT: PROGRAM REVENUE EXPENDED							
261	AFTER SCHOOL PROGRAMS	Actual	Actual	Adopted	Department	City Manager	Council
45029	PROGRAM REVENUE EXPENDED	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2013	2014	2015	2016	2016	2016
	0999 Personal Services	-	1,294	-	23,000	23,000	23,000
	1999 Supplies	-	-	-	3,000	3,000	3,000
	2999 Other Services & Charges	-	601	-	18,000	18,000	18,000
	4999 Capital Outlay	-	-	-	-	-	-
	6999 Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: PROGRAM REVENUE EX	-	1,894	-	44,000	44,000	44,000

Activity Description

For over a decade, the Recreation department has partnered with Columbia Heights School District 13, to provide youth programming during summers and school-off days. This programming has been funded by a series of state and federal grant contracts, and small admission fees charged to participants.

At this time, there is no new grant funding contracted for in 2016. Under the terms of the past grants however, the City is required to continue to provide this programming until the fund balance created by this activity is fully expended. At December 31, 2014, the After School Programs Fund 261 had a fund balance of \$200,000.

Objectives

To use existing fund balance to continue to provide services at previous levels for approximately three years, in accordance with the terms of the past grants received for this activity.

To review options for obtaining future grants for this type of youth programming.

Budget Comments on Proposed Budget

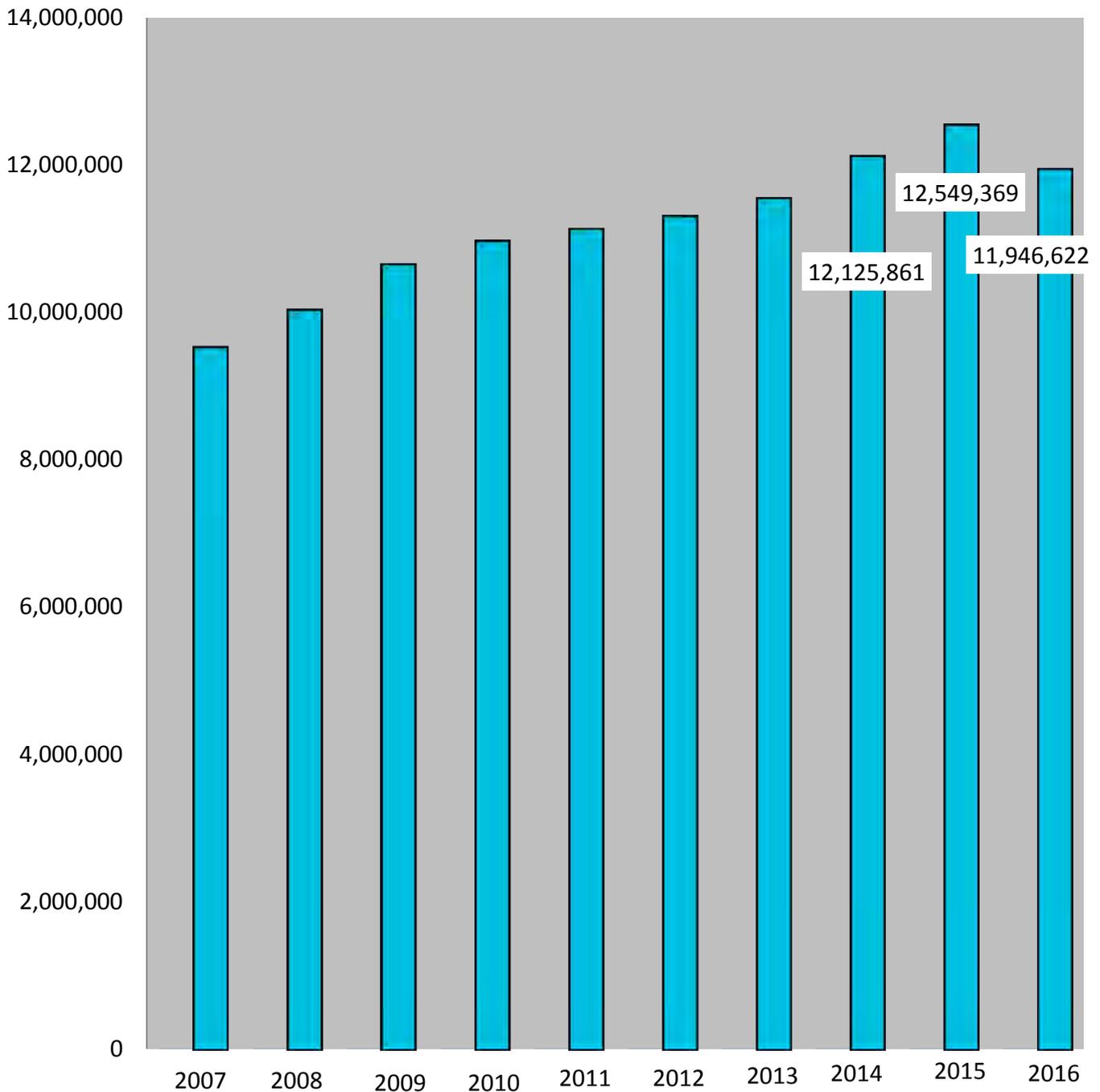
Within fund 261, a separate expense department was created for each separate grant contract obtained in the past. The expense department shown here, 45029 Program Income Expended, is only used within Fund 261 when an active grant is not available.

