



CITY OF COLUMBIA HEIGHTS

ADOPTED ANNUAL BUDGET

FOR THE

FISCAL YEAR BEGINNING JANUARY 1, 2022

2022 ADOPTED BUDGET

CITY OF COLUMBIA HEIGHTS

2022 BUDGET

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INTRODUCTION

CITY OF COLUMBIA HEIGHTS, MINNESOTA

PRINCIPAL CITY OFFICIALS

JANUARY 2022

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
Kelli Wick	Human Resources Director	August 11, 2021
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
Jesse Hauf	IT Director	December 3, 2021

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 24th, listing the tax proposed for their property and the date of the public hearing on the budget. This county notice also lists similar information for each taxing district within which a property lies (county, school district, special districts). If the City Council does not adopt a proposed budget and levy by September, 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 20th, state statute sets the adopted budget and final levy as equal to the proposed budget and levy.

Budget Format

The City of Columbia Heights proposed budget is prepared and distributed in a single volume format that includes narrative information highlighting department activities, objectives, and budget changes, in addition to listing dollar amounts for all budgeted revenues and expenses. This format is designed to provide the reader with a useful amount of explanation of the purpose of the various dollar amounts in the budget. 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 eleven 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)	
IT	
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.

CITY OF COLUMBIA HEIGHTS CITY MANAGER'S 2022 BUDGET MESSAGE

Recommendation

The City Manager recommends that the City Council approve the proposed 2022 budget and levy. Key elements of this budget are summarized below.

Financial Plan

The proposed 2022 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

The proposed gross property tax levy for 2022 is a 4.8% increase over 2021. If adopted, this would be the smallest annual increase in the gross levy since 2017.

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 2022 is unknown at the time of this report (see note 1.) 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 2022 tax levy, and before proposed tax notices are mailed to each property owner.

In 2022, the City will receive \$1,902,817 in state aid to local government (LGA). Under the five-year financial plan, only \$425,000 of this LGA is used within the 2022 operating budget. A combined \$450,000 of LGA is applied to annual debt service on the public safety building and the library building. The remaining LGA is allocated to capital projects and major equipment purchases. Without this LGA, these capital items would otherwise be paid for with property taxes.

Governmental Funds Operating Expenses

The proposed increase to the tax-supported operating expenses of the governmental funds for 2021 is 4.5%. This includes both inflationary increases of approximately 3% over 2021 costs for existing services, plus the following service level increases:

- The addition of one full-time director of information technology, as recommended by the outside study commissioned by the city council in 2021.
- A change in position classification from Manager to Director in the Administration Department.
- Increased paid-on-call firefighter staffing and property inspections clerical support. The increased clerical support is partially offset by increased non-tax contract revenue

CITY OF COLUMBIA HEIGHTS CITY MANAGER'S 2022 BUDGET MESSAGE

beginning in 2022. The increased paid-on-call firefighter staffing will be partially offset by reduced firefighter overtime costs beginning in approximately 2023.

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 2022 budget will result in a fund balance of \$7,264,000 in the general fund at December 31, 2022. This would be approximately 47% of the 2023 budget, based on current assumptions about the 2023 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 2023 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 \$14 for 2022.

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.

Capital Project Funds

For each of the City's capital project funds, a list of the cash and fund balances as of the completion of the most recent fiscal year is provided at page 21 of this document. The city council and staff will hold several planning sessions from 2021 into 2022, to update and/or establish various capital project priorities for these available resources.

In Conclusion

I judge that the proposed 2022 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 1:

The information above is based on the 2022 budget proposed by the City Manager in August 2021. Subsequently, the City determined that the fiscal disparities subsidy will increase by 20% for 2022. In response to this change, the City Council increased the initial gross levy request described above by \$505,000; yielding a net levy increase to local taxpayers of 4.9% for 2022. This change was included on the annual Truth-In-Taxation notices mailed to each property owner by Anoka County in November 2021. At a public meeting in December 2021, this revised tax levy was certified for final adoption by the City Council. Staff estimates that this revised 2022 tax levy is the amount most likely to minimize any sharp changes in local property taxes over the years 2021 – 2023. In all other respects, the final adopted budget for 2022 is the same as described above.

SUMMARY BUDGET INFORMATION

RESOLUTION 2021-102**ADOPTING A BUDGET FOR THE YEAR 2022, SETTING THE CITY LEVY, APPROVING THE HRA LEVY, AND APPROVING A TAX RATE INCREASE.**

Now, 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 2022 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 2022, including general ad valorem tax levies and use of fund balances, are also as listed below.

