



# CITY OF COLUMBIA HEIGHTS

ADOPTED ANNUAL BUDGET

FOR THE

FISCAL YEAR BEGINNING JANUARY 1, 2021

## 2021 ADOPTED BUDGET



# CITY OF COLUMBIA HEIGHTS

## 2021 BUDGET

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# **INTRODUCTION**

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**CITY OF COLUMBIA HEIGHTS, MINNESOTA**

**PRINCIPAL CITY OFFICIALS**

JANUARY 2021

**CITY COUNCIL**

AMÀDA MÀRQUEZ SIMULA, MAYOR

Term expires 01-02-2023

KAY L. JACOBS, COUNCIL MEMBER

Term expires 01-06-2025

JOHN MURZYN JR., COUNCIL MEMBER

Term expires 01-02-2023

CONNIE BUESGENS, COUNCIL MEMBER

Term expires 01-06-2025

NICK NOVITSKY, COUNCIL MEMBER

Term expires 01-02-2023

**CITY MANAGERIAL STAFF**

<u>Employee</u>	<u>Position</u>	<u>Date Appointed</u>
Kelli Bourgeois	City Manager	January 1, 2019
Patty Sweep	Human Resources Manager	July 15, 2019
Kevin Hansen	Public Works Director/City Engineer	December 1, 1997
Charlie Thompson	Fire Chief	August 19, 2019
Lenny Austin	Police Chief	November 13, 2017
Joseph Kloiber	Finance Director	June 1, 2011
Renee Dougherty	Library Director	April 1, 2013
Aaron Chirpich	Community Development Director	April 2, 2019
Keith Windschitl	Recreation Director	August 4, 1997

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

From September to December each year, multiple work sessions are held with the City Council and city staff to consider the proposed budget in greater detail than is generally practical at regular City Council meetings. On the second Monday in December each year, the City Council holds a public hearing on the proposed budget and tax levy.

Following the public hearing, the City Council approves 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 governmental assets that are equal to or exceed the capital asset threshold of \$15,000. If equipment is less than \$15,000, the purchase should be budgeted in Minor Office Equipment (2010), Computer Equipment (2011), etc.

### 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 2021 BUDGET MESSAGE**

### **Recommendation**

The city manager recommends that the city council approve the proposed 2021 budget and levy. Key elements of this budget are summarized below.

### **Financial Plan**

The proposed 2021 budget is consistent with the City's five-year financial plan. That plan is designed to:

- Provide for expected inflation in the cost of existing service levels.
- Increase service levels only for approved objectives or external mandates.
- Reduce the use of state funding in the operating budgets, and increase its use over time in capital budgets. This strategy reduces the exposure of on-going basic City services to swings in state funding over which local residents have little control. It also gradually increases capital funding to sustainable levels for equipment, buildings and infrastructure.
- Levy property taxes at the minimum level necessary to support the above strategies, while trying to avoid one-time spikes up or down in property taxes.

### **Governmental Funds Revenue *(see note below on city council change)***

The proposed gross property tax levy for 2021 is a 4.8% increase over 2020. This is a smaller proposed increase than was adopted in each of the two prior years.

The City's gross tax levy includes both the share of the tax levy paid by local taxpayers and the share subsidized by the metro area fiscal disparities program. The amount of the fiscal disparities subsidy for 2021 is unknown at the time of this report. That subsidy will determine what portion of the proposed 4.8% levy increase will be borne by the local taxpayers. The subsidy amount will be known before the city council makes its decision on the proposed 2021 tax levy, and before proposed tax notices are mailed to each property owner.

In 2021, the City will receive \$1,872,000 in state aid to local government (LGA). Under the five-year financial plan, only \$450,000 of this LGA is used within the 2021 operating budget. \$450,000 of LGA is applied to annual debt service on the public safety building and the library building, combined. The remaining LGA is allocated to capital projects and major equipment purchases. Without this LGA, these items would otherwise be paid for with property taxes.

### **Governmental Funds Operating Expenses *(see note below on city council change)***

The proposed increase to the tax-supported operating expenses of the governmental funds for 2021 is also 4.8%. This includes both inflationary increases of approximately 3% over 2020 costs for existing services, plus the addition of one full time police officer and one full time community service officer recommended as part of a public safety staffing study commissioned by the city council in 2018. Other recommendations from this public safety staffing study were implemented in 2019 and 2020.

## **CITY OF COLUMBIA HEIGHTS CITY MANAGER'S 2021 BUDGET MESSAGE**

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

With resolution 95-40, the city council established a target fund balance for the general fund equal to 45% of the next year's budget. City staff estimates that the proposed 2021 budget will result in a fund balance of \$7,046,000 in the general fund at December 31, 2021. This would be approximately 48% of the 2022 budget, based on current assumptions about the 2022 budget.

### **Utility Funds**

In 2019, the city council adopted resolution 2019-77, setting customer utility rates for water, sewer, and refuse, for the years 2020-2024. For the 2021 budget, that resolution established a rate increase of approximately 4.5% for water, sewer, and refuse, combined. As an example of this, a family of four using a quarterly average of 5,000 gallons of water per person, in a single-family home with full-service refuse, would see their quarterly bills increase by \$13 for 2020, from \$305 to \$318.

Within the utility funds, the main factors driving cost increases in recent years are infrastructure replacement costs for aging systems, and the cost of sewage disposal determined by the Metropolitan Council. The City has little control over these factors.

### **Governmental Buildings Fund**

The governmental buildings fund is expected to end 2020 with a fund balance of approximately \$5,300,000. The proposed 2021 budget adds an additional \$445,000 of funding from LGA and investment income. Building activities planned over the next several years include a new city hall approved by the city council in 2019, and major rehabilitation to both the Murzyn Hall community center and the public works facility.

### **In Conclusion**

I judge that the proposed 2021 budget and levy supports the vision, goals, and objectives of the Columbia Heights City Council, and is feasible within the financial constraints of the City of Columbia Heights and its citizens.

**Kelli Bourgeois, City Manager**

### ***Note on City Council Change:***

*The information above is based on the 2021 budget as proposed by the city manager in August 2020.*

*Subsequently, the city council adopted that 2021 budget proposal with one change. This was an increase of \$100,000 in both the general fund property tax levy and in transfers to the Parks Capital Improvement Fund. This change approximates the additional tax revenue available on property that will become subject to the general property tax levy for the first time in 2021, as a result of two tax increment financing (TIF) districts ending in 2020.*

## SUMMARY BUDGET INFORMATION

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# **RESOLUTION 2020-117**

## **ADOPTING A BUDGET FOR THE YEAR 2021, SETTING THE CITY LEVY, APPROVING THE HRA LEVY, AND APPROVING A TAX RATE INCREASE.**

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**

Section A. The budget for the City of Columbia Heights for the year 2021 is hereby approved and adopted with appropriations for each of the funds listed below. The estimated gross revenues to fund the budget for the year 2021, including general ad valorem tax levies and use of fund balances, are also as listed below.

	<u>Revenue</u>	<u>Expense</u>		
<b>Governmental Funds</b>				
General Fund	14,193,950	14,371,339		
Planning & Inspections	446,370	448,150		
Econ Dev Authority Admin	255,500	254,625		
Cable Television	152,000	202,750		
Library	1,081,750	1,081,750		
After School Programs	22,000	43,700		
21st Century Arts	45,400	45,500		
Special Project Fund	-	-		
Downtown Parking	56,200	56,200		
Capital Project Funds	2,224,000	2,864,273		
Debt Service Funds	1,526,200	1,516,700		
<b>Proprietary Funds</b>			<u>Capital Assets</u>	<u>Debt Principal Paid (Advanced)</u>
Water Fund	3,806,025	3,220,128	775,000	80,000
Sewer Fund	2,389,950	2,558,029	260,000	53,400
Refuse Fund	2,186,710	2,149,110	30,000	-
Storm Sewer Fund	640,845	738,403	-	56,600
Liquor Fund	9,358,200	9,167,000	-	260,000
Municipal Service Center	918,200	1,043,674	-	-
Information Systems	419,000	462,800	-	-
<b>Use of Fund Balance</b>	501,831	-	-	-
<b>Total Including Interfund Transfers</b>	<b>40,224,131</b>	<b>40,224,131</b>	<b>1,065,000</b>	<b>450,000</b>

Section B. The following sums of money are levied for the current year, collectable in 2021 upon the taxable property in said City of Columbia Heights, for the following purposes:

Estimated General Fund Levy	11,631,000
Estimated Library Levy	1,032,936
Estimated EDA Fund Levy	255,500
<b>Total</b>	<b>12,919,436</b>

Section C. The City Council of the City of Columbia Heights hereby approves the Housing and Redevelopment Authority Tax Levy for the fiscal year 2021 in the amount of \$250,000.

BE IT FURTHER RESOLVED: That the County Auditor is authorized to fix a property tax rate for taxes payable in the year 2021 that is higher than the tax rate calculated for the City for taxes levied in 2019 collectable in 2020.

BE IT FURTHER RESOLVED: That the City has adequate fund balances and reserves to pay bond principal and interest payments on General Obligation Bond Series 2015A in the amount of \$245,000 and that the County Auditor is authorized to cancel \$245,000 of the related Bond Levy for taxes payable in 2021, leaving a balance of \$239,299 to be levied for taxes payable 2021 for Series 2015A.

BE IT FURTHER RESOLVED: That the City has adequate fund balances and reserves to pay bond principal and interest payments on General Obligation Bond Series 2017A in the amount of \$329,779 and that the County Auditor is authorized to cancel \$329,779 of the related Bond Levy for taxes payable in 2021, leaving a balance of \$0 to be levied for taxes payable in 2021 for Series 2017A.

BE IT FURTHER RESOLVED: That the City has adequate fund balances and reserves to pay bond principal and interest payments on General Obligation Bond Series 2017B in the amount of \$245,000 and that the County Auditor is authorized to cancel \$245,000 of the related Bond Levy for taxes payable in 2021, leaving a balance of \$319,286 to be levied for taxes payable in 2021 for Series 2017B.

BE IT FURTHER RESOLVED: That the City has adequate fund balances and reserves to pay bond principal and interest payments on General Obligation Bond Series 2018A in the amount of \$29,966 and that the County Auditor is authorized to cancel \$29,966 of the related Bond Levy for taxes payable in 2021, leaving a balance of \$185,415 to be levied for taxes payable in 2021 for Series 2018A.

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

Approved this 14th day of December, 2020

Offered By: Novitsky

Seconded By: Murzyn, Jr.

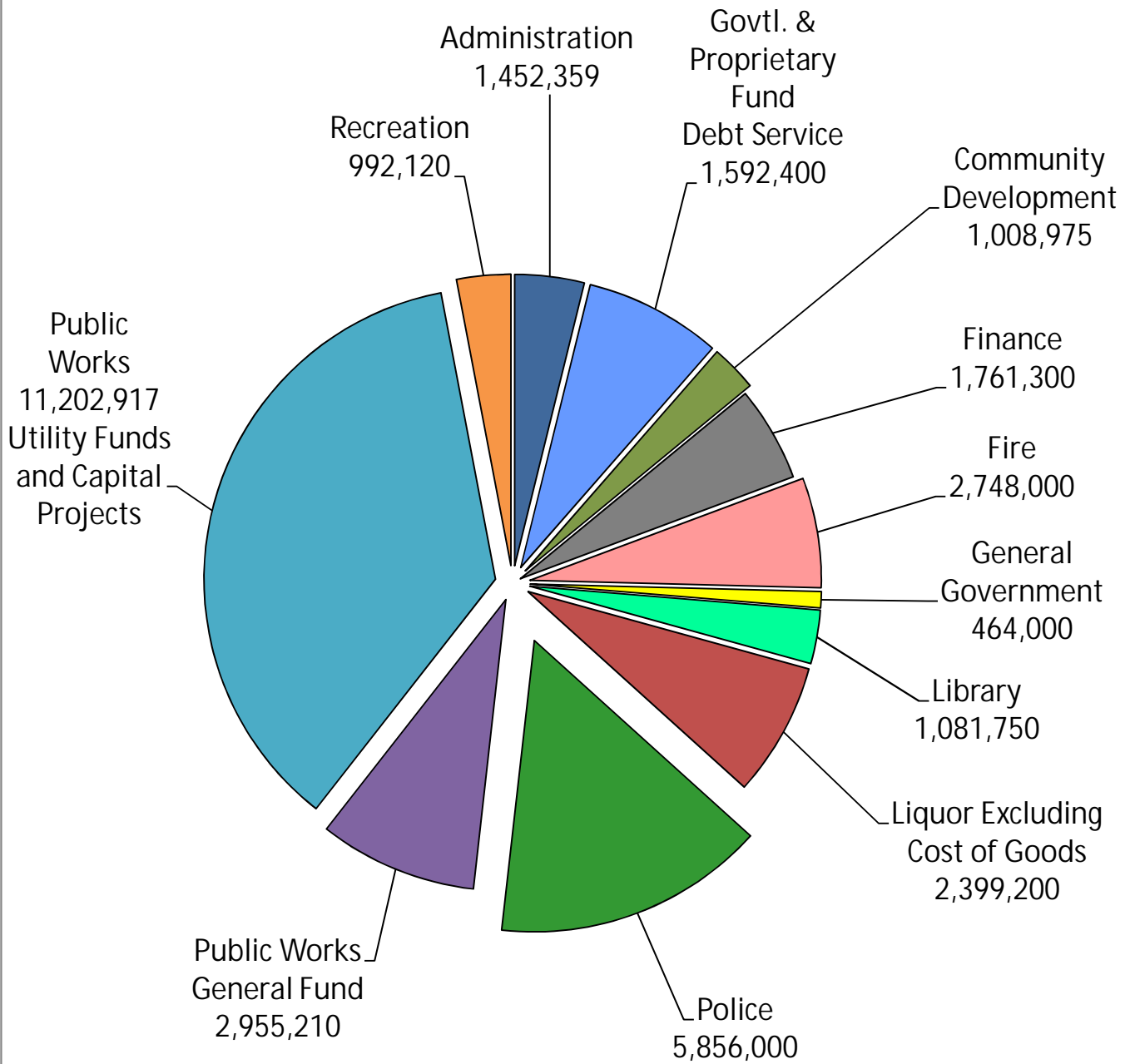
Roll Call: All Ayes

Attest:

  
Nicole Tingley, City Clerk/Council Secretary

  
Donna Schmitt, Mayor

# All Budgetary Funds Expenditures by Functional Area 2021 Budget

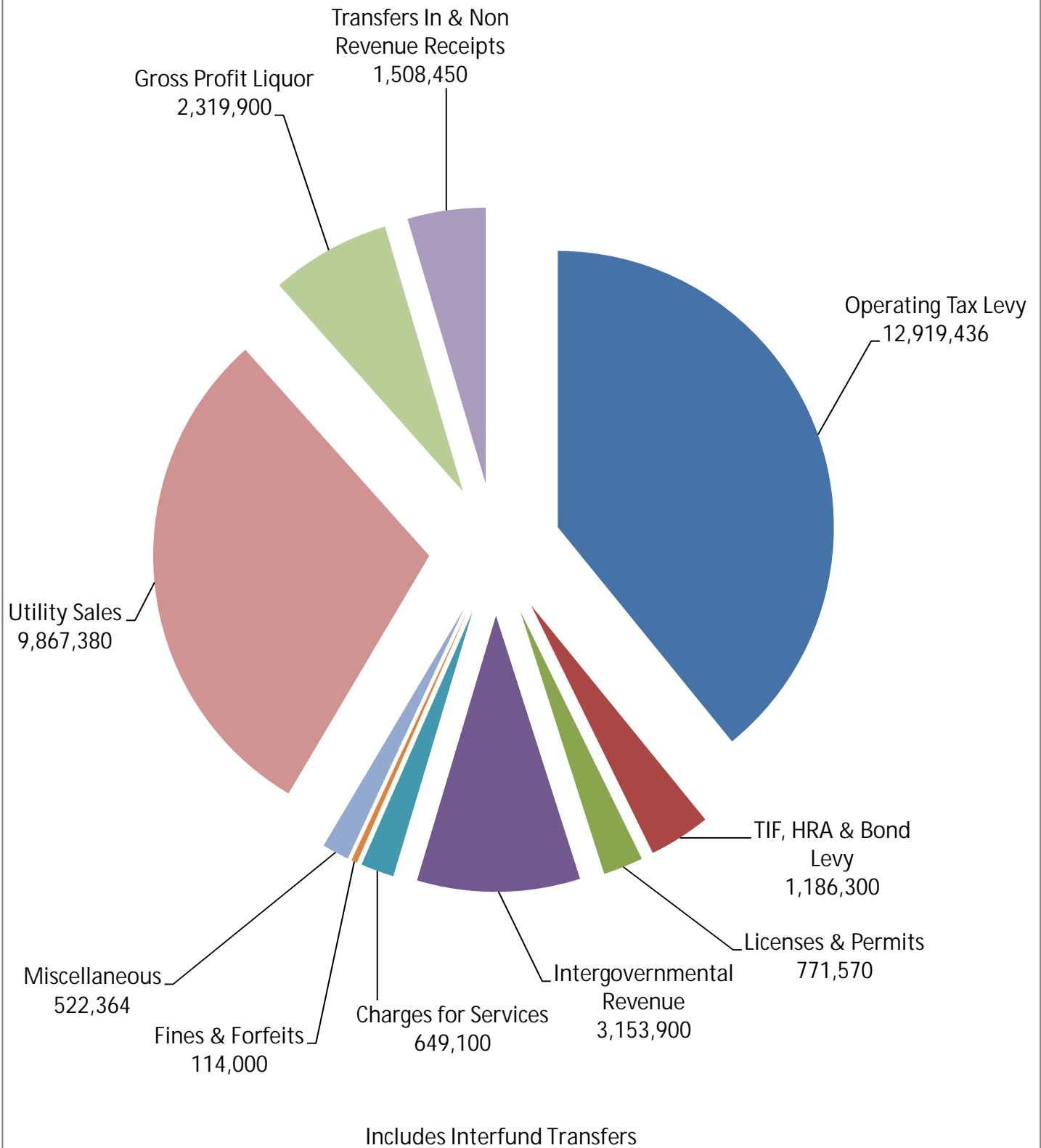


Includes Interfund Transfers

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# All Budgetary Funds Revenues by Source 2021 Budget



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## City of Columbia Heights, Minnesota

## BUDGET 2021

## Summary by Fund

	Actual 2018	Actual 2019	Adopted 2020	Adopted 2021
Revenues				
101 General Fund	12,221,187	13,050,941	13,541,500	14,193,950
201 Planning & Inspections	382,933	418,542	457,585	446,370
204 EDA	451,210	255,505	245,100	255,500
212 State Aid Maintenance	208,793	193,338	210,000	215,000
225 Cable Television	312,132	242,384	201,000	152,000
226 Special Projects	115,136	236,127	-	-
228 Downtown Parking	34,452	53,814	25,000	56,200
240 Library	967,181	1,003,822	1,052,650	1,081,750
261 After School Programs	8,980	9,616	22,000	22,000
262 21st Century Arts	25,597	39,397	45,400	45,400
315 Sull-Shores: TX GO Bonds 2008A	107,368	109,679	106,300	105,800
343 GO Public Safety Ctr. Bonds 2008B	-	-	-	-
344 GO Public Facilities Bonds 2009A	2,288,170	-	-	-
345 GO Improv/Rev Bonds 2013	64,833	67,454	35,400	33,100
346 GO Library 2015	461,783	459,464	468,334	464,299
347 GO Public Safety Ctr. Bonds 2017B	938,014	522,078	544,023	544,286
348 GO Pubfacilities Refnd 2018A	2,089,922	270,968	203,843	185,415
371 TIF T4: 4747 Central	253,637	202,198	86,000	-
372 Huset Park Area TIF (T6)	439,625	667,996	194,800	193,300
376 Tax Increment Bonds	44,853	12,199	-	-
385 Multi-Use Redevelopment	29,522	36,779	-	-
389 R8: Transition Block	51,364	55,372	-	-
402 Total State Aid Construction	1,064,217	346,483	312,500	450,000
408 EDA Redevelopment Project FD	130,280	1,423,040	250,100	250,000
411 Capital Improvements-Gen Govt Bldg	2,073,751	690,437	743,000	445,000
412 Capital Improvements Parks	136,246	59,003	415,000	245,000
430 Infrastructure Fund	183,614	137,503	112,000	112,000
431 Cap Equip Replacement-General Fund	281,912	180,851	124,190	507,000
432 Cap Equip Replacement - Sewer	29,700	39,500	32,000	32,000
433 Cap Equip Replacement - Water	105,350	118,781	107,000	107,000
434 Cap Equip Replacement - Garage	6,800	4,600	4,500	5,000
437 Cap Equip Replacement - Information Sytems	6,413	8,500	4,000	2,000
438 Cap Equip Replacement-Storm Sewer	18,864	10,100	10,000	10,000
439 Cap Equip Replacement - Fire	-	-	-	-
601 Water Utility	3,273,971	3,370,944	3,476,300	3,614,025
602 Sewer Utility	2,064,906	2,088,689	2,188,700	2,295,950
603 Refuse Fund	2,114,088	2,205,399	2,175,000	2,186,710
604 Storm Sewer Fund	481,802	491,267	522,800	571,845
609 Liquor	8,604,172	8,946,808	8,787,500	9,044,200
631 Water Fund Debt Service	147,200	80,600	86,000	85,000
632 Sewer Fund Debt Service	62,000	79,200	59,100	62,000
634 Storm Sewer Debt Service	44,800	64,000	61,800	59,000
639 Liquor Fund Debt Service	269,800	306,900	319,200	314,000
651 Water Construction Fund	314,873	315	-	-
652 Sewer Construction Fund	173,730	175,188	-	-
653 Storm Sewer Construction Fund	2,000	350,253	75,000	-
701 Central Garage	674,041	688,941	674,000	678,400
705 Building Maintenance	207,200	229,000	248,300	234,800
720 Information Systems	388,523	391,400	405,000	417,000
Total Revenue	44,356,945	40,395,378	38,631,925	39,722,300

## City of Columbia Heights, Minnesota

## BUDGET 2021

## Summary by Fund

		Actual 2018	Actual 2019	Adopted 2020	Adopted 2021
Expenses					
General Fund					
101.41110	Mayor-Council	136,691	157,472	185,650	205,950
101.41320	City Manager	523,807	466,946	626,450	637,950
101.41410	City Clerk	106,384	51,207	125,800	99,050
101.41510	Finance	871,117	915,806	954,000	987,300
101.41550	Assessing	123,459	125,286	125,300	125,359
101.41610	Legal Services	175,934	173,229	181,200	181,300
101.41940	City Hall	141,188	150,762	160,700	164,000
101.42100	Police	4,387,840	4,705,334	5,245,170	5,704,300
101.42200	Fire	1,507,022	1,324,540	1,657,141	1,748,350
101.42300	Property Inspections	204,216	350,516	378,850	359,650
101.43100	Engineering	419,300	379,882	407,754	413,722
101.43121	Streets	891,671	878,927	922,207	955,063
101.43160	Street Lighting	148,676	140,307	174,640	176,039
101.43170	Traffic Signs & Signals	100,015	89,650	111,091	116,118
101.45000	Recreation Administration	214,038	239,935	249,569	263,320
101.45001	Youth Athletics	29,712	55,669	53,827	55,077
101.45003	Adult Athletics	32,200	24,823	40,277	41,727
101.45004	Youth Enrichment	63,345	58,649	89,938	91,879
101.45005	Travel Athletics	36,265	25,851	45,652	47,145
101.45030	Trips & Outings	32,647	26,406	40,820	29,921
101.45040	Senior Citizens	89,451	89,948	95,842	98,470
101.45050	Recognition/Special Events	42,087	45,289	-	-
101.45129	Murzyn Hall	263,203	195,481	204,807	183,781
101.45130	Hylander Center	71,178	68,085	91,400	91,600
101.45200	Parks	934,253	987,780	1,020,241	1,051,448
101.46102	Urban Forestry	133,569	148,732	235,645	242,820
101.49200	Contingencies	4,053	3,350	35,000	35,000
101.49300	Transfers	1,400,000	135,000	135,000	265,000
101	Total	13,083,321	12,014,860	13,593,971	14,371,339

## City of Columbia Heights, Minnesota

## BUDGET 2021

## Summary by Fund

		Actual 2018	Actual 2019	Adopted 2020	Adopted 2021
	Planning & Inspections				
201.42400	Planning & Inspections	501,958	463,620	457,685	448,150
	Economic Development Authority				
204.46314	Econ Development Authority	471,932	160,897	239,200	254,625
	State Aid Maintenance				
212.43190	State Aid Maintenance	236,318	228,415	260,723	262,861
212.43191	State Aid Gen'l Construction	-	-	100,000	25,000
	Cable Television				
225.49844	Cable Television	139,545	162,924	208,700	202,750
	Special Projects				
226.46317	Downtown Parking	19,250	-	-	-
226.49846	Special Projects	62,745	300,498	-	-
	Downtown Parking				
228.46317	Downtown Parking	25,690	50,703	25,000	56,200
	Library				
240.45500	Library	916,379	972,288	1,052,650	1,081,750
	After School Programs				
261.45029	Program Revenue Expended	19,496	15,703	43,600	43,700
	21st Century Arts				
262.45020	2017 - 20 Contract	25,002	30,720	45,400	45,500
	Bonds				
315.47000	Sull-Shores: TX GO Bonds 2008A	97,276	98,461	99,300	99,700
343.47000	GO Public Safety Ctr. Bonds 2008B	635,513	-	-	-
344.47000	G.O. Public Facilities Bonds	295,401	2,279,798	-	-
345.47000	GO Improv/Rev Bonds 2013	48,788	48,210	47,700	27,100
346.47000	GO Library 2013	456,613	458,529	455,400	456,800
347.47000	GO Public Safety Ctr. Bonds 2017B	481,770	532,256	533,100	533,500
348.47000	GO Pubfacilities Refnd 2018A	2,085,615	38,967	197,900	208,600
	TIF Districts				
371.47000	TIF T4: 4747 Central	82,026	231,546	87,000	-
372.47000	Huset Park Area TIF (T6)	400,218	619,875	436,100	191,000
376.46800	TIF Districts	96,484	-62,611	-	-
376.47000	Tax Increment Bonds	21	-	-	-
385.47000	Multi-Use Redevelopment Bonds	6,115	5,646	-	-
389.47000	R8: Transition Block	48,628	50,058	-	-
402.43191	Total State Aid Construction	392,109	-	312,500	400,000
408.46414	EDA Redevelopment Project FD	150,613	57,426	250,000	250,000
	Capital Improvements-Gen Govt Bldg				
411.41940	City Hall	24,175	24,781	-	-
411.42100	Police	18,550	-	7,500	-
411.42200	Fire	-	-	10,000	-
411.45129	Murzyn Hall	-	-	-	95,000
411.45500	Library	-	625	-	-
411.49950	Central Garage	-	-	15,000	75,000
	Capital Improvements Parks				
412.45200	Parks	-	-	535,000	-
	Infrastructure Fund				
430.46323	Capital Improvement Expense	104,547	5,407	1,068,652	774,712
	Cap Equip Replacement-General Fund				
431.41510	Finance	-	24,388	-	-
431.42100	Police	130,279	290,513	193,100	151,700
431.42200	Fire	127,657	507,878	35,000	640,000
431.42400	Protective Inspection	-	-	-	-
431.43100	Engineering	28,511	-	-	40,000
431.43121	Streets	-	109,169	273,000	62,500

## City of Columbia Heights, Minnesota

## BUDGET 2021

## Summary by Fund

		Actual 2018	Actual 2019	Adopted 2020	Adopted 2021
431.45000	Recreation Administration	-	-	45,000	-
431.45050	Recognition/Special Events	-	-	-	-
431.45200	Parks	109,396	-	35,000	62,500
431.46102	Urban Forestry	-	63,987	-	25,000
431.46310	Community Development Adm	-	-	-	-
432.49499	Cap Equip Replacement - Sewer Non-Operating	38,210	14,129	-	-
433.49449	Cap Equip Replacement - Water Non-Operating	17,981	14,129	-	-
434.49950	Cap Equip Replacement - Garage Central Garage	31,677	17,384	-	-
437.49980	Cap Equip Replacement - IS Information Systems	68,227	47,156	76,000	46,000
438.49699	Cap Equip Replacement Storm Sewer Non-Operating	20,229	-	-	-
439.42200	Cap Equip Replacement-Fire Fire	-	-	-	-
601.49400	Water Utility Source of Supply	1,628,229	1,584,203	1,645,000	1,686,125
601.49430	Distribution	1,012,470	1,041,691	1,151,576	1,186,803
601.49440	Administration & General	137,711	140,428	149,700	155,000
601.49449	Non-Operating	458,982	78,000	85,000	85,000
602.49450	Sewer Utility Collections	606,947	685,985	799,143	823,479
602.49480	Disposal	1,101,389	1,121,217	1,170,000	1,242,650
602.49490	Administration & General	137,672	140,441	149,700	155,000
602.49499	Non-Operating	229,630	79,000	59,000	62,000
603.49510	Refuse Fund Refuse Disposal	1,708,596	1,659,598	1,786,350	1,785,000
603.49520	Collection & Disposal	135,301	130,309	140,359	150,583
603.49530	Recycling	171,502	165,660	192,904	198,807
603.49540	Hazardous Waste	10,620	10,322	15,384	14,720
604.49650	Storm Sewer Fund Collections	354,116	358,693	426,432	457,503
604.49690	Administration & General	1,128	1,128	1,200	1,200
604.49699	Non-Operating	45,071	63,000	61,000	59,000
609.49791	Liquor Liquor Store #1	3,854,029	4,028,612	3,943,500	4,074,100
609.49792	Liquor Store #2	3,075,224	3,045,190	3,191,800	3,200,200
609.49793	Liquor Store #3	1,227,365	1,337,275	1,242,900	1,355,500
609.49794	Liquor Non-Operating	414,944	449,400	492,900	479,300
631.47000	Water Fund Debt Service Water Fund Bonds	14,872	12,410	8,950	7,200
632.47000	Sewer Fund Debt Service Bonds	7,613	6,464	6,200	4,900
632.49449	Sewer Fund Debt Service	-	-	-	-
634.47000	Storm Sewer Debt Service Storm Sewer Bonds	7,664	7,770	6,600	5,700
639.47000	Liquor Debt Service	60,644	59,259	63,200	57,900
651.49449	Water Construction Fund Non-Operating	48,378	20,254	75,000	100,000
652.49499	Sewer Construction Fund Non-Operating	27,705	-	250,000	270,000
653.49699	Storm Sewer Construction Storm Sewer Construction Fund	166,557	-	190,000	215,000

City of Columbia Heights, Minnesota

BUDGET 2021

Summary by Fund

		Actual 2018	Actual 2019	Adopted 2020	Adopted 2021
701.49950	Central Garage				
	Central Garage	631,710	659,505	775,997	783,250
	Building Maintenance				
705.49970	Building Maintenance	276,905	202,143	250,053	260,424
	Information Systems				
720.49980	Information Systems	373,457	374,526	404,600	416,800
	Total Expense	<u>39,424,932</u>	<u>37,341,050</u>	<u>39,473,629</u>	<u>40,224,131</u>

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CITY OF COLUMBIA HEIGHTS  
GENERAL FUND, LIBRARY AND EDA COMPARISON OF  
2020 TO 2021 BUDGETED EXPENDITURES AND REVENUE

	General Fund		Library Fund		EDA Fund		Total	
	2020	2021	2020	2021	2020	2021	2020	2021
<u>Expenditures</u>								
Personal Services	10,319,734	10,854,862	706,700	730,900	193,700	209,600	11,220,134	11,795,362
Supplies	631,250	683,153	98,500	98,500	1,830	3,200	731,580	784,853
Other Services	2,440,487	2,523,824	232,950	237,200	24,170	21,800	2,697,607	2,782,824
Capital Outlay	7,000	7,000	-	-	-	-	7,000	7,000
Contingencies and Transfers	195,500	302,500	14,500	15,150	19,500	20,025	229,500	337,675
Total Expenditures	13,593,971	14,371,339	1,052,650	1,081,750	239,200	254,625	14,885,821	15,707,714

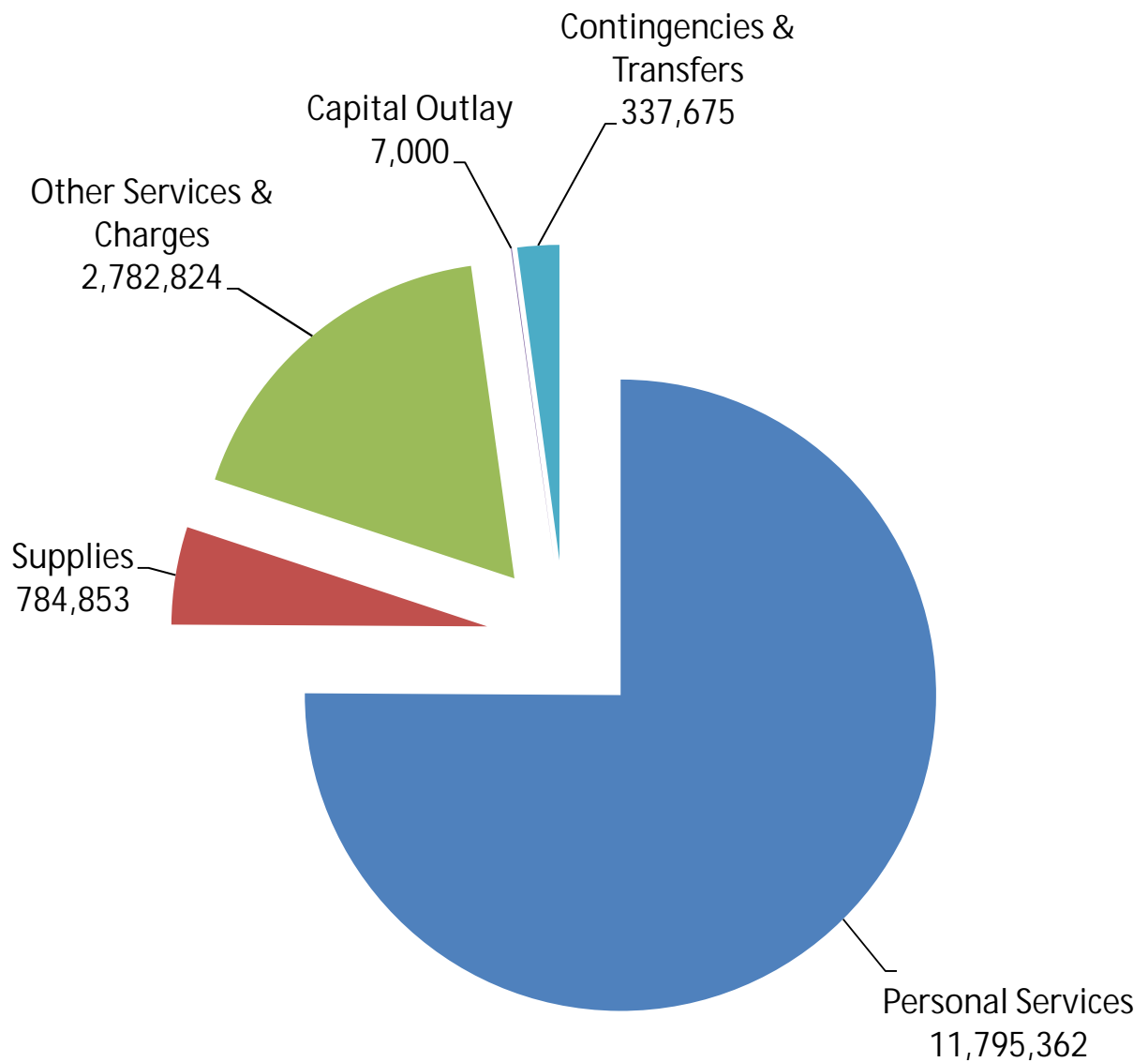
<u>Revenues</u>								
Licenses & Permits	348,100	367,200	-	-	-	-	348,100	367,200
Charges for Current Services	620,500	577,800	15,300	17,300	-	-	635,800	595,100
Fines & Forfeits	91,000	103,000	11,000	11,000	-	-	102,000	114,000
Miscellaneous	90,400	79,000	12,500	9,514	-	-	102,900	88,514
Transfers In & Non-Revenue Receipts	507,000	516,450	11,000	11,000	-	-	518,000	527,450
Intergovernmental - LGA	450,000	450,000	-	-	-	-	450,000	450,000
Intergovernmental - Other	471,500	469,500	-	-	-	-	471,500	469,500
Subtotal Revenue - Other Sources	2,578,500	2,562,950	49,800	48,814	-	-	2,628,300	2,611,764