This is why very little prior history appears in the budget for this particular department, although the activity is budgeted for 2016 at approximately the same dollar amount as has been expended under the related grant in past years.

# **SUPPLEMENTARY INFORMATION**

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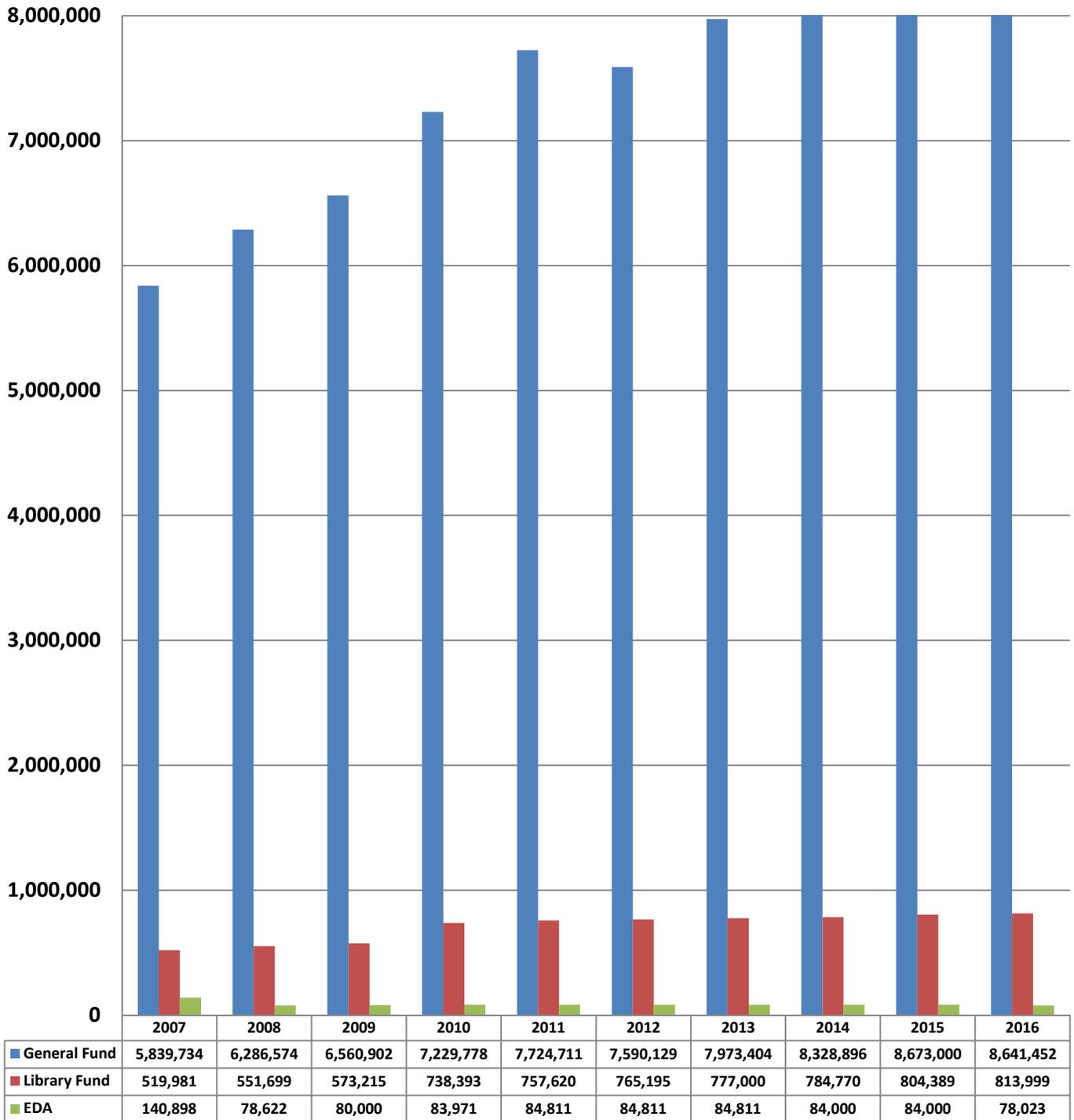
## History of Tax Supported Operating Expenditures General Fund, Library Fund, EDA Fund\* Adopted Budget