	<u>Revenue</u>	<u>Expense</u>		
Governmental Funds				
General Fund	15,376,700	15,376,700		
Planning & Inspections	460,000	440,671		
Econ Dev Authority Admin	255,500	250,028		
Cable Television	138,800	194,150		
Library	1,107,400	1,135,800		
After School Programs	22,200	45,795		
21st Century Arts	45,400	48,518		
Downtown Parking	41,200	41,200		
Capital Project Funds	2,511,206	2,765,775		
Debt Service Funds	1,481,734	1,510,900		
Proprietary Funds			<u>Capital Assets</u>	<u>Debt Principal Paid (Advanced)</u>
Water Fund	4,028,850	3,384,646	875,000	80,000
Sewer Fund	6,638,050	2,664,379	4,226,250	59,600
Refuse Fund	2,233,100	2,212,175	2,300	-
Storm Sewer Fund	672,850	693,659	50,000	60,400
Liquor Fund	9,576,500	9,450,900	-	260,000
Municipal Service Center	936,005	1,077,627	-	-
Information Systems	630,600	675,300	-	-
Use of Fund Balance		4,187,872	-	-
Total Including Interfund Transfers	<u>46,156,095</u>	<u>46,156,095</u>	<u>5,153,550</u>	<u>460,000</u>

Section B. The following sums of money are levied for the current year, collectable in 2022 upon the taxable property in said City of Columbia Heights, for the following purposes:

Estimated General Fund Levy	12,784,700
Estimated Library Levy	1,058,800
Estimated EDA Fund Levy	255,500
Total	<u>14,099,000</u>

Section C. The City Council of the City of Columbia Heights hereby approves the Housing and Redevelopment Authority Tax Levy for the fiscal year 2022 in the amount of \$310,000.

BE IT FURTHER RESOLVED: That the County Auditor is authorized to fix a property tax rate for taxes payable in the year 2022 that is higher than the tax rate calculated for the City for taxes levied in 2020 collectable in 2021.

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 \$254,949 and that the County Auditor is authorized to cancel \$254,949 of the related Bond Levy for taxes payable in 2022, leaving a balance of \$230,400 to be levied for taxes payable 2022 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 \$334,819 and that the County Auditor is authorized to cancel \$334,819 of the related Bond Levy for taxes payable in 2022, leaving a balance of \$0 to be levied for taxes payable in 2022 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 \$255,033 and that the County Auditor is authorized to cancel \$255,033 of the related Bond Levy for taxes payable in 2022, leaving a balance of \$309,200 to be levied for taxes payable in 2022 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 \$34,922 and that the County Auditor is authorized to cancel \$34,922 of the related Bond Levy for taxes payable in 2022, leaving a balance of \$186,234 to be levied for taxes payable in 2022 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 13th day of December, 2021

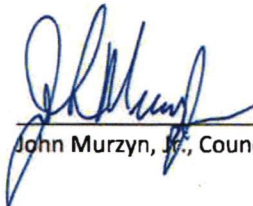
Offered By: Buesgens

Seconded By: Novitsky

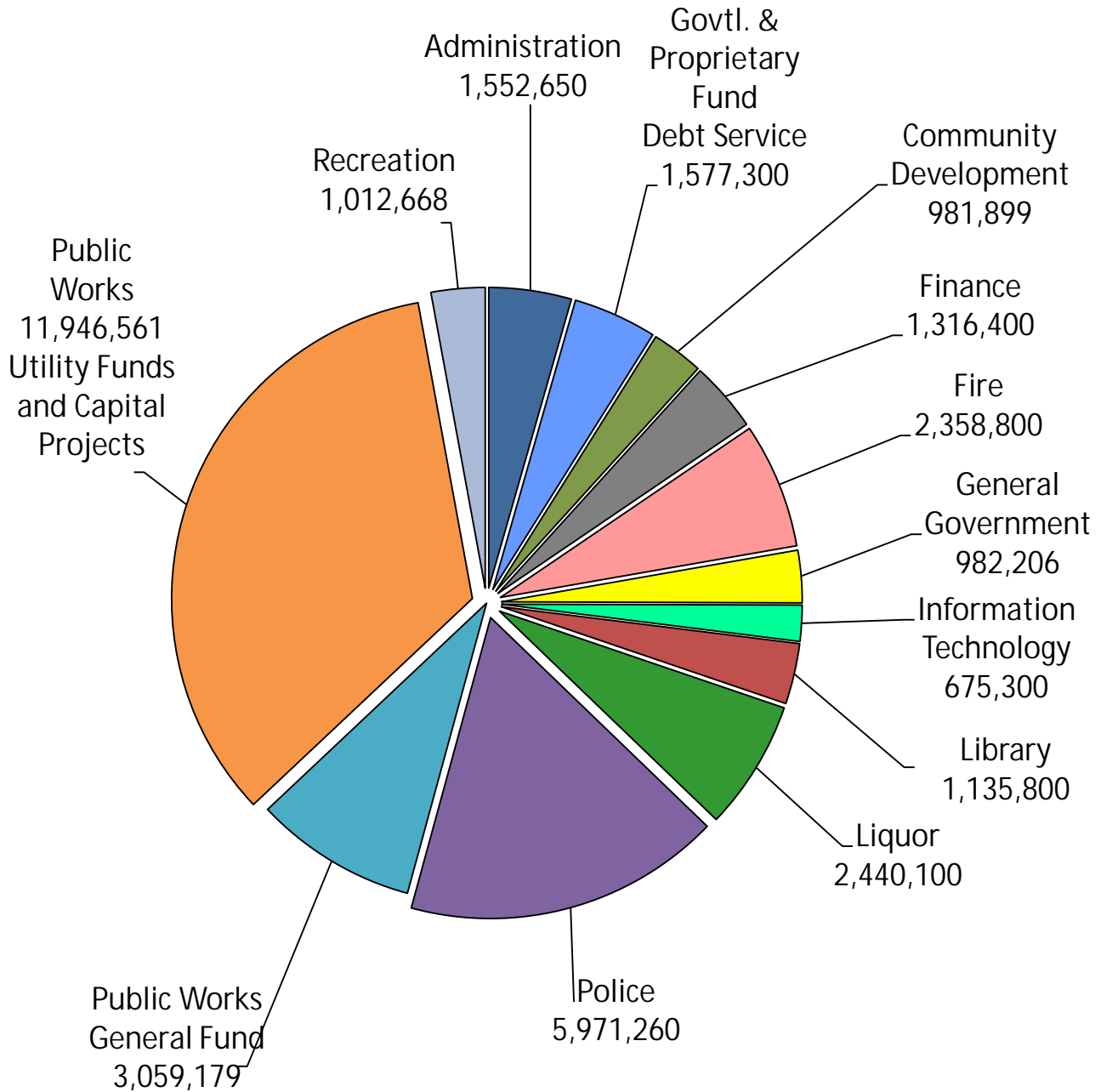
Roll Call: All Ayes, Márquez Simula Absent