Area-Wide Tax	2,821,211	2,734,828	258,073	242,877	63,074	60,076	3,160,589	3,037,781
Local Levy	8,141,789	8,896,172	744,777	790,059	182,026	195,424	9,050,361	9,881,655
Total Operating Levy	10,963,000	11,631,000	1,002,850	1,032,936	245,100	255,500	12,210,950	12,919,436

Increase/-Decrease to Fund Balance	-52,471	-177,389	-	-	5,900	875	-46,571	-176,514
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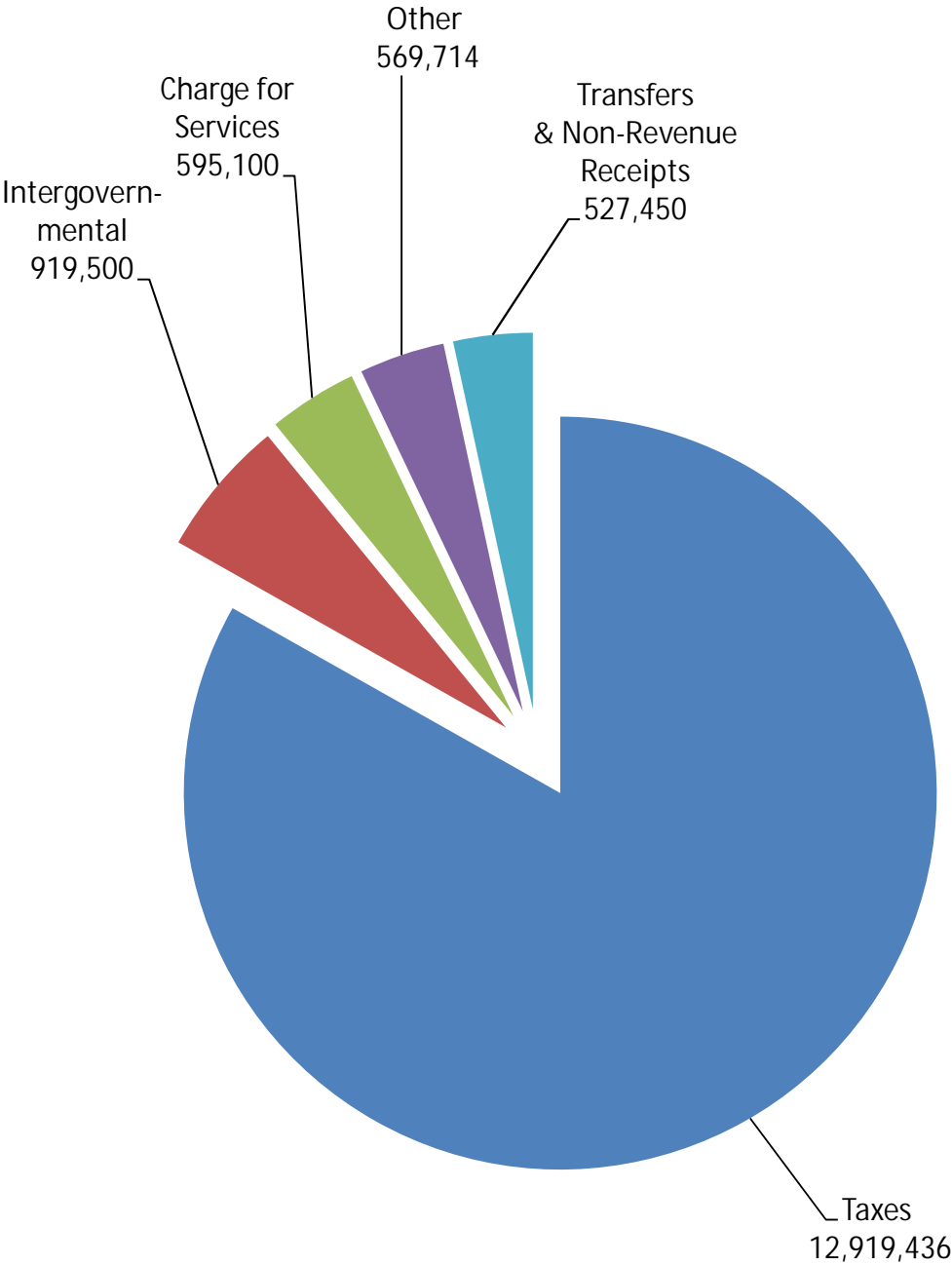
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# General Fund, Library & EDA Expenditures by Classification 2021 Budget



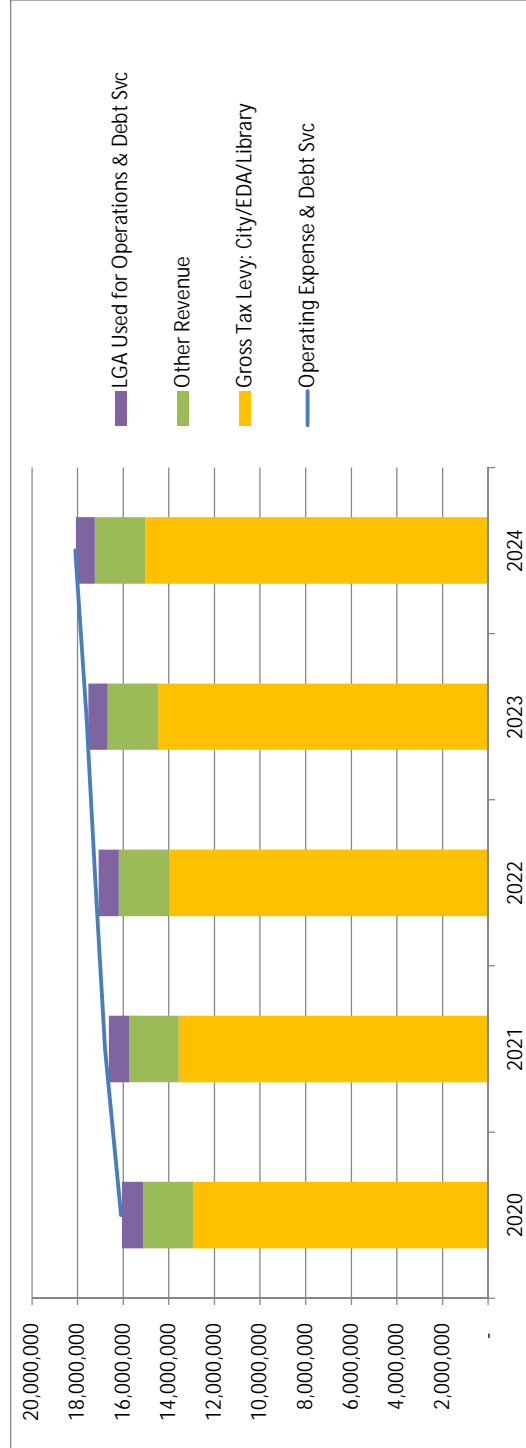
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General Fund, Library Fund  
& EDA Revenue by Source  
2021 Budget



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CITY OF COLUMBIA HEIGHTS  
FIVE-YEAR FINANCIAL PLAN FOR TAX-SUPPORTED FUNDS  
Revision date 09/08/20



% Change in Gross Tax Levy	8.5%	4.8%	3.3%	3.3%	3.8%
% Change in Other Revenue	1.5%	-0.7%	1.0%	1.0%	1.0%
% Change in Operating Expenses	7.0%	4.8%	2.5%	2.5%	3.0%
LGA Used for Annual Operations	450,000	450,000	425,000	425,000	400,000
LGA Used for Annual Debt Service	475,000	450,000	450,000	425,000	425,000
LGA Used for Capital Funds	864,000	972,000	1,016,000	1,060,000	1,104,000
General Fund Transfer to Capital Fd	600,000	-	-	-	-
Gen Fund Balance at 12/31	7,223,000	7,046,000	6,896,663	6,958,703	6,864,368
Gen Fund Balance as % of Budget	51%	48%	46%	45%	43%

Note: The data above reflects the tax amount labeled as "City or Town" on annual property tax statements. This includes the City, the Library, and the EDA tax levies. The HRA special district levy of approximately \$250,000 is included within the line on property tax statements labeled as "Other Special Districts", and is not included in the data above.

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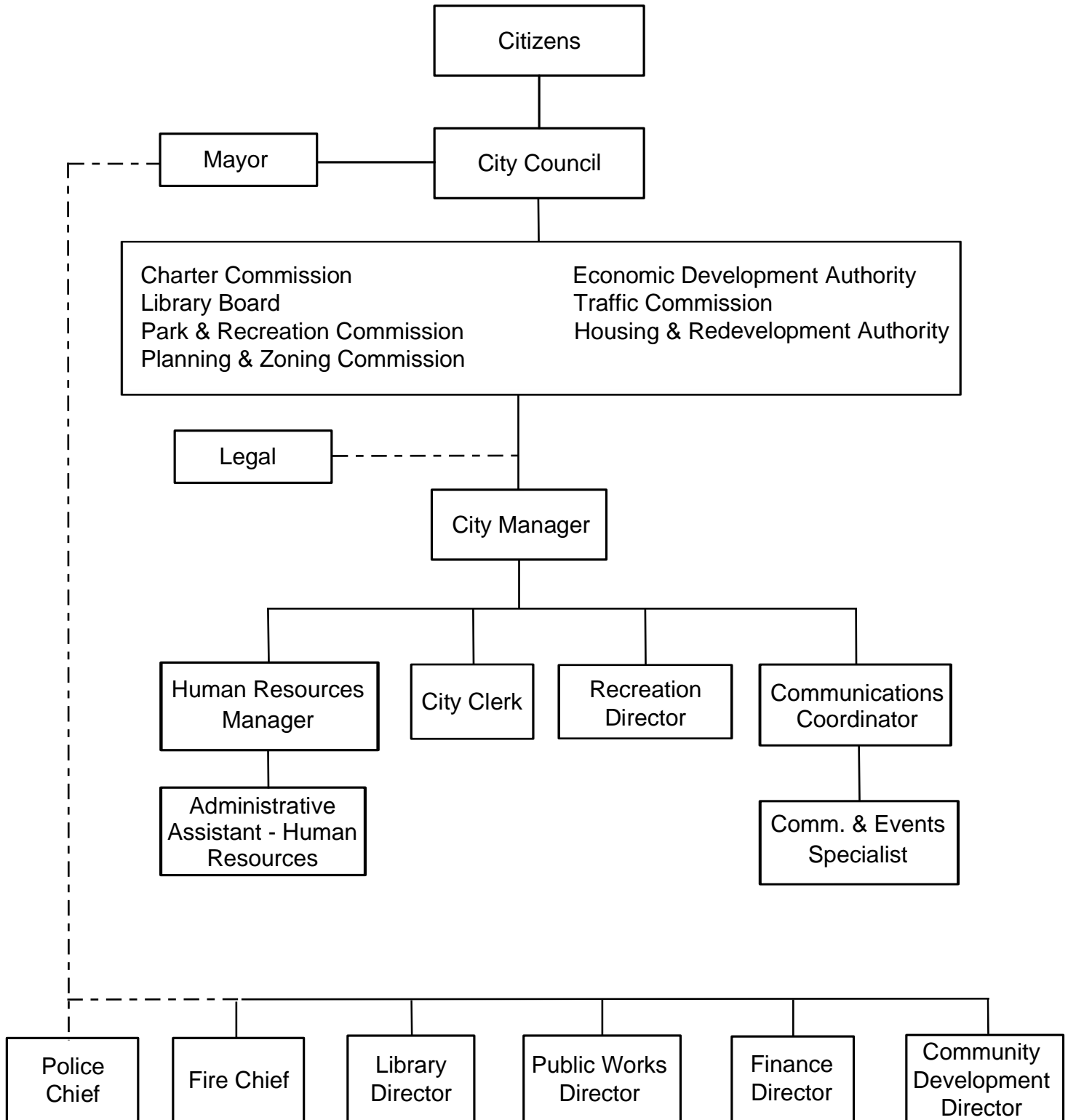
## **DETAILED BUDGET INFORMATION**

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# ADMINISTRATION

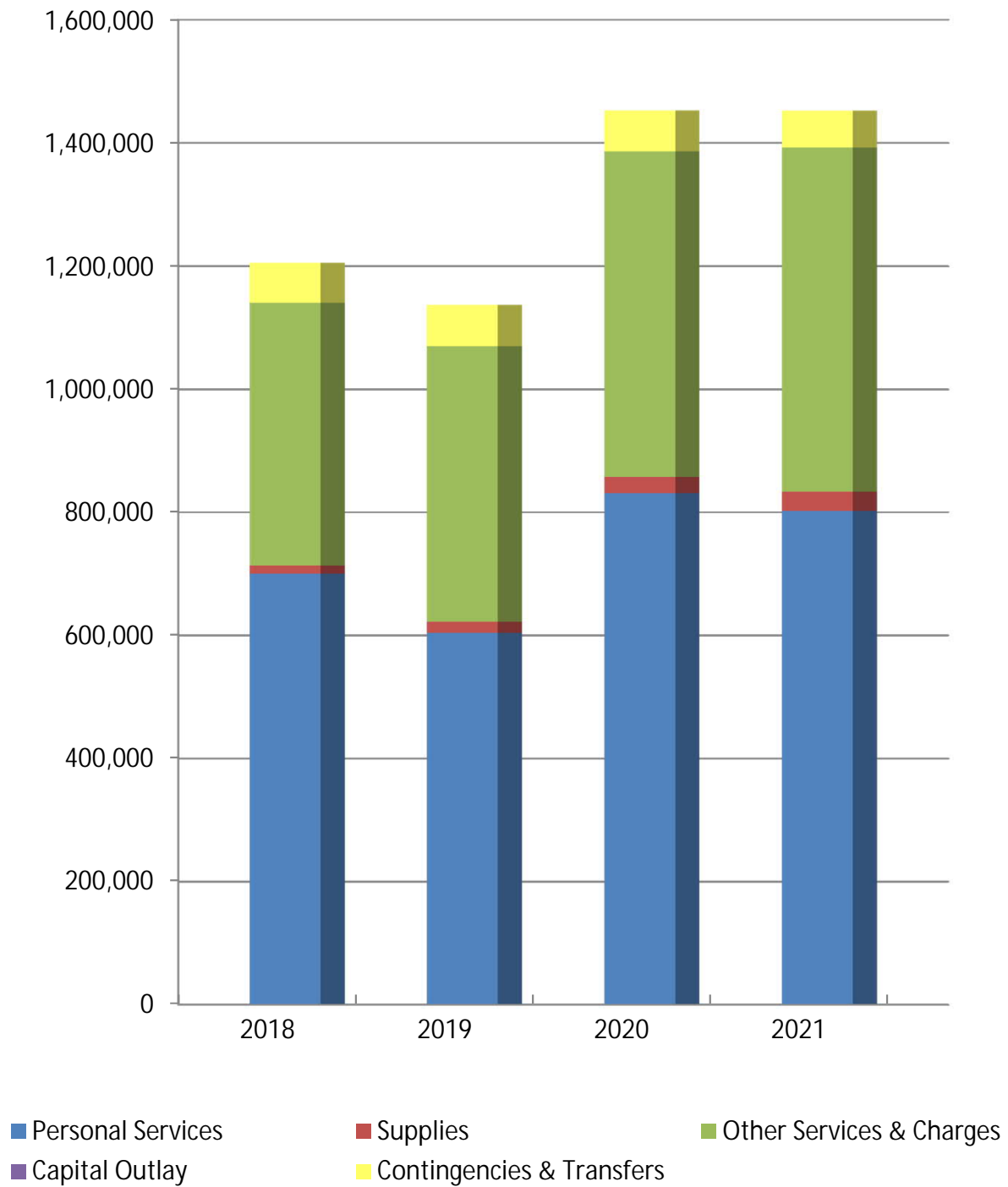
## City of Columbia Heights

### 2021



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## ADMINISTRATION EXPENDITURE SUMMARY



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## City of Columbia Heights, Minnesota

## BUDGET 2021

## Administration

	Mayor-Council	City Manager	City Clerk	Assessing	Legal Services	Cable TV
	101	101	101	101	101	225
Revenue						
30999 Taxes	194,457	553,206	66,141	117,230	135,776	-
31999 Licenses & Permits	-	-	-	-	-	-
32999 Intergovernmental	7,521	21,403	2,559	4,536	5,253	-
33999 Charge for Services	-	-	-	1,200	-	-
34999 Fines & Forfeits	-	-	-	-	37,500	-
35999 Miscellaneous	1,004	2,854	341	605	700	152,000
36999 Sales and Related Charges	-	-	-	-	-	-
39199 Transfers & Non Rev Receipts	-	52,050	29,000	-	-	-
Total Revenue	202,982	629,513	98,041	123,571	179,229	152,000
Expenses						
0999 Personal Services	115,700	562,200	60,300	6,859	-	57,600
1999 Supplies	19,100	8,800	2,300	100	-	1,700
2999 Other Services and Charges	69,650	66,950	36,450	118,400	181,300	85,450
4999 Capital Outlay	-	-	-	-	-	-
6999 Contingencies & Transfers	1,500	-	-	-	-	58,000
Total Expenses	205,950	637,950	99,050	125,359	181,300	202,750
Summary						
Change to Fund Balance	-2,968	-8,437	-1,009	-1,788	-2,071	-50,750

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## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: MAYOR-COUNCIL							
101 41110	GENERAL MAYOR-COUNCIL	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description						
0999	Personal Services	78,903	91,187	107,600	115,700	115,700	115,700
1999	Supplies	672	537	13,100	19,100	19,100	19,100
2999	Other Services & Charges	56,210	63,150	63,450	69,650	69,650	69,650
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	906	2,598	1,500	1,500	1,500	1,500
	TOTALS: MAYOR-COUNCIL	136,691	157,472	185,650	205,950	205,950	205,950

## 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 increased by \$20,300 or 11% from 2020 to 2021.

Personal Services increased by \$8,100 due to an increase in PERA and insurance contributions.

The \$6,000 increase in Supplies includes \$5,500 in anticipation of events celebrating the City's 100 year anniversary.

The most notable increases in Other Services and Charges include an increase of \$3,650 for the Mayor and Council to attend LMC and NCL seminars and conferences; an additional \$2,000 to the Out of Town Travel budget to allow two Council Members to attend the National League of Cities conference; and an additional \$5,200 in Repair and Maintenance for annual subscription costs of agenda management software. These changes were partially offset by decreases in liability insurance and professional services, yielding a net increase of \$6,200 in the Other Services and Charges category.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: CITY MANAGER							
101 41320	GENERAL CITY MANAGER	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description						
0999	Personal Services	486,127	419,909	549,000	562,200	562,200	562,200
1999	Supplies	6,722	3,639	10,000	8,800	8,800	8,800
2999	Other Services & Charges	30,959	43,398	67,450	66,950	66,950	66,950
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: CITY MANAGER	523,807	466,946	626,450	637,950	637,950	637,950

## 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, employee relations, communications, and special projects and events functions of the City.

## Objectives

1. Continue to improve communications with employees via intranet, online services, and employee meetings, which furthers the City Council's goal of recruiting, training, and retaining a talented and professional workforce .
2. Continue to implement new Human Resources Information System, which also furthers the City Council's goal of recruiting, training, and retaining a talented and professional workforce.
3. Continue to improve communications to better inform the public of City activities; and provide better communication to our residents whose primary language is not English. This objective directly addresses the City Council goal of developing a communications plan and staff position including exploring more effective uses of communication vehicles, engaging multi-cultural communities, and modernizing use of technology to engage youth in the community.
4. Continue to implement a streamlined records retention program, which again furthers the City Council's goal of enhanced communication by improving the public's access to government information. Actively work to purge files that are well outside the records retention schedule.
5. Work to recruit and retain high quality employees who better represent the residents we serve, which directly furthers the City Council's goal of recruiting, training, and retaining a talented and professional workforce.
6. Celebrate, promote and offer 100 year anniversary events to the residents and businesses of Columbia Heights.

## Budget Comments on Proposed Budget

The City Manager budget increased by \$11,500 from 2020 to 2021, a 1.8% overall increase. Generally, there were minor changes to the budget with the exception of an increase of \$13,200 in Personal Services due to negotiated salary and benefit increases. Although not included in the City Managers budget it is important to note that an addition of \$30,000 for a citywide staffing study has been included in the general fund department 101.49300, which will be paid for via the special projects fund 226. The last citywide staffing study was conducted in the 1980's and is overdue. Conducting a staffing study will ensure we remain in compliance with Minnesota Pay Equity requirements.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: CITY CLERK							
101 41410	GENERAL CITY CLERK	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description						
0999	Personal Services	95,447	37,731	113,100	60,300	60,300	60,300
1999	Supplies	1,208	1,626	1,250	2,300	2,300	2,300
2999	Other Services & Charges	9,728	11,849	11,450	36,450	36,450	36,450
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CITY CLERK		106,384	51,207	125,800	99,050	99,050	99,050

## Activity Description

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

## Objectives

1. Serve the Mayor, City Council, and City Manager in a support capacity.
2. Review and revise, as needed, the Data Practices Policy.
3. Maintain city contracts.
4. Update the City's record retention policy, maintain & destroy records in accordance with the schedule.
5. Respond to citywide data requests.

## Budget Comments on Proposed Budget

The overall City Clerk budget decreased from 2020 by \$26,750 or 21%. This is due to 2020 being an election year and 2021 not having elections scheduled. The net budget increase from 2019 (prior election year) is \$47,843 over two years.

This is a larger than normal increase over the previous non-election year because temporary part time staff totaling \$5,100 was added along with approximately \$23,800 to provide for scanning and organizing documents in preparation for the move of City Hall in 2022.

Other increases include \$2,000 for scheduled computer replacement and \$1,000 for travel for the City Clerk to attend MCFOA Clerk Certification training and the annual Clerks conference.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: ASSESSING							
101 41550	GENERAL ASSESSING	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description						
0999	Personal Services	6,821	6,758	6,600	6,859	6,859	6,859
1999	Supplies	50	182	100	100	100	100
2999	Other Services & Charges	116,588	118,345	118,600	118,400	118,400	118,400
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: ASSESSING		123,459	125,286	125,300	125,359	125,359	125,359

## Activity Description

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

## Objectives

Work with Anoka County in their implementation of a new computer system ensuring it is easier to use and provides more information to our staff and residents, which furthers the City Council's goal of building on and expanding collaboration with the School District and other public entities.

## Budget Comments on Proposed Budget

The Assessing budget stayed the same from 2020 to 2021, with a \$200 increase in Personnel due to negotiated wage and benefit increases, a \$100 increase to postage and a \$300 reduction in Legal Notices to better reflect actual expenses.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: LEGAL SERVICES							
101 41610	GENERAL LEGAL SERVICES	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	175,934	173,229	181,200	181,300	181,300	181,300
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: LEGAL SERVICES	175,934	173,229	181,200	181,300	181,300	181,300

## Activity Description

The Legal Services Department handles all civil and prosecution matters 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. This function assists in accomplishing all of the City Council's goals by providing legal opinions, contract review and drafting, and negotiation assistance in all aspects of city business.

## Budget Comments on Proposed Budget

The Legal Services budget increased by \$100, from 2020 to 2021. All line items remained the same with the exception of a \$100 increase in property and liability insurance.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: CABLE TELEVISION							
225 49844	CABLE TELEVISION	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description						
0999	Personal Services	32,450	48,664	55,400	57,600	57,600	57,600
1999	Supplies	4,520	11,824	2,200	1,700	1,700	1,700
2999	Other Services & Charges	38,186	37,936	85,700	85,450	85,450	85,450
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	64,389	64,500	65,400	58,000	58,000	58,000
	TOTALS: CABLE TELEVISION	139,545	162,924	208,700	202,750	202,750	202,750

## Activity Description

The Cable Television Department operates under the Administration Department to administer the franchise ordinances with Comcast and CenturyLink; operate the local government access channels; and provide customer resolution to their cable service and billing issues.

## Objectives

1. Continue to administer franchise ordinances, which further the City Council goal of expanding collaboration with the other public entities.
2. Expand the amount of information and programming on the government access channel, website, and YouTube by both creating video content internally and working with outside agencies to broadcast relevant information they have created. This objective meets and benefits from the City Council goals of creating a communications plan, exploring more effective use of communication vehicles, modernizing the use of technology to engage youth and residents from other cultural backgrounds, building on expanding collaboration with other public entities and supporting volunteerism within the community.
3. Enhance staff training and technical services on the cable broadcasting software and hardware as well as the City website, which meets the City Council goal of training and retaining a talented and professional workforce as well as developing a staff succession/transition plan.

## Budget Comments on Proposed Budget

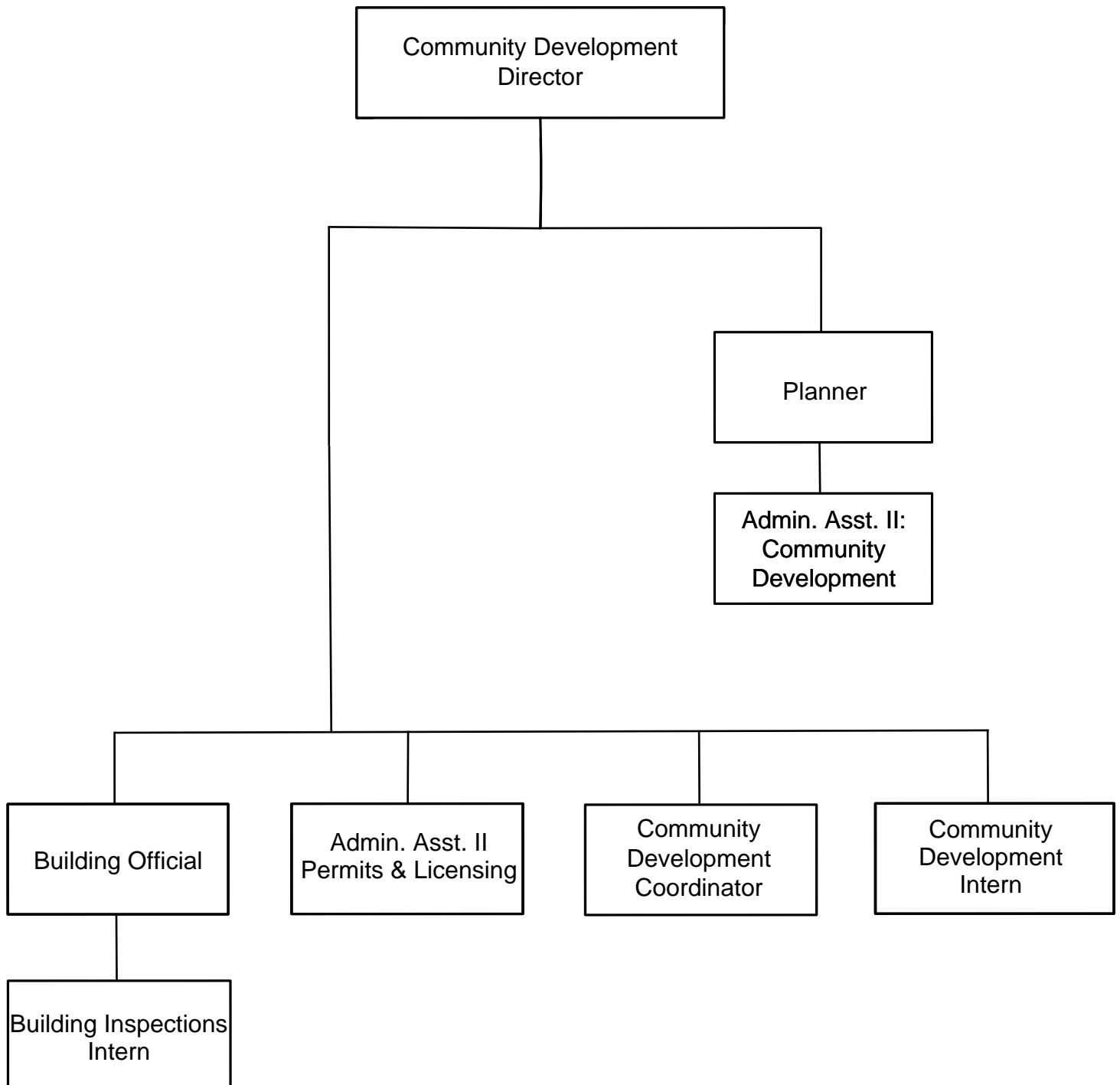
Overall, the Cable Television budget decreased by \$5,950 or 2.8%. The Supplies budget decreased slightly due to less Computer Equipment needs. \$550 was added to the Other Services budget to provide a cell phone to the Communications Coordinator; and website support was increased by \$3,000 to provide survey, app and other features to the City's official website. It is important to note that the cable equipment used to live broadcast City Council and Planning Commission meetings has become inoperable, and to replace or fix the system would cost over \$30,000. Due to current plans to move to a new City Hall within the next couple of years staff recommends not replacing this equipment. Instead, staff is video recording the meetings using a handheld video camera and uploading the videos to our website and cable channel. It is also important to note staff reduced anticipated cable revenue by 20% due to subscribers increasingly "cutting the cord" and moving away from traditional cable service to app and internet based services.

Note, the large increase for the current year 2020 in line item #3050 reflects that beginning in 2020, the costs of the quarterly city newsletter are reported in this line item.

# COMMUNITY DEVELOPMENT

## City of Columbia Heights

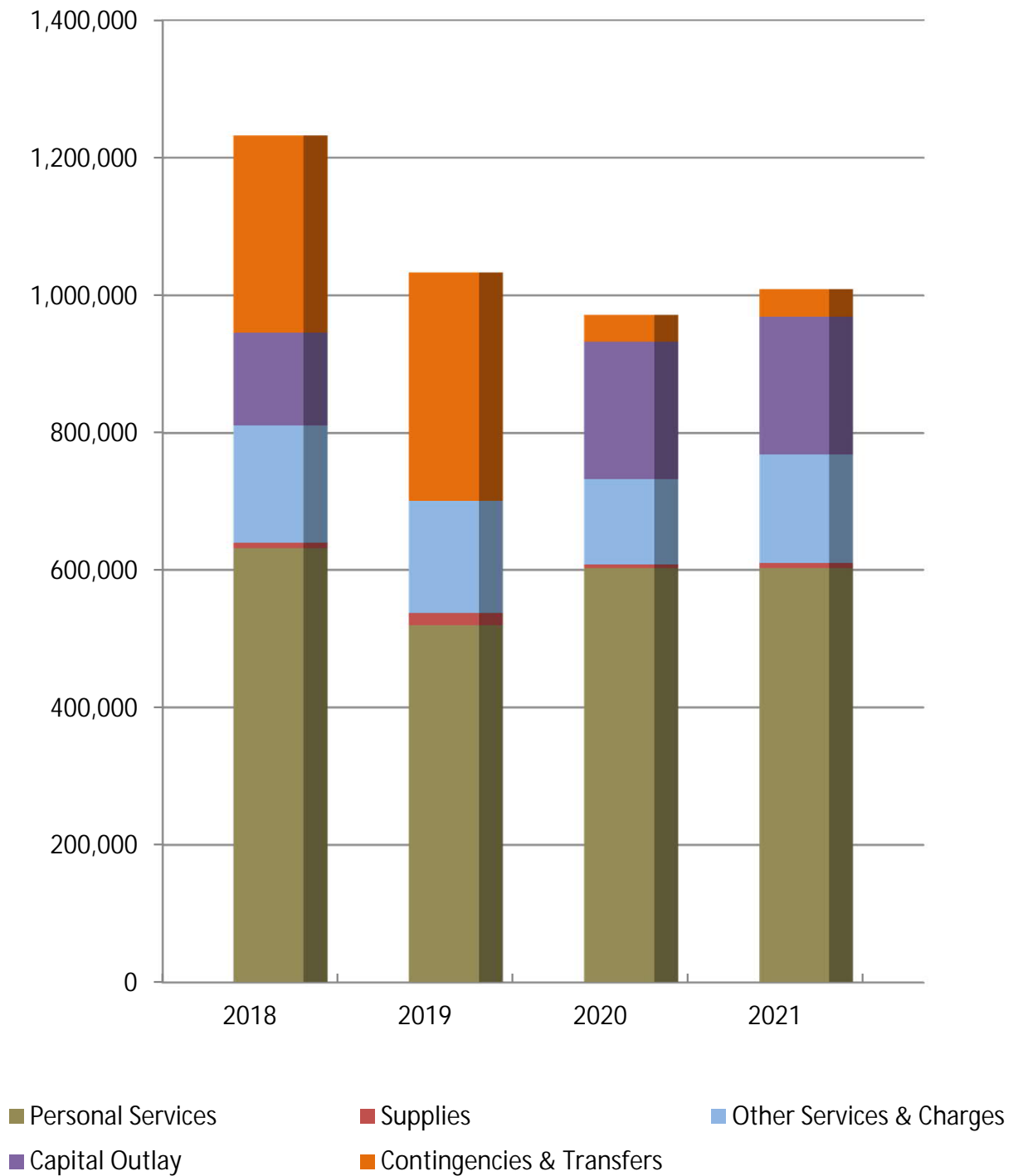
### 2021



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## COMMUNITY DEVELOPMENT EXPENDITURE SUMMARY



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City of Columbia Heights, Minnesota

BUDGET 2021

Community Development

			EDA	
	Planning & Inspections	EDA	Downtown Parking	Redevelopment Project
	201	204	228	408
Revenue				
30999 Taxes	-	255,500	-	250,000
31999 Licenses & Permits	309,370	-	-	-
32999 Intergovernmental	-	-	-	-
33999 Charge for Services	-	-	-	-
34999 Fines & Forfeits	-	-	-	-
35999 Miscellaneous	2,000	-	31,200	-
36999 Sales and Related Charges	-	-	-	-
39199 Transfers & Non Rev Receipts	135,000	-	25,000	-
Total Revenue	446,370	255,500	56,200	250,000
Expenses				
0999 Personal Services	393,400	209,600	-	-
1999 Supplies	4,050	3,200	-	-
2999 Other Services and Charges	30,675	21,800	56,200	50,000
4999 Capital Outlay	-	-	-	200,000
6999 Contingencies & Transfers	20,025	20,025	-	-
Total Expenses	448,150	254,625	56,200	250,000
Summary				
Change to Fund Balance	-1,780	875	-	-

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CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: PLANNING & INSPECTIONS							
201 42400	PLANNING & INSPECTIONS PLANNING & INSPECTIONS	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	450,860	407,634	409,300	393,400	393,400	393,400
1999	Supplies	7,273	10,246	2,950	4,050	4,050	4,050
2999	Other Services & Charges	27,819	29,740	25,935	30,675	30,675	30,675
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	16,005	16,000	19,500	20,025	20,025	20,025
	TOTALS: PLANNING & INSPECTIONS	501,958	463,620	457,685	448,150	448,150	448,150

Activity Description

The Planning & Inspections Department ensures the public health, safety, and general welfare of the community through implementation, administration, and enforcement of the City Zoning Code and the respective Minnesota State Building Codes. The main activities of the Planning & Inspections Department include providing staff support to the Planning Commission; implementing short and long-range planning policies that address the changing dynamics of social, political, and economic environments; facilitating the implementation and administration of the Comprehensive Plan; conducting special projects for the benefit of the community; serving as project managers for development and redevelopment projects; administering FEMA requirements; issuing building, mechanical and plumbing permits, as well as contractor and business licenses; reviewing building plans and construction documents; and inspecting the construction and installation of projects.