\* Includes only EDA Expenditures supported by City levy. \$78,023 for 2016.

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## History of Changes in Tax Levy 2007 - 2016



General fund levies for 2007 - 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  
2016 Budget  
History of State Aid Reductions**

	Year	Local Government Aid	Market Value Homestead Credit	Annual Total Received	Cumulative (Reductions)
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)
Aid After 2016 Legislative Reductions	2016	475,000	-	475,000	(25,744,119)

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**City of Columbia Heights**

**History of Tax on Properties of Various Values**

ESTIMATED MARKET VALUE BEFORE EXCLUSION (2006)		85,600	4500 Block of Washington Street		
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			
ESTIMATED MARKET VALUE BEFORE EXCLUSION (2016)		166,700			
	County	City	School	Other	Total
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
2016 Taxes	564	1,179	673	120	2,537
Amount of Increase 2015/2016	26	149	115	10	300
ESTIMATED MARKET VALUE BEFORE EXCLUSION (2006)		137,200	4500 Block of Polk Street		
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			
ESTIMATED MARKET VALUE BEFORE EXCLUSION (2016)		147,900			
	County	City	School	Other	Total
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
2016 Taxes	470	983	574	100	2,127
Amount of Increase 2015/2016	30	140	106	9	285

**City of Columbia Heights**

**History of Tax on Properties of Various Values**

ESTIMATED MARKET VALUE BEFORE EXCLUSION (2006)		182,700	4700 Block of Stinson Boulevard		
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			
ESTIMATED MARKET VALUE BEFORE EXCLUSION (2016)		153,700			
	County	City	School	Other	Total
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
2016 Taxes	494	1,032	600	105	2,232
Amount of Increase 2015/2016	33	150	112	11	306
ESTIMATED MARKET VALUE BEFORE EXCLUSION (2006)		268,100	5100 Block of Matterhorn Drive		
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			
ESTIMATED MARKET VALUE BEFORE EXCLUSION (2016)		219,400			
	County	City	School	Other	Total
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
2016 Taxes	766	1,600	904	163	3,432
Amount of Increase 2015/2016	14	160	133	8	315