Attest:


Sara Ion, City Clerk/Council Secretary

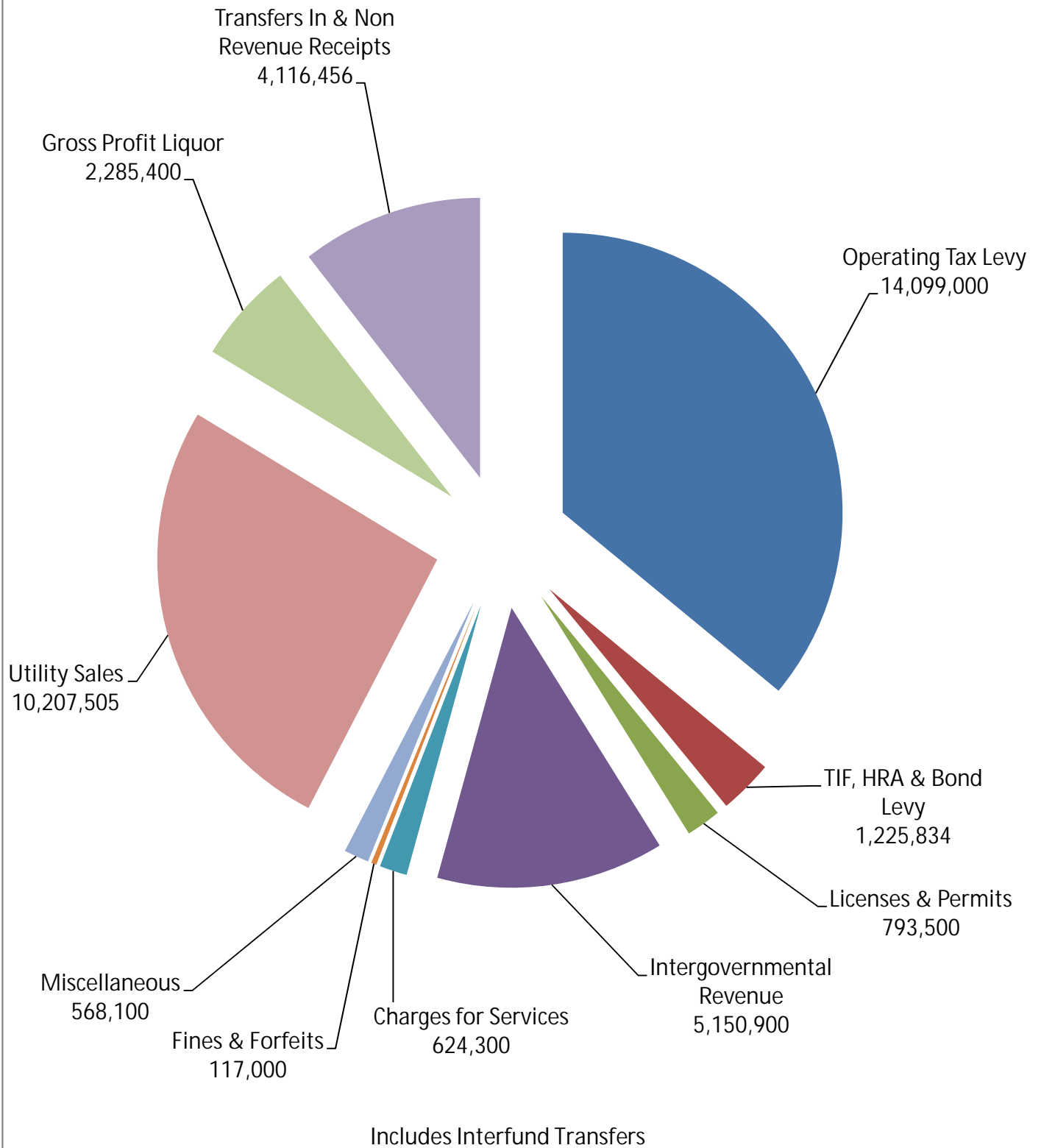

John Murzyn, Jr., Council President

All Budgetary Funds Expenditures by Functional Area 2022 Budget



Includes Interfund Transfers

All Budgetary Funds Revenues by Source 2022 Budget



City of Columbia Heights, Minnesota

Budget 2022

Summary by Fund

	Actual 2019	Actual 2020	Adopted 2021	Adopted 2022
Revenues				
101 General Fund	13,050,941	13,818,552	14,193,950	15,376,700
201 Planning & Inspections	418,542	486,058	446,370	460,000
204 EDA	255,505	253,407	255,500	255,500
212 State Aid Maintenance	193,338	211,802	215,000	198,000
225 Cable Television	242,384	221,810	152,000	138,800
226 Special Projects	236,127	142,296	-	-
228 Downtown Parking	53,814	28,300	56,200	41,200
240 Library	1,003,822	1,034,800	1,081,750	1,107,400
261 After School Programs	9,616	1,636	22,000	22,200
262 21st Century Arts	39,397	47,180	45,400	45,400
315 Sull-Shores: TX GO Bonds 2008A	109,679	107,796	105,800	105,800
344 GO Public Facilities Bonds 2009A	-	-	-	-
345 GO Improv/Rev Bonds 2013	67,454	42,572	33,100	10,100
346 GO Library 2015	459,464	470,608	464,299	455,400
347 GO Public Safety Ctr. Bonds 2017B	522,078	545,942	544,286	534,200
348 GO Pubfacilities Refnd 2018A	270,968	208,588	185,415	186,234
371 TIF T4: 4747 Central	202,198	6,200	-	-
372 Huset Park Area TIF (T6)	667,996	791,317	193,300	190,000
376 Tax Increment Bonds	12,199	8,931	-	-
385 Multi-Use Redevelopment	36,779	72,360	-	-
389 R8: Transition Block	55,372	60,783	-	-
402 Total State Aid Construction	346,483	44,835	450,000	350,000