Objectives

City Goal - SAFE COMMUNITY & EXCELLENT HOUSING AND NEIGHBORHOODS

- Regulate building, mechanical and plumbing permits, as well as contractor and business licensure.
- Review building and mechanical plans.
- Conduct inspections for building, mechanical, and plumbing permits.

City Goal - ECONOMIC STRENGTH & EXCELLENT HOUSING AND NEIGHBORHOODS

- Provide project management and coordination for development projects.
- Provide staff assistance to the Planning Commission.
- Provide short and long-range community planning services.
- Lead various "special projects" related to city ordinance issues.

City Goal - STRONG INFRASTRUCTURE/ PUBLIC SERVICES

- Coordinate projects and programs with various outside agencies (Anoka County, FEMA, Met Council, MnDOT, etc.)

Budget Comments on Proposed Budget

The Planning and Inspections Fund decreased by \$9,535 from 2020 to 2021. In 2021, the City's general levy will continue to support the operations of the Planning and Inspections department.

PERSONAL SERVICES:

Personal Services will decrease by \$15,900. This reduction is related to two primary staffing changes within the department. First, there will be 5% less CD Director staff time allocated to this fund in 2021. Secondly, one of the Administrative Assistant positions has been reduced to part-time. The part-time Administrative Assistant is participating in a phased retirement plan with the department that will allow for the training of the new full-time Administrative Assistant.

SUPPLIES:

The Supplies budget will increase by \$1,100 to adequately reflect the anticipated work load of the department.

OTHER SERVICES CHARGES:

Other Services and Charges will increase by \$4,740 to adequately reflect the anticipated work load of the department, and account for scheduled increases in Property and Liability Insurance, Information System Services, and Subscription and Membership costs.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: ECONOMIC DEVELOPMENT AUTHORITY							
204 46314	COMMUNITY DEVELOPMENT ECONOMIC DEVELOPMENT AUTH.	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description						
0999	Personal Services	180,724	110,610	193,700	209,600	209,600	209,600
1999	Supplies	23	350	1,830	3,200	3,200	3,200
2999	Other Services & Charges	21,202	33,937	24,170	21,800	21,800	21,800
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	269,984	16,000	19,500	20,025	20,025	20,025
TOTALS: ECONOMIC DEVELOPMENT		471,932	160,897	239,200	254,625	254,625	254,625

Activity Description

The Economic Development Authority coordinates several activities that both directly and indirectly act as a catalyst for improving the community's overall quality of life, business vitality, and economic performance. The main activities of Economic Development Authority staff include providing support to the Columbia Heights Economic Development Authority and the Housing & Redevelopment Authority in and for the City of Columbia Heights; leveraging public and private partnerships to increase the amount of reinvestment within the City; serving as project managers for development and redevelopment projects; writing and maintaining grants from governmental agencies and corporate institutions; preparing and maintaining Tax Increment Financing, Tax Abatement, and Private Activity Bond records; developing and implementing a Business Retention & Expansion program; managing housing programs; and facilitating the acquisition and conveyance of city owned properties.

Objectives

City Goal - ECONOMIC STRENGTH & EXCELLENT HOUSING AND NEIGHBORHOODS

- Implement goals and objectives of the Economic Development Authority
- Monitor and implement housing programs to ensure neighborhood reinvestment is occurring.
- Develop and implement programs that work to increase assessed property values.
- Enhance business opportunities with the City.
- Develop and implement a Business Retention & Expansion program.

City Goal - AFFORDABILITY

- Work to ensure that high-quality, affordable housing options are available for all residents.

Budget Comments on Proposed Budget

The Economic Development Authority Fund increased by \$15,425 from 2020 to 2021. To accommodate this increase, the EDA levy will have to be increased by 3.9%, or \$9,525 for 2021.

PERSONAL SERVICES:

Personal Services will increase by \$15,900 due to three primary changes within the CD department. First, there will be 5% less staff time for the CD Director allocated to Fund 201, Planning and Inspections. This means that EDA Fund 204 will see a 5% increase in staff time attributed to the Director position. Secondly, both the CD Director and Community Development Coordinator are planned to receive step increases in 2021. Finally, EDA Fund 204 will transfer out \$11,468 to the Administrative department to contribute to the funding of the newly created Communications and Events Specialist position.

SUPPLIES:

Supplies will increase by \$1,370 to properly address the anticipated work load.

OTHER SERVICES AND CHARGES:

Other Services and Charges will decrease by \$2,370 due to decreases in Expert and Professional Services, Property and Liability Insurance, Telephone, and Training and Education.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: DOWNTOWN PARKING							
228	DOWNTOWN PARKING	Actual	Actual	Adopted	Department	City Manager	Council
46317	DOWNTOWN PARKING	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	313	-	-	-	-	-
2999	Other Services & Charges	25,378	50,703	25,000	56,200	56,200	56,200
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: DOWNTOWN PARKING		25,690	50,703	25,000	56,200	56,200	56,200

Activity Description

The Downton Parking Fund operates to increase the economic viability of the Central Business District and maintain its livable qualities. This fund administers the management, operation, and maintenance of the two municipal parking ramps located at 950 40th Avenue NE and 4011 Van Buren Street NE, Columbia Heights, MN, a total of 679 parking stalls.

In 2019, the City's Economic Development Authority acquired the vacant six story office building located at 3989 Central Avenue for redevelopment. 3989 Central Avenue is located next to the municipal ramp at 950 40th Avenue which provides parking for the vacant office building. As part of the redevelopment plans for 3989 Central, the municipal ramp at 950 40th Avenue is scheduled to be demolished in 2020. Therefore, the 2021 Downtown Parking Fund budget accounts solely for the remaining municipal ramp at 4011 Van Buren Street.

Objectives

City Goal - STRONG INFRASTRUCTURE/ PUBLIC SERVICES

- Administer the management, operation, and maintenance of the municipal parking ramps.

Budget Comments on Proposed Budget

The Downtown Parking Fund will increase by \$31,200. This increase reflects a structural change in the operation and maintenance agreement for the municipal ramp located at 4011 Van Buren Street.

The primary user of the ramp at 4011 Van Buren Street is Fairview Health Services, as the adjacent Fairview clinic at 4000 Central Avenue has limited parking and relies on the ramp for nearly all of its parking needs. The 2020 budget anticipated the renewal of an operations and maintenance agreement with Fairview's former landlord, Columbia Park Properties, LLP. However, in late 2019, the City was informed that Fairview Health Services had purchased their building and that they were interested in renegotiating the terms of the parking agreement. The new agreement in place for 2021 has Fairview Health Services leasing 130 parking spaces in the ramp directly from the City. Under the previous agreement, the City reimbursed Fairview for operational expenses related to the ramp. The new lease revenue represents the total fund increase of \$31,200.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: COMMERCIAL REVITALIZATION							
408	EDA REDEVELOPMENT PROJECT	Actual	Actual	Adopted	Department	City Manager	Council
46414	COMMERCIAL REVITALIZATION	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	1,133	-	-	-	-
1999	Supplies	-	7,083	-	-	-	-
2999	Other Services & Charges	15,764	49,210	50,000	50,000	50,000	50,000
4999	Capital Outlay	134,848	-	200,000	200,000	200,000	200,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: COMMERCIAL REVITALIZA1		150,613	57,426	250,000	250,000	250,000	250,000

Activity Description

The Redevelopment Project Fund is a working capital fund designed to provide the resources necessary for the Columbia Heights Economic Development Authority to implement approved activities for the benefit of the community. The two approved activities covered within this fund are the Commercial Revitalization Project and the Facade Improvement Grant Program.

Objectives

City Goal - ECONOMIC STRENGTH & EXCELLENT HOUSING AND NEIGHBORHOODS  
- Implement the Commercial Revitalization Project and the Facade Improvement Grant Program.

City Goal - DIVERSE, WELCOMING SMALL-TOWN FEEL

Budget Comments on Proposed Budget

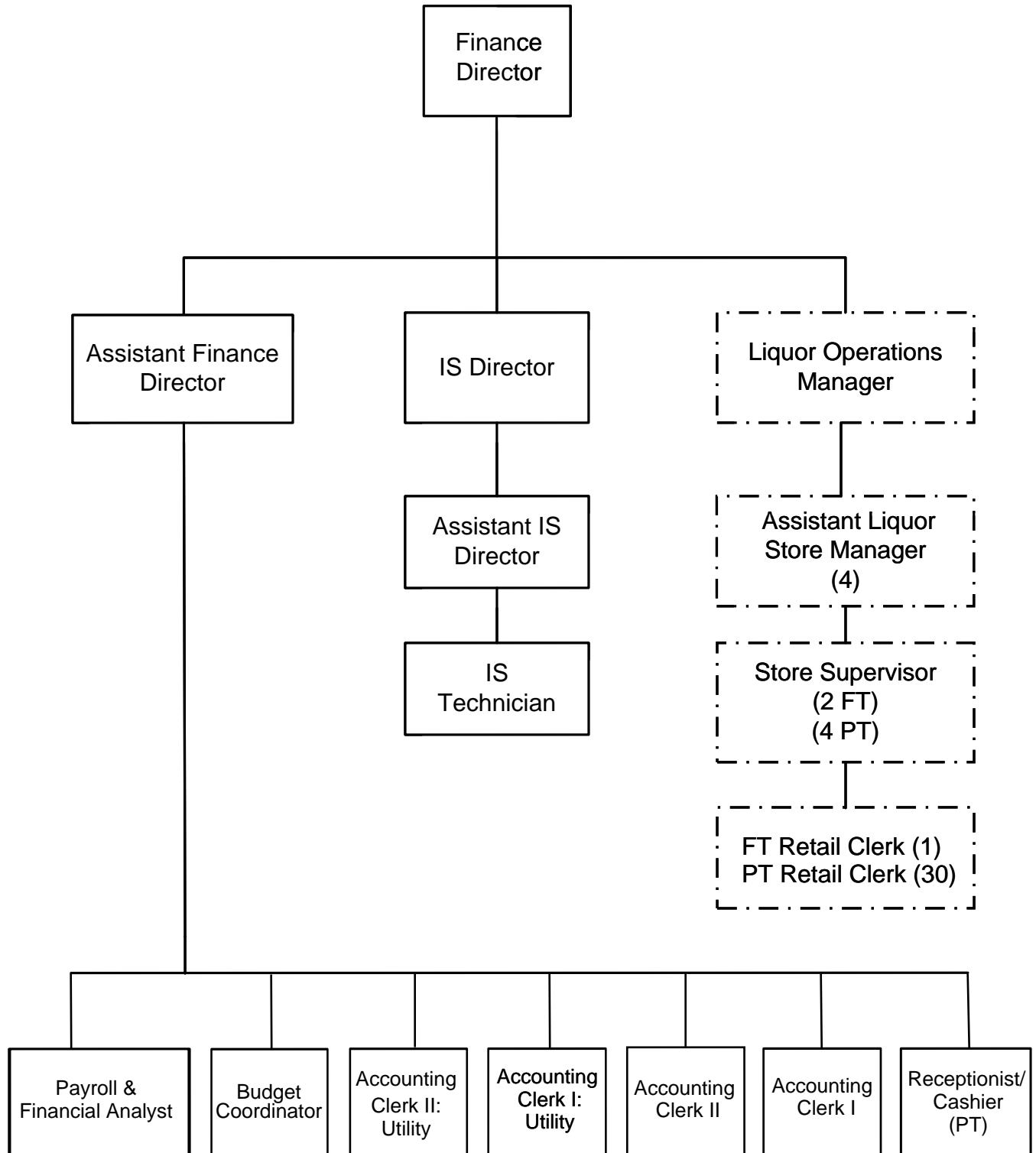
The Redevelopment Project Fund will remain unchanged for 2021 at \$250,000. This fund is supported by the HRA Levy and is recognized in Fund 408. Fund 408 will continue to support redevelopment projects and program expenditures of the Columbia Heights Economic Development Authority, including the Facade improvement grant program, and strategic property acquisitions.



# FINANCE DEPARTMENT

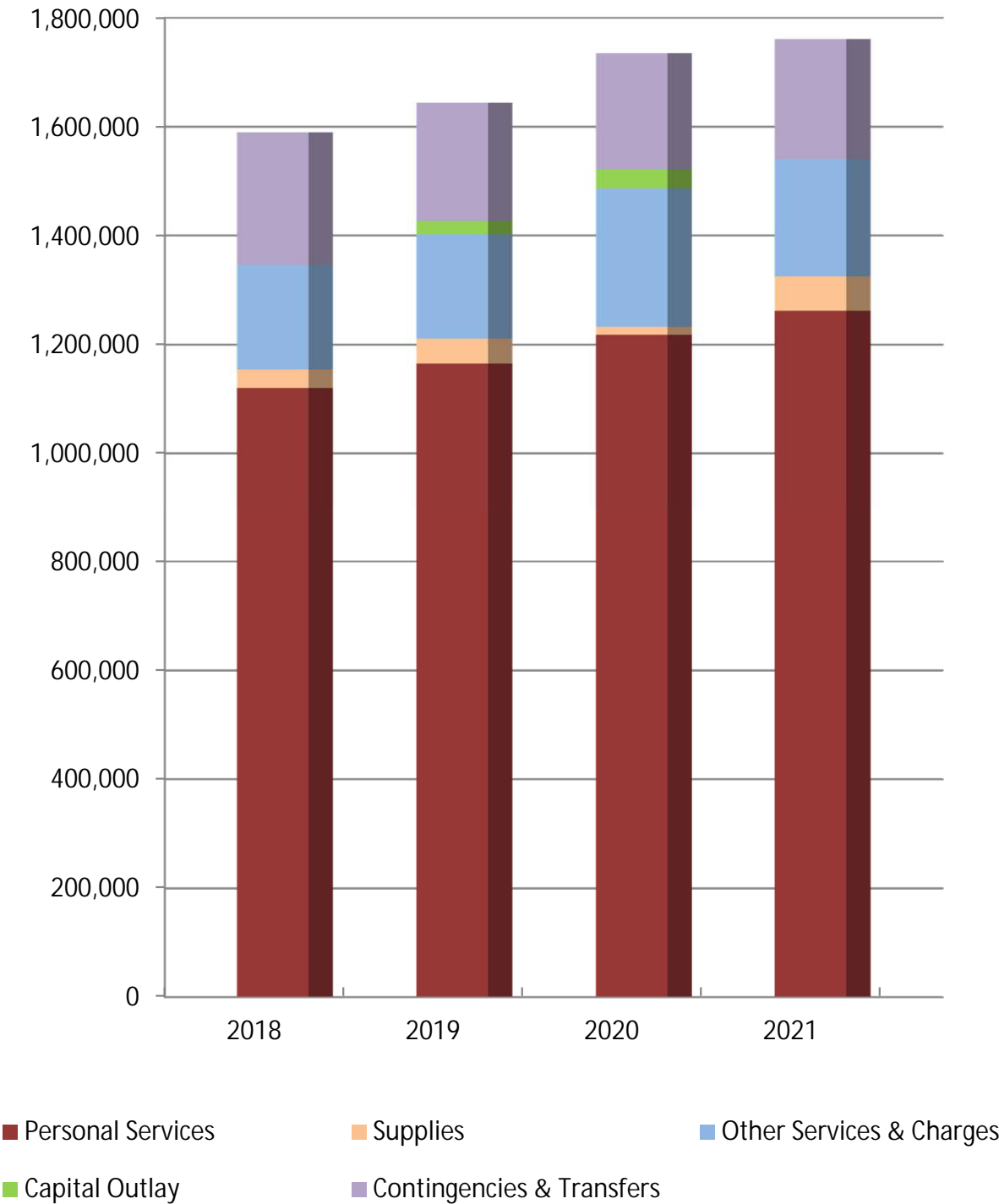
## City of Columbia Heights

### 2021



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# FINANCE EXPENDITURE SUMMARY



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## City of Columbia Heights, Minnesota

## BUDGET 2021

## Finance

	Finance	Water	Sewer	Storm Sewer	IS	Cap. Equip IS
	101	601	602	604	720	437
Revenue						
30999 Taxes	530,545	-	-	-	-	-
31999 Licenses & Permits	-	-	-	-	-	-
32999 Intergovernmental	20,527	-	-	-	-	-
33999 Charge for Services	-	1,245	339	-	-	-
34999 Fines & Forfeits	-	-	-	-	-	-
35999 Miscellaneous	2,737	309	102	3	-	2,000
36999 Sales and Related Charges	-	178,397	155,429	1,322	417,000	-
39199 Transfers & Non Rev Receipts	425,400	-	-	-	-	-
Total Revenue	979,209	179,951	155,870	1,325	417,000	2,000
Expenses						
0999 Personal Services	919,600	-	-	-	342,400	-
1999 Supplies	7,000	3,700	3,700	-	8,000	41,000
2999 Other Services and Charges	60,700	45,700	45,700	1,200	62,400	-
4999 Capital Outlay	-	-	-	-	-	-
6999 Contingencies & Transfers	-	105,600	105,600	-	4,000	5,000
Total Expenses	987,300	155,000	155,000	1,200	416,800	46,000
Change to Fund Balance	-8,091	24,951	870	125	200	-44,000
Proprietary Fund Information						
Capital Asset Purchases	n/a	-	-	-	-	-

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CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: FINANCE							
101 GENERAL		Actual	Actual	Adopted	Department	City Manager	Council
41510 FINANCE		Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	808,266	850,331	887,200	919,600	919,600	919,600
1999	Supplies	9,096	8,245	6,200	7,000	7,000	7,000
2999	Other Services & Charges	53,754	57,230	60,600	60,700	60,700	60,700
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: FINANCE		871,117	915,806	954,000	987,300	987,300	987,300

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 2019-2021, particular emphasis will be on replacement of the City's financial software system. The objective is to integrate the various processes of the Finance department, and user departments' workflows to/from the Finance department, into one integrated system, ultimately with substantial reductions in both paper records and redundant data entry. The strategy to achieve this includes:

Early-2019	Identify qualified vendors and a third-party consultant to assist with vendor selection.
Mid-2019	Prepare RFP and update related city financial policies.
Late-2019	Review vendor proposals.
Mid-2020	Award vendor contract
Late-2020	Begin migration and implementation
Late-2021	Complete implementation

This departmental objective supports the City of Columbia Heights' stated mission to provide high quality services in a fiscally-responsible and customer-friendly manner.

Budget Comments on Proposed Budget

The proposed budget for 2021 is a net increase of \$33,300 or 3.5% over the 2020 budget. This consists of a \$32,400 increase in personnel costs and a modest \$900 increase in nonpersonnel costs.

The increase in personnel costs reflects cost-of-living increases to all positions and seniority step raises to one position, all required under council-approved labor agreements. There is no change to the budgeted hours of staffing for 2021 in this department.

The increase in nonpersonnel costs reflects technology upgrades to the City network as well as inflationary increases in vendor software support agreements, offset by a reduction in miscellaneous charges/bank fees as the department continues to consolidate various banking processes.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: WATER UTILITY							
601 WATER UTILITY		Actual	Actual	Adopted	Department	City Manager	Council
49440 ADMINISTRATION & GENERAL		Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item Description		2018	2019	2020	2021	2021	2021
0999 Personal Services		-	-	-	-	-	-
1999 Supplies		1,255	1,303	1,200	3,700	3,700	3,700
2999 Other Services & Charges		40,056	42,625	46,500	45,700	45,700	45,700
4999 Capital Outlay		-	-	-	-	-	-
6999 Contingencies & Transfers		96,400	96,500	102,000	105,600	105,600	105,600
TOTALS: WATER UTILITY		137,711	140,428	149,700	155,000	155,000	155,000

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 2021, emphasis will be on the following:

- Managing customer accounts with meter repair issues indicated by unusual readings. Most meters in the City have reached the end of their 20 year planned life cycle.
- Transitioning approximately 335 radios on Neptune commercial meters to next generation Sensus radios. This is a preliminary step to eventually using next generation Sensus radios on all meters, and thereby requiring only one modern hardware and software system for reading all meters.

These objectives serve the City of Columbia Heights' stated mission to provide high quality services in a fiscally-responsible customer-friendly manner.

Budget Comments on Proposed Budget

The proposed budget for 2021 is an increase of \$5,300 or 3.5% from the prior year. This includes:

- A \$3,600 increase in the annual transfer to the General Fund for administrative labor, under cost-of-living increases in existing labor agreements.
- A \$2,000 increase in credit card fees, reflecting the continuing trend of more customers paying their utility bill through the webstore.
- Approximately \$2,500 that was budgeted in prior years under line item 4000 for maintenance agreements for Neptune meter reading hardware and software is budgeted in 2021 under line item 2011 computer equipment, for the purchase of a current generation Sensus handheld meter reading unit.



## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: SEWER UTILITY ADMINISTRATION & GENERAL							
602	SEWER UTILITY	Actual	Actual	Adopted	Department	City Manager	Council
49490	ADMINISTRATION & GENERAL	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	1,223	1,303	1,200	3,700	3,700	3,700
2999	Other Services & Charges	40,050	42,638	46,500	45,700	45,700	45,700
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	96,399	96,500	102,000	105,600	105,600	105,600
	TOTALS: SEWER UTILITY	137,672	140,441	149,700	155,000	155,000	155,000

## 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 2021, emphasis will be on the following:

- Managing customer accounts with meter repair issues indicated by unusual readings. Most meters in the City have reached the end of their 20 year planned life cycle.
- Transitioning approximately 335 radios on Neptune commercial meters to next generation Sensus radios. This is a preliminary step to eventually using next generation Sensus radios on all meters, and thereby requiring only one modern hardware and software system for reading all meters.

These objectives serve the City of Columbia Heights' stated mission to provide high quality services in a fiscally-responsible customer-friendly manner.

## Budget Comments on Proposed Budget

The proposed budget for 2021 is an increase of \$5,300 or 3.5% from the prior year. This includes:

- A \$3,600 increase in the annual transfer to the General Fund for administrative labor, under cost-of-living increases in existing labor agreements.
- A \$2,000 increase in credit card fees, reflecting the continuing trend of more customers paying their utility bill through the webstore.
- Approximately \$2,500 that was budgeted in prior years under line item 4000 for maintenance agreements for Neptune meter reading hardware and software is budgeted in 2021 under line item 2011 computer equipment, for the purchase of a current generation Sensus handheld meter reading unit.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: STORM SEWER ADMINISTRATION & GENERAL							
604	STORM SEWER	Actual	Actual	Adopted	Department	City Manager	Council
49690	ADMINISTRATION & GENERAL	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	1,128	1,128	1,200	1,200	1,200	1,200
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: STORM SEWER	1,128	1,128	1,200	1,200	1,200	1,200

Activity Description

The Administration Department of the Storm 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

Establish an internal audit program to periodically verify that the storm sewer rate applied to given property matches that property's current use. After the program has been established, the ongoing staffing required to maintain the program will be allocated to this budget from the utility billing budgets for water and sewer.

This objective serves the City of Columbia Heights' stated mission to provide high quality services in a fiscally-responsible customer-friendly manner.

Budget Comments on Proposed Budget

The proposed budget for 2021 is the same as the 2020 budget. The only item in this budget is a small share of the City's annual audit costs.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: INFORMATION SYSTEMS							
720	INFORMATION SYSTEMS	Actual	Actual	Adopted	Department	City Manager	Council
49980	INFORMATION SYSTEMS	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	312,293	314,416	330,500	342,400	342,400	342,400
1999	Supplies	8,569	15,638	6,000	8,000	8,000	8,000
2999	Other Services & Charges	52,594	44,472	64,100	62,400	62,400	62,400
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	4,000	4,000	4,000	4,000
TOTALS: INFORMATION SYSTEMS		373,457	374,526	404,600	416,800	416,800	416,800

## Activity Description

The IS department provides information system implementation, management, support, and training to the City employees at 10 locations. 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:

- Almost 200 desktop PCs, virtual PCs, and portable computers.
- More than 270 phones with 570 phone numbers and voicemail boxes.
- Almost 60 physical and virtual servers and data storage systems.
- More than 40 printers, copiers, scanners.
- Almost 250 network devices and components of video security, physical access control systems, and building automation systems.
- 20 databases.
- Laserfiche document imaging system (about 470,000 documents with 3.8 million pages).
- Office applications (word processing, spreadsheets, presentations, e-mail and scheduling).
- Special departmental applications.
- Intranet websites.

## Objectives

1. Ensure efficient, secure, and reliable operation of the City information system.
2. Support city Library staff and patrons.
3. Work with architects, consultants and other city departments on the new City Hall project.
4. Assist other city departments in upgrading department-specific systems.
5. Provide reliable and secure Internet access for city employees, as well as remote access to the information system.
6. Train users and IS staff to better use city information system.

These internal service objectives provide critical support for all city departments to achieve the Columbia Heights mission, vision, and goals stated within the City Council's 2020 goal-setting report.

## Budget Comments on Proposed Budget

The proposed 2021 budget for this department is 3% more than 2020 budget. Major changes:

- "Personal Services" are \$11,900 more due to COLA and increase in health insurance costs;
- "Supplies" are \$2,000 more to be closer to actual expenses;
- "Repair and Maintenance Services" are \$1,600 more to accommodate possible increases in support costs by vendors and additional expenses on cybersecurity;
- "Equipment Depreciation" is \$3,000 less.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

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	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	13,643	19,328	-	41,000	41,000	41,000
2999	Other Services & Charges	4,162	3,440	35,000	-	-	-
4999	Capital Outlay	-	-	36,000	-	-	-
6999	Contingencies & Transfers	50,423	24,388	5,000	5,000	5,000	5,000
TOTALS: IS CAP EQUIP REPLACEMENT		68,227	47,156	76,000	46,000	46,000	46,000

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 Microsoft Office 2010 (support will end on 10/13/20) with Microsoft Office 2019.
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

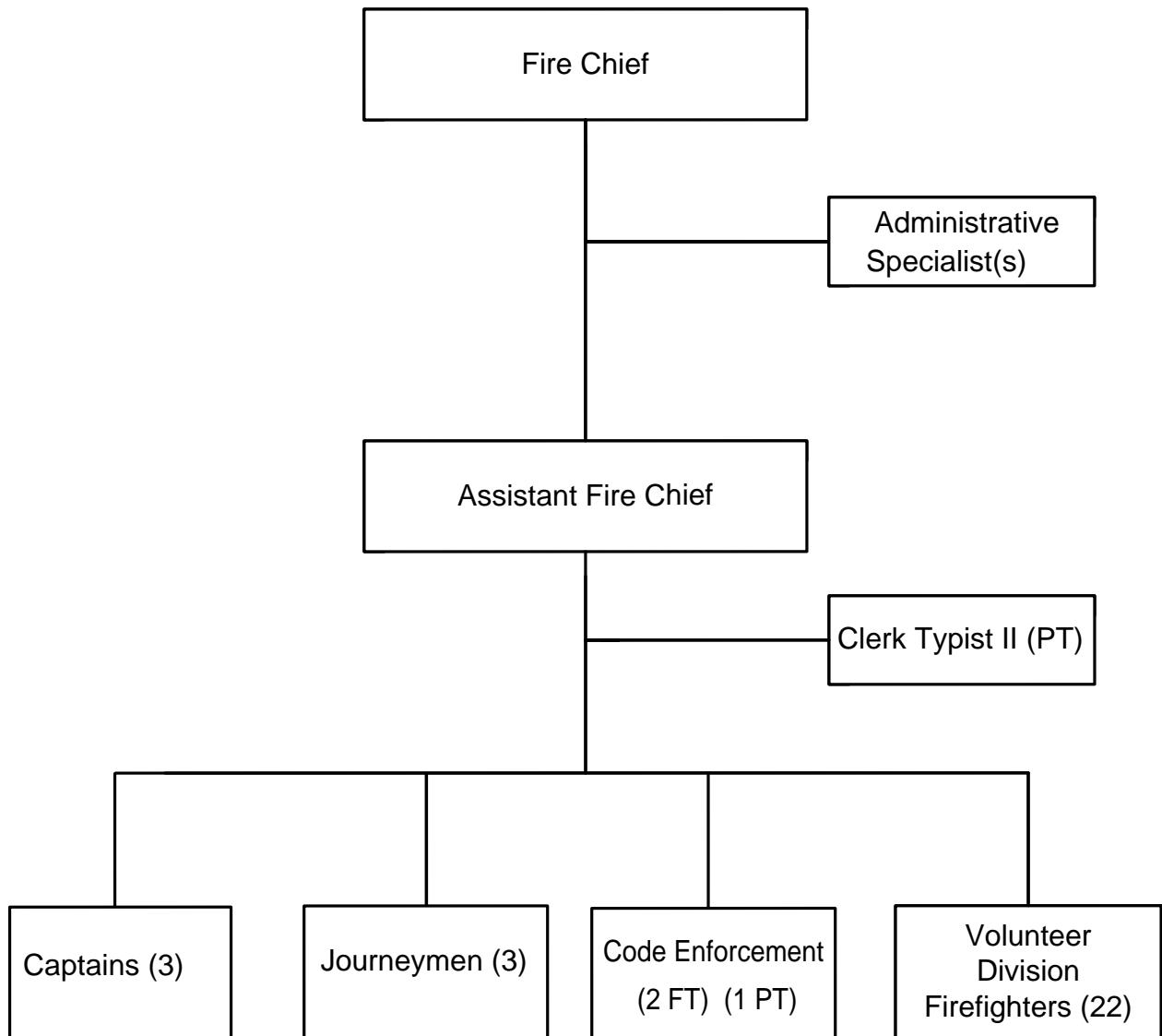
Total cost of Microsoft Office 2010 replacement with Microsoft Office 2019 is \$50,000 based on the projected number of licenses. Budgeted amount is \$41,000 because \$9,000 will be paid from the departmental budgets.

One-time cost of Microsoft Office 2019 "perpetual" licenses is almost the same as annual cost of Office 365 G3 subscription (\$46,000/year). Even after taking into account additional \$10,000 budgeted for Microsoft Exchange licenses in 2020 - which won't be necessary with Office 365 - the City saves about \$170,000 over five years (Office 2019 will be supported by Microsoft until 10/14/2025).

# **FIRE**

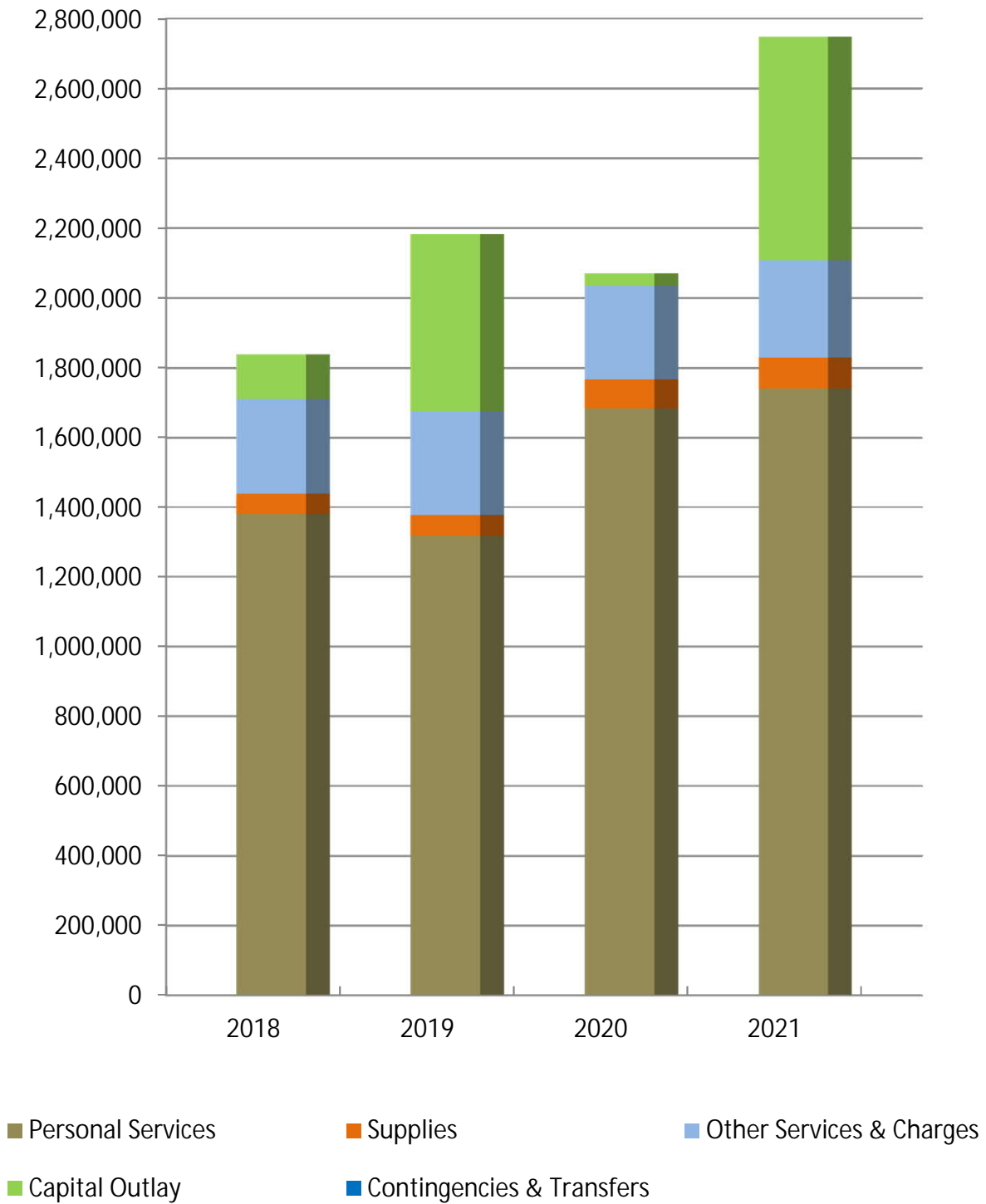
## **City of Columbia Heights**

### **2021**



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## FIRE EXPENDITURE SUMMARY



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City of Columbia Heights, Minnesota  
BUDGET 2021

Fire

	Fire	Property Inspections	Cap Equip Replacement Fire
	101	101	431
Revenue			
30999 Taxes	1,474,035	23,274	-
31999 Licenses & Permits	200	320,000	-
32999 Intergovernmental	160,030	900	291,413
33999 Charge for Services	84,000	15,000	-
34999 Fines & Forfeits	-	-	-
35999 Miscellaneous	7,604	120	26,077
36999 Sales and Related Charges	-	-	-
39199 Transfers & Non Rev Receipts	-	-	13,038
Total Revenue	1,725,869	359,294	330,528
Expenses			
0999 Personal Services	1,396,100	345,200	-
1999 Supplies	82,800	5,850	-
2999 Other Services & Charges	269,450	8,600	-
4999 Capital Outlay	-	-	640,000
6999 Contingencies & Transfers	-	-	-
Total Expenses	1,748,350	359,650	640,000
Change to Fund Balance	-22,481	-356	-309,472

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CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: FIRE							
101 42200	GENERAL FIRE	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description						
0999	Personal Services	1,185,001	975,705	1,319,391	1,396,100	1,396,100	1,396,100
1999	Supplies	59,705	57,130	77,000	82,800	82,800	82,800
2999	Other Services & Charges	262,316	291,704	260,750	269,450	269,450	269,450
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: FIRE	1,507,022	1,324,540	1,657,141	1,748,350	1,748,350	1,748,350

#### Activity Description

The Fire Department provides essential all-hazards prevention and response services for the citizens of Columbia Heights and Hilltop. These vital services include:

- Emergency medical care
- Fire suppression and investigation
- Public education
- Fire code enforcement

In addition, the fire department partners with local, state, and federal agencies to design and implement emergency management services for the City of Columbia Heights. Through these efforts, the fire department ensures our citizens have continued protection of public safety, health, and welfare during emergencies and natural disasters. The 2018 staffing study was instrumental in influencing the future mission, direction, and structure of the department. In 2020, the budget restructure took place and is now in full force. The 2021 budget will also include support mechanisms that will be proposed to ensure the fire departments operational status remains strong and the emergency management division of the City is functional and highly trained.