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## 2016 Budget Information

## TOTAL PERSONNEL - F.T.E. &amp; SALARIES

	FTE 2016	ADOPTED SALARIES 2013	ADOPTED SALARIES 2014	ADOPTED SALARIES 2015	ADOPTED SALARIES 2016
<b>ADMINISTRATION</b>					
Mayor	0.20	13,800	13,800	13,800	13,800
City Council	0.80	31,200	31,200	31,200	31,200
<b>TOTALS</b>	<b>1.00</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
<b>ASSESSING</b>					
Interdepartmental Labor - PW	0.11	4,872	5,069	5,069	5,313
<b>TOTALS</b>	<b>0.11</b>	<b>4,872</b>	<b>5,069</b>	<b>5,069</b>	<b>5,313</b>
<b>CABLE</b>					
Intern	0.20	5,000	5,000	5,000	5,395
<b>TOTALS</b>	<b>0.20</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,395</b>
<b>CITY MANAGER</b>					
City Manager	1.00	138,079	143,133	143,133	149,390
Asst. to City Manager/HR Director	1.00	97,199	101,003	96,593	105,720
Administrative Assistant - HR	1.00	54,345	56,505	56,505	57,430
Transfer in from City Clerk	0.40	22,809	22,545	22,780	24,849
<b>TOTALS</b>	<b>3.40</b>	<b>312,432</b>	<b>323,186</b>	<b>319,011</b>	<b>337,389</b>
<b>CITY CLERK</b>					
City Clerk	1.00	57,023	56,018	56,951	60,275
Imaging Technician	0.00	14,113	0	0	0
Temp for Absentee Ballots (12 wks. total)	0.00	0	1,575	0	5,040
Election Head Judges	0.00	0	3,300	0	3,080
Election Asst. Head Judges	0.00	0	3,225	0	3,010
Election Judges	0.00	0	24,150	0	23,270
Student Election Judges	0.00	0	845	0	992
Transfer out to City Manager	-0.40	-22,809	-22,545	-22,780	-24,110
Interdepartmental Labor - Finance	0.00	0	1,352	0	1,418
Interdepartmental Labor - Public Works	0.00	0	3,120	0	3,262
Interdepartmental Labor - Recreation		0	80	0	84
<b>TOTALS</b>	<b>0.60</b>	<b>48,327</b>	<b>71,120</b>	<b>34,171</b>	<b>76,321</b>
<b>COMM. DEV./PLANNING &amp; INSPECTIONS</b>					
Community Development Director	1.00	103,854	107,982	91,326	103,620
Assistant Comm. Dev. Director	1.00	81,329	84,605	74,501	86,881
Planner	0.00	0	0	0	0
Building Official	1.00	70,301	73,121	73,121	76,613
Secretary II Permits	1.00	48,147	50,019	50,119	52,927
Associate Planner	1.00	0	0	42,585	47,469
Interdepartmental Labor - from EDA Admin.	0.10	0	28,093	33,165	23,320
Interdepartmental Labor - to EDA Admin.	-0.20	0	-28,094	-33,165	-23,320
<b>TOTALS</b>	<b>4.90</b>	<b>303,631</b>	<b>315,726</b>	<b>331,652</b>	<b>367,510</b>
<b>FINANCE</b>					
Finance Director	1.00	103,119	113,955	117,330	122,886
Assistant Finance Director	1.00	79,610	84,989	84,989	89,057
Accounting Coordinator	1.00	53,738	55,541	55,541	58,181
Payroll Accountant	1.00	52,016	55,421	56,255	58,931
Accounting Clerk II Utility	1.00	43,460	40,929	42,753	46,691
Budget Coordinator	1.00	44,334	45,769	45,769	47,953
Accounting Clerk I Utility	1.00	42,483	43,835	43,835	45,915