408 EDA Redevelopment Project FD	1,423,040	5,879,683	250,000	310,000
411 Capital Improvements-Gen Govt Bldg	690,437	1,394,700	445,000	420,000
412 Capital Improvements Parks	59,003	134,530	245,000	584,206
430 Infrastructure Fund	137,503	71,000	112,000	112,000
431 Cap Equip Replacement-General Fund	180,851	124,929	507,000	537,000
432 Cap Equip Replacement - Sewer	39,500	35,300	32,000	33,000
433 Cap Equip Replacement - Water	118,781	113,719	107,000	108,000
434 Cap Equip Replacement - Garage	4,600	4,400	5,000	5,000
437 Cap Equip Replacement - Information Sytems	8,500	4,400	2,000	1,000
438 Cap Equip Replacement-Storm Sewer	10,100	10,100	10,000	20,000
601 Water Utility	3,370,944	3,742,945	3,614,025	3,830,850
602 Sewer Utility	2,088,689	2,344,355	2,295,950	2,364,800
603 Refuse Fund	2,205,399	2,225,685	2,186,710	2,233,100
604 Storm Sewer Fund	491,267	534,460	571,845	582,850
609 Liquor	8,946,808	7,604,174	9,044,200	9,257,500
631 Water Fund Debt Service	80,600	85,500	85,000	90,000
632 Sewer Fund Debt Service	79,200	59,300	62,000	64,000
634 Storm Sewer Debt Service	64,000	61,300	59,000	70,000
639 Liquor Fund Debt Service	306,900	320,400	314,000	319,000
651 Water Construction Fund	315	234,552	-	-
652 Sewer Construction Fund	175,188	8,587	-	4,176,250
653 Storm Sewer Construction Fund	350,253	102,086	-	-
701 Central Garage	688,941	667,516	678,400	689,200
705 Facilities Maintenance	229,000	228,300	234,800	241,805
720 Information Technology	391,400	438,269	417,000	629,600
Total Revenue	40,395,378	45,035,964	39,722,300	46,156,095