#### Objectives

The Fire Department has over 115 years of pro-active, modern approaches to the provision of essential services to the public. Two daytime staff members were added in 2020 with the primary duty of property inspections and enforcement of rental codes and city ordinances. This addition allowed other firefighting staff to assess, evaluate, develop, and implement changes to modernize the department's provision of services, training, equipment, as well as explore ways to expand or provide more efficient services to our community at large. In 2020, the fire department restructured all facets of its previous model in order to address several internal needs that had been previously ignored or neglected. The following division was created to instill continuity within the fire department as well as other city departments.

- Logistics, supply and support.
- Training, Public Education and Emergency Management.
- Code enforcement/Fire inspections and investigations.

These major modifications have shaped how the fire department currently conducts it's internal and external customer service model.

Fire Budget Comments Continued on Next Page

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2021

Fire Budget Comments Continued

Budget Comments on Proposed Budget

The 2021 Fire budget shows a modest increase in personnel costs reflecting the wage increases the City has set and negotiated with various bargaining units as well as other increases associated with health care insurance for new hires in 2020.

PERSONNEL SERVICES: Regular employees, part-time other and overtime regular all reflect a 3% increase. Fire pay and Training pay reflect a slightly higher than 3% increase due to the hiring of paid-on-call fire fighters in 2020, filling the open paid-on-call slots currently on the roster.

SUPPLIES: Computer supplies increased by \$300 to reflect the increase in use. Uniforms have increased from \$6,000 to \$9,000 to accommodate the new paid-on-call staff. Protective clothing expenses has also increased from \$10,000 to \$12,000 to accommodate the new paid-on-call staff.

OTHER SERVICE CHARGES: Out of town travel has increased from \$3,300 to \$5,000. This increase is due to the conferences and emergency management training sessions that will be conducted and attended by staff at various locations throughout the state.

CAPITAL EQUIPMENT: The proposed capital equipment for 2021 will be for the option of purchasing or leasing a new first out engine to replace old engine #2.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: PROPERTY INSPECTIONS							
101 42300	GENERAL PROPERTY INSPECTIONS	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	194,683	341,590	364,400	345,200	345,200	345,200
1999	Supplies	671	1,465	5,850	5,850	5,850	5,850
2999	Other Services & Charges	8,862	7,460	8,600	8,600	8,600	8,600
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: PROPERTY INSPECTIONS	204,216	350,516	378,850	359,650	359,650	359,650

## Activity Description

The Property Inspections budget is comprised of expenses related to rental property licensing and inspections, long grass/weed inspections, nuisance inspections, and property maintenance inspections. The program sets the City's minimum requirements and standards for premises, structures and equipment guaranteeing the following:

- Rental units have proper light, ventilation, space, heating, sanitation, and protection from the elements.
- Residents have life safety measures in case of fires and other hazards.
- Determine and enforce safe and sanitary property maintenance duties.
- Hold owners, operators and occupants accountable for clear violations of city codes and ordinances.
- Verify the occupancy of existing structures and premises and determine code compliance.
- Administration, enforcement and penalties.

## Objectives

The addition of two daytime staff focused primarily on inspections supports the City's mission to build and maintain excellent housing and neighborhoods by increasing the timeliness, efficiency, and consistency of the Property Inspection Program.

- Train and certify new staff members to facilitate their deployment in the field.
- Evaluate and modify policies and procedures related to inspection activities in furtherance of the program's primary goals which include the following:
  - Provide clarity, consistency, and interdepartmental cooperation of code enforcement.
  - Develop a comprehensive process for license renewals and applications that also ensures compliance with state laws.
  - Provide organized and expert inspection services to safeguard efficient use of staff time.

## Budget Comments on Proposed Budget

The 2021 Property Maintenance budget shows a 6% decrease from the adopted budget in 2020. The reduction is a reflection of the percentages allocated to the program from each Fire Department position. The allocation accounts for the largest decrease in the Property Inspection Personal Services.

Supplies and other services line items remained the same for 2021.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: CAP EQUIP REPLACEMENT GENERAL							
431	CAP EQUIP REPLACEMENT GENE	Actual	Actual	Adopted	Department	City Manager	Council
42200	FIRE	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	750	-	-	-	-
4999	Capital Outlay	127,657	507,128	35,000	640,000	640,000	640,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CAP EQUIP REPLACEME		127,657	507,878	35,000	640,000	640,000	640,000

## Activity Description

The Fire Capital Equipment Replacement - General Fund exists to end the long term ongoing capital equipment needs in the general fund. The department's detailed 20-year projection schedule of equipment needs and long term replacement shall be updated to reflect current department priorities and an all-hazards approach to response and provisions of service.

## Objectives

Review, replace or purchase equipment in accordance with the fire department's replacement schedule and needs.

- Inventory and assess all department equipment. Develop or revise maintenance and replacement plans to strengthen infrastructure and enhance all-hazards response capabilities.
- Evaluate opportunities for shared service and equipment expenditures.

## Budget Comments on Proposed Budget

In 2021 the Fire Department is proposing the purchase of a new Pumper. The cost with loose equipment will be right at \$640,000. The Fire Chief will be proposing options to purchase this truck to include a lease purchase option or a lease turn in option.

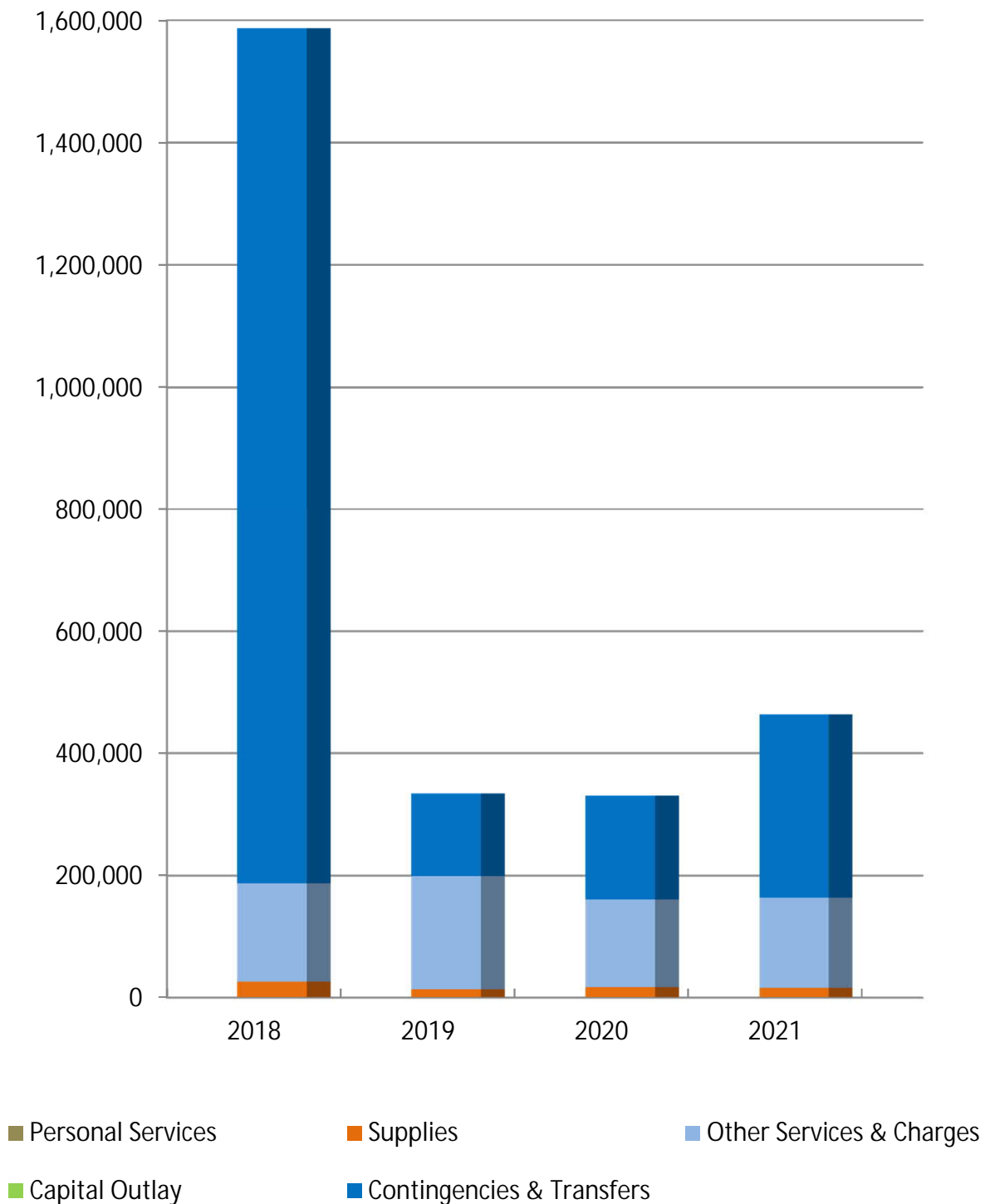
# **GENERAL GOVERNMENT**

## **City of Columbia Heights**

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## GENERAL GOVERNMENT EXPENDITURE SUMMARY



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## City of Columbia Heights, Minnesota

## BUDGET 2021

## General Government

	City Hall	Recognition/ Spec Events	Contingencies	Transfers
	101	101	101	101
Revenue				
30999 Taxes	136,909	-	33,047	250,213
31999 Licenses & Permits	-	-	-	-
32999 Intergovernmental	5,297	-	1,279	9,681
33999 Charge for Services	-	-	-	-
34999 Fines & Forfeits	-	-	-	-
35999 Miscellaneous	19,706	-	170	1,291
36999 Sales and Related Charges	-	-	-	-
39199 Transfers & Non Rev Receipts	-	-	-	-
Total Revenue	161,912	-	34,496	261,185
Expenses				
0999 Personal Services	-	-	-	-
1999 Supplies	16,800	-	-	-
2999 Other Services & Charges	147,200	-	-	-
4999 Capital Outlay	-	-	-	-
6999 Contingencies & Transfers	-	-	35,000	265,000
Total Expenses	164,000	-	35,000	265,000
Change to Fund Balance	-2,088	-	-504	-3,815

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## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: CITY HALL							
101 41940	GENERAL CITY HALL	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description						
0999	Personal Services	262	666	-	-	-	-
1999	Supplies	25,266	7,980	17,300	16,800	16,800	16,800
2999	Other Services & Charges	115,661	142,117	143,400	147,200	147,200	147,200
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CITY HALL		141,188	150,762	160,700	164,000	164,000	164,000

## Activity Description

This department accounts for the general maintenance of City Hall. The major expenses in this budget are utilities, janitorial expenses, building maintenance, and HVAC.

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.

## Objectives

This department's objective is to maintain the existing City Hall in a condition that is safe and respectable until it is replaced under the approved City Hall master plan.

## Budget Comments on Proposed Budget

The proposed 2021 budget for this department is an increase of \$3,300 or 2% over 2020. This increase is substantially all to the allowance for potential major maintenance to the City Hall building. Maintenance costs for City Hall are routinely budgeted at a high level in this department, in order to address the unpredictable timing and significance of repairs intermittently required to an obsolete older building in poor condition.

Despite the general goal of not investing any additional amounts in the existing building before it is abandoned, major repairs can still be unavoidable. A recent example is the elevator repair required in 2019 to keep the building operational. That repair increased actual 2019 building maintenance expenses in line item 4020 by \$20,000 over 2018 actual expenses.

Approximately \$20,000 of the amount budgeted in line item 4020 for 2021 is a contingency to allow for an equivalent unplanned repair in 2021.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: RECOGNITION/SPECIAL EVENTS							
101 45050	GENERAL RECOGNITION/SPECIAL EVENTS	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	909	2,373	-	-	-	-
2999	Other Services & Charges	41,178	42,916	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: RECOGNITION/SPECIAL	42,087	45,289	-	-	-	-

## Activity Description

This department was originally established to budget and account for various activities that did 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

See below.

## Budget Comments on Proposed Budget

This department was discontinued after 2019, with its functions redistributed to other city departments.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: CONTINGENCIES							
101 49200	GENERAL CONTINGENCIES	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	3,350	-	-	-	-
2999	Other Services & Charges	4,053	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	35,000	35,000	35,000	35,000
	TOTALS: CONTINGENCIES	4,053	3,350	35,000	35,000	35,000	35,000

## Activity Description

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

## Objectives

The objective of the Contingency department is to provide enough flexibility in the overall budget to adapt to items which cannot be projected/forecasted.

## Budget Comments on Proposed Budget

The proposed contingency budgeted for 2021 of \$35,000 is the same as for the 2017 - 2020 budget years.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: TRANSFERS							
101 49300	GENERAL TRANSFERS	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	1,400,000	135,000	135,000	165,000	165,000	265,000
	TOTALS: TRANSFERS	1,400,000	135,000	135,000	165,000	165,000	265,000

Activity Description

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

Objectives

This department's only objective is to be a pass-through point between the general fund and other funds, separate from the operating departments within the general fund.

Budget Comments on Proposed Budget

There are two annual recurring items in this budget for 2021:

- A transfer of \$135,000 of general fund property tax levy to Planning and Inspections Fund 201, in order to fund the portion of the planning function not provided by planning fees. Prior to 2019, this portion of the planning function was funded by the property taxes collected from the HRA levy and/or the EDA levy.
- Beginning in 2021, a transfer of \$100,000 of general fund property tax levy to Parks Capital Fund 412 for park improvements.

There is also a one-time item in this budget for 2021; a transfer of \$30,000 to Special Projects Fund 226 to fund a City-wide compensation study. This study is described in the comments to the City Manager department budget (101.41320), as it pertains to human resources functions.



City of Columbia Heights, Minnesota

BUDGET 2021

Bonds

2008A G.O.

	2008B Public Shores	2008B Public Safety	2009A Public Facility	2013 GO Improve	2015 GO Library	2017B Public Safety	2018A GO Public Facilities	TIF T4 Kmart/ Central Ave	Huset Park Area TIF (T6)	Water Fund Debt Service	Sewer Fund Debt Service	Liquor Debt Service
	315	343	344	345	346	347	348	371	372	631	632	634
Revenue												
30999 Taxes	-	-	-	-	239,299	319,286	185,415	-	192,300	-	-	-
31999 Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	-
32999 Intergovernmental	-	-	-	-	225,000	225,000	-	-	-	-	-	-
33999 Charge for Services	-	-	-	-	-	-	-	-	-	-	-	-
34999 Fines & Forfeits	-	-	-	-	-	-	-	-	-	-	-	-
35999 Miscellaneous	105,800	-	-	100	-	-	-	-	1,000	-	-	-
36999 Sales and Related Charges	-	-	-	-	-	-	-	-	-	-	-	-
39199 Transfers & Non Rev Receiv	-	-	-	33,000	-	-	-	-	-	85,000	62,000	59,000
Total Revenue	105,800	-	-	33,100	464,299	544,286	185,415	-	193,300	85,000	62,000	59,000

Expenses

0999 Personal Services	-	-	-	-	-	-	-	-	-	-	-	-
1999 Supplies	-	-	-	-	-	-	-	-	-	-	-	-
2999 Other Services and Charges	-	-	-	-	-	-	-	-	-	-	-	-
4999 Capital Outlay/Debt Service	99,700	-	-	27,100	456,800	533,500	208,600	-	191,000	7,200	4,900	5,700
6999 Contingencies & Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	99,700	-	-	27,100	456,800	533,500	208,600	-	191,000	7,200	4,900	5,700

Summary

Change to Fund Balance	6,100	-	-	6,000	7,499	10,786	-23,185	-	2,300	77,800	57,100	53,300
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Proprietary Fund Information

Capital Additions	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-	-	-
Debt Principal Paid (Adv.)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	80,000	53,400	56,600

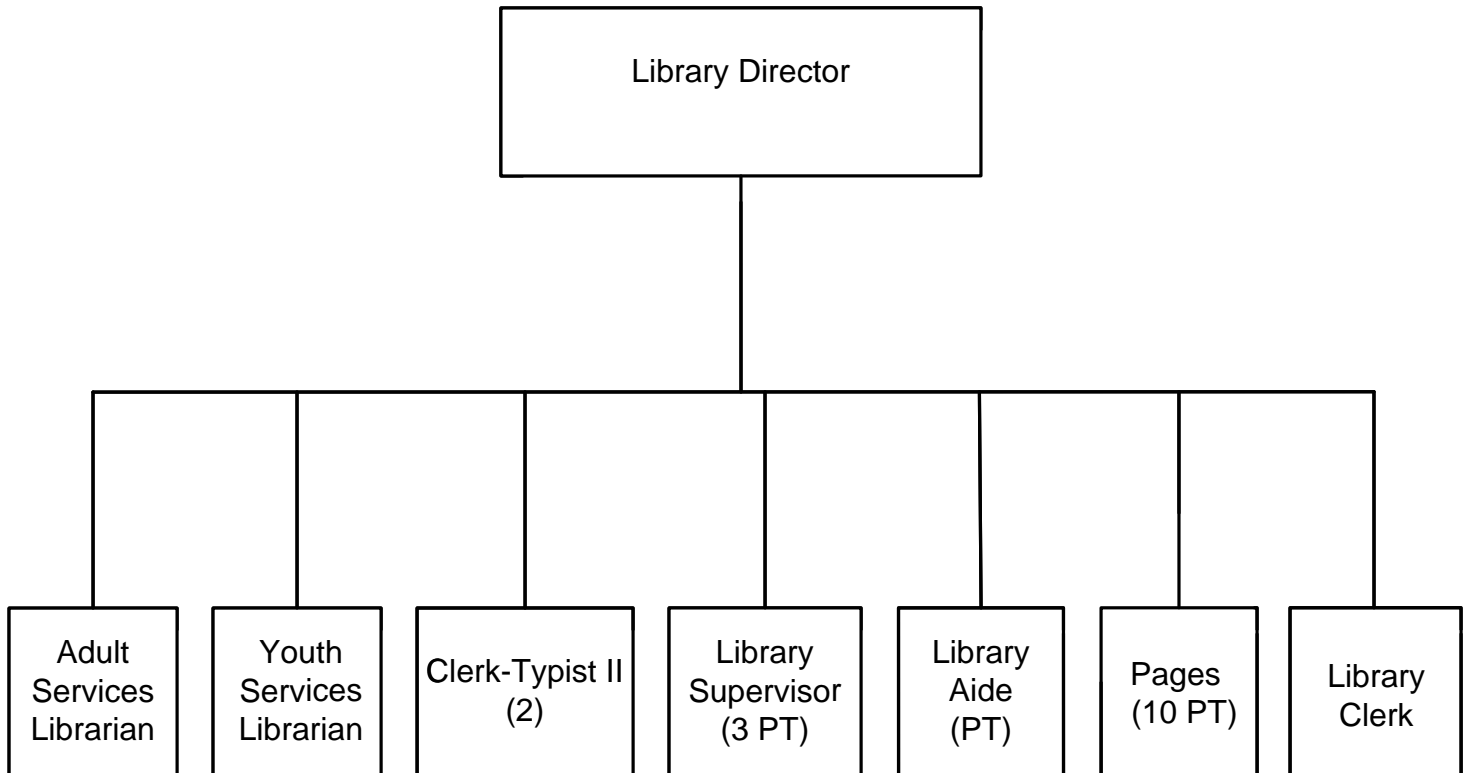
260,000

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# LIBRARY

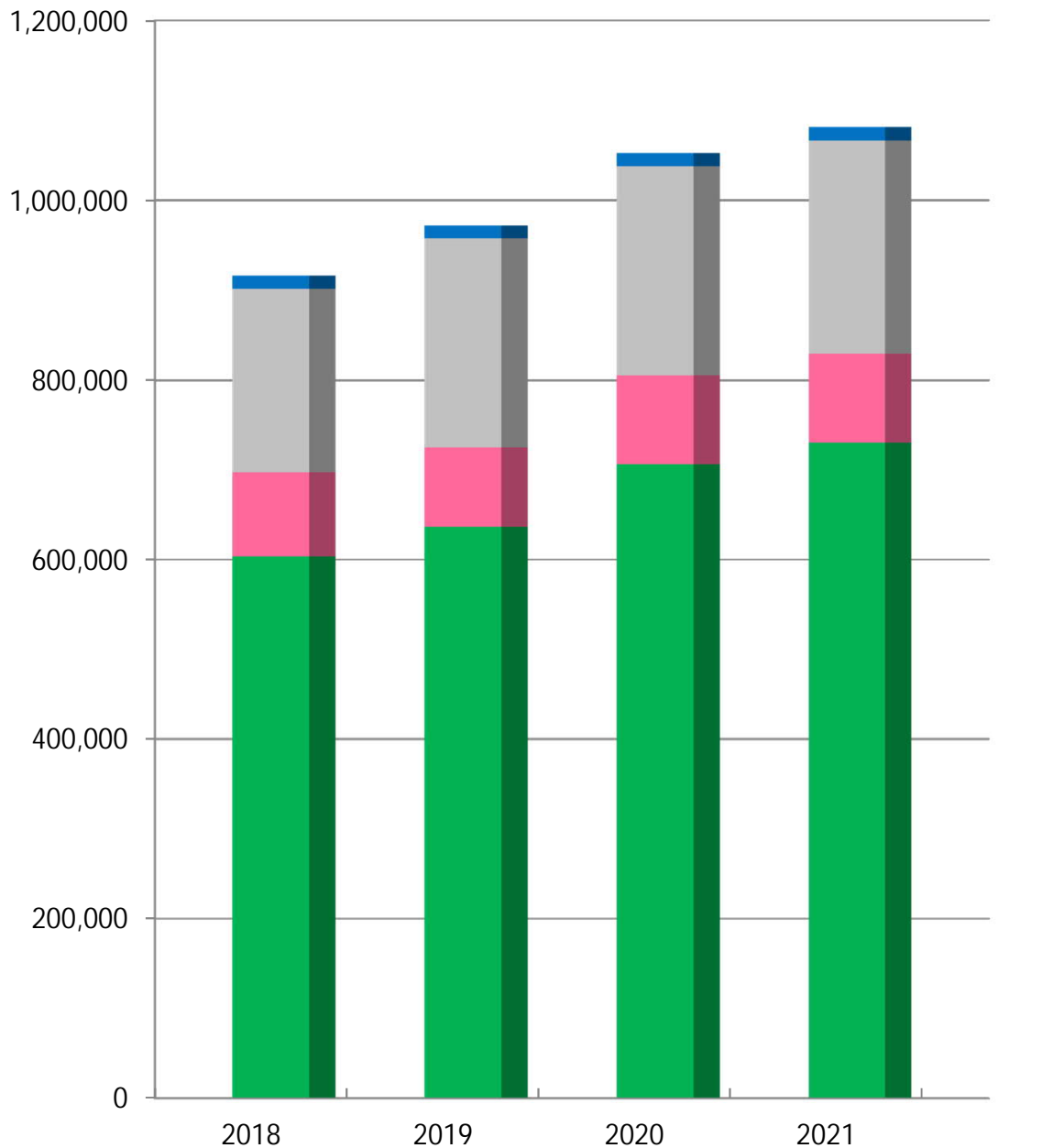
## City of Columbia Heights

### 2021



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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

2021

Library

Revenue		
30999 Taxes		1,032,936
31999 Licenses & Permits		-
32999 Intergovernmental		-
33999 Charge for Services		17,300
34999 Fines & Forfeits		11,000
35999 Miscellaneous		9,514
36999 Sales and Related Charges		-
39199 Transfers & Non Rev Receipts		11,000
Total Revenue		<u>1,081,750</u>
Expenses		
0999 Personal Services		730,900
1999 Supplies		98,500
2999 Other Services and Charges		237,200
4999 Capital Outlay		-
6999 Contingencies & Transfers		15,150
Total Expenses		<u>1,081,750</u>
Change to Fund Balance		-

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CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: LIBRARY							
240 LIBRARY		Actual	Actual	Adopted	Department	City Manager	Council
45500 LIBRARY		Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	604,497	637,244	706,700	730,900	730,900	730,900
1999	Supplies	93,419	88,179	98,500	98,500	98,500	98,500
2999	Other Services & Charges	203,752	232,165	232,950	237,200	237,200	237,200
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	14,711	14,700	14,500	15,150	15,150	15,150
TOTALS: LIBRARY		916,379	972,288	1,052,650	1,081,750	1,081,750	1,081,750

Activity Description

The Columbia Heights Public Library serves the individual and the community with responsive collections, innovative programming, professional staff, and access to resources in order to nurture community, creativity, opportunity, and knowledge.

The Library collects and lends materials in multiple formats including books, magazines, newspapers, recorded music, videos, and energy meters. It provides educational classes and programs including literacy-based storytimes, adult language learning and literacy programs, reading programs, arts and cultural events, and services such as a volunteer program and home delivery of materials. The Library provides free access to computer software, the internet, and online research and instructional databases. It provides space for individual work, study and public meetings. Library staff provide one-on-one and class-based computer instruction as well as research and reference assistance during 54 operational hours each week. The Library contracts with Anoka County Library for inclusion in an integrated library system to manage 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 Borrowers' Compact, and METRONET. These cooperative agreements enable Columbia Heights residents to gain access to library materials, special services, and electronic resources available throughout the state of Minnesota. They also provide staff with professional development and training opportunities.

Objectives

In 2021, Library staff will focus on the following key objectives:

1. Sustaining a state-of-the art facility constructed in 2016 and beginning to show its age.
2. Building collections, staff and programming that reflect the diversity of the community.
3. Providing life-long learning opportunities for patrons and ensure that library staff are adequately trained to meet the needs of customers.
4. Marketing the library's collections, services and programming in order to provide greater access to and use of an essential community resource.
5. Forging new partnerships in order to reach out to those citizens who have not been served in the past.
6. Reviewing outdated policies and procedures.
7. Seeking public art for the building and grounds.

Library Budget Comments Continued on Next Page

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

Library Budget Comments Continued  
Budget Comments on Proposed Budget

The proposed budget for 2021 includes a 2.76% increase over the adopted 2020 budget.

Personnel Services

Personnel expenses account for two-thirds of the library budget. A 3% wage increase, with commensurate increases in the cost of fringe benefits, has been extended to full-time personnel. No increases in compensation were included for part-time staff; they last received a wage increase in 2020. All full-time staff have reached the top of approved pay ranges. Limited numbers of part-time staff are still progressing through the wage steps. Staffing levels are sufficient to allow 54 hours of public service each week.

Supplies

The supplies section is essentially unchanged from the 2020 adopted budget.

Other Services and Charges:

Changes were made to this section to incorporate fee increases from Anoka County Library for sharing in integrated library system software (line 3050); additional costs for local and long distance telephone (3210); increases to the library's share of the City property and liability insurance (3600); an anticipated annual maintenance cost for a newly acquired software to manage patron computer use and capture printing revenue (4000); and additional charges for city information technology. Electricity, gas, water, and sewer were estimated at 6% over 2019 actual costs.

Capital Outlay:

No capital outlay is anticipated for 2021.

Other Financing Uses

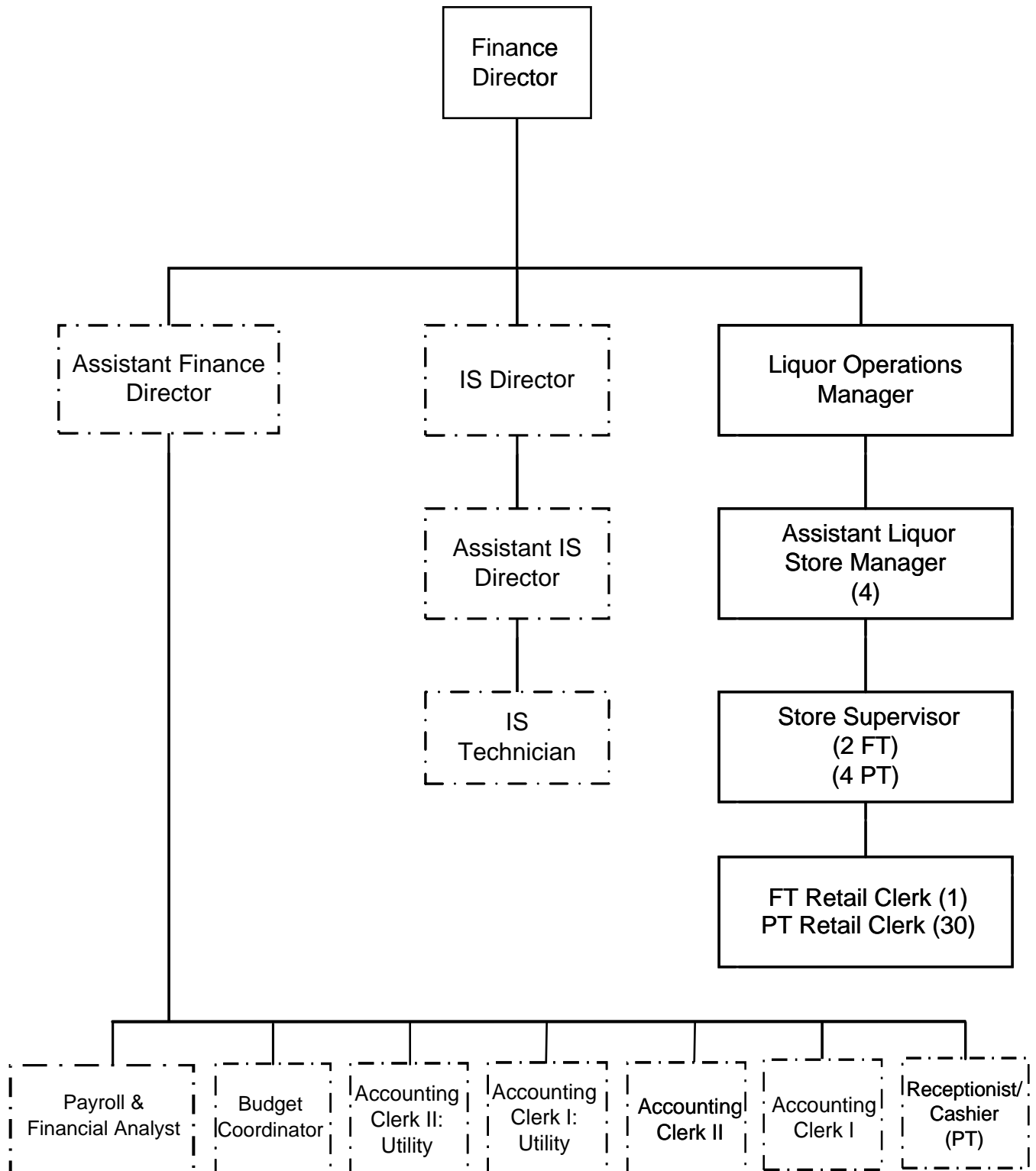
Charges for the library share of city administrative staff increased 4.5%.