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## 2016 Budget Information

## TOTAL PERSONNEL - F.T.E. &amp; SALARIES

	FTE 2016	ADOPTED SALARIES 2013	ADOPTED SALARIES 2014	ADOPTED SALARIES 2015	ADOPTED SALARIES 2016
<b>FINANCE CONTINUED</b>					
Accounting Clerk II	1.00	41,713	43,055	44,854	45,915
Receptionist	<b>0.70</b>	41,921	<b>32,440</b>	<b>32,440</b>	<b>31,740</b>
Accounting Clerk I: Liquor	1.00	<b>19,406</b>	39,066	41,671	40,160
Rounding	0.00	0	0	63	1,071
<b>TOTALS</b>	<b>9.70</b>	<b>521,800</b>	<b>555,000</b>	<b>565,500</b>	<b>588,500</b>
<b>FIRE DEPARTMENT/PROPERTY INSPECTIONS</b>					
Fire Chief	1.00	103,782	104,790	107,982	116,094
Assistant Fire Chief	1.00	81,665	84,167	84,167	89,087
Captain III	2.00	217,050	225,834	226,707	159,114
Captain II	1.00				78,004
Journeyman Firefighter	2.00	201,477	209,670	210,477	147,584
Fighter I	1.00				65,187
<b>Secretary</b>	<b>0.88</b>	<b>38,320</b>	<b>41,320</b>	<b>42,320</b>	<b>42,820</b>
<b>Paid on Call Firefighters</b>		<b>87,000</b>	<b>91,000</b>	<b>91,000</b>	<b>97,000</b>
<b>Clerk Typist II</b>	<b>0.50</b>	<b>22,000</b>	<b>19,000</b>	<b>21,000</b>	<b>20,500</b>
<b>Property Inspections - Seasonals</b>	<b>0.21</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
Safer Grant 2015 - 2017	2.00	0	0	0	118,142
Interdepartmental Labor - Gen. Gov. Bldgs.		16,345	15,049	0	
Interdepartmental Labor - Property Inspections	-1.78	0	-123,804	-126,024	-130,513
Interdepartmental Labor - Fire	1.79		123,804	126,023	130,513
Various OT		45,000	45,000	45,000	45,000
<b>TOTALS</b>	<b>11.60</b>	<b>817,639</b>	<b>840,829</b>	<b>833,652</b>	<b>983,532</b>
<b>GENERAL GOVERNMENT</b>					
Maintenance Supervisor	0.00	50,972	50,998	0	0
<b>Custodians</b>	<b>0.00</b>	<b>64,972</b>	<b>56,330</b>	<b>0</b>	<b>0</b>
Interdepartmental Labor - Police	0.00	-16,345	-15,049	0	0
Interdepartmental Labor - Fire	0.00	-16,345	-15,049	0	0
Interdepartmental Labor - Murzyn Hall	0.00	-7,392	-3,060	0	0
Interdepartmental Labor - Library	0.00	-20,012	-19,264	0	0
Interdepartmental Labor - Liquor	0.00	-6,117	-6,120	0	0
Interdepartmental Labor - Public Works	0.00	-17,222	-18,486	0	0
<b>TOTALS</b>	<b>0.00</b>	<b>32,511</b>	<b>30,300</b>	<b>0</b>	<b>0</b>
<b>INFORMATION SYSTEMS</b>					
IS Director	1.00	85,649	89,092	89,093	93,353
Asst. IS Director	1.00	59,465	61,845	61,841	64,793
IS Technician	1.00	40,796	44,788	45,761	47,945
<b>TOTALS</b>	<b>3.00</b>	<b>185,910</b>	<b>195,725</b>	<b>196,695</b>	<b>206,091</b>
<b>LIBRARY</b>					
Library Director	1.00	89,898	86,094	89,430	99,990
Children's Librarian	1.00	61,277	64,454	63,734	68,870
Adult Services Librarian	1.00	64,166	64,235	66,406	70,445
Clerk Typist II - Adult Services Department	1.00	44,277	46,037	46,037	42,737
Clerk Typist II - Children's Department	1.00	41,588	43,252	43,252	45,312
<b>4 Library Supervisors</b>	<b>0.62</b>	<b>26,860</b>	<b>27,131</b>	<b>27,404</b>	<b>28,431</b>
<b>8 Pages</b>	<b>2.58</b>	<b>69,085</b>	<b>69,678</b>	<b>70,389</b>	<b>66,080</b>
<b>Library Aide</b>	<b>0.30</b>	<b>8,285</b>	<b>8,831</b>	<b>9,297</b>	<b>8,356</b>
Library Clerk	1.00	<b>36,150</b>	<b>37,592</b>	<b>33,242</b>	38,500
Interdepartmental Labor - Gen. Gov. Bldgs.		20,012	19,264	0	0
Interdepartmental Labor - Public Works		2,500	2,500	2,500	2,500
<b>TOTALS</b>	<b>9.50</b>	<b>464,098</b>	<b>469,068</b>	<b>451,691</b>	<b>471,221</b>