City of Columbia Heights, Minnesota

Budget 2022

Summary by Fund

		Actual 2019	Actual 2020	Adopted 2021	Adopted 2022
Expenses					
General Fund					
101.41110	Mayor-Council	157,472	166,570	205,950	207,850
101.41320	City Manager	466,946	597,603	637,950	690,850
101.41410	City Clerk	51,207	144,849	99,050	153,300
101.41510	Finance	915,806	946,319	987,300	987,300
101.41550	Assessing	125,286	124,211	125,359	125,300
101.41610	Legal Services	173,229	212,212	181,300	181,200
101.41940	City Hall	150,762	135,732	164,000	161,000
101.42100	Police	4,705,334	5,024,158	5,704,300	5,785,360
101.42200	Fire	1,324,540	1,313,023	1,748,350	1,876,000
101.42300	Property Inspections	350,516	354,978	359,650	409,800
101.43100	Engineering	379,882	387,312	413,722	444,769
101.43121	Streets	878,927	879,738	955,063	974,352
101.43160	Street Lighting	140,307	135,428	176,039	182,161
101.43170	Traffic Signs & Signals	89,650	116,103	116,118	119,200
101.45000	Recreation Administration	239,935	226,089	263,320	271,196
101.45001	Youth Athletics	55,669	28,372	55,077	55,114
101.45003	Adult Athletics	24,823	25,946	41,727	43,561
101.45004	Youth Enrichment	58,649	63,973	91,879	91,416
101.45005	Travel Athletics	25,851	24,885	47,145	47,897
101.45030	Trips & Outings	26,406	22,517	29,921	30,409
101.45040	Senior Citizens	89,948	86,320	98,470	99,721
101.45050	Recognition/Special Events	45,289	-139	-	-
101.45129	Murzyn Hall	195,481	151,547	183,781	189,175
101.45130	Hylander Center	68,085	59,570	91,600	89,866
101.45200	Parks	987,780	1,037,874	1,051,448	1,084,122
101.46102	Urban Forestry	148,732	200,338	242,820	254,575
101.49200	Contingencies	3,350	104,886	35,000	40,000
101.49300	Transfers	135,000	747,000	265,000	781,206
101	Total	12,014,860	13,317,416	14,371,339	15,376,700

City of Columbia Heights, Minnesota

Budget 2022

Summary by Fund

		Actual 2019	Actual 2020	Adopted 2021	Adopted 2022
Planning & Inspections					
201.42400	Planning & Inspections	463,620	422,168	448,150	440,671
Economic Development Authority					
204.46314	Econ Development Authority	160,897	187,833	254,625	250,028
State Aid Maintenance					
212.43190	State Aid Maintenance	228,415	352,513	262,861	270,814
212.43191	State Aid Gen'l Construction	-	-	25,000	55,000
Cable Television					
225.49844	Cable Television	162,924	180,545	202,750	194,150
Special Projects					
226.46317	Downtown Parking	-	10,000	-	-
226.49846	Special Projects	300,498	-	-	-
Downtown Parking					
228.46317	Downtown Parking	50,703	23,406	56,200	41,200
Library					
240.45500	Library	972,288	1,009,166	1,081,750	1,135,800
After School Programs					
261.45029	Program Revenue Expended	15,703	2,895	43,700	45,795
21st Century Arts					
262.45020	2017 - 2020 Contract Rec	30,720	31,959	45,500	-
262.45016	2020 - 2023 Contract Rec	-	7,306	-	48,518
Bonds					
315.47000	Sull-Shores: TX GO Bonds 2008A	98,461	99,199	99,700	99,700
344.47000	G.O. Public Facilities Bonds	2,279,798	-	-	-
345.47000	GO Improv/Rev Bonds 2013	48,210	50,513	27,100	22,200
346.47000	GO Library 2013	458,529	458,204	456,800	458,000
347.47000	GO Public Safety Ctr. Bonds 2017B	532,256	532,956	533,500	533,600
348.47000	GO Pubfacilities Refnd 2018A	38,967	197,266	208,600	204,100
TIF Districts					
371.47000	TIF T4: 4747 Central	231,546	534,451	-	-
372.47000	Huset Park Area TIF (T6)	619,875	725,098	191,000	193,300
376.46800	TIF Districts	-62,611	-3,816	-	-
376.47000	Tax Increment Bonds	-	5,797	-	-
385.47000	Multi-Use Redevelopment Bonds	5,646	253,158	-	-
389.47000	R8: Transition Block	50,058	55,704	-	-
402.43191	Total State Aid Construction	-	-	400,000	750,000
408.46414	EDA Redevelopment Project FD	57,426	148,227	250,000	250,000
Capital Improvements-Gen Govt Bldg					
411.41940	City Hall	24,781	-	-	-
411.42100	Police	-	-	-	52,500
411.42200	Fire	-	-	-	55,700
411.45129	Murzyn Hall	-	-	95,000	-
411.45500	Library	625	-	-	35,000
411.49950	Central Garage	-	-	75,000	125,000
Capital Improvements Parks					
412.45200	Parks	-	-	-	45,000
Infrastructure Fund					
430.46323	Capital Improvement Expense	5,407	496,280	774,712	520,861
Cap Equip Replacement-General Fund					
431.41510	Finance	24,388	-	-	-
431.42100	Police	290,513	214,055	151,700	185,900
431.42200	Fire	507,878	100,718	640,000	73,000
431.43100	Engineering	-	-	40,000	65,000
431.43121	Streets	109,169	280,629	62,500	215,000
431.45200	Parks	-	53,623	62,500	67,000
431.46102	Urban Forestry	63,987	-	25,000	-
431.46310	Community Development Adm	-	-	-	-