# MUNICIPAL LIQUOR STORES

## Finance Department

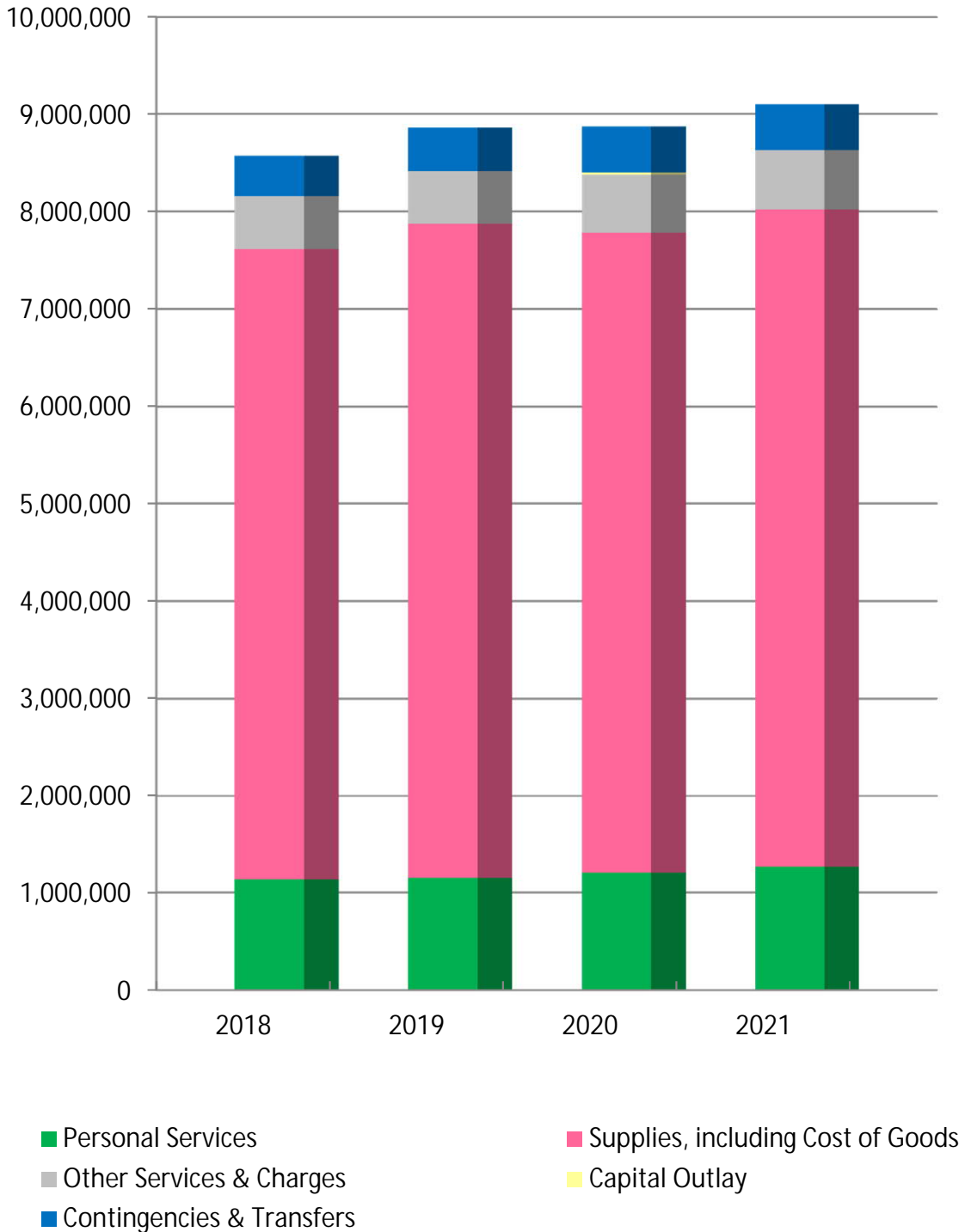
### City of Columbia Heights

## 2021



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## LIQUOR EXPENDITURE SUMMARY



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City of Columbia Heights, Minnesota

BUDGET 2021

	Liquor				Liquor
	Store #1	Store #2	Store #3	Non-Operating	Debt Service
	609	609	609	609	639
Revenue					
30999 Taxes	-	-	-	-	-
31999 Licenses & Permits	-	-	-	-	-
32999 Intergovernmental	1,789	1,405	595	210	-
33999 Charge for Services	-	-	-	-	-
34999 Fines & Forfeits	-	-	-	-	-
35999 Miscellaneous	9,173	7,213	3,488	526	-
36999 Sales and Related Charges	4,245,000	3,294,000	1,480,800	-	-
39199 Transfers & Non Rev Receipts	-	-	-	-	314,000
Total Revenue	4,255,962	3,302,618	1,484,883	736	314,000
Expenses					
0999 Personal Services	607,200	494,800	173,200	-	-
1999 Supplies, including cost of goods	3,164,800	2,467,000	1,114,300	-	-
2999 Other Services and Charges	302,100	238,400	68,000	-	-
4999 Capital Outlay	-	-	-	-	57,900
6999 Contingencies & Transfers	-	-	-	479,300	-
Total Expenses	4,074,100	3,200,200	1,355,500	479,300	57,900
Change to Fund Balance	181,862	102,418	129,383	-478,564	256,100
Proprietary Fund Information					
Capital Asset Purchases	-	-	-	-	-
Debt Principal Paid (Adv.)	-	-	-	-	260,000

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## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

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	2018	2019	2020	2021	2021	2021
0999 Personal Services	540,513	549,097	576,500	607,200	607,200	607,200
1999 Supplies	3,040,752	3,210,039	3,071,300	3,164,800	3,164,800	3,164,800
2999 Other Services & Charges	272,764	269,476	295,700	302,100	302,100	302,100
4999 Capital Outlay	-	-	-	-	-	-
6999 Contingencies & Transfers	-	-	-	-	-	-
TOTALS: LIQUOR STORE #1	3,854,029	4,028,612	3,943,500	4,074,100	4,074,100	4,074,100

## Activity Description

Under MN statute, the primary purpose of municipal liquor stores is to control the distribution of alcohol. Municipal liquor stores can also generate income for the community, reducing the amount of property taxes otherwise required for city operations. The income opportunities are limited however, by significant market competition within the metro area.

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 6th largest by gross sales in Minnesota. 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

Coming out of an uncertain 2020, the liquor operation will continue to be agile and adjust to the ever changing Twin Cities metro market. Product offerings and sale strategies will be consistent with market trends to help capture the consumers who are constantly looking for the selection and quality of products to fit their needs. In 2021, advertising will see little change with a focus still on increasing the online presence of the brand, serving our core customers through local papers and reaching new ones through industry specific publications and apps and zip code focused mailings.

Unity of the brand will continue with all 3 stores doing business under the Top Valu Liquor name and employees with branded uniforms will make for a cohesive customer experience. Customer service will be more focused and employees will be easier to identify by customers.

In 2021, the operation will continue to learn how best to use the new point-of-sale system for inventory management, promotions, purchasing and sales data, which will allow the operation to continue to be financially sound.

## Budget Comments on Proposed Budget

Within the Supplies category, the cost of goods sold for the liquor operation is budgeted each year to reflect the most recent sales projections available. Apart from the cost of goods sold, the proposed increase in 2021 operating expenses for all three stores combined is \$75,700 or 4.1% over the 2020 budget.

\$63,000 or 3.4% of this increase for all three stores combined is in personnel, reflecting cost-of-living increases, seniority step increases for satisfactory performance evaluations, and changes in participation rates in the health insurance plan, all of which are provided for under existing labor agreements.

The proposed changes to 2021 non-personnel costs make up 0.7% of the increase over 2020. These changes include:

- \$9,000 more in credit card fees, to reflect increased use by customers of this payment method. Factors driving the increased use of credit cards include the COVID-19 pandemic, and in 2020 the stores also permanently stopped accepting checks as a result of a long decline in the use of checks.
- A \$7,500 increase in Comcast charges for internet and network services. This increase reflects both a price increase and a large increase in the amount of bandwidth purchased.
- A \$5,000 decrease in property and liability insurance premiums, primarily due to good claims experience.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

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	2018	2019	2020	2021	2021	2021
0999 Personal Services	445,311	447,795	475,400	494,800	494,800	494,800
1999 Supplies	2,417,599	2,386,763	2,479,200	2,467,000	2,467,000	2,467,000
2999 Other Services & Charges	212,314	210,631	237,200	238,400	238,400	238,400
4999 Capital Outlay	-	-	-	-	-	-
6999 Contingencies & Transfers	-	-	-	-	-	-
TOTALS: LIQUOR STORE #2	3,075,224	3,045,190	3,191,800	3,200,200	3,200,200	3,200,200

Activity Description

Under MN statute, the primary purpose of municipal liquor stores is to control the distribution of alcohol. Municipal liquor stores can also generate income for the community, reducing the amount of property taxes otherwise required for city operations. The income opportunities are limited however, by significant market competition within the metro area.

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 6th largest by gross sales in Minnesota. 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

Coming out of an uncertain 2020, the liquor operation will continue to be agile and adjust to the ever changing Twin Cities metro market. Product offerings and sale strategies will be consistent with market trends to help capture the consumers who are constantly looking for the selection and quality of products to fit their needs. In 2021, advertising will see little change with a focus still on increasing the online presence of the brand, serving our core customers through local papers and reaching new ones through industry specific publications and apps and zip code focused mailings.

Unity of the brand will continue with all 3 stores doing business under the Top Valu Liquor name and employees with branded uniforms will make for a cohesive customer experience. Customer service will be more focused and employees will be easier to identify by customers.

In 2021, the operation will continue to learn how best to use the new point-of-sale system for inventory management, promotions, purchasing and sales data, which will allow the operation to continue to be financially sound.

Budget Comments on Proposed Budget

Within the Supplies category, the cost of goods sold for the liquor operation is budgeted each year to reflect the most recent sales projections available. Apart from the cost of goods sold, the proposed increase in 2021 operating expenses for all three stores combined is \$75,700 or 4.1% over the 2020 budget.

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The proposed changes to 2021 non-personnel costs make up 0.7% of the increase over 2020. These changes include:

- \$9,000 more in credit card fees, to reflect increased use by customers of this payment method. Factors driving the increased use of credit cards include the COVID-19 pandemic, and in 2020 the stores also permanently stopped accepting checks as a result of a long decline in the use of checks.
- A \$7,500 increase in Comcast charges for internet and network services. This increase reflects both a price increase and a large increase in the amount of bandwidth purchased.
- A \$5,000 decrease in property and liability insurance premiums, primarily due to good claims experience.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: LIQUOR STORE #3						
609 LIQUOR	Actual	Actual	Adopted	Department	City Manager	Council
49793 LIQUOR STORE #3	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item Description	2018	2019	2020	2021	2021	2021
0999 Personal Services	150,279	150,740	160,000	173,200	173,200	173,200
1999 Supplies	1,021,799	1,128,219	1,018,700	1,114,300	1,114,300	1,114,300
2999 Other Services & Charges	55,288	58,315	64,200	68,000	68,000	68,000
4999 Capital Outlay	-	-	-	-	-	-
6999 Contingencies & Transfers	-	-	-	-	-	-
TOTALS: LIQUOR STORE #3	1,227,365	1,337,275	1,242,900	1,355,500	1,355,500	1,355,500

Activity Description

Under MN statute, the primary purpose of municipal liquor stores is to control the distribution of alcohol. Municipal liquor stores can also generate income for the community, reducing the amount of property taxes otherwise required for city operations. The income opportunities are limited however, by significant market competition within the metro area.

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.

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Objectives

Coming out of an uncertain 2020, the liquor operation will continue to be agile and adjust to the ever changing Twin Cities metro market. Product offerings and sale strategies will be consistent with market trends to help capture the consumers who are constantly looking for the selection and quality of products to fit their needs. In 2021, advertising will see little change with a focus still on increasing the online presence of the brand, serving our core customers through local papers and reaching new ones through industry specific publications and apps and zip code focused mailings.

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In 2021, the operation will continue to learn how best to use the new point-of-sale system for inventory management, promotions, purchasing and sales data, which will allow the operation to continue to be financially sound.

Budget Comments on Proposed Budget

Within the Supplies category, the cost of goods sold for the liquor operation is budgeted each year to reflect the most recent sales projections available. Apart from the cost of goods sold, the proposed increase in 2021 operating expenses for all three stores combined is \$75,700 or 4.1% over the 2020 budget.

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The proposed changes to 2021 non-personnel costs make up 0.7% of the increase over 2020. These changes include:

- \$9,000 more in credit card fees, to reflect increased use by customers of this payment method. Factors driving the increased use of credit cards include the COVID-19 pandemic, and in 2020 the stores also permanently stopped accepting checks as a result of a long decline in the use of checks.
- A \$7,500 increase in Comcast charges for internet and network services. This increase reflects both a price increase and a large increase in the amount of bandwidth purchased.
- A \$5,000 decrease in property and liability insurance premiums, primarily due to good claims experience.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: LIQUOR NON-OPERATING						
609 LIQUOR	Actual	Actual	Adopted	Department	City Manager	Council
49794 LIQUOR NON-OPERATING	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item Description	2018	2019	2020	2021	2021	2021
0999 Personal Services	-	-	-	-	-	-
1999 Supplies	-	-	-	-	-	-
2999 Other Services & Charges	-	-	-	-	-	-
4999 Capital Outlay	-	-	23,000	-	-	-
6999 Contingencies & Transfers	414,944	449,400	469,900	479,300	479,300	479,300
TOTALS: LIQUOR NON-OPERATING	414,944	449,400	492,900	479,300	479,300	479,300

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 nonoperating 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

Continue funding the Infrastructure Fund 430 at \$50,000 per year, as in prior years. This supports the core strategy of of strong infrastructure/public services stated in the City Council's 2020 goal-setting report.

Continue funding D.A.R.E. and other police community programs within the General Fund at \$10,000 per year. This supports a primary goal in the City Council's 2020 goal-setting report to enhance and strengthen community/police relations.

Replace the very used van for store operations with a much-less-used van from the Public Works fleet.

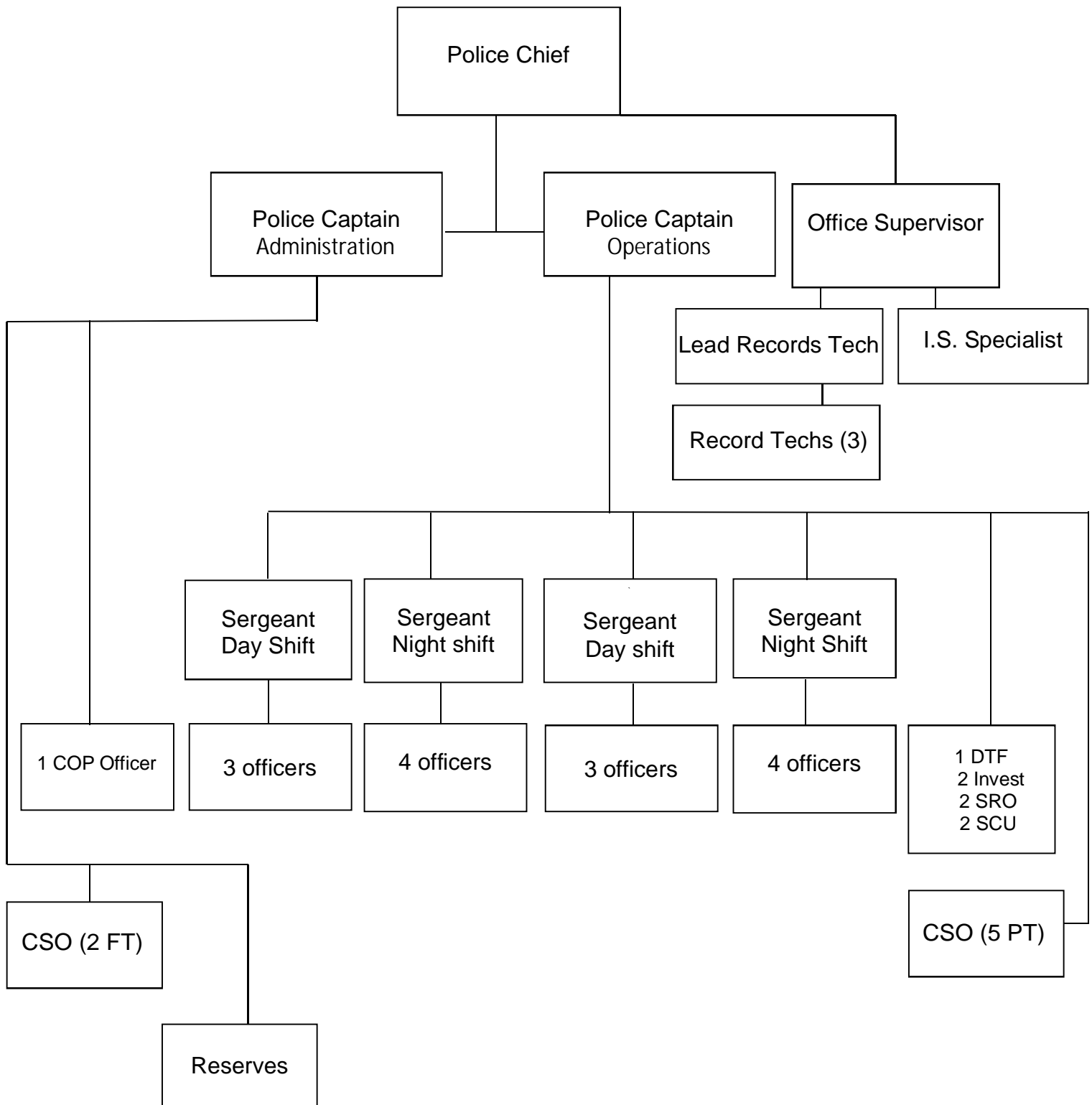
Budget Comments on Proposed Budget

The budget for this department is \$23,600 or 5% lower for 2021 than for 2020. This primarily reflects the one-time outlay in 2020 to replace the stores' point of sale software and terminals. The on-going annual subscription cost of the new software is budgeted in the store operating budgets in 2021.

# POLICE

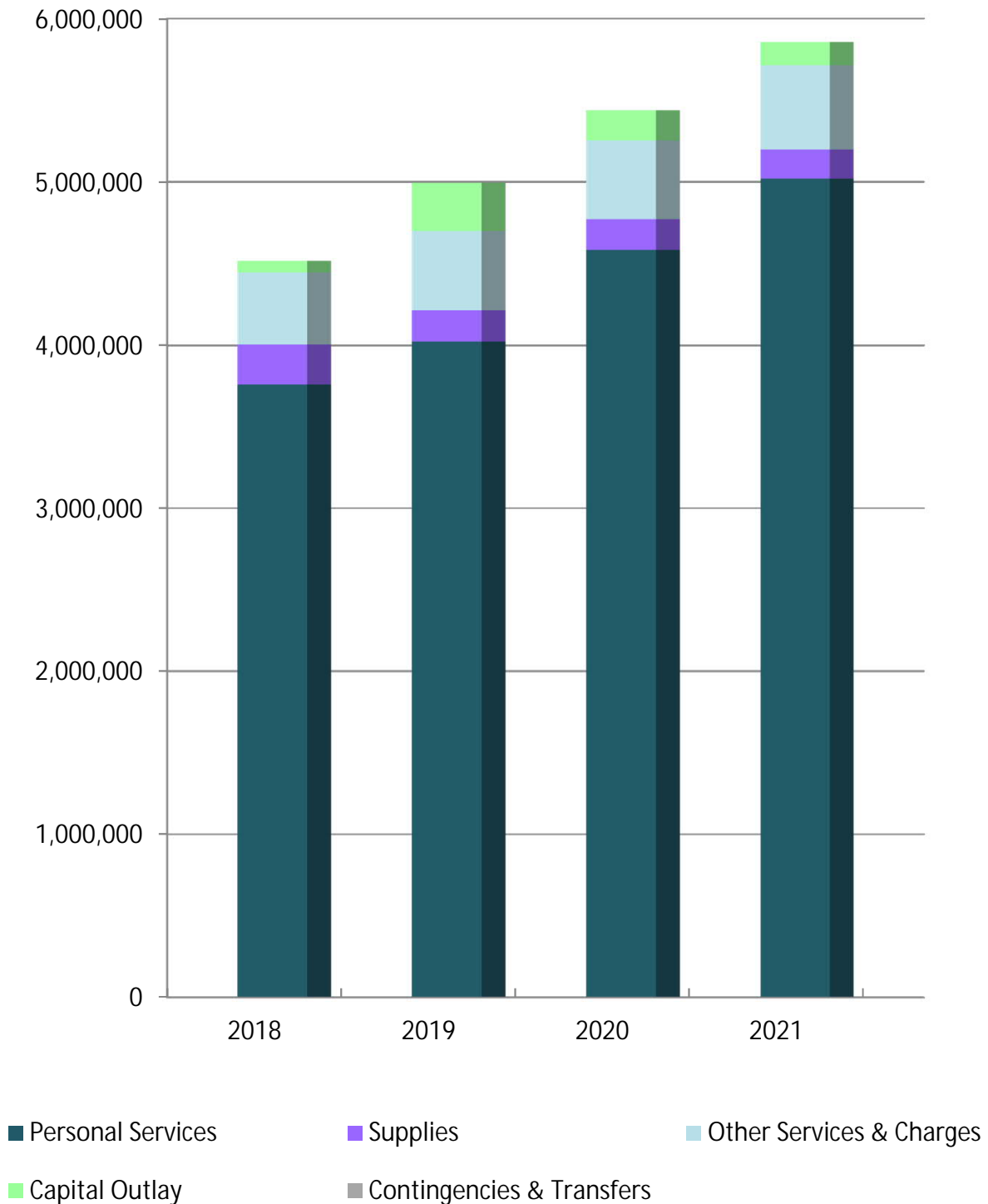
## City of Columbia Heights

### 2021



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## POLICE EXPENDITURE SUMMARY



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City of Columbia Heights, Minnesota  
BUDGET 2021

Police

	Police	Police Capital Equipment
	101	431
Revenue		
30999 Taxes	4,675,575	-
31999 Licenses & Permits	37,000	-
32999 Intergovernmental	526,897	69,074
33999 Charge for Services	293,900	-
34999 Fines & Forfeits	65,500	-
35999 Miscellaneous	24,120	6,181
36999 Sales and Related Charges	-	-
39199 Transfers & Non Rev Receipts	10,000	3,090
Total Revenue	5,632,992	78,345
Expenses		
0999 Personal Services	5,019,400	-
1999 Supplies	169,800	9,000
2999 Other Services & Charges	515,100	-
4999 Capital Outlay	-	142,700
6999 Contingencies & Transfers	-	-
Total Expenses	5,704,300	151,700
Change to Fund Balance	-71,308	-73,355

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CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: POLICE							
101 42100	GENERAL POLICE	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description						
0999	Personal Services	3,761,526	4,023,104	4,583,000	5,019,400	5,019,400	5,019,400
1999	Supplies	185,923	183,625	180,900	169,800	169,800	169,800
2999	Other Services & Charges	440,391	487,023	481,270	515,100	515,100	515,100
4999	Capital Outlay	-	11,582	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: POLICE	4,387,840	4,705,334	5,245,170	5,704,300	5,704,300	5,704,300

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, community policing activities, the Street Crimes unit, a Drug Task Force officer, School Liaison Officers (Dist. #13), traffic enforcement, code enforcement, and administration.

Objectives

The Police Department's Mission Statement is:

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

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

Police Budget Comments Continued on Next Page

Police Budget Comments Continued  
Budget Comments on Proposed Budget

Personnel: Personnel costs for all employees were calculated based on 2021 contract amounts, plus expected movement through salary and longevity steps. Line item 1020 Overtime was increased in an attempt to bring it more in line with actual costs. The 29th Officer position as recommended by the staffing study was added as was the second full time Community Service Officer position.

Supplies: The majority of line items in this section are budgeted at or below the 2020 amounts. The exception is 2020 Computer Supplies, which is increased by \$1,000 to \$2,000. Line item 2282 Gas, Oil and Lubricants is budgeted at \$9,000 less than 2020 due to the addition of two more hybrid patrol vehicles and a lower anticipated fuel cost for the year.

Other Services and Charges: The \$5,000 added to line item 3050 Expert and Professional Svcs. in 2020 for Alexandra House has been included again this year. The Anoka County Shared Costs for the Public Safety Data System in the same line item has been increased by \$3,250 to \$42,250 based on projections from Anoka County.

Officer wellness is critical not only to themselves, their colleagues and their agencies, but also to the citizens they serve. This is why an amount of \$4,500 was also added to this line item to cover the cost of each officer to visit a cop competent therapist which will be mandated by policy in 2021. Line item 3120 Educational Reimbursement has been budgeted at \$6,000 to reflect that we currently have officers enrolled in advanced degree programs.

Line item 4100 Rents and Leases has been increased by \$5,000 to accommodate increases to our costs for the Taser Axon body worn cameras. 2021 is year 4 of a 5 year agreement on the lease and storage for body worn cameras through Taser Axon, and we will be seeing additional fees for storage of electronic files. Other line items in this section were adjusted slightly up or down to more accurately reflect our costs, and several of the line items in this category contain amounts that are set in the budget instructions.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: POLICE CAPITAL EQUIPMENT							
431 42100	GENERAL POLICE CAPITAL EQUIPMENT	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	58,015	7,384	9,000	9,000	9,000	9,000
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	72,264	283,129	184,100	142,700	142,700	142,700
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: POLICE CAPITAL EQUIPMENT		130,279	290,513	193,100	151,700	151,700	151,700

## Activity Description

The Capital Equipment budget for 2021 includes:

The purchase and set-up of two marked vehicles and one unmarked vehicle

## 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.

Police Capital Equipment Budget Comments Continued on Next Page

Police Capital Equipment Budget Comments Continued  
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 five 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 Ford hybrid Utility vehicles for 2021. Preliminary numbers for the current hybrid squads show an increase in fuel economy of 55%. Over time, we should still see an overall savings over the life of service of the vehicle due to the increase in fuel economy. The advantages presented by the Utility include the added space for occupants and gear and 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 2021. The vehicle scheduled for replacement is a 2014 Chevy Impala with over 70,000 miles on it. The age and mileage make this an unsafe vehicle for use in police emergency driving. The police department plans to purchase a 2021 Chevy Traverse, or similar vehicle, from 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. Ford implemented increased squad pricing starting with the 2020 model year. This model includes a hybrid engine.

The police department is budgeting to purchase the following vehicles:

2 - 2021 Ford Police Interceptor Utility vehicles	\$37,246.56 e.
1 – 2021 Unmarked Chevy Traverse or Similar	\$26,861.46
Total:	\$101,354.58

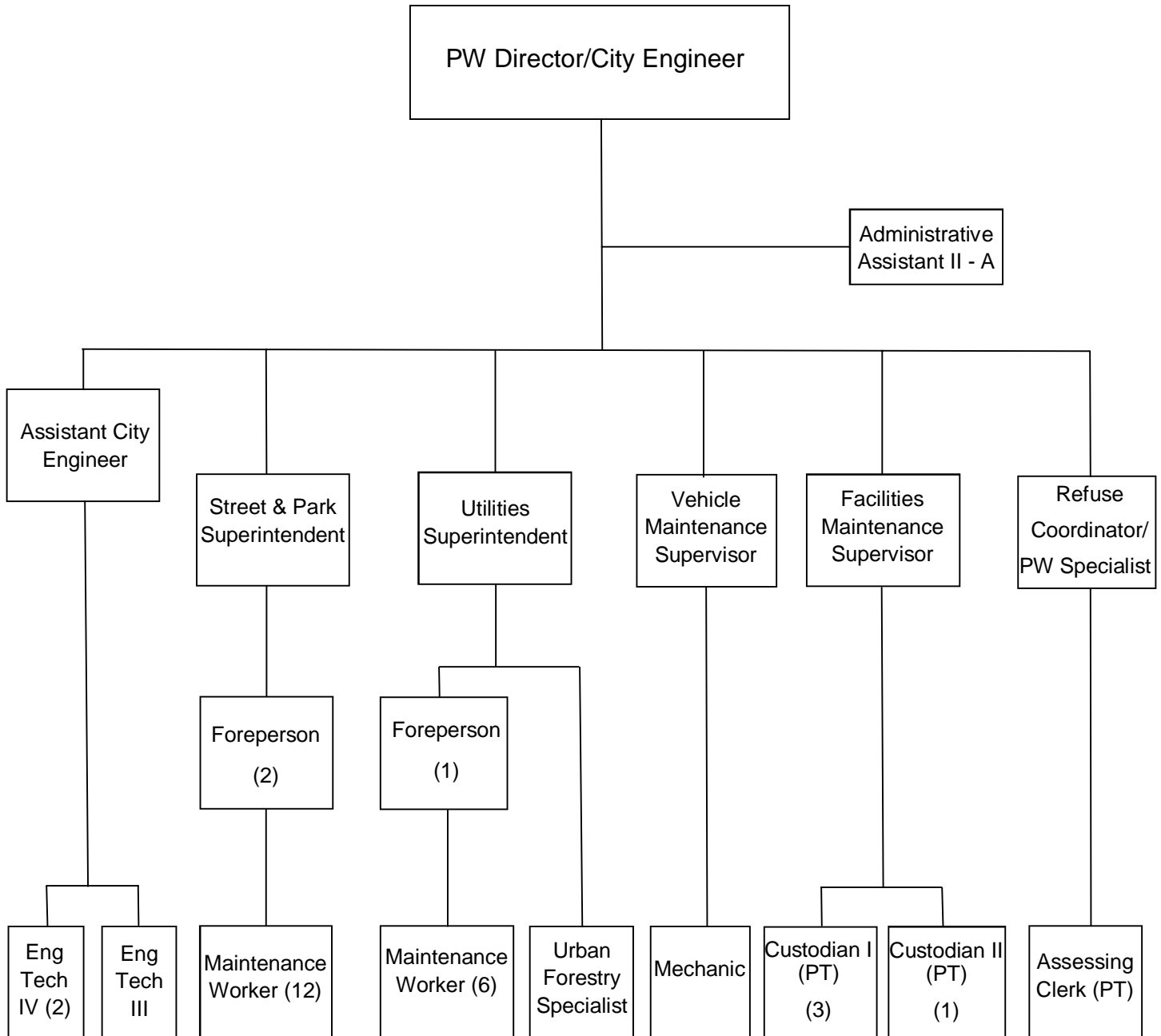
The police department is also budgeting to expend up to \$50,230.00 outfitting and setting up these vehicles for patrol use. This amount includes the standard set-up as has been done in the past, plus the purchase of necessary equipment for the squads including laptop computers. The police department has seen an increase in vendor costs in this area. In addition, Ford has made changes requiring the purchase of replacement equipment. In addition, Panasonic has discontinued our current squad laptop model and there will be additional costs associated with new laptop mounts.

The total budgeted for squad cars and set-up in 2021 is \$151,654.58 (rounded to \$151,700).

# PUBLIC WORKS

## City of Columbia Heights

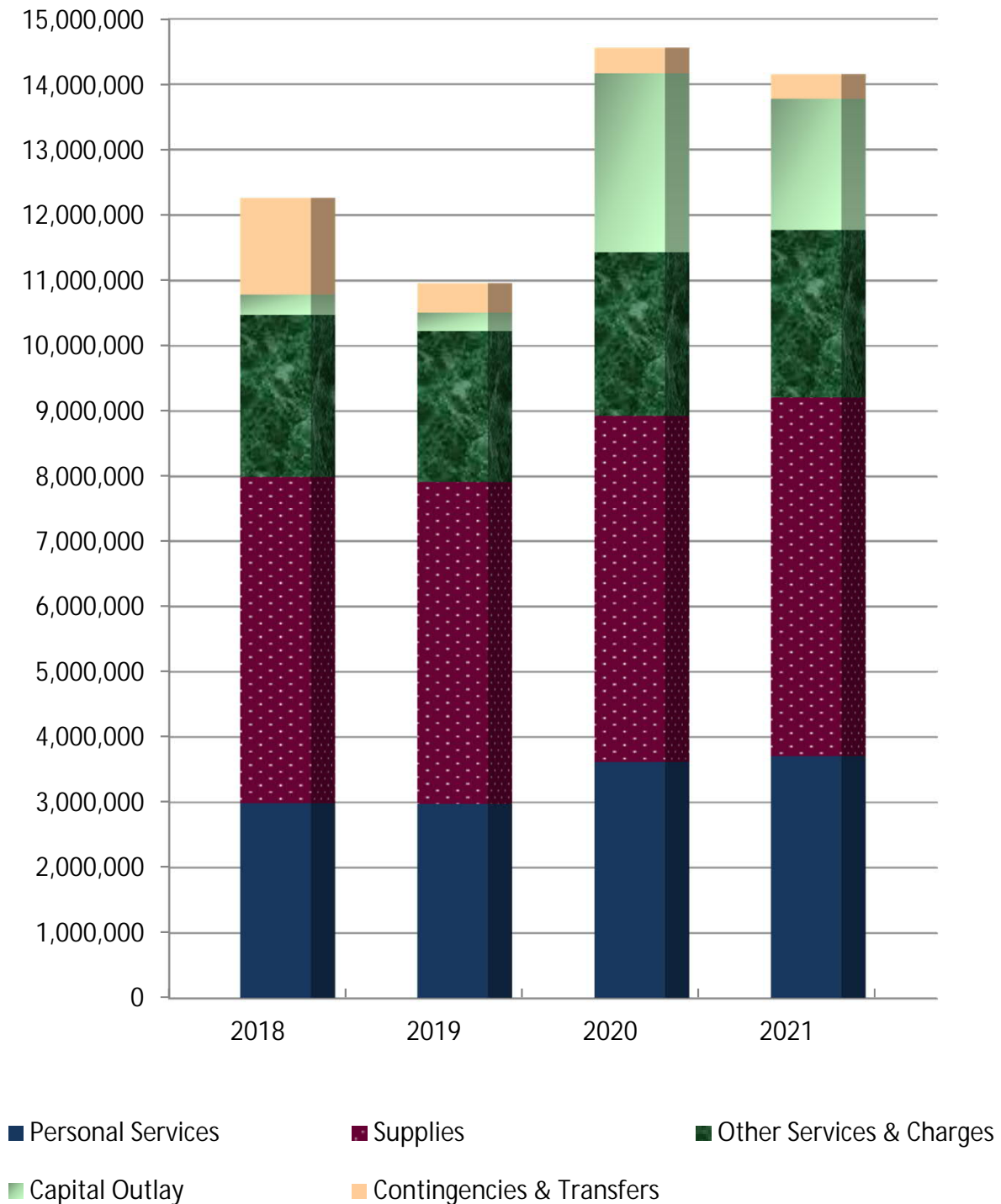
### 2021



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## PUBLIC WORKS EXPENDITURE SUMMARY



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City of Columbia Heights, Minnesota  
BUDGET 2021  
Public Works

	Engineering 101	Streets 101	Street Lighting 101	Traffic Signs 101	Parks 101	Urban Forestry 101
Revenue						
30999 Taxes	390,635	865,417	159,607	109,639	992,775	210,858
31999 Licenses & Permits	-	10,000	-	-	-	-
32999 Intergovernmental	15,114	53,983	6,175	4,242	38,410	8,158
33999 Charge for Services	-	8,000	7,000	-	-	19,500
34999 Fines & Forfeits	-	-	-	-	-	-
35999 Miscellaneous	2,015	4,464	823	566	5,121	1,088
36999 Sales and Related Charges	-	-	-	-	-	-
39199 Transfers & Non Rev Receipts	-	-	-	-	-	-
Total Revenue	407,764	941,864	173,605	114,447	1,036,306	239,604
Expenses						
0999 Personal Services	320,822	578,435	7,514	80,943	693,794	138,195
1999 Supplies	16,500	172,778	5,225	16,125	94,900	14,900
2999 Other Services and Charges	76,400	200,350	163,300	19,050	258,254	89,725
4999 Capital Outlay	-	3,500	-	-	3,500	-
6999 Contingencies & Transfers	-	-	-	-	1,000	-
Total Expenses	413,722	955,063	176,039	116,118	1,051,448	242,820
Change to Fund Balance	-5,958	-13,199	-2,434	-1,671	-15,142	-3,216
Proprietary Fund Information						
Capital Asset Purchases	n/a	n/a	n/a	n/a	n/a	n/a
Debt Principal Paid (Adv.)	n/a	n/a	n/a	n/a	n/a	n/a

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City of Columbia Heights, Minnesota  
BUDGET 2021  
Public Works

	Infrastructure Fund	PW Gov't'l Cap Equip	St. Aid Maint	St. Aid Gen'l. Construction	Water		Sewer	Sewer Cap Equip	State Aid Cons		Refuse	Storm Water
					Water	Cap Equip			Construction	Construction		
	430	431	212	212	601	433	602	432	402	603	604	
Revenue												
30999 Taxes	-	-	-	-	-	-	-	-	-	-	-	
31999 Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	
32999 Intergovernmental	50,000	86,512	196,328	18,672	-	-	-	-	450,000	102,000	-	
33999 Charge for Services	-	-	-	-	23,755	-	4,660	-	-	-	-	
34999 Fines & Forfeits	-	-	-	-	-	-	-	-	-	-	-	
35999 Miscellaneous	12,000	7,743	-	-	5,891	2,000	1,398	2,000	-	32,500	1,347	
36999 Sales and Related Charge	-	-	-	-	3,404,427	75,000	2,134,022	-	-	2,052,210	569,172	
39199 Transfers & Non Rev Rec	50,000	3,872	-	-	-	30,000	-	30,000	-	-	-	
Total Revenue	112,000	98,127	196,328	18,672	3,434,073	107,000	2,140,080	32,000	450,000	2,186,710	570,519	
Expenses												
0999 Personal Services	147,762	-	92,737	-	438,628	-	375,229	-	-	142,010	170,853	
1999 Supplies	3,500	-	22,700	-	1,788,525	-	1,311,850	-	-	1,799,100	48,300	
2999 Other Services and Char	23,450	-	117,424	-	579,775	-	338,050	-	-	110,200	228,350	
4999 Capital Outlay	600,000	190,000	30,000	25,000	36,000	-	11,000	-	400,000	-	-	
6999 Contingencies & Transfe	-	-	-	-	115,000	-	92,000	-	-	97,800	69,000	
Total Expenses	774,712	190,000	262,861	25,000	2,957,928	-	2,128,129	-	400,000	2,149,110	516,503	
Change to Fund Balance	-662,712	-91,873	-66,533	-6,328	476,145	107,000	11,951	32,000	50,000	37,600	54,016	
Proprietary Fund Information												
Capital Asset Purchases	n/a	n/a	n/a	n/a	-	25,000	-	260,000	-	30,000	-	
Debt Principal Paid (Adv.	n/a	n/a	n/a	n/a	-	-	-	-	-	-	-	

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City of Columbia Heights, Minnesota

BUDGET 2021

Public Works

	Central Garage	Building Maint.	Building Garage	Capital Imp City Hall	Cap Imp Library	Cap Imp Murzyn	Cap Imp Police	Cap Imp Fire	Parks Cap Imp	Garage Cap Equip	Storm Sewer Cap Equip	Water Construct. Fund	Sewer Construct. Fund	StormSwr Construct. Fund
	701	705	411	411	411	411	411	411	412	434	438	651	652	653
Revenue														
30999 Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31999 Licenses & Permits	-	-	-	-	-	-	-	-	95,000	-	-	-	-	-
32999 Intergovernmental	-	-	-	425,000	-	-	-	-	50,000	-	-	-	-	-
33999 Charge for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34999 Fines & Forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35999 Miscellaneous	7,500	1,300	8,824	-	-	11,176	-	-	-	1,000	-	-	-	-
36999 Sales and Related Cha	646,900	233,500	-	-	-	-	-	-	-	-	-	-	-	-
39199 Transfers & Non Rev F	24,000	-	-	-	-	-	-	-	100,000	4,000	10,000	-	-	-
Total Revenue	678,400	234,800	8,824	425,000	-	11,176	-	-	245,000	5,000	10,000	-	-	-

Expenses

0999 Personal Services	289,491	228,574	-	-	-	-	-	-	-	-	-	-	-	-
1999 Supplies	183,475	25,450	-	-	-	-	-	-	-	-	-	-	-	-
2999 Other Services and Ch	279,284	6,400	75,000	-	-	-	-	-	-	-	-	-	-	-
4999 Capital Outlay	26,000	-	-	-	-	95,000	-	-	-	-	-	100,000	270,000	215,000
6999 Contingencies & Trans	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	783,250	260,424	75,000	-	-	95,000	-	-	-	-	-	100,000	270,000	215,000

Change to Fund Balance	-104,850	-25,624	-66,176	425,000	-	-83,824	-	-	245,000	5,000	10,000	-100,000	-270,000	-215,000
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Proprietary Fund Information

Capital Asset Purchases	-	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-	-	750,000	-	-
Debt Principal Paid (A	-	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-	-	-	-	-

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## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: ENGINEERING							
101 43100	GENERAL ENGINEERING	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	261,969	208,474	320,054	320,822	320,822	320,822
1999	Supplies	12,617	14,974	17,500	16,500	16,500	16,500
2999	Other Services & Charges	62,757	60,098	70,200	76,400	76,400	76,400
4999	Capital Outlay	80,473	60,817	-	-	-	-
6999	Contingencies & Transfers	1,484	35,518	-	-	-	-
TOTALS: ENGINEERING		419,300	379,882	407,754	413,722	413,722	413,722

## Activity Description

This department provides engineering services for current, planned and past public improvement projects. These activities include feasibility analysis, construction design, assessments, construction contract administration and project inspection. It also includes project management for engineering consultant or JPA projects. The administration of the NPDES permit requirements is performed by Engineering; TMDL reporting to the State; and all responsibilities of assessing department and its functions. Other activities include general engineering, technical and public record keeping, GIS implementation, digital and hardcopy of file maintenance, and public contact.