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## 2016 Budget Information

## TOTAL PERSONNEL - F.T.E. &amp; SALARIES

	FTE	ADOPTED	ADOPTED	ADOPTED	ADOPTED
	2016	SALARIES	SALARIES	SALARIES	SALARIES
		2013	2014	2015	2016
<b>MUNICIPAL LIQUOR STORES</b>					
<b>STORE #1</b>					
Liquor Manager	1.00	96,901	100,635	100,806	104,466
Store Manager	0.00	60,319	62,742	62,742	0
<b>MUNICIPAL LIQUOR STORES CONTINUED</b>					
Assistant Liquor Managers	2.00	109,040	113,408	113,408	117,530
<b>Store Supervisors</b>	<b>2.48</b>	<b>35,075</b>	<b>33,464</b>	<b>43,413</b>	<b>97,590</b>
<b>Cashiers and Stockers</b>	<b>4.75</b>	<b>134,095</b>	<b>142,052</b>	<b>154,056</b>	<b>150,550</b>
Transfer out to Store #2	-0.88	-53,178	-55,319	-55,319	-63,015
Transfer out to Store #3	-0.92	-27,984	-29,108	-29,108	-44,994
Transfer in from Store #3	0.00	0	0	0	0
Interdepartmental Labor - Gen. Gov. Bldgs.	0.00	2,294	2,326	0	0
Rounding	0.00	0	0	0	73
<b>Total Store #1</b>	<b>8.43</b>	<b>356,562</b>	<b>370,200</b>	<b>389,997</b>	<b>362,200</b>
<b>STORE #2</b>					
Store Manager	0.00	60,319	62,753	62,742	0
Assistant Liquor Managers	2.00	54,520	56,704	56,704	117,530
<b>Part-time Store Supervisors</b>	<b>0.14</b>	<b>11,961</b>	<b>10,920</b>	<b>6,736</b>	<b>5,849</b>
<b>Cashiers and Stockers</b>	<b>4.13</b>	<b>117,653</b>	<b>124,578</b>	<b>119,572</b>	<b>127,796</b>
Transfer in from Store #1	0.88	53,179	55,319	55,319	63,015
Transfer in from Store #3	0.00	0	0	0	0
Interdepartmental Labor - Finance	0.00	0	0	0	0
Interdepartmental Labor - Gen. Gov. Bldgs.	0.00	2,294	2,326	0	0
Rounding	0.00	0	0	0	10
<b>Total Store #2</b>	<b>7.15</b>	<b>299,926</b>	<b>312,600</b>	<b>301,073</b>	<b>314,200</b>
<b>STORE #3</b>					
Assistant Liquor Managers	0.00	0	0	0	0
<b>Part-time Store Supervisors</b>	<b>0.66</b>	<b>32,684</b>	<b>28,424</b>	<b>24,685</b>	<b>25,346</b>
<b>Cashiers and Stockers</b>	<b>2.19</b>	<b>58,827</b>	<b>70,699</b>	<b>68,327</b>	<b>65,384</b>
Transfer out to Store #1	0.00	0	0	0	0
Transfer out to Store #2	0.00	0	0	0	0
Transfer in from Store #1	0.92	27,985	29,108	29,108	44,994
Interdepartmental Labor - Finance	0.00	0	0	0	0
Interdepartmental Labor - Gen. Gov. Bldgs.		1,529	1,469	0	0
Rounding	0.00	0	0	0	76
<b>Total Store #3</b>	<b>3.77</b>	<b>121,025</b>	<b>129,700</b>	<b>122,120</b>	<b>135,800</b>
<b>TOTALS ALL STORES</b>	<b>19.35</b>	<b>777,513</b>	<b>812,499</b>	<b>813,190</b>	<b>812,200</b>
<b>POLICE DEPARTMENT</b>					
Police Chief	1.00	109,914	114,282	114,282	119,694
Police Captain	1.00	86,759	90,239	90,239	94,559
Police Sergeants	5.00	352,741	364,713	451,858	455,333
Police Corporals	0.00	158,519	165,479	0	0
Police Officers	20.00	1,549,063	1,527,311	1,528,883	1,630,022
Record Technicians	2.00	88,002	91,538	91,538	95,906
Community Service Officers	1.00	42,150	43,835	43,835	45,915
<b>Part-time CSO</b>	<b>1.65</b>	<b>40,893</b>	<b>47,395</b>	<b>48,840</b>	<b>67,564</b>
Office Supervisor	1.00	52,133	54,221	54,221	56,813
Clerk Typist	1.00	38,281	43,078	45,166	47,308
Information Systems Specialist	1.00	49,229	51,197	51,197	51,239
Inv./Copr./Liason Pay Difference		14,784	16,520	12,680	7,680
Regular Police OT				85,456	0
		included above	included above		