City of Columbia Heights, Minnesota

Budget 2022

Summary by Fund

		Actual 2019	Actual 2020	Adopted 2021	Adopted 2022
432.49499	Cap Equip Replacement - Sewer Non-Operating	14,129	104,865	-	-
433.49449	Cap Equip Replacement - Water Non-Operating	14,129	7,698	-	-
434.49950	Cap Equip Replacement - Garage Central Garage	17,384	-	-	-
437.49980	Cap Equip Replacement - IS Information Systems	47,156	61,854	46,000	20,000
438.49699	Cap Equip Replacement Storm Sewer Non-Operating	-	3,849	-	-
601.49400	Water Utility Source of Supply	1,584,203	1,616,685	1,686,125	1,725,000
601.49430	Distribution	1,041,691	1,216,920	1,186,803	1,235,146
601.49440	Administration & General	140,428	152,908	155,000	164,000
601.49449	Non-Operating	78,000	319,346	85,000	90,000
602.49450	Sewer Utility Collections	685,985	921,511	823,479	868,679
602.49480	Disposal	1,121,217	1,206,459	1,242,650	1,289,000
602.49490	Administration & General	140,441	152,720	155,000	164,000
602.49499	Non-Operating	79,000	59,000	62,000	64,000
603.49510	Refuse Fund Refuse Disposal	1,659,598	1,766,658	1,785,000	1,830,000
603.49520	Collection & Disposal	130,309	163,916	150,583	158,693
603.49530	Recycling	165,660	181,513	198,807	206,939
603.49540	Hazardous Waste	10,322	11,973	14,720	16,543
604.49650	Storm Sewer Fund Collections	358,693	474,671	457,503	478,059
604.49690	Administration & General	1,128	1,041	1,200	1,100
604.49699	Non-Operating	63,000	163,086	59,000	70,000
609.49791	Liquor Liquor Store #1	4,028,612	4,064,411	4,074,100	4,200,400
609.49792	Liquor Store #2	3,045,190	2,532,668	3,200,200	3,236,600
609.49793	Liquor Store #3	1,337,275	707,037	1,355,500	1,489,000
609.49794	Liquor Non-Operating	449,400	412,400	479,300	472,200
631.47000	Water Fund Debt Service Bonds	12,410	7,932	7,200	5,500
632.47000	Sewer Fund Debt Service Bonds	6,464	5,326	4,900	3,700
634.47000	Storm Sewer Debt Service Bonds	7,770	6,056	5,700	4,500
639.47000	Liquor Debt Service Bonds	59,259	50,990	57,900	52,700
651.49449	Water Construction Fund Non-Operating	20,254	-	100,000	165,000
652.49499	Sewer Construction Fund Non-Operating	-	-	270,000	275,000
653.49699	Storm Sewer Construction Storm Sewer Construction Fund	-	-	215,000	140,000
701.49950	Central Garage Central Garage	659,505	679,846	783,250	810,967
705.49970	Facilities Maintenance Facilities Maintenance	202,143	223,853	260,424	266,660
720.49980	Information Technology Information Technology	374,526	400,079	416,800	655,300
	Total Expense	37,341,050	37,424,537	40,224,131	41,968,223