## Objectives

1. Continue the annual update and development of the computerized pavement management program for street zone work including street ratings and analysis.
2. Continue updating of GIS software for automation of utility records, maintenance and complaint tracking program at Public Works.
3. Implementation of NPDES Phase IV requirements along with TMDL implementation measures and reporting.
4. Continue updating and sharing of other database sources for increased accuracy of owner information, including GIS.
5. Continue implementation of our updated (2019) 20-year plan for the Street Rehabilitation Program.
6. Continue the review and maintenance strategies for state-aid streets.

## Budget Comments on Proposed Budget

The proposed 2021 Engineering budget is \$413,722 a 1.46% or 5,968 increase from the 2020 budget. Major sections and items contributing to the increase:

1. Personnel increased by \$768 for contract approved COLA and step increases.
2. Other Services and Charges increased by \$6,200 for consultant services for Street Zone pavement testing.
3. Other line items remained flat or had slight decreases.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: STREETS							
101 43121	GENERAL STREETS	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	557,504	531,098	583,257	578,435	578,435	578,435
1999	Supplies	153,697	139,137	141,750	172,778	172,778	172,778
2999	Other Services & Charges	177,982	208,692	193,700	200,350	200,350	200,350
4999	Capital Outlay	2,487	-	3,500	3,500	3,500	3,500
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: STREETS		891,671	878,927	922,207	955,063	955,063	955,063

Activity Description

The street department provides for the maintenance of city Rights-of-Ways including streets, alleys and storm sewer and city owned parking lots. These services include patching, surface repairs, minor bituminous paving, street sweeping, snow plowing and removal, ice control, miscellaneous projects as required, and public contact. The maintenance of public storm sewers and ponds and basins is also included in the street department to manage portions of the Federal NPDES and State MS4 permit requirements.

Objectives

1. Training of new streets maintenance staff.
2. Review the alley maintenance program for both bituminous and concrete alleys.
3. Continue crack sealing asphalt streets in prior street rehab zones, in advance of Seal Coating.
4. Continue to develop GIS application to improve street repair/patching in prior zones of the street rehab program.
5. Continue implementation of new equipment such as new plow trucks, brine usage and the application rates of treated salt for salt use reduction and street ice control cost effectiveness.

Budget Comments on Proposed Budget

The overall 2021 budget for the Street Department is \$955,063, a 3.56% or \$32,856 increase from 2020.

Major line items contributing to the decrease:

1. Chemicals (de-icing salt) increased by \$13,000 to account for unit price increases from the STOM contract.
2. Maintenance and Construction materials increased by 8,250 for price increase in bituminous and base materials used in pothole patching and road repairs.
3. Other services and charges increased by \$6,650 representing price and/or inflationary increases in various line items.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: STREET LIGHTING							
101 43160	GENERAL STREET LIGHTING	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description						
0999	Personal Services	3,294	3,119	7,115	7,514	7,514	7,514
1999	Supplies	8	-	1,325	5,225	5,225	5,225
2999	Other Services & Charges	145,375	137,188	166,200	163,300	163,300	163,300
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: STREET LIGHTING	148,676	140,307	174,640	176,039	176,039	176,039

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. Research funding and grant opportunities for the extension of the street lighting program on Central Avenue from 43rd to 47th Avenues including State and Federal funding sources.
2. Review city owned street lighting for operational upgrades, replacement or as a minimum, needed repairs.
3. Evaluate replacement to LED of city -owned and maintained lights in Labelle, Sullivan and Prestemon Parks.
4. Continue review/evaluation of retrofitting City owned street lights to LED's.

Budget Comments on Proposed Budget

The 2021 proposed Street Lighting budget is \$176,039 an increase of 0.8% or \$1,399 from 2020.

1. Electric costs were adjusted to better reflect actual expenses over the last 2 years.
2. Other services and charges increased to account for the addition of a mobile work system platform.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: TRAFFIC SIGNS & SIGNALS							
101 43170	GENERAL TRAFFIC SIGNS & SIGNALS	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	74,474	66,011	76,231	80,943	80,943	80,943
1999	Supplies	11,185	10,096	16,250	16,125	16,125	16,125
2999	Other Services & Charges	14,356	13,543	18,610	19,050	19,050	19,050
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: TRAFFIC SIGNS & SIGNALS		100,015	89,650	111,091	116,118	116,118	116,118

Activity Description

This activity provides for the installation, maintenance and replacement (or removal) of city owned signs and traffic signals identified under MNDOT or county agreements. This department also provides for street striping, curbing and parking lot striping and traffic counting.

Objectives

1. Update the physical coordinate location (GPS'ing) and continue implementation of the computerized sign inventory.
2. Continue Federally mandated Traffic Sign Maintenance Program (TSMP) approved in 2014.
3. Continue programmed replacement of regulatory signs in street rehab zones consistent with the TSMP plan.
4. Continue upgrading regulatory signs to high intensity-VIP diamond grade on State Aid Streets project work areas.
5. Continue 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 2021 is \$116,118 a 4.53% or a \$5,027 increase from the 2020 adopted budget. Major line items contributing to the increase:

1. Personnel increased by \$4,712 to account for COLA increases and step system movements
2. Other services and charges increased by \$440 due to small line item increases.
3. Other line items of the budget have decreased or remained relatively flat to maintain minimal budget increases.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: PARKS							
101 45200	GENERAL PARKS	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	599,658	602,703	672,991	693,794	693,794	693,794
1999	Supplies	80,612	64,516	85,850	94,900	94,900	94,900
2999	Other Services & Charges	250,165	320,174	256,900	258,254	258,254	258,254
4999	Capital Outlay	3,819	-	3,500	3,500	3,500	3,500
6999	Contingencies & Transfers	-	387	1,000	1,000	1,000	1,000
TOTALS: PARKS		934,253	987,780	1,020,241	1,051,448	1,051,448	1,051,448

Activity Description

This activity provides for the equipment, park facility, field and grounds 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. 3-1/2 Basketball courts

Objectives

- 1. Continue support the Park & Recreation Commission in their evaluation for the possible consideration of a City-wide funding plan for park improvements.
- 2. Continue investigating potential State Grant and other funding for park redevelopment, focusing on future wading pool replacement and full or partial park redevelopment.
- 3. Continue Master Planning for parks and engage public input/review process.
- 4. Continue to improve the condition of landscape plantings in parks and public monuments for improved appearance.
- 5. Coordinate and Implement Wargo Estate funds for the reconstruction of the Wargo Court Park.

Budget Comments on Proposed Budget

The 2021 Parks proposed budget is \$1,051,448, an increase of 3.06% or \$31,207, from the 2020 adopted budget. Major line item increases include:

- 1. Personnel increased \$20,803 to account for COLA increases, step system movements.
- 2. Supplies increased by \$9,050 to focus on Park Building repairs.
- 3. Other services increased by \$1,354 for transitioning to a mobile data platform.
- 4. Other line items of the budget have decreased or remained relatively flat .

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: URBAN FORESTRY							
101 46102	GENERAL URBAN FORESTRY	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	67,122	61,930	138,395	138,195	138,195	138,195
1999	Supplies	1,616	8,611	6,700	14,900	14,900	14,900
2999	Other Services & Charges	64,831	78,191	90,550	89,725	89,725	89,725
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: URBAN FORESTRY		133,569	148,732	235,645	242,820	242,820	242,820

Activity Description

This activity provides for the care and maintenance of City Owned trees from planting to removal and includes tree trimming, removal of hazardous, diseased, or dead trees (on city-owned properties except for parks), and replanting of new trees. It includes trimming, shaping and maintaining boulevard trees in a healthy condition, removal of downed branches, and clearing obstructed signs. It also provides for management of tree diseases and pests through surveillance and eradication. , hazardous tree inspections, corner visibility, and brush in the alley inspections. A comprehensive Emerald Ash Borer (EAB) Program was approved by the Council in 2014 and continues to be executed. This activity also provides for the management of tree diseases and pests in private trees through surveil.

Objectives

1. Continue the EAB Program established for the management of City owned Ash trees consistent with the approved EAB Plan, now that EAB is confirmed in the City.
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. Focus management of the tree inspection program to maximize surveillance, control the spread of tree diseases, and impose safety with limited funding.
6. Foster the growth of the young trees and plantings throughout the City.
7. Development of a comprehensive tree GIS inventory.
8. Update and modernize urban forestry on the website and conduct an ordinance review for possible updating.

Budget Comments on Proposed Budget

The proposed 2021 Tree Care and Maintenance budget is \$242,820 an increase of \$7,175 or 3.04% from the adopted 2020 budget. Major line item contributing to the increase:

1. Supplies increased by \$8,200 focusing on tree trimming and tree replanting.
2. Other areas remained flat or decreased in the Urban Forestry budget.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

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	2018	2019	2020	2021	2021	2021
0999	Personal Services	107,542	136,587	89,423	92,737	92,737	92,737
1999	Supplies	15,956	14,596	21,250	22,700	22,700	22,700
2999	Other Services & Charges	37,671	77,232	120,050	117,424	117,424	117,424
4999	Capital Outlay	75,148	-	30,000	30,000	30,000	30,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: STATE AID MAINTENANCE		236,318	228,415	260,723	262,861	262,861	262,861

Activity Description

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

Objectives

1. Review route designations and recommend any changes to the MSA system.
2. Continue the implementation of the 5-year Capital Improvement Program, originally developed in 1999 and updated in 2019, as part of the certified status of local streets.
3. Maintain 'certified' complete status for our local MSAS; inspected and recertified by MNDOT every two years, which provides funding for our local roads.
4. Integrate most recent MSA street ratings performed into the City pavement management system to update the S-A CIP.
5. Crack seal state aid streets (Joint Multi-City contract)

Budget Comments on Proposed Budget

The proposed 2021 budget is \$262,861 an increase of \$2,138, or .82% from 2020.

1. Personnel increased \$3,314 to account for COLA increases and step system movements
2. Other line items of the budget have decreased or remained relatively flat to maintain a modest budget increase.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

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	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	100,000	25,000	25,000	25,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: STATE AID GEN'L CONSTRU(		-	-	100,000	25,000	25,000	25,000

Activity Description

Extensive program of crack sealing SA streets based on condition index.

Objectives

Extensive program of crack sealing SA streets based on condition index.

Budget Comments on Proposed Budget

Extensive program of crack sealing SA streets based on condition index.



CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: CAPITAL EQUIPMENT REPLACEMENT ENGINEERING							
431 43100	CAP EQUIP REPLACEMENT ENGINEERING	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	28,511	-	-	40,000	40,000	40,000
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: CAP EQUIP REPLACEMENT	28,511	-	-	40,000	40,000	40,000

Activity Description

The Capital Equipment fund was established to fund long-term capital equipment needs in the General fund. This was accomplished by preparing a detailed 20-year projection of the City's equipment needs and scheduling of long term replacement. Thus, the City can set aside an equal amount of funding to provide a reserve for future years when larger, more costly equipment will need to be purchased. This, in turn, eliminates the highs and lows of budgeting as an equal dollar amount is set aside each year. A detailed equipment plan was created in 2020 to organize and plan the timing of capital additions and replacements. The continued goal is to eliminate large spikes in cost and maintain the equipment necessary to perform all routine Public Works tasks.

Objectives

To replace and/or add equipment necessary to efficiently and effectively perform construction, maintenance and snow removal tasks throughout the City. It is vital 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 Engineering Capital Equipment Replacement:

1. Replacement of a Ford E150 van. Projected Cost = \$40,000.  
Existing van is 11 years old and will be transferred to Liquor Operations (as opposed to buying new in the liquor operations).

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: CAP EQUIP REPLACEMENT PARKS							
431	CAP EQUIP REPLACEMENT	Actual	Actual	Adopted	Department	City Manager	Council
45200	PARKS	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	109,396	-	35,000	62,500	62,500	62,500
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CAP EQUIP REPLACEMENT PARKS		109,396	-	35,000	62,500	62,500	62,500

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 replace and/or add equipment necessary to efficiently and effectively perform construction, maintenance and snow removal tasks throughout the City. It is vital 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. Addition of a Wheeled Skid Steer. Projected 1/5 cost = \$25,000, shared with Streets , Urban Forestry and Sewer and Water.
2. Replacement of articulated plow for the loader. Projected cost = \$12,500, shared with Streets. The existing plow was traded in with the purchase of a Caterpillar Loader in 2020. The addition of the plow for the 2020 trade in value added \$10,000, and the plow was from 1991 when the original Case Loader was purchased. It would not match the Fusion attachment system on the new Caterpillar Loader.
3. Replacement of supervisor vehicle Unit #005 (Street & Park Superintendent) with a 4 x 4 Ford Explorer, split with Parks. Existing vehicle would be down shifted to use by seasonal staff in PW.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

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	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	109,169	273,000	62,500	62,500	62,500
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CAP EQUIP REPLACEMENT S		-	109,169	273,000	62,500	62,500	62,500

## 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. A detailed equipment plan was created in 2020 to organize and plan the timing of capital additions and replacements. The continued goal is to eliminate large spikes in cost and maintain the equipment necessary to perform all routine Public Works tasks.

## Objectives

To replace and/or add equipment necessary to efficiently and effectively perform construction, maintenance and snow removal tasks throughout the City. It is vital 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 &amp; Projected Cost

The following requests have been made for Streets Capital Equipment:

1. Addition of a Wheeled Skid Steer. Projected 1/5 cost = \$25,000, shared with Parks, Urban Forestry and Sewer and Water.
2. Replacement of articulated plow for the loader. Projected cost = \$12,500, shared with Parks. The existing plow was traded in with the purchase of a Caterpillar Loader in 2020. The addition of the plow for the 2020 trade in value added \$10,000, and the plow was from 1991 when the original Case Loader was purchased. It would not match the Fusion attachment system on the new Caterpillar Loader.
3. Replacement of supervisor vehicle Unit #005 (Street & Park Superintendent) with a 4 x 4 Ford Explorer, split (auctioning an older vehicle equally in fleet) with Parks. Existing vehicle would be down shifted to use by seasonal staff in PW.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: CAP EQUIP REPLACEMENT URBAN FORESTRY							
431	CAP EQUIP REPLACEMENT	Actual	Actual	Adopted	Department	City Manager	Council
46102	URBAN FORESTRY	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	63,987	-	25,000	25,000	25,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CAP EQUIP REPLACEMENT URBAN I		-	63,987	-	25,000	25,000	25,000

Activity Description

The Capital Equipment fund was established to fund long-term capital equipment needs in the General fund. This was accomplished by preparing a detailed 20-year projection of the City's equipment needs and scheduling of long term replacement. Thus, the City can set aside an equal amount of funding to provide a reserve for future years when larger, more costly equipment will need to be purchased. This, in turn, eliminates the highs and lows of budgeting as an equal dollar amount is set aside each year. A detailed equipment plan was created in 2020 to organize and plan the timing of capital additions and replacements. The continued goal is to eliminate large spikes in cost and maintain the equipment necessary to perform all routine Public Works tasks.

Objectives

To replace and/or add equipment necessary to efficiently and effectively perform construction, maintenance and snow removal tasks throughout the City. It is vital 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 Urban Forestry Capital Equipment Replacement:

1. Addition of a Wheeled Skid Steer. Projected 1/5 cost = \$25,000, shared with Streets, Parks, Sewer and Water.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: WATER UTILITY SOURCE OF SUPPLY							
601 49400	WATER UTILITY SOURCE OF SUPPLY	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	1,628,229	1,584,203	1,645,000	1,686,125	1,686,125	1,686,125
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: WATER UTILITY SOURCE C		1,628,229	1,584,203	1,645,000	1,686,125	1,686,125	1,686,125

## 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 cost share was updated in 2014 based on an updated Cost of Service Study as prescribed in the contract. Going forward the contract will be updated on a 10-year cycle.

## Objectives

1. The fourth updated to the utility rate study was completed in 2020 with a new 5-year rate plan adopted by the Council.
2. Implementation of 2020 utility rate study - continue to monitor revenue vs. expense forecasts from the rate plan projections
3. Continue valving/isolation and directional flushing of our system zones distribution piping to improve water quality issues.
4. 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 in 2021 is \$1,686,125 projecting a 2.5% increase from 2020 estimated. Staff estimates annual consumption based upon past usage and the contract rates with Minneapolis. In recent years we have been experiencing a slight decline in water consumption throughout the City.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: WATER UTILITY DISTRIBUTION							
601 49430	WATER UTILITY DISTRIBUTION	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line	Item Description						
0999	Personal Services	404,457	424,829	425,076	438,628	438,628	438,628
1999	Supplies	67,474	83,864	93,750	102,400	102,400	102,400
2999	Other Services & Charges	515,539	502,998	566,750	579,775	579,775	579,775
4999	Capital Outlay	-	-	36,000	36,000	36,000	36,000
6999	Contingencies & Transfers	25,000	30,000	30,000	30,000	30,000	30,000
TOTALS: WATER UTILITY DISTRIBUTION		1,012,470	1,041,691	1,151,576	1,186,803	1,186,803	1,186,803

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), SCADA system operation, sprinkler systems (3), service lines to public buildings and providing locate services for city utilities as required by the Gopher State One Call system.

Objectives

1. Continuation of the annual watermain cleaning and lining program, or water main replacement, performed cooperatively with the City of Minneapolis to improve water quality and flow. 2021 will continue in the SE Quad of the City.
2. Update the next three year Cleaning and Lining Program approved initiated in 2015, (2018 & 19 off years).
3. Continue tracking and documenting water quality complaints and develop remedial response alternatives.
4. Perform C-factor testing on segments of water system to develop the next 3 yr. program area of cleaning and lining.
5. Maintain system by leak detecting, testing water samples, repair water main breaks, pumps, valves hydrants, etc.
6. Continue and refine our directional hydrant flushing program.
7. Develop and implement a hydrant cleaning and painting program.

Budget Comments on Proposed Budget

The proposed 2021 budget is \$1,186,803 an increase of 3.06% or \$35,227 from the 2020 adopted budget. Major line items contributing to the increase:

1. Personnel increased \$13,552 for COLA, scheduled step increases, and an increase in allocated staff time.
2. Increases in maintenance and construction materials by \$15,000, focusing on hydrant repairs.
3. Expert and Professional services increased by \$5,200 to provide a mobile work management system and repair and maintenance services increased by \$2,000 for increases to software licenses.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: WATER UTILITY NON-OPERATING							
601	WATER UTILITY	Actual	Actual	Adopted	Department	City Manager	Council
49449	NON-OPERATING	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	458,982	78,000	85,000	85,000	85,000	85,000
TOTALS: WATER UTILITY NON-OPERATING		458,982	78,000	85,000	85,000	85,000	85,000

Activity Description

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

Objectives

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

Budget Comments on Proposed Budget

This budget primarily accounts for transfers to the Water debt service fund, \$85,000 budgeted for 2021.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

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	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	17,981	14,129	-	-	-	-
TOTALS: CAP EQUIP REPLACEMENT WATER		17,981	14,129	-	-	-	-

## 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. A detailed equipment plan was created in 2020 to organize and plan the timing of capital additions and replacements. The continued goal is to eliminate large spikes in cost and maintain the equipment necessary to perform all routine Public Works tasks.

## Objectives

To replace and/or add equipment necessary to efficiently and effectively perform construction, maintenance and snow removal tasks throughout the City. It is vital 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 &amp; Projected Cost

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

1. Addition of a Wheeled Skid Steer with a projected 1/5 cost = \$25,000, shared with Streets, Parks, Urban Forestry and Sewer.



CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: SEWER UTILITY COLLECTIONS							
602 49450	SEWER UTILITY COLLECTIONS	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	247,584	251,659	365,643	375,229	375,229	375,229
1999	Supplies	32,471	45,844	58,050	69,200	69,200	69,200
2999	Other Services & Charges	301,892	311,165	334,450	338,050	338,050	338,050
4999	Capital Outlay	-	47,316	11,000	11,000	11,000	11,000
6999	Contingencies & Transfers	25,000	30,000	30,000	30,000	30,000	30,000
TOTALS: SEWER UTILITY COLLECTIONS		606,947	685,985	799,143	823,479	823,479	823,479

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, lift stations (4) and SCADA system operation. Annual sewer flows are between 500 and 550 million gallons to MCEs treatment facilities.

Objectives

1. Analyze I/I program effectiveness to concentrate on the Collection District with the highest return 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.
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. Analysis of the private line inspection program completed in 2020 as part of our I/I Program.

Budget Comments on Proposed Budget

The 2021 Sewer Collections proposed budget is \$823,749 which is an increase of \$24,336 or 3.05% increase from the adopted budget in 2020. Major line items contributing to the change:

1. Personnel increased \$9,586 for COLA, scheduled step increases, and an increase in allocated staff time.
2. Maintenance and construction materials and general supplies increased by \$11,150, focusing on manhole repairs.
3. Expert and Professional services increased by \$2,450 to provide a mobile work management system.
4. Training increased by \$2,500 to provide training to an inexperienced staff.
5. All other line items remained relatively flat contributing to the overall decrease.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: SEWER UTILITY DISPOSAL							
602 49480	SEWER UTILITY DISPOSAL	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	1,101,389	1,121,217	1,170,000	1,242,650	1,242,650	1,242,650
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: SEWER UTILITY DISPOSAL		1,101,389	1,121,217	1,170,000	1,242,650	1,242,650	1,242,650

## 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 consistently shown increases over the last decade. Rates began climbing in 2014 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 2021 Sewage Disposal budget is \$1,242,650. This represents a \$72,650 or a 6.2% increase from 2020 budgeted. Staff estimates annual consumption based upon past usage and projected increases from MCES.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: SEWER UTILITY NON-OPERATING							
602	SEWER UTILITY	Actual	Actual	Adopted	Department	City Manager	Council
49499	NON-OPERATING	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line	Item Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	229,630	79,000	59,000	62,000	62,000	62,000
TOTALS: SEWER UTILITY NON-OPERATING		229,630	79,000	59,000	62,000	62,000	62,000

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 \$62,000 budgeted for 2021.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: CAP EQUIP REPLACEMENT SEWER							
432	CAP EQUIPMENT REPLACEMENT SEWER	Actual	Actual	Adopted	Department	City Manager	Council
49499	NON-OPERATING	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	38,210	14,129	-	-	-	-
	TOTALS: CAP EQUIP REPLACEMENT SEWER	38,210	14,129	-	-	-	-

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. A detailed equipment plan was created in 2020 to organize and plan the timing of capital additions and replacements. The continued goal is to eliminate large spikes in cost and maintain the equipment necessary to perform all routine Public Works tasks.

Objectives

To replace and/or add equipment necessary to efficiently and effectively perform construction, maintenance and snow removal tasks throughout the City. It is vital 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 the 2006 International Jetter. Projected cost = \$275,000. Projected trade in value = \$40,000. The total projected outlay = \$235,000.
2. Addition of a Wheeled Skid Steer. Projected 1/5 cost = \$25,000, shared with Streets, Parks, Urban Forestry and Water.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: STORM SEWER UTILITY COLLECTIONS							
604 49650	STORM SEWER UTILITY COLLECTIONS	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description						
0999	Personal Services	136,412	146,048	164,932	170,853	170,853	170,853
1999	Supplies	13,281	20,738	48,050	48,300	48,300	48,300
2999	Other Services & Charges	185,558	181,907	203,450	228,350	228,350	228,350
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	18,864	10,000	10,000	10,000	10,000	10,000
	TOTALS: STORM SEWER	354,116	358,693	426,432	457,503	457,503	457,503

## Activity Description

This department provides for the operation and maintenance of the City's storm sewer system, including NPDES Phase IV permit requirements (pollution prevention), annual MS4 reporting - including TMDL reporting for Silver Lake, inspection, maintenance and repair of storm sewer pipes, catch basins, manholes, and drainage ponds, and surface water related activities and inspections of land disturbing activities for erosion control.

## Objectives

1. Implement NPDES Phase IV requirements for activities and reporting system - 4th Generation Plan was approved by the MPCA in 2019. The permit now includes TMDL reporting for Silver Lake.
2. Implement the Water Resource Management Plan (WRMP) completed in 2017 and included in the Comp Plan approved in 2019.
3. Support and coordinate with 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, leading to a storm sewer lining program.

## Budget Comments on Proposed Budget

The proposed 2021 budget is \$457,503 an increase of 7.29% or \$31,071 from the 2020 adopted budget. Major line items contributing to the increase:

1. Personnel increased by \$5,921 to account for COLA increases, step system movements and an increase in allocated staff time.
2. Supplies increased by \$250 for construction materials and vehicle repairs/fuel.
3. Other Services and Charges increased by \$24,900 to account for increased activity in storm cleaning and lining and depreciation.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: STORM SEWER UTILITY NON-OPERATING							
604	STORM SEWER UTILITY	Actual	Actual	Adopted	Department	City Manager	Council
49699	NON-OPERATING	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	1,071	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	44,000	63,000	61,000	59,000	59,000	59,000
TOTALS: STORM SEWER UTILITY NON-OPEF		45,071	63,000	61,000	59,000	59,000	59,000

Activity Description

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

Objectives

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

Budget Comments on Proposed Budget

This budget primarily accounts for transfers to the Storm Sewer debt service fund, \$59,000 budgeted for 2021.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: CAP EQUIP REPLACEMENT STORM SEWER							
438	CAP EQUIP REPLACEMENT STORM SEWER	Actual	Actual	Adopted	Department	City Manager	Council
49699	NON-OPERATING	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	20,229	-	-	-	-	-
	TOTALS: CAP EQUIP REPLACEMENT S	20,229	-	-	-	-	-

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

No requests for 2021.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: REFUSE DISPOSAL							
603 49510	REFUSE FUND REFUSE DISPOSAL	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	1,708,596	1,659,598	1,786,350	1,785,000	1,785,000	1,785,000
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: REFUSE DISPOSAL	1,708,596	1,659,598	1,786,350	1,785,000	1,785,000	1,785,000

Activity Description

This budget tracks hauling contracted costs for refuse, single sort recycling, yard waste/organics collection, and disposal costs to facilitate accurate reporting to state and county agencies as required. The City negotiated a five year hauling contract with Waste Management through December 2022. Under this contract, the hauler provides all households and multi-dwelling residential properties with curbside services. The City now owns all the carts in use since 2017.

Objectives

1. Promote responsible waste practices, through training and education, to reduce municipal solid waste tonnages and the resulting tipping fee costs.
2. Provide cost-effective options for disposal of problem items.
3. Publicize the disposal options available for residents.
4. Execute Solid Waste Management plans and procedures and described in the City Solid Waste Management Operations Policy.

Budget Comments on Proposed Budget

The 2021 Refuse Disposal Budget is \$1,785,000 a \$1,350 decrease from 2020.

This decrease also reflects the new contract trash disposal costs due at the landfill due to the RTF closing.

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 2021

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	2018	2019	2020	2021	2021	2021
0999	Personal Services	53,803	49,875	54,609	59,733	59,733	59,733
1999	Supplies	276	1,171	550	150	150	150
2999	Other Services & Charges	39,411	37,363	38,100	41,800	41,800	41,800
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	41,811	41,900	47,100	48,900	48,900	48,900
TOTALS: REFUSE COLLECTION & DISPOSAL		135,301	130,309	140,359	150,583	150,583	150,583

Activity Description

This activity manages 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. Manage the total refuse collection and disposal operations and the hauler performance of contract. Including MSW and bulk for trash.
2. Resolve property owners and residents 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 and rental properties 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.
6. Execute Solid Waste Management plans and procedures and described in the City Solid Waste Management Operations Policy.

Budget Comments on Proposed Budget

The 2021 Refuse Collection & Disposal budget is \$150,583 a 7.28% increase of \$10,224 from 2020.

Major changes to budget:

Personnel costs increased \$5,124 to account for COLA increases.

Item & Projected Cost:

\$15,000 for a small van used for site inspections, resident complaints, and transport of recycling material.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: REFUSE FUND RECYCLING							
603 49530	REFUSE FUND RECYCLING	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description						
0999	Personal Services	62,112	63,043	68,944	78,257	78,257	78,257
1999	Supplies	14,089	6,680	18,100	13,350	13,350	13,350
2999	Other Services & Charges	53,490	54,037	58,760	58,300	58,300	58,300
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	41,811	41,900	47,100	48,900	48,900	48,900
	TOTALS: REFUSE FUND RECYCLING	171,502	165,660	192,904	198,807	198,807	198,807

Activity Description

This activity provides management of the recycling services. The City continues to manage the SCORE grant program and all other recycling operations.

Objectives

1. Manage the total recycling/yard waste operations and the performance of Refuse and Recycling Contract and other recycling service provider/vendor operations.
2. 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 area.
3. Continue to work with multiple dwelling units in our community to educate renters and owners alike to all the recycling opportunities available.
4. Work closely with service organizations and residents to effectively utilize our Recycling Center.
5. Continue the organics recycling curbside service.
6. Plan waste reduction activities (to generate savings from less trash disposal tipping fees) and recycling programs, plus manage SCORE grant requirements which are increasing (see SCORE agreement Attachment 'B' for summary of subsidized programs).
7. Fully implement a curbside bulk (furniture, mattresses, carpet, etc.) reuse/recycling process.
8. Execute Solid Waste Management plans and procedures and described in the City Solid Waste Management Operations Policy.

Budget Comments on Proposed Budget

The Recycling budget for 2021 is \$198,807, a 3.06% increase of \$5,903 from 2020.

Major line items that contributed to the increase:

1. Personnel Services increased by \$9,313 to account for scheduled COLA increases.
2. Recycling supplies decreased by \$4,750.

Item & Projected Cost:

\$15,000 for a small van used for site inspections, resident complaints, and transport of recycling material.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: REFUSE FUND HAZARDOUS WASTE							
603 49540	REFUSE FUND HAZARDOUS WASTE	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	1,234	1,266	3,884	4,020	4,020	4,020
1999	Supplies	-	-	600	600	600	600
2999	Other Services & Charges	9,386	9,056	10,900	10,100	10,100	10,100
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS:		10,620	10,322	15,384	14,720	14,720	14,720

## 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. Manage the HHW (Household Hazardous Waste) operations and AD performance of Refuse and Recycling contract including other recycling service provider/vendor operations.
2. 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.
3. Promote and encourage residents to use the Anoka County Household Hazardous Waste drop-off facility.
4. 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.
5. Continue to provide SCORE subsidized monthly electronics collection.
6. Work with Anoka County to certify the CH recycling center for HHW collection.
7. Execute Solid Waste Management plans and procedures and described in the City Solid Waste Management Operations Policy.

## Budget Comments on Proposed Budget

The 2021 Hazardous Waste budget decreased by \$664 or 4.3% from 2020.

## Major changes to budget:

1. Other Services & Charges decreased by \$800.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

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	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	312,500	400,000	400,000	400,000
6999	Contingencies & Transfers	392,109	-	-	-	-	-
TOTALS: STATE AID CONSTRUCTION		392,109	-	312,500	400,000	400,000	400,000

Activity Description

Mill & Overlay State Aid streets and Street Zone Program.

Objectives

Mill & Overlay State Aid streets and Street Zone Program.

Budget Comments on Proposed Budget

Mill & Overlay State Aid streets and Street Zone Program.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: CAPITAL IMP CENTRAL GARAGE							
411 49950	CAPITAL IMP GEN GOV BLDG. CENTRAL GARAGE	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	15,000	75,000	75,000	75,000
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: CAPITAL IMP GEN GOV BLDG.	-	-	15,000	75,000	75,000	75,000

Activity Description

MSC Detailed Facility analysis / estimate

Objectives

MSC Detailed Facility analysis / estimate

Budget Comments on Proposed Budget

MSC Detailed Facility analysis / estimate

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: CAPITAL IMP POLICE							
411 42100	CAPITAL IMP GEN GOV BLDG. POLICE	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	18,550	-	7,500	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: CAPITAL IMP GEN GOV BLDG.	18,550	-	7,500	-	-	-

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. Recently, the City has taken steps to incorporate building improvements and major maintenance into its Capital Improvement Program (CIP), similar to the planning process used for city infrastructure.