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## 2016 Budget Information

## TOTAL PERSONNEL - F.T.E. &amp; SALARIES

	FTE	ADOPTED	ADOPTED	ADOPTED	ADOPTED
		SALARIES	SALARIES	SALARIES	SALARIES
	2016	2013	2014	2015	2016
<b>Police Continued</b>					
Transfer in Police Community Programs					
Interdepartmental Labor - Gen. Gov. Bldgs.		16,345	15,049	0	0
Furlough		-4,000	0	0	0
<b>TOTALS</b>	<b>34.65</b>	<b>2,594,813</b>	<b>2,624,857</b>	<b>2,618,195</b>	<b>2,672,032</b>
<b>PUBLIC WORKS DEPARTMENT</b>					
Public Works Director	1.00	117,035	121,697	121,697	127,458
A.C.E.	1.00	80,769	84,015	84,015	88,037
Utility Supervisor	1.00	79,896	83,092	83,092	86,657
Street/Parks Supervisor	1.00	0	73,208	73,208	84,458
Administrative Assistant	1.00	55,084	57,292	57,292	60,029
Shop Foreman	1.00	67,324	70,027	70,027	73,385
Secretary	1.00	47,657	49,528	49,528	51,880
Assessing Clerk	1.00	<b>32,999</b>	<b>45,769</b>	45,769	47,953
Engineering Technician IV	2.00	135,529	140,786	135,388	144,685
Engineering Technician III	1.00	52,619	0	49,936	62,213
Foreman	3.00	181,045	187,861	187,861	196,371
Maintenance III	2.00	112,278	116,616	116,616	121,935
Maintenance Worker	16.00	874,276	896,794	908,909	907,731
Facility Maintenance Supervisor	1.00	0	0	54,223	56,813
<b>PT Custodians</b>	<b>1.95</b>	<b>0</b>	<b>0</b>	<b>57,622</b>	<b>63,946</b>
<b>Seasonal</b>	<b>4.53</b>	<b>106,050</b>	<b>106,050</b>	<b>106,050</b>	<b>128,030</b>
Interdepartmental Labor - Assessing	-0.11	-4,872	-5,069	-5,069	-5,355
Interdepartmental Labor - Gen. Gov. Bldgs.		17,222	18,486	0	0
Adjust Form B to Sum of Cost Factors		0	0	4,105	
<b>TOTALS</b>	<b>39.37</b>	<b>1,954,913</b>	<b>2,046,152</b>	<b>2,200,269</b>	<b>2,296,225</b>
<b>RECREATION DEPARTMENT</b>					
Recreation Director	1.00	83,178	86,473	86,478	90,558
Senior Citizens Coordinator	1.00	52,647	53,865	57,830	60,125
<b>Senior Aerobic Instructors</b>		<b>3,519</b>	<b>3,800</b>	<b>3,800</b>	<b>3,800</b>
Program Coordinator	1.00	43,350	45,234	45,234	47,315
Clerk Typist II - Recreation	1.00	43,939	45,670	45,670	47,808
<b>Recreation Clerk</b>	<b>0.50</b>	<b>19,714</b>	<b>16,586</b>	<b>17,271</b>	<b>18,420</b>
<b>Seasonal</b>		<b>52,050</b>	<b>57,650</b>	<b>77,650</b>	<b>72,999</b>
<b>PT Custodians</b>		<b>69,165</b>	<b>65,000</b>	<b>58,920</b>	<b>58,920</b>
<b>After School Programs</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
Interdepartmental Labor - Gen. Gov. Bldgs.		7,392	3,060	0	0
<b>TOTALS</b>	<b>4.50</b>	<b>374,954</b>	<b>377,338</b>	<b>392,853</b>	<b>419,945</b>
<b>TOTAL FULL TIME</b>	<b>115.77</b>	<b>7,287,536</b>	<b>7,493,066</b>	<b>7,642,914</b>	<b>7,994,767</b>
<b>TOTAL PART-TIME</b>	<b>30.67</b>	<b>1,155,876</b>	<b>1,223,804</b>	<b>1,169,034</b>	<b>1,291,908</b>
<b>GRAND TOTAL</b>	<b>146.44</b>	<b>8,443,413</b>	<b>8,716,870</b>	<b>8,811,947</b>	<b>9,286,674</b>

\*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](http://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](mailto: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](http://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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## 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
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Columbia Hgts GO