CITY OF COLUMBIA HEIGHTS
GENERAL FUND, LIBRARY AND EDA COMPARISON OF
2021 TO 2022 BUDGETED EXPENDITURES AND REVENUE

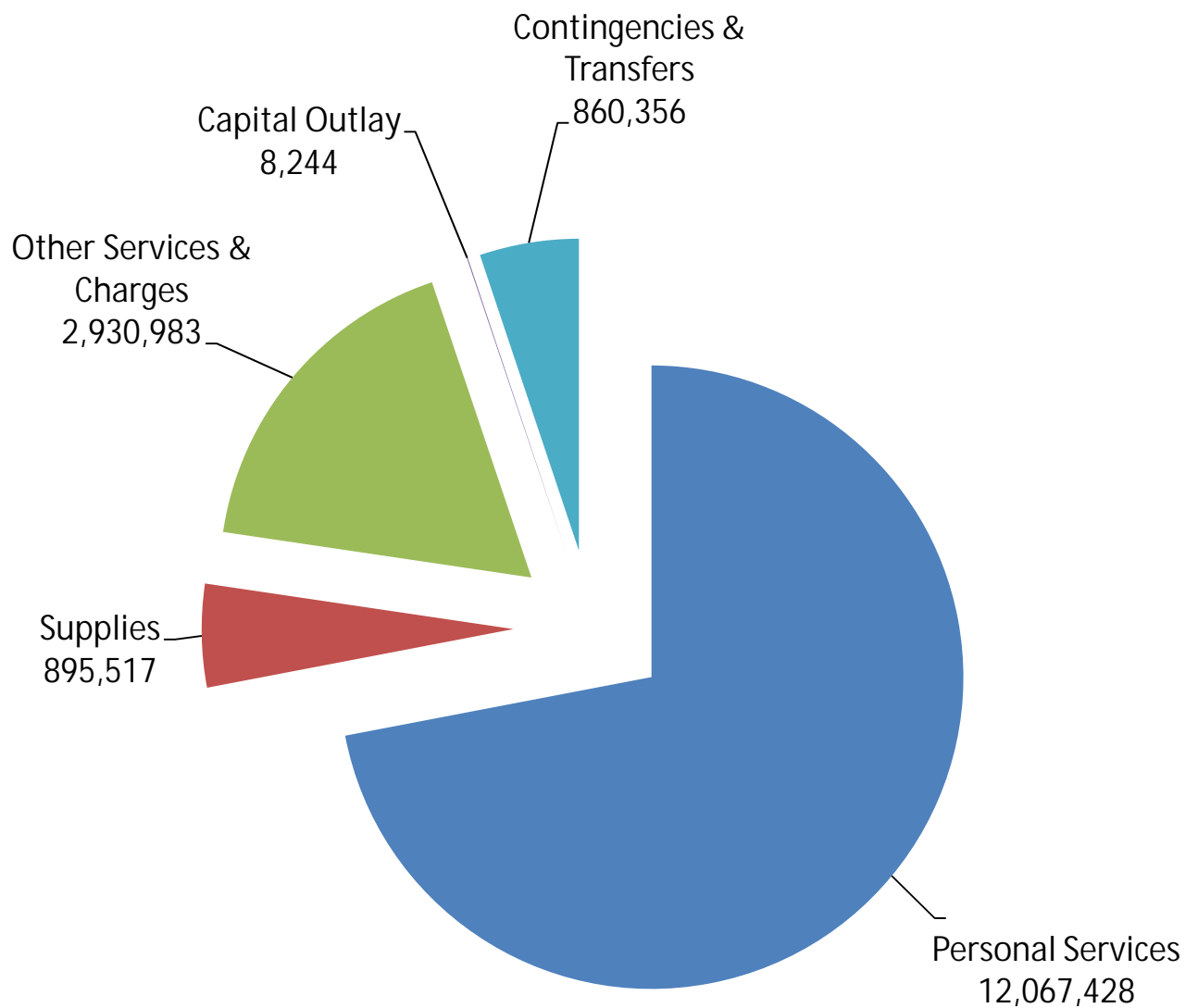
	General Fund		Library Fund		EDA Fund		Total	
	2021	2022	2021	2022	2021	2022	2021	2022
<u>Expenditures</u>								
Personal Services	10,854,862	11,113,700	730,900	745,600	209,600	208,128	11,795,362	12,067,428
Supplies	683,153	764,017	98,500	128,600	3,200	2,900	784,853	895,517
Other Services	2,523,824	2,668,033	237,200	245,850	21,800	17,100	2,782,824	2,930,983
Capital Outlay	7,000	8,244	-	-	-	-	7,000	8,244
Contingencies and Transfers	302,500	822,706	15,150	15,750	20,025	21,900	337,675	860,356
Total Expenditures	14,371,339	15,376,700	1,081,750	1,135,800	254,625	250,028	15,707,714	16,762,528

<u>Revenues</u>								
Licenses & Permits	367,200	383,000	-	-	-	-	367,200	383,000
Charges for Current Services	577,800	570,500	17,300	17,100	-	-	595,100	587,600
Fines & Forfeits	103,000	117,000	11,000	-	-	-	114,000	117,000
Miscellaneous	79,000	100,000	9,514	20,500	-	-	88,514	120,500
Transfers In & Non-Revenue Receipts	516,450	515,000	11,000	11,000	-	-	527,450	526,000
Intergovernmental - LGA	450,000	425,000	-	-	-	-	450,000	425,000
Intergovernmental - Other	469,500	481,500	-	-	-	-	469,500	481,500
Subtotal Revenue - Other Sources	2,562,950	2,592,000	48,814	48,600	-	-	2,611,764	2,640,600