Objectives

The objective for each of the departments within fund 411 is to fund building improvements, when they are necessary, without burdening annual operating budgets to do so.

Budget Comments on Proposed Budget

No requests for 2021.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: CAPITAL IMP FIRE							
411 42200	CAPITAL IMP GEN GOV BLDG. FIRE	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	10,000	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: CAPITAL IMP GEN GOV BLDG.	-	-	10,000	-	-	-

Activity Description

Fund 411 was established to account for building improvements and major maintenance not included in operating budgets. The City Council has committed funds here as they have become available over time, creating a fund balance available for building improvements. Recently, the City has taken steps to incorporate building improvements and major maintenance into its Capital Improvement Program (CIP), similar to the planning process used for city infrastructure.

Objectives

The objective for each of the departments within fund 411 is to fund building improvements, when they are necessary, without burdening annual operating budgets to do so.

Budget Comments on Proposed Budget

No requests for 2021.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: CAP IMP - CITY HALL							
411	CAPITAL IMP-CITY HALL	Actual	Actual	Adopted	Department	City Manager	Council
41940	CITY HALL	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	24,175	24,781	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTAL: CAPITAL OUTLAY - CITY HA	24,175	24,781	-	-	-	-

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. Recently, the City has taken steps to incorporate building improvements and major maintenance into its Capital Improvement Program (CIP), similar to the planning process used for city infrastructure.

Objectives

The objective for each of the departments within fund 411 is to fund building improvements, when they are necessary, without burdening annual operating budgets to do so.

Budget Comments on Proposed Budget

No expenditures for 2021.



CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: CAP IMP GEN GOV BLDG - LIBRARY							
411 45500	CAPITAL IMP-GEN GOVT. BLDG LIBRARY	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	625	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTAL: CAP IMP GEN GOV BLDG	-	625	-	-	-	-

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. Recently, the City has taken steps to incorporate building improvements and major maintenance into its Capital Improvement Program (CIP), similar to the planning process used for city infrastructure.

Objectives

The objective for each of the departments within fund 411 is to fund building improvements, when they are necessary, without burdening annual operating budgets to do so.

Budget Comments on Proposed Budget

No expenditures for 2021.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: CAP IMP PARKS							
412	CAPITAL IMPROVEMENT PARKS	Actual	Actual	Adopted	Department	City Manager	Council
45200	PARKS	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	35,000	-	-	-
4999	Capital Outlay	-	-	500,000	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: CAP IMP PARKS	-	-	535,000	-	-	-

Activity Description

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

Objectives

1. 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

No expenditures in 2021.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

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	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	150,402	147,762	147,762	147,762
1999	Supplies	-	3,113	-	3,500	3,500	3,500
2999	Other Services & Charges	93,864	2,294	23,250	23,450	23,450	23,450
4999	Capital Outlay	10,683	-	895,000	600,000	600,000	600,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: INFRASTRUCTURE FUND		104,547	5,407	1,068,652	774,712	774,712	774,712

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 for local streets. 2021 will focus on Zone 4B and Zone 5.

Objectives

The Infrastructure Fund supports city costs to perpetuate the city-wide street rehab program. Two entire cycles of the city-wide zones has been completed. The 3rd cycle of the has now completed Zones 1, 2 & 3 located east of Central Avenue, and Zone 4A located in the NW Quadrant of the City.

Budget Comments on Proposed Budget

The Infrastructure Fund budget for 2021 is \$774,712 which accounts for the City's portion of the cost share policy for Street Zone and MSA street improvements.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: WATER CONSTRUCTION FUND NON-OPERATING							
651	WATER CONSTRUCTION FUND	Actual	Actual	Adopted	Department	City Manager	Council
49449	NON-OPERATING	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	48,378	20,254	-	-	-	-
4999	Capital Outlay	-	-	75,000	100,000	100,000	100,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: WATER CONSTRUCTION FUND N		48,378	20,254	75,000	100,000	100,000	100,000

## 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 which may include cement mortar or structural lining. Alternatively, for water main segments that have experienced a high incidence of breaks, the mains will be completely replaced.
3. Continue updates/repairs to major components of water distribution system such as gate valves, hydrants, valve boxes and SCADA Controls.

## Budget Comments on Proposed Budget

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

1. Annual Water Main Cleaning and Lining program, or water main replacement, for water distribution and quality improvement, based on approved three-year program. 2021 program will continue from 2020 program area.
2. Miscellaneous repairs to address an aging water system under the Miscellaneous Utility Program.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: SEWER CONSTRUCTION FUND NON-OPERATING							
652	SEWER CONSTRUCTION FUND	Actual	Actual	Adopted	Department	City Manager	Council
49499	NON-OPERATING	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	27,705	-	-	-	-	-
4999	Capital Outlay	-	-	250,000	270,000	270,000	270,000
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: SEWER CONSTRUCTION	27,705	-	250,000	270,000	270,000	270,000

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

Major Capital Improvements , ongoing system rehabilitation or recommended major maintenance as follows:

1. Annual Sanitary Sewer Lining sewer lining system improvements in all collection districts.
2. Annual pipe replacement or structural repairs, to address an aging collection system under the Miscellaneous Utility Program.
3. Measures to reduce I/I as directed by the MCES (Metro Council Environmental Services, i.e. the sewage treatment plant operator) On-going I/I Reduction Plan.

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 Program and system improvements in all collection districts.
2. Measures to reduce I/I in our collection system as directed MCES (Metro Council Environmental Services, i.e. the sewage treatment plant operator).
3. Annual pipe replacement or structural repairs, to address an aging collection system.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

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	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	166,557	-	-	-	-	-
4999	Capital Outlay	-	-	190,000	215,000	215,000	215,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: STORM SEWER CONSTRUCTION		166,557	-	190,000	215,000	215,000	215,000

## 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 in partnership with the MWMO.

## Budget Comments on Proposed Budget

Consistent with the 5 year Capital Implementation Plan, below are the proposed Storm Sewer Construction projects:

1. Rehab or Replacement of Storm Pipe , CB's or MH's in annual Street Rehab zones or MSA Program.
2. Miscellaneous Utility Program work city-wide for pipe or structure repairs.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: CENTRAL GARAGE							
701	CENTRAL GARAGE	Actual	Actual	Adopted	Department	City Manager	Council
49950	CENTRAL GARAGE	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	228,200	237,812	276,022	289,491	289,491	289,491
1999	Supplies	165,362	155,032	175,450	183,475	183,475	183,475
2999	Other Services & Charges	234,148	262,661	275,525	279,284	279,284	279,284
4999	Capital Outlay	-	-	25,000	26,000	26,000	26,000
6999	Contingencies & Transfers	4,000	4,000	24,000	5,000	5,000	5,000
	TOTALS: CENTRAL GARAGE	631,710	659,505	775,997	783,250	783,250	783,250

## 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 60% 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 bituminous resurfacing modifications in the rear yard.

## Budget Comments on Proposed Budget

The Public Works garage and MSC operating budget proposed for 2021 is \$783,250, which is a 0.93% increase or \$7,253 from the 2020 budget. Major line items contributing to the increase:

1. Personnel increased by \$13,469 to account for COLA increases and step system.
2. Supplies increased by \$8,025 as minor equipment and supplies for the MSC have increased.
3. Other services and charges saw minor increases in multiple line items totaling \$3,759.
4. Transfers out has a \$19,000 decrease.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: CAP EQUIP REPLACEMENT GARAGE							
434	CAP EQUIP REPLACEMENT	Actual	Actual	Adopted	Department	City Manager	Council
49950	GARAGE	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	31,677	17,384	-	-	-	-
TOTALS: CAP EQUIP REPLACEMENT GARAGE		31,677	17,384	-	-	-	-

## 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. A detailed equipment plan was created in 2020 to organize and plan the timing of capital additions and replacements. The continued goal is to eliminate large spikes in cost and maintain the equipment necessary to perform all routine Public Works tasks.

## Objectives

To replace and/or add equipment necessary to efficiently and effectively perform construction, maintenance and snow removal tasks throughout the City. It is vital 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 &amp; Projected Cost

No Requests for 2021.



## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: CENTRAL GARAGE							
705	BUILDING MAINTENANCE	Actual	Actual	Adopted	Department	City Manager	Council
49970	BUILDING MAINT. INTERNAL SERVICES	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	180,697	189,487	220,753	228,574	228,574	228,574
1999	Supplies	3,875	9,203	23,350	25,450	25,450	25,450
2999	Other Services & Charges	3,417	3,454	5,950	6,400	6,400	6,400
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	88,917	-	-	-	-	-
TOTALS: BUILDING MAINT. INTERNAL S		276,905	202,143	250,053	260,424	260,424	260,424

## 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

Beginning in 2016, all costs of this internal service are collected in fund/department 701.49970. Within each user department's 2015 budget, their respective allocable share of the cost is reflected under the new line item 4010 Building Maintenance - Internal Services.

The Building Maintenance 2021 budget is \$260,424 a \$10,371 increase over 2020 or 4.15%. Major areas of change are:

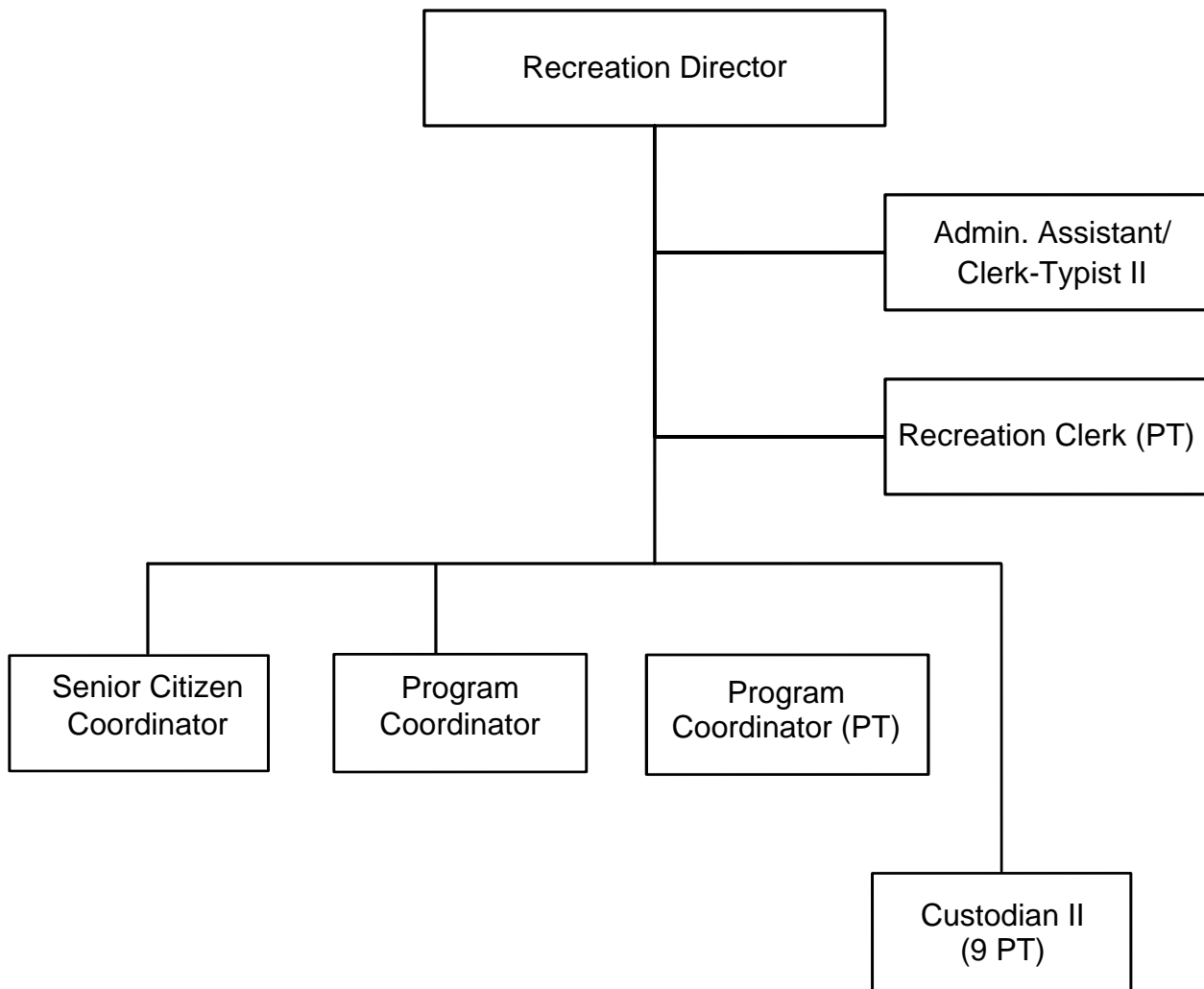
1. Personnel increased by \$7,821 to account for COLA and scheduled step increases.
2. Supplies increased by \$2,100 overall.

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# RECREATION

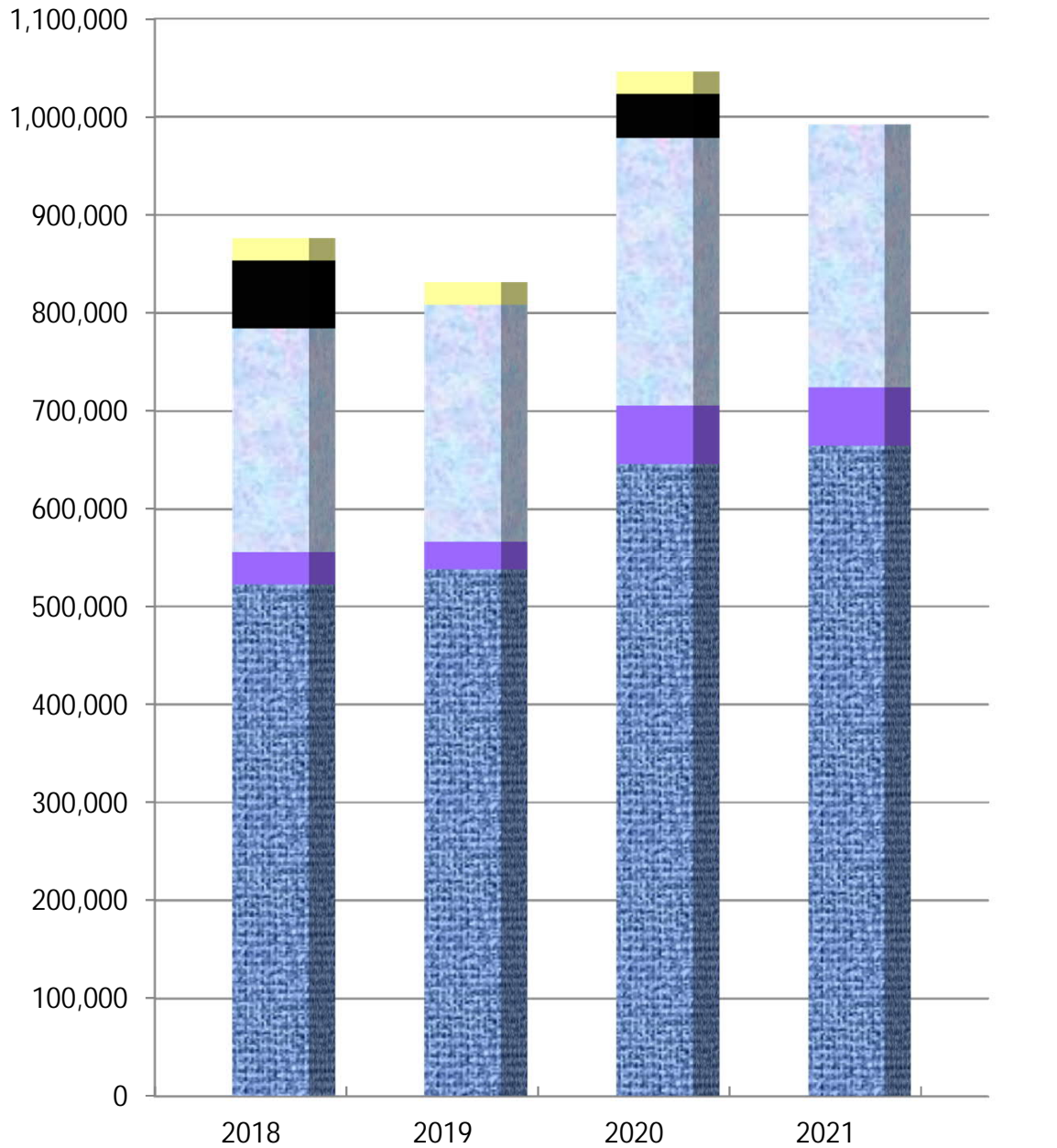
## City of Columbia Heights

### 2021



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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 2021  
Recreation

	Recreation	Youth Athletics	Adult Athletics	Youth Enrichment	Traveling Athletics	Trips & Outings	Senior Citizens	Murzyn Hall	Hylander Center	After School Programs	21st Century Art	Cap. Equip. Rec. Admin.
	101	101	101	101	101	101	101	101	101	261	262	431
Revenue												
30999 Taxes	239,184	41,618	26,179	78,254	42,154	23,531	88,254	93,552	78,935	-	-	-
31999 Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	-
32999 Intergovernmental	9,254	1,610	1,013	3,028	1,631	910	3,415	3,620	3,054	-	41,400	-
33999 Charge for Services	10,000	11,000	14,000	9,000	2,500	5,000	5,000	84,700	8,000	20,000	4,000	-
34999 Fines & Forfeits	-	-	-	-	-	-	-	-	-	-	-	-
35999 Miscellaneous	1,234	215	135	404	217	121	455	483	407	2,000	-	-
36999 Sales and Related Charges	-	-	-	-	-	-	-	-	-	-	-	-
39199 Transfers & Non Rev Receipts	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	259,672	54,443	41,327	90,686	46,502	29,562	97,124	182,355	90,396	22,000	45,400	-
Expenses												
0999 Personal Services	196,000	38,400	27,700	61,800	31,400	23,600	76,500	118,000	36,400	22,700	32,500	-
1999 Supplies	12,800	2,700	1,700	2,350	2,925	350	3,200	19,150	5,000	3,000	6,000	-
2999 Other Services and Charges	54,520	13,977	12,327	27,729	12,820	5,971	18,770	46,631	50,200	18,000	7,000	-
4999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-
6999 Contingencies & Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	263,320	55,077	41,727	91,879	47,145	29,921	98,470	183,781	91,600	43,700	45,500	-
Change to Fund Balance	-3,648	-634	-400	-1,193	-643	-359	-1,346	-1,426	-1,204	-21,700	-100	-

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CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: RECREATION ADMINISTRATION							
101 45000	GENERAL RECREATION ADMINISTRATION	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item Description							
0999	Personal Services	173,879	186,165	188,200	196,000	196,000	196,000
1999	Supplies	4,645	14,348	12,800	12,800	12,800	12,800
2999	Other Services & Charges	35,514	39,423	48,569	54,520	54,520	54,520
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: RECREATION ADMINISTRATION		214,038	239,935	249,569	263,320	263,320	263,320

Activity Description

This activity provides recreational opportunities and services to the residents of Columbia Heights. The Recreation Department is comprised of 11 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 11 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 members of our community.

Budget Comments on Proposed Budget

The Recreation Administration total budget has increased by \$13,751. Personal Services has had an increase of \$7,800 for wage and fringe adjustments. Information Services has been increased by \$500 and insurance increased by \$200. \$6,000 is budgeted for fireworks. This budget provides \$3,020 for Murzyn Hall office space allocation. The Recreation registration software has been increased by \$5,000 to upgrade and make the program better for staff and the participants.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: YOUTH ATHLETICS							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45001	YOUTH ATHLETICS	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	17,114	40,991	37,200	38,400	38,400	38,400
1999	Supplies	245	277	2,700	2,700	2,700	2,700
2999	Other Services & Charges	12,353	14,402	13,927	13,977	13,977	13,977
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: YOUTH ATHLETICS		29,712	55,669	53,827	55,077	55,077	55,077

Activity Description

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

Objectives

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

Budget Comments on Proposed Budget

The 2021 Youth Athletics budget has increased \$1,250. 25% of the full and part-time 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 \$2,977 for space allocation to J.P.M.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: ADULT ATHLETICS							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45003	ADULT ATHLETICS	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	19,273	12,593	26,300	27,700	27,700	27,700
1999	Supplies	1,253	448	1,700	1,700	1,700	1,700
2999	Other Services & Charges	11,675	11,782	12,277	12,327	12,327	12,327
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: ADULT ATHLETICS		32,200	24,823	40,277	41,727	41,727	41,727

## 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.
2. Continue to coordinate a very organized and competitive adult softball program.

## Budget Comments on Proposed Budget

The total Adult Athletics budget for 2021 has an increase of \$1,450. Personal Services had an increase of \$1,400 for step increases and fringe adjustments for Recreation Coordinator salary. Murzyn Hall budget also received space allocation from Adult Athletics in the amount of \$2,977.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: YOUTH ENRICHMENT							
101 45004	GENERAL YOUTH ENRICHMENT	Actual Expense 2018	Actual Expense 2019	Adopted Budget 2020	Department Proposed 2021	City Manager Proposed 2021	Council Adopted 2021
Line Item	Description						
0999	Personal Services	35,365	31,469	60,300	61,800	61,800	61,800
1999	Supplies	1,369	1,710	2,350	2,350	2,350	2,350
2999	Other Services & Charges	26,610	25,470	27,288	27,729	27,729	27,729
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: YOUTH ENRICHMENT		63,345	58,649	89,938	91,879	91,879	91,879

## Activity Description

This activity classification encompasses recreational, academic, athletic, and enrichment programs provided to the youth ages 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, 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 twenty-two years. The Puppet Wagon travels to neighborhood parks and performs a variety of family-based puppet shows. Youth Enrichment funds office, storage and program space within the Murzyn Hall budget. This budget also provides one-fourth of the Recreation Coordinator salary.

## Objectives

1. Continue to create classes, programs and special events that provide more opportunities to meet our diverse community needs.
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 \$1,941. This budget provides salaries for summer seasonal positions not covered by the grant. This budget provides \$26,229 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 2021

DEPARTMENT: TRAVELING ATHLETICS							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45005	TRAVELING ATHLETICS	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	19,273	12,593	30,000	31,400	31,400	31,400
1999	Supplies	-	215	2,925	2,925	2,925	2,925
2999	Other Services & Charges	16,992	13,043	12,727	12,820	12,820	12,820
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: TRAVELING ATHLETICS		36,265	25,851	45,652	47,145	47,145	47,145

## 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.

## 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 increased \$1,400 for Personal Services. 25% of the Recreation Coordinator salary is budgeted in this fund. Space allocation of \$3,020 was also provided to the Murzyn Hall budget.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: TRIPS & OUTINGS							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45030	TRIPS & OUTINGS	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	21,466	21,990	22,900	23,600	23,600	23,600
1999	Supplies	-	-	350	350	350	350
2999	Other Services & Charges	11,180	4,416	17,570	5,971	5,971	5,971
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: TRIPS & OUTINGS		32,647	26,406	40,820	29,921	29,921	29,921

## Activity Description

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

## Objectives

1. Provide seniors with a well-planned and well-executed trip schedule of both one-day extended trips and small group excursions.
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 \$10,899. Personal Services has an increase of \$700 for cost of living. 25% of the Senior Citizen Coordinator salary is budgeted within the Trips and Outings budget. The Murzyn Hall budget also received \$771 for space allocation.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

DEPARTMENT: SENIOR CITIZENS							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45040	SENIOR CITIZENS	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	71,013	71,301	74,100	76,500	76,500	76,500
1999	Supplies	2,085	1,526	3,200	3,200	3,200	3,200
2999	Other Services & Charges	16,353	17,120	18,542	18,770	18,770	18,770
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: SENIOR CITIZENS		89,451	89,948	95,842	98,470	98,470	98,470

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.
2. To serve as a center that provides resource information regarding senior issues and concerns.
3. Continue to provide the opportunity for senior exercise programs.
4. Offer seniors a variety of options in programs that address social, educational and recreational needs.

Budget Comments on Proposed Budget

The total Senior Citizens budget has increased by \$2,628. 75% of the Senior Coordinator salary is budgeted under this budget. There was a charge of \$13,570 for space allocation to Murzyn Hall.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: MURZYN HALL							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45129	MURZYN HALL	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	113,216	112,102	116,100	118,000	118,000	118,000
1999	Supplies	23,427	9,224	19,150	19,150	19,150	19,150
2999	Other Services & Charges	34,444	51,155	46,557	46,631	46,631	46,631
4999	Capital Outlay	69,115	-	-	-	-	-
6999	Contingencies & Transfers	23,000	23,000	23,000	-	-	-
TOTALS: MURZYN HALL		263,203	195,481	204,807	183,781	183,781	183,781

## 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 50% of the Recreation Secretary position.

## Objectives

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

## Budget Comments on Proposed Budget

The Murzyn Hall budget has a decrease of \$21,026. Personal Services has an increase of \$1,900 for salaries and fringe adjustments. A space allocation credit of \$52,564 was received from the recreation budgets. Minor increases were made to phone, water, sewer, Information Services and credit card fees. The transfer out to bonds for the Honeywell project was eliminated this year for a savings of \$23,000.



## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: HYLANDER CENTER							
101	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45130	HYLANDER CENTER	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	24,242	24,426	36,300	36,400	36,400	36,400
1999	Supplies	185	68	5,000	5,000	5,000	5,000
2999	Other Services & Charges	46,751	43,591	50,100	50,200	50,200	50,200
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: HYLANDER CENTER		71,178	68,085	91,400	91,600	91,600	91,600

## 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 increased \$200. Minor Equipment is budgeted at \$5,000 to start with replacing fitness center equipment that has reached it's life expectancy. Insurance increased by \$100. Building Maintenance done by the School District is budgeted at \$49,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA  
BUDGET 2021

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	2018	2019	2020	2021	2021	2021
0999	Personal Services	10,020	5,617	22,600	22,700	22,700	22,700
1999	Supplies	450	-	3,000	3,000	3,000	3,000
2999	Other Services & Charges	9,026	10,086	18,000	18,000	18,000	18,000
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: PROGRAM REVENUE EX		19,496	15,703	43,600	43,700	43,700	43,700

Activity Description

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 activity covers summer programs and school out day programs.

Objectives

1. Use existing fund balance to continue providing services at previous levels in accordance with the terms of the past grants received for this activity.
2. 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 grant revenue that will be spent for the same purposes as the original grant was intended.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: ISD 13 Pass-Through							
262	21st CENTURY ARTS	Actual	Actual	Adopted	Department	City Manager	Council
45020	ISD 13 PASS-THROUGH	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	17,571	18,707	32,400	32,500	32,500	32,500
1999	Supplies	389	1,029	6,000	6,000	6,000	6,000
2999	Other Services & Charges	7,042	10,984	7,000	7,000	7,000	7,000
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: ISD 13 PASS-THROUGH		25,002	30,720	45,400	45,500	45,500	45,500

## Activity Description

The 21st Century Arts budget is the Recreation Department's Federal grant that we received with the Columbia Heights School District. It is focused on programs within the Arts.

## Objectives

1. Create diverse programs to reach new participants following grant guidelines.

## Budget Comments on Proposed Budget

The 21st Century Arts budget is the Recreation Department's Federal grant that we received with the Columbia Heights School District. It is focused on programs within the Arts. It funds instructors, trips, and supplies.

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## BUDGET 2021

DEPARTMENT: CAP EQUIP REPLACEMENT GENERAL							
431	CAP EQUIP REPLACEMENT GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
45000	RECREATION ADMINISTRATION	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2018	2019	2020	2021	2021	2021
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	45,000	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CAP EQUIP REPLACEMENT GENERAL		-	-	45,000	-	-	-

## Activity Description

No purchases proposed for 2021.

## Objectives

No purchases proposed for 2021.

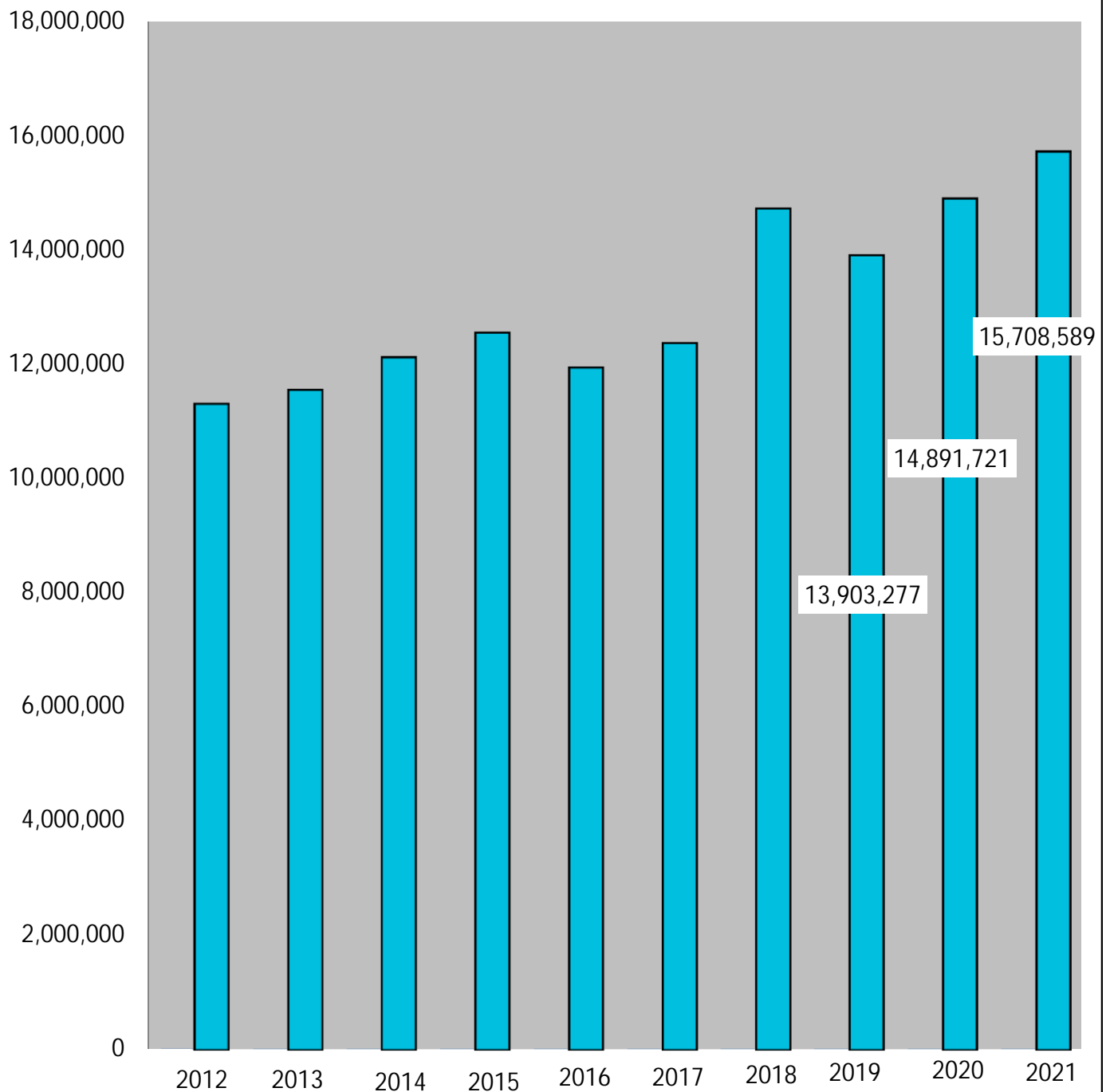
## Budget Comments on Proposed Budget

No purchases proposed for 2021.

## **SUPPLEMENTARY INFORMATION**

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



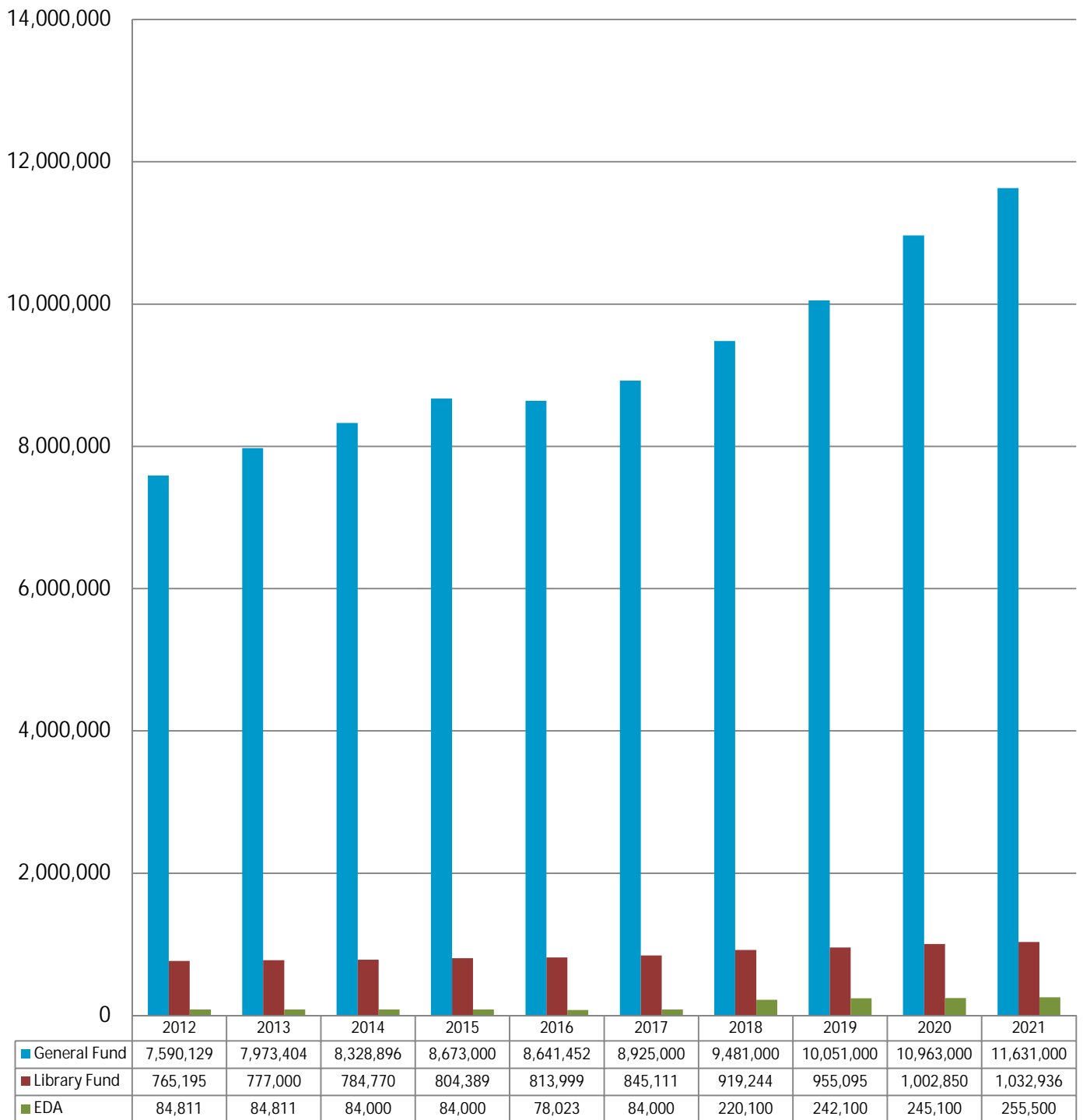
\*Includes only EDA Expenditures supported by EDA levy, not the special district HRA levy.