<i>Long Term Rating</i>	AA/Stable	Affirmed
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## 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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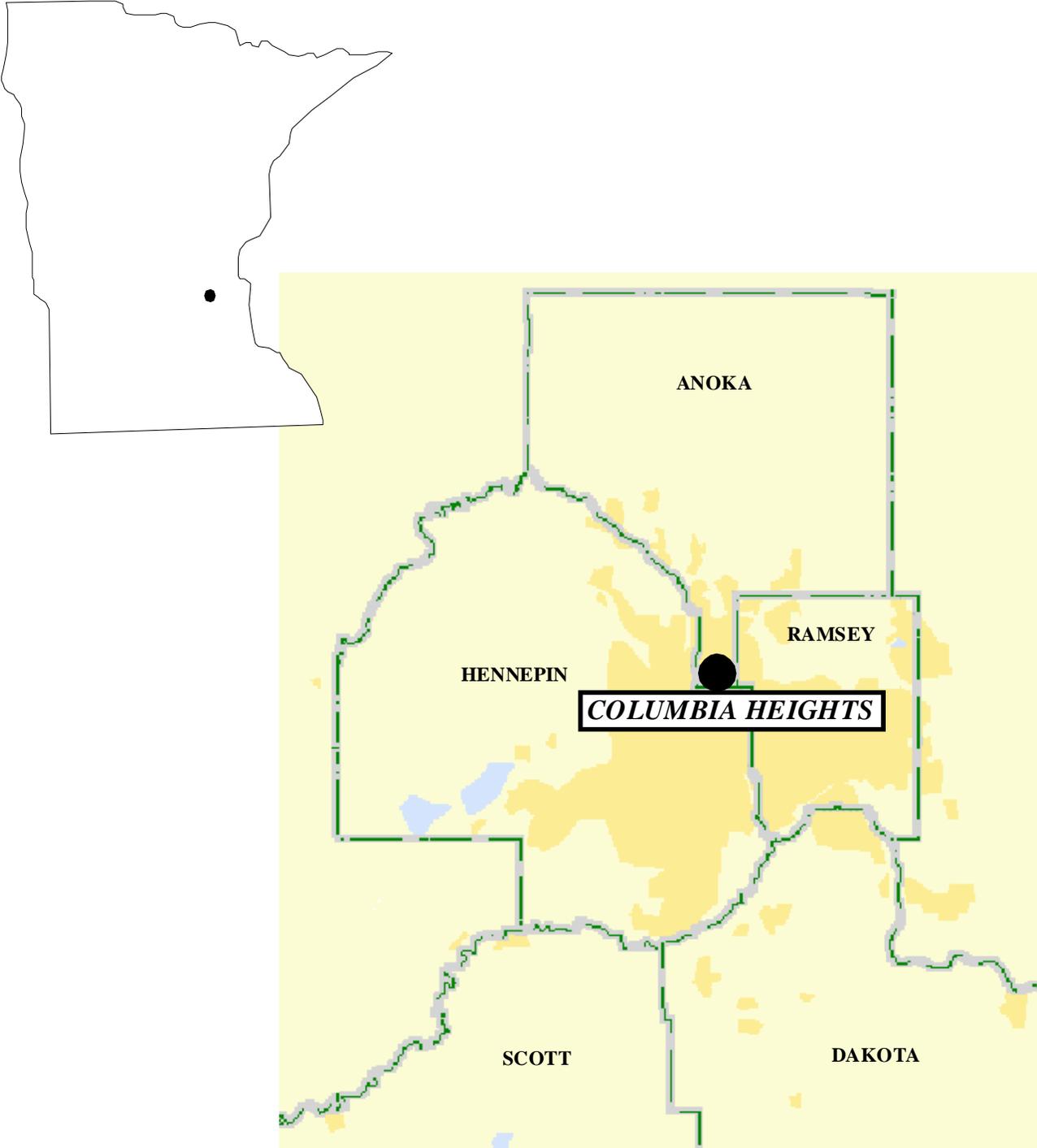
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# CITY OF COLUMBIA HEIGHTS GEOGRAPHICAL LOCATION



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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>
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
2015	1,516	25,476,137

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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 of 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 or 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 service, Housing and Redevelopment Authority, contributions to the Fire Relief Association, etc.

**Agency 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 layoffs.

**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. 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 uses in the budget. This generally takes one of three forms: GAAP, cash, or modified accrual.

**Budgetary Control.** The control or management of a 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 Improvement Plan (CIP).** The five-year schedule of capital improvement projects and items. This is a flexible budget document that is used as a planning tool for needed improvements.

**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, acquisition, 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 or 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 pension, 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 include 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.

**Homestead and Agriculture Credit Aid (HACA).** An intergovernmental revenue from the State of Minnesota. HACA replaces the old homestead credit program, which provided tax relief to homestead properties. HACA is an aid to local governments, which pays for the increased tax relief provided to certain classes of property.

**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 buildings 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 reimplemented 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.

**Mill.** The property tax rate, which is based on the valuation of property. A tax rate of one mill produces one dollar of taxes on each \$1,000 of assessed property valuation.

**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.

**Objective.** Something to be accomplished in specific, well-defined, and measurable terms and that is achievable within a specific time frame.

**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 items as taxes, fees from specific services, interest earnings, and grant revenues. 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.

**Reserve.** An account used to indicate that a portion of fund equity is legally restricted for a specific purpose or not available for appropriation and subsequent spending.

**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, fund transfers, and beginning balances.

**Retained Earnings.** The accumulated earnings of an Enterprise Fund, which have been retained in the fund.

**Revenue.** Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, 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.** A program adopted by the State Legislature, which requires local governments to provide notice of their proposed budgets and levies. They are then required to hold public hearings to inform the citizens and give them the opportunity to provide input on spending and taxing levels.

**Unencumbered Balance.** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance.** The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.