Increase from 2017 to 2018 reflects \$1,400,000 transferred to the Capital Building Fund.

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## History of Changes in Operating Tax Levy 2012 - 2021



All levies shown include both the local levy and the area-wide fiscal disparities levy.

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City of Columbia Heights  
2021 Budget  
History of State Aid Reductions

	Year	Local Government Aid	Market Value Homestead Credit	Annual Aid Total	(Annual Reduction)	Cumulative (Reductions)
Aid Certified	2003	2,651,999	607,324	3,259,323	-	-
Aid After 2003 Legislative Reductions	2003	1,955,299	607,324	2,562,623	(696,700)	(696,700)
Actual Aid	2004	1,603,203	587,319	2,190,522	(1,068,801)	(1,765,501)
Actual Aid	2005	1,058,477	572,742	1,631,219	(1,628,104)	(3,393,605)
Actual Aid	2006	1,028,487	517,322	1,545,809	(1,713,514)	(5,107,119)
Actual Aid	2007	1,238,594	473,173	1,711,767	(1,547,556)	(6,654,675)
Actual Aid	2008	921,280	451,574	1,372,854	(1,886,469)	(8,541,144)
Actual Aid	2009	1,122,959	452,948	1,575,907	(1,683,416)	(10,224,560)
Actual Aid	2010	895,180	171,455	1,066,635	(2,192,688)	(12,417,248)
Actual Aid	2011	895,180	172,810	1,067,990	(2,191,333)	(14,608,581)
Actual Aid	2012	895,180	-	895,180	(2,364,143)	(16,972,724)
Actual Aid	2013	895,180	-	895,180	(2,364,143)	(19,336,867)
Actual Aid	2014	1,404,176	-	1,404,176	(1,855,147)	(21,192,014)
Actual Aid	2015	1,491,541	-	1,491,541	(1,767,782)	(22,959,796)
Actual Aid	2016	1,517,539	-	1,517,539	(1,741,784)	(24,701,580)
Actual Aid	2017	1,526,355	-	1,526,355	(1,732,968)	(26,434,548)
Actual Aid	2018	1,655,746	-	1,655,746	(1,603,577)	(28,038,125)
Actual Aid	2019	1,663,312	-	1,663,312	(1,596,011)	(29,634,136)
Actual Aid	2020	1,796,904	-	1,796,904	(1,462,419)	(31,096,555)
Certified Aid	2021	1,872,127	-	1,872,127	(1,387,196)	(32,483,751)

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City of Columbia Heights, Minnesota  
Homestead Properties with Various Values  
TAX LEVIES PAYABLE 2019 - 2021

	Taxable Market Value After Exclusions	Local Share Only City Tax	\$\$ Change	% Change
PAYABLE 2019	162,884	1,087.77	61.59	6.0%
PAYABLE 2020	183,267	1,178.74	90.97	8.4%
PAYABLE 2021	190,897	1,299.96	121.22	10.3%
PAYABLE 2019	151,548	1,011.63	109.95	12.2%
PAYABLE 2020	181,523	1,167.16	155.53	15.4%
PAYABLE 2021	171,059	1,165.12	-2.04	-0.2%
PAYABLE 2019	175,201	1,169.90	36.85	3.3%
PAYABLE 2020	195,148	1,254.62	84.72	7.2%
PAYABLE 2021	188,063	1,280.90	26.28	2.1%
PAYABLE 2019	175,746	1,173.23	163.96	16.2%
PAYABLE 2020	209,863	1,349.80	176.57	15.0%
PAYABLE 2021	197,110	1,342.18	-7.62	-0.6%
PAYABLE 2019	186,319	1,244.01	119.06	10.6%
PAYABLE 2020	208,882	1,343.36	99.35	8.0%
PAYABLE 2021	200,816	1,367.38	24.02	1.8%
PAYABLE 2019	195,183	1,303.45	62.18	5.0%
PAYABLE 2020	219,339	1,410.24	106.79	8.2%
PAYABLE 2021	228,959	1,559.40	149.16	10.6%
PAYABLE 2019	218,038	1,455.69	117.67	8.8%
PAYABLE 2020	238,312	1,532.42	76.73	5.3%
PAYABLE 2021	236,023	1,607.06	74.64	4.9%
PAYABLE 2019	249,975	1,669.33	223.08	15.4%
PAYABLE 2020	283,874	1,825.66	156.33	9.4%
PAYABLE 2021	269,159	1,833.16	7.50	0.4%
PAYABLE 2019	250,302	1,671.37	122.99	7.9%
PAYABLE 2020	242,999	1,562.64	-108.73	-6.5%
PAYABLE 2021	237,004	1,613.88	51.24	3.3%
PAYABLE 2019	224,687	1,500.44	-98.70	-6.2%
PAYABLE 2020	277,116	1,781.92	281.48	18.8%
PAYABLE 2021	277,225	1,887.62	105.70	5.9%

\*2021 is Proposed

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## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## 2021 Budget Information

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

	FTE 2021	ADOPTED SALARIES 2018	ADOPTED SALARIES 2019	ADOPTED SALARIES 2020	ADOPTED SALARIES 2021
<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
TOTAL	1.00	45,000	45,000	45,000	45,000
<b>ASSESSING</b>					
Interdepartmental Labor - PW	0.11	5,606	5,632	5,147	5,302
Rounding	-	-	-32	-47	-2
TOTAL	0.11	5,606	5,600	5,100	5,300
<b>CABLE TELEVISION</b>					
Intern	0.02	-	5,100	5,100	5,100
Transfer in from City Manager	0.50	40,288	33,657	38,005	39,663
Rounding	0.00	-	-57	-5	-63
TOTAL	0.52	40,288	38,700	43,100	44,700
<b>CITY MANAGER</b>					
City Manager	1.00	166,123	166,123	161,300	165,845
HR Manager	1.00	110,663	110,663	91,499	95,037
Administrative Assistant - HR	1.00	63,727	63,727	65,447	67,391
Communications Specialist	1.00	80,575	67,313	76,010	79,326
Special Projects Coordinator	1.00	-	-	58,503	55,181
Transfer in from City Clerk	0.40	26,022	26,030	25,552	27,228
Transfer out to Cable Television	-0.50	-40,288	-33,657	-38,005	-39,663
Transfer out to EDA	-0.15	-	-	-8,775	-8,277
Transfer out to Refuse	-0.07	-	-	-4,388	-3,863
Transfer out to Recycling	-0.07	-	-	-4,388	-3,863
Rounding	-	-	1	-55	-43
TOTAL	4.61	406,822	400,200	422,700	434,300
<b>CITY CLERK</b>					
City Clerk	1.00	65,055	65,075	63,881	68,071
Temp Admin PT	0.15	-	-	-	5,100
Temp for Absentee Ballots (12 wks. total)	0.00	6,000	-	8,640	-
Election Head Judges	0.00	3,500	-	4,860	-
Election Asst. Head Judges	0.00	3,220	-	4,500	-
Election Judges	0.00	25,344	-	36,000	-
Student Election Judges	0.00	1,152	-	1,262	-
Transfer out to City Manager	-0.40	-26,022	-26,030	-25,552	-27,228
Interdepartmental Labor - Public Works	0.00	3,410	-	-	-
Rounding	0.00	-	-45	9	-43
TOTAL	0.75	81,659	39,000	93,600	45,900
<b>PLANNING &amp; INSPECTIONS/EDA</b>					
Community Development Director	1.00	118,546	118,546	116,473	121,726
Community Development Manager	0.00	-	83,969	-	-
Community Development Coordinator	1.00	-	-	57,972	60,786
Economic Development Manager	0.00	59,573	-	-	-
Planner	1.00	83,969	86,549	91,830	94,572
Building Official	1.00	86,705	86,705	84,425	90,675
Secretary II Permits	1.00	56,422	54,422	59,233	53,971
Secretary II Community Development	0.50	47,287	47,287	38,103	33,842

Planning &amp; Inspections/EDA Continued Next Page

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## 2021 Budget Information

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

	FTE 2021	ADOPTED SALARIES 2018	ADOPTED SALARIES 2019	ADOPTED SALARIES 2020	ADOPTED SALARIES 2021
Planning & Inspections/EDA Continued					
Intern	0.00	9,024	16,100	-	-
Intern - Inspections	0.00	-	9,200	9,200	-
Transfer out Special Projects Coordinator	0.15	-	-	8,776	8,277
Rounding	0.00	-	22	88	-49
TOTAL	5.65	461,526	502,800	466,100	463,800
FINANCE					
Finance Director	1.00	128,809	128,806	136,546	140,590
Assistant Finance Director	1.00	97,101	97,109	103,026	106,098
Accounting Coordinator	1.00	60,953	60,953	64,674	66,606
Payroll Accountant	1.00	61,727	61,727	65,447	67,391
Accounting Clerk II - Utility	1.00	51,281	51,281	57,734	59,460
Budget Coordinator	1.00	51,281	51,281	54,426	56,048
Accounting Clerk I Utility	1.00	49,159	49,159	52,159	53,719
Accounting Clerk II	1.00	46,240	49,963	54,426	56,048
Receptionist	0.70	33,997	33,997	36,050	37,128
Accounting Clerk I: Liquor	1.00	48,840	45,650	49,713	53,719
Rounding	0.00	12	-26	-1	-7
TOTAL	9.70	629,400	629,900	674,200	696,800
FIRE DEPARTMENT/PROPERTY INSPECTIONS					
Fire Chief	1.00	122,122	122,122	126,262	132,742
Assistant Fire Chief	1.00	100,907	100,907	106,067	101,385
Captain IV	3.00	-	176,244	280,590	288,944
Captain III	0.00	249,699	83,233	-	-
Journeyman Firefighter	0.00	77,089	77,089	81,785	84,630
Journeyman II	1.00	-	-	83,219	-
Fighter I	3.00	-	-	197,911	213,340
Firefighter II	1.00	142,166	-	-	76,475
Firefighter III	0.00	-	149,855	-	-
Secretary	1.00	54,422	54,422	57,733	54,540
Paid on Call Firefighters	-	88,000	88,000	114,500	119,000
Clerk Typist II	0.50	25,000	27,000	28,000	26,291
Property Inspections - Seasonals	0.50	4,000	4,000	4,000	4,000
Various OT		46,000	65,000	65,000	67,000
Rounding	-	-	28	-1	-47
TOTAL	12.00	909,405	947,900	1,145,066	1,168,300
GENERAL GOVERNMENT CITY HALL					
Interdepartmental Labor - Public Works	0.00	1,100	-	-	-
TOTAL	0.00	1,100	-	-	-
INFORMATION SYSTEMS					
IS Director	1.00	104,987	104,987	111,402	114,731
Asst. IS Director	1.00	74,041	74,041	78,390	80,728
IS Technician	1.00	56,378	56,378	59,622	61,397
Rounding		-	-6	86	44
TOTAL	3.00	235,406	235,400	249,500	256,900
LIBRARY					
Library Director	1.00	108,428	111,740	119,312	122,842

Library Continued Next Page



## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## 2021 Budget Information

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

	FTE 2021	ADOPTED SALARIES 2018	ADOPTED SALARIES 2019	ADOPTED SALARIES 2020	ADOPTED SALARIES 2021
Library Continued					
Youth Services Librarian	1.00	73,440	73,807	78,304	80,646
Adult Services Librarian	1.00	70,500	72,705	78,304	80,646
Clerk Typist II - Adult Services	1.00	46,501	48,501	53,572	56,250
Clerk Typist II - Youth Services	1.00	48,535	48,535	51,493	53,032
3 Library Supervisors	0.68	34,982	34,982	36,026	36,026
11 Pages	1.94	64,302	64,302	63,711	63,080
Library Aide	0.35	-	-	14,238	14,982
Library Clerk	1.00	43,952	45,764	48,727	50,183
Interdepartmental Labor - Public Works		2,500	2,500	2,500	2,000
Rounding	0.00	-	64	13	13
TOTAL	8.97	493,140	502,900	546,200	559,700
MUNICIPAL LIQUOR STORES					
STORE #1					
Liquor Operations Manager	0.47	45,449	46,924	49,792	53,638
Assistant Store Managers	2.00	121,324	121,324	128,712	132,552
Store Supervisors	1.79	61,146	62,683	77,536	84,388
Retail Clerks	4.97	176,251	176,395	178,806	182,713
Rounding	0.00	29	-26	54	9
Total Store #1	9.23	404,199	407,300	434,900	453,300
STORE #2					
Liquor Operations Manager	0.38	35,779	37,938	40,257	43,367
Assistant Store Managers	2.00	121,324	121,324	128,712	132,552
Store Supervisors	0.87	33,191	36,191	39,093	45,471
Retail Clerks	4.40	143,540	144,213	159,503	159,142
Rounding	0.00	-35	31	35	-32
Total Store #2	7.65	333,799	339,697	367,600	380,500
STORE #3					
Liquor Operations Manager	0.15	15,472	14,976	15,891	17,119
Store Supervisors	1.03	54,367	58,825	44,045	38,218
Retail Clerks	2.36	75,359	66,831	70,478	85,393
Rounding	0.00	4	-33	-14	70
Total Store #3	3.54	145,202	140,599	130,400	140,800
TOTAL ALL STORES	20.42	883,200	887,600	932,900	974,600
POLICE DEPARTMENT					
Police Chief	1.00	127,882	120,942	135,562	139,582
Police Captain	2.00	106,031	212,062	227,350	245,230
Police Sergeants	4.00	528,008	426,024	459,816	477,322
Police Officers	22.00	1,788,273	1,774,257	1,962,327	2,128,205
Record Technicians	4.00	150,354	149,519	217,878	238,433
Community Service Officers	2.00	48,099	48,099	51,036	95,717
Part-time CSO	2.50	106,877	109,240	113,926	120,897
Office Supervisor	1.00	71,525	71,825	76,206	78,474
Information Systems Specialist	1.00	62,189	60,521	63,034	66,734
Inv./Copr./Liason Pay Difference		12,000	12,000	14,400	14,400
FTO Pay \$4/hr		-	-	5,760	6,480
Rounding	0.00	-	11	5	26
TOTAL	39.50	3,001,238	2,984,500	3,327,300	3,611,500

## CITY OF COLUMBIA HEIGHTS, MINNESOTA

## 2021 Budget Information

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

	FTE 2021	ADOPTED SALARIES 2018	ADOPTED SALARIES 2019	ADOPTED SALARIES 2020	ADOPTED SALARIES 2021
<b>PUBLIC WORKS DEPARTMENT</b>					
Public Works Director	1.00	133,606	133,606	141,970	145,846
A.C.E.	1.00	99,857	99,857	105,942	109,110
Utility Supervisor	1.00	97,133	97,133	96,894	102,966
Street/Parks Supervisor	1.00	97,133	97,133	103,050	99,798
Administrative Assistant/Refuse Coordinator	1.00	62,897	68,285	72,102	74,250
Shop Foreman	1.00	72,305	84,617	89,778	92,454
Administrative Assistant II-A	1.00	54,422	54,422	57,733	59,459
Assessing Clerk	0.88	51,281	35,920	38,103	39,239
Engineering Technician IV	2.00	156,458	156,602	166,161	161,344
Engineering Technician III	1.00	68,723	68,795	48,648	72,321
Foreman	3.00	217,837	218,184	231,395	235,517
Maintenance III	1.00	50,277	63,122	68,217	72,892
Maintenance Worker	17.00	1,064,540	1,063,998	1,132,592	1,135,736
Urban Forester	1.00	-	-	52,408	56,235
Facility Maintenance Supervisor	1.00	81,245	84,617	89,778	92,454
PT Custodians	1.95	67,004	67,004	72,435	74,597
Seasonal	3.86	115,336	122,125	125,789	129,562
Interdepartmental Labor - Assessing	-0.09	-5,606	-5,607	-5,147	-5,302
Interdepartmental Labor - City Manager	0.14	-	-	-	7,726
Adjust Sum of Cost Factors to Form B	-4.04	-79,902	-5,591	-	-
Rounding	0.00	-	-	-1	-
<b>TOTAL</b>	<b>35.70</b>	<b>2,404,546</b>	<b>2,504,222</b>	<b>2,687,847</b>	<b>2,756,205</b>
<b>RECREATION DEPARTMENT</b>					
Recreation Director	1.00	94,930	94,934	100,618	103,577
Senior Citizens Coordinator	1.00	64,925	64,925	68,886	70,941
Senior Aerobic Instructors	0.06	4,500	4,500	4,500	4,500
Program Coordinator	1.00	52,601	46,048	47,838	49,917
PT Program Coordinator	0.70	-	28,625	32,892	34,667
Administrative Assistant II	1.00	51,721	51,581	54,826	57,048
Recreation Clerk	0.50	20,470	19,656	19,113	20,881
Seasonal	2.50	72,650	72,650	72,650	72,650
PT Custodians	2.15	60,000	60,000	65,000	65,000
Activities Instructor After School Programs	0.80	20,000	20,000	20,000	20,000
Activities Instructor 21st Century Arts	0.98	-	28,600	28,600	28,600
Rounding		-	281	-23	219
<b>TOTAL</b>	<b>11.69</b>	<b>441,797</b>	<b>491,800</b>	<b>514,900</b>	<b>528,000</b>
<b>GRAND TOTAL</b>	<b>153.62</b>	<b>10,040,130</b>	<b>10,215,518</b>	<b>11,153,515</b>	<b>11,591,028</b>

# RatingsDirect®

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## Summary:

# Columbia Heights, Minnesota; General Obligation

### Primary Credit Analyst:

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Outlook

Related Research

## Summary:

# Columbia Heights, Minnesota; General Obligation

### Credit Profile

US\$2.1 mil GO pub facs rfdg bnds ser 2018A dtd 12/13/2018 due 02/01/2038

<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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Columbia Hgts GO imp & util rev bnds ser 2013A dtd 11/21/2013 due 02/01/2015-2024

<i>Long Term Rating</i>	AA/Stable	Affirmed
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Columbia Hgts GO rfdg bnds

<i>Long Term Rating</i>	AA/Stable	Affirmed
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Columbia Hgts GO rfdg bnds

<i>Long Term Rating</i>	AA/Stable	Affirmed
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## Rationale

S&P Global Ratings assigned its 'AA' long-term rating to Columbia Heights, Minn.'s series 2018A general obligation (GO) public facilities refunding bonds. At the same time, S&P Global Ratings affirmed its 'AA' long-term rating on the city's existing GO bonds. The outlook on all ratings is stable.

The city's unlimited-tax, full faith and credit GO pledge secures the series 2018A bonds. The city has GO debt outstanding that is also secured by various revenue sources, but all existing GO debt is rated to the GO pledge. Proceeds from this issuance (approximately \$2.1 million) will refund existing GO debt, for a net present savings.

The primarily residential city benefits from its proximity to Minneapolis and St. Paul. As the cities' economies have grown, nearby suburbs such as Columbia Heights have seen their market and assessed values (AV) grow concurrently. Management's long-standing financial policies and practices have resulted in predictable and stable financial performance that we expect will continue, even as the city undertakes sizable city hall and recreation center projects.

The rating reflects our assessment of the city's:

- Adequate economy, with access to a broad and diverse metropolitan statistical area (MSA);
- Strong management, with good financial policies and practices under our Financial Management Assessment (FMA) methodology;
- Strong budgetary performance, with operating surpluses in the general fund and at the total governmental fund level in fiscal 2017;
- Very strong budgetary flexibility, with a high available fund balance in fiscal 2017 of 166% of operating expenditures;
- Very strong liquidity, with total government available cash at 1.8x total governmental fund expenditures and 16.8x

governmental debt service, and access to external liquidity that we consider strong;

- Adequate debt and contingent liability profile, with debt service carrying charges at 10.6% of expenditures and net direct debt that is 108.4% of total governmental fund revenue, as well as low overall net debt at less than 3.0% of market value; and
- Strong institutional framework score.

### **Adequate economy**

We consider Columbia Heights' economy adequate. The city, with an estimated population of 20,091, is located in Anoka County in the Minneapolis-St. Paul-Bloomington MSA, which we consider to be broad and diverse. The city has a projected per capita effective buying income of 87.3% of the national level and per capita market value of \$71,886. Overall, the city's market value was stable over the past year at \$1.4 billion in 2019. The county unemployment rate was 3.3% in 2017.

Over the past few years, the city's assessed and market values have increased steadily, mostly due to recovering home prices following the recession. While the city is nearly fully built out, management reports that a new 200-unit apartment complex opened in 2017, and a second 150-unit complex is under development. A new Hy-Vee grocery store is redeveloping the site of a former grocery building.

Local employment conditions are favorable, in our view, with residents having access to a broad range of opportunities in the Twin Cities MSA. The city is mostly residential (83% of net tax capacity), with a smaller commercial and industrial component (15%). We consider the tax base diverse with the top 10 taxpayers comprising only 6% of net tax capacity. The majority of the top taxpayers are larger apartment buildings. Given the city's recent growth and the stabilizing influence of the Minneapolis-St. Paul MSA economy, we believe its economy score will remain adequate over the next few years.

### **Strong management**

We view the city's management as strong, with good financial policies and practices under our FMA methodology, indicating financial practices exist in most areas, but that governance officials might not formalize or monitor all of them on a regular basis.

The city consults outside sources and uses three years of historical trends in its budget development process. Management provides monthly budget-to-actual reports to the city council. Management updates its five-year, long-term financial plan annually. Its capital investment plan identifies projects and revenue sources through 2023. The city does not have its own investment policy, but follows state statute and reports on investment holdings and earnings annually. It does not have a debt management policy. Columbia Heights has a formal general fund reserve policy to maintain 45% of next year's budget in reserve.

### **Strong budgetary performance**

Columbia Heights' budgetary performance is strong, in our opinion. The city had operating surpluses of 2.3% of expenditures in the general fund and of 4.4% across all governmental funds in fiscal 2017.

We adjusted revenues and expenditures to account for recurring transfers, one-time capital projects, and bond refundings. The city has a practice of budgeting for breakeven operations, but outperforming its budget. The positive

variances are a result of conservative budgeting of expenditures as well as not budgeting for excess tax-increment financing (TIF) revenues.

After adjustments, fiscal 2017 closed with a \$257,000 general fund surplus, mostly due to lower than budgeted expenditures related to vacant positions and lower fuel costs. Across total governmental funds, the city also posted positive operations. The fiscal 2018 budget included a one-time increase due to a large, one-time transfer to the capital fund from the general fund for the upcoming city hall project. Outside this project, the budget is relatively consistent with that of previous years and the city is not anticipating any major deviations. For fiscal 2019, the city expects to begin drawing on reserves for the city hall project. However, the operational budget is consistent with that of previous years, totaling approximately \$12.5 million.

Local property taxes accounted for 82% of general fund revenues in fiscal 2017, followed by intergovernmental revenue (9%) and charges for services (5%). Given the city's history of general fund surpluses, we expect that after adjustments for one-time expenditures and transfers, performance will likely remain strong over the next two years.

### **Very strong budgetary flexibility**

Columbia Heights' budgetary flexibility is very strong, in our view, with a high available fund balance in fiscal 2017 of 166% of operating expenditures, or \$18.5 million. We expect the available fund balance to remain above 75% of expenditures for the current and next fiscal years, which we view as a positive credit factor. The available fund balance includes \$7.6 million (67.8% of expenditures) in the general fund and \$10.9 million (98% of expenditures) that is outside the general fund but legally available for operations.

In addition to the general fund, we have included the cash available in the city's liquor enterprise and the committed balances in its capital improvement general government building, capital equipment replacement general government, and capital improvement development funds. These fund balances have grown from a buildup of transfers from general fund surpluses and are free and available for general operations. The city has a formal general fund reserve policy to maintain 45% of next year's budget in reserve, and funds above that amount are transferred to capital projects funds. Management expects to draw down approximately \$6 million for construction of a new city hall sometime in the next few years. We expect the city will continue to maintain a very strong available fund balance despite this planned use of reserves.

### **Very strong liquidity**

In our opinion, Columbia Heights' liquidity is very strong, with total government available cash at 1.8x total governmental fund expenditures and 16.8x governmental debt service in 2017. In our view, the city has strong access to external liquidity if necessary.

We have based our assessment of the city's access to external liquidity on its recent history of GO debt issuances and healthy credit quality. We have also confirmed that it does not hold any privately placed debt or direct-purchase agreements that could pose a significant risk to its liquidity. Furthermore, we note that the city is not investing its funds aggressively as it holds a combination of investments in U.S. agencies, negotiable certificates of deposit, and money market mutual funds.

### **Adequate debt and contingent liability profile**

In our view, Columbia Heights' debt and contingent liability profile is adequate. Total governmental fund debt service is 10.6% of total governmental fund expenditures, and net direct debt is 108.4% of total governmental fund revenue. Overall net debt is low at 2.3% of market value, which is in our view a positive credit factor.

Management is looking at issuing approximately \$4 million within the next few years, for a new city hall and a recreation facility project.

Columbia Heights' combined required pension and actual other postemployment benefits (OPEB) contributions totaled 5.2% of total governmental fund expenditures in 2017. The city made its full annual required pension contribution in 2017.

The city makes its full annual required pension contribution and we expect it will continue to do so. It participates in cost-sharing multiemployer 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). The city's annual required pension contribution to both GERF and PEPFF is determined by Minnesota statute and based on a percentage of payroll. Contributions are not based on an actuarial determined contribution and have not been keeping up with the plan's increasing liabilities, which indicates that employer contributions may rise in the future.

Using updated reporting standards in accordance with Governmental Accounting Standard Board (GASB) Statement Nos. 67 and 68, the city's net pension liability as of 2017 was \$5.5 million for GERF and \$4.1 million for PEPFF. The funded ratios of the plans, which are calculated as the plan fiduciary net position as a percent of the total pension liability, were 75.9% for GERF and 85.4% for PEPFF in fiscal 2016.

The city is legally required to include retirees under age 65 in the same insurance pool as its active employees, but the premiums are paid by the retiree, resulting in an implicit rate subsidy. The city funds its OPEBs on a pay-as-you-go basis. As of Jan. 1, 2017, the most recent actuarial valuation date, the city's unfunded actuarial accrued liability was \$1.3 million.

At this time, we do not anticipate the city's retirement liabilities presenting a budgetary risk. Should liabilities increase, driving an increase in annual costs, we could revise our view of the debt and liabilities profile.

### **Strong institutional framework**

The institutional framework score for Minnesota cities with a population greater than 2,500 is strong.

## **Outlook**

The stable outlook reflects our expectation that Columbia Heights will maintain strong budgetary performance and very strong budgetary flexibility while continuing to benefit from access to the greater Minneapolis-St. Paul MSA. Consequently, we do not expect to change the rating in the next two years.

### **Upside scenario**

Barring deterioration in other credit factors, if the city were to see a material improvement in its market value and income indicators, we could raise the rating.

### **Downside scenario**

If the city's budgetary flexibility were to decline to a level that we no longer consider commensurate with that of other similarly rated peers, we could lower the rating.

## **Related Research**

- S&P Public Finance Local GO Criteria: How We Adjust Data For Analytic Consistency, Sept. 12, 2013
- Incorporating GASB 67 And 68: Evaluating Pension/OPEB Obligations Under Standard & Poor's U.S. Local Government GO Criteria, Sept. 2, 2015
- 2018 Update Of Institutional Framework For U.S. Local Governments

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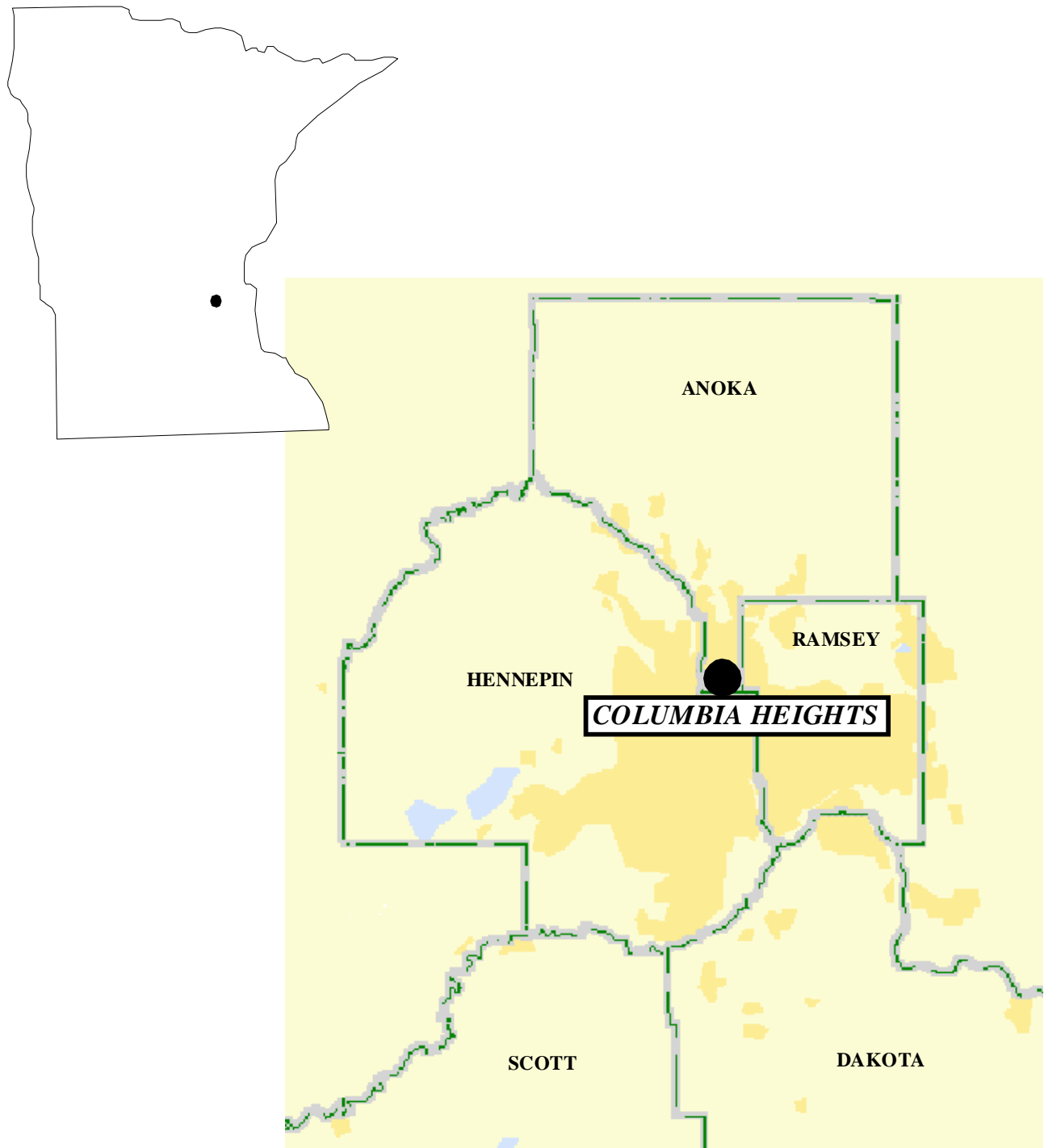
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# CITY OF COLUMBIA HEIGHTS GEOGRAPHICAL LOCATION



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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	2020	21,124
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 Water Main Miles

Storm Sewers	49.8	Water mains	72.5
Sanitary Sewers	59.9		

### Parks

City Parks	15	County Park	1
Playgrounds	15		

### Schools

Senior High	1	Elementary	4
Junior High	2	Parochial Elementary	1

### Building Permits

<u>Year</u>	<u>Number</u>	<u>Est. Construction Cost</u>
2010	620	14,481,712
2011	796	7,986,467
2012	574	7,203,199
2013	609	7,388,271
2014	598	22,230,118
2015	611	21,916,792
2016	607	13,376,732
2017	1,434	36,189,715
2018	1,108	9,095,404
2019	1,176	14,753,109
2020	1,123	22,346,834

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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 property's value in proportion to all property in the City.

**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.

**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.

**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 issuance of bonds. This is a type of borrowing similar to a loan.

**Budget.** A council approved plan for receiving and expending public funds. An estimate of expenditures and the proposed means of financing them.

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

**Adopted Budget.** The City Budget with final approval by City Council, which is submitted to both the County Auditor and State Auditor.

**Budgetary Basis.** This refers to the basis of accounting used to estimate financing sources and uses in the budget. The basis used by the City for proprietary funds is the full accrual method, similar to most large businesses. For governmental funds, the City uses the modified accrual method, which focuses more on the current operating year, similar to the cash basis. Under state law, these methods are also required to be used in the City's audited annual financial statements. See GAAP.

**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).** A multi-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 \$5,000 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, class rates serve to tax different classes of property (commercial, residential, agricultural) at different rates. See Tax Capacity Value.

**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 and benefits 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. 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.

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 benefits required by law, such as social security, workers compensation insurance, and some pension costs. It also includes benefits provided under the terms of negotiated labor contracts, such as medical and life insurance plans.

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.

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. The City uses the following fund types:

**Governmental Funds**

Account for activities for which user charges are generally not the primary revenue source. These include:

**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.

**Special Revenue Funds.** Funds used to account for the proceeds of specific revenue sources that are legally restricted, or committed by council resolution, to expenditure for specified purposes.

**Debt Service Funds.** Funds used to account for the planned accumulation of revenues and appropriation of expenditures for the retirement of long-term debt principal and interest.

**Capital Project Funds.** Funds used to account for major construction, acquisition, or renovation activities, which add, value to a government's physical assets or significantly increase their useful life.

**Proprietary Funds**

Account for operations that are financed and operated in a manner similar to private business, where the intent of the governing body is that the costs of providing goods or services on a continuing basis be financed or recovered primarily through user charges. These include:

**Enterprise Funds.** Are funds that account for business-type operations providing goods or services to the public. Examples include water, sewer, refuse utility operations, and the municipal liquor stores.

**Internal Service Funds.** Are funds that account for business-type operations providing goods or services between City departments. Examples include centralized services for building and vehicle maintenance, information systems, and business insurance.

**Fund Balance.** The excess of a fund's assets over its liabilities. The term fund balance is used in governmental fund types. The term is also used informally in regard to proprietary funds, but the equivalent term in proprietary funds when formally presented is "net position".

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

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.

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

Interfund Transfers. Amounts transferred from one fund to another to assist in financing the services for the recipient fund. Also referred to as "transfers in/out".

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 existence or absence of levy limitations varies from time to time. As of 2019, there are annual limitations on the EDA levy and the HRA levy, but not on the City levy.

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

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

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

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.

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

**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.

**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.

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

**Tax Capacity Value.** A measure of property value defined in state statute. Tax capacity values are used to divide the total tax levy of a district (city, county, school district, etc.) between all the properties in that district. Tax capacity value is calculated by multiplying a property's class rate by its taxable market value. See Class Rate and Taxable Market Value.

**Tax Capacity Rate.** The relationship between a district's tax levy and the net tax capacity of all property in the district, expressed as a percentage.

**Taxable Market Value.** The estimated market value of a property as determined by the Assessor, minus certain partial exclusions of that value, such as an exclusion for homestead status.

**Truth in Taxation.** A program adopted by the State Legislature, which requires local governments to provide notice of their proposed budgets and levies. This program requires public meetings to inform the citizens and give them the opportunity to provide input on spending and taxing levels.