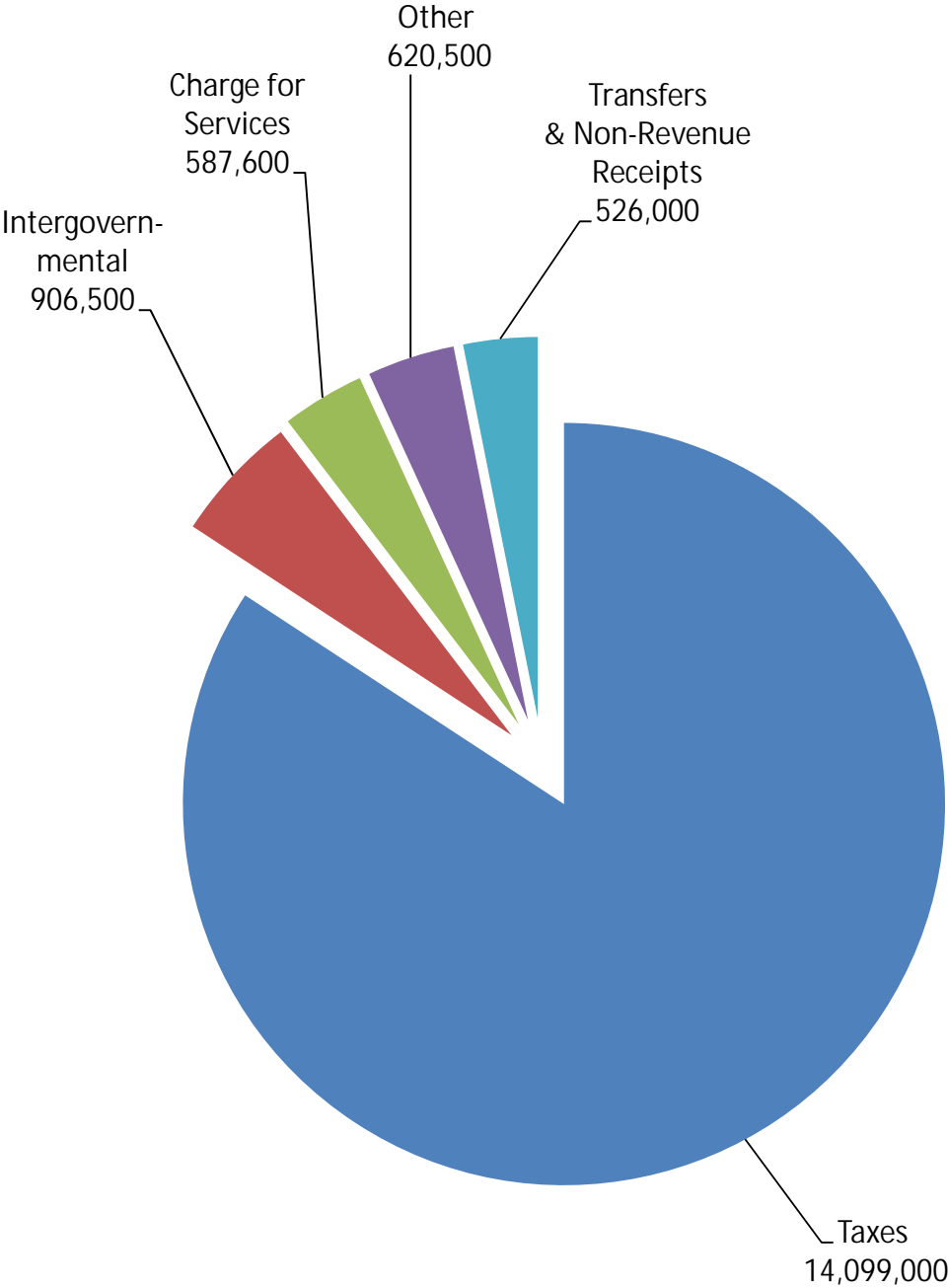
Area-Wide Tax	2,734,828	3,330,155	242,877	275,796	60,076	66,553	3,037,781	3,672,503
Local Levy	8,896,172	9,454,545	790,059	783,004	195,424	188,947	9,881,655	10,426,497
Total Operating Levy	11,631,000	12,784,700	1,032,936	1,058,800	255,500	255,500	12,919,436	14,099,000

Increase/-Decrease to Fund Balance	-177,389	-	-	-28,400	875	5,472	-176,514	-22,928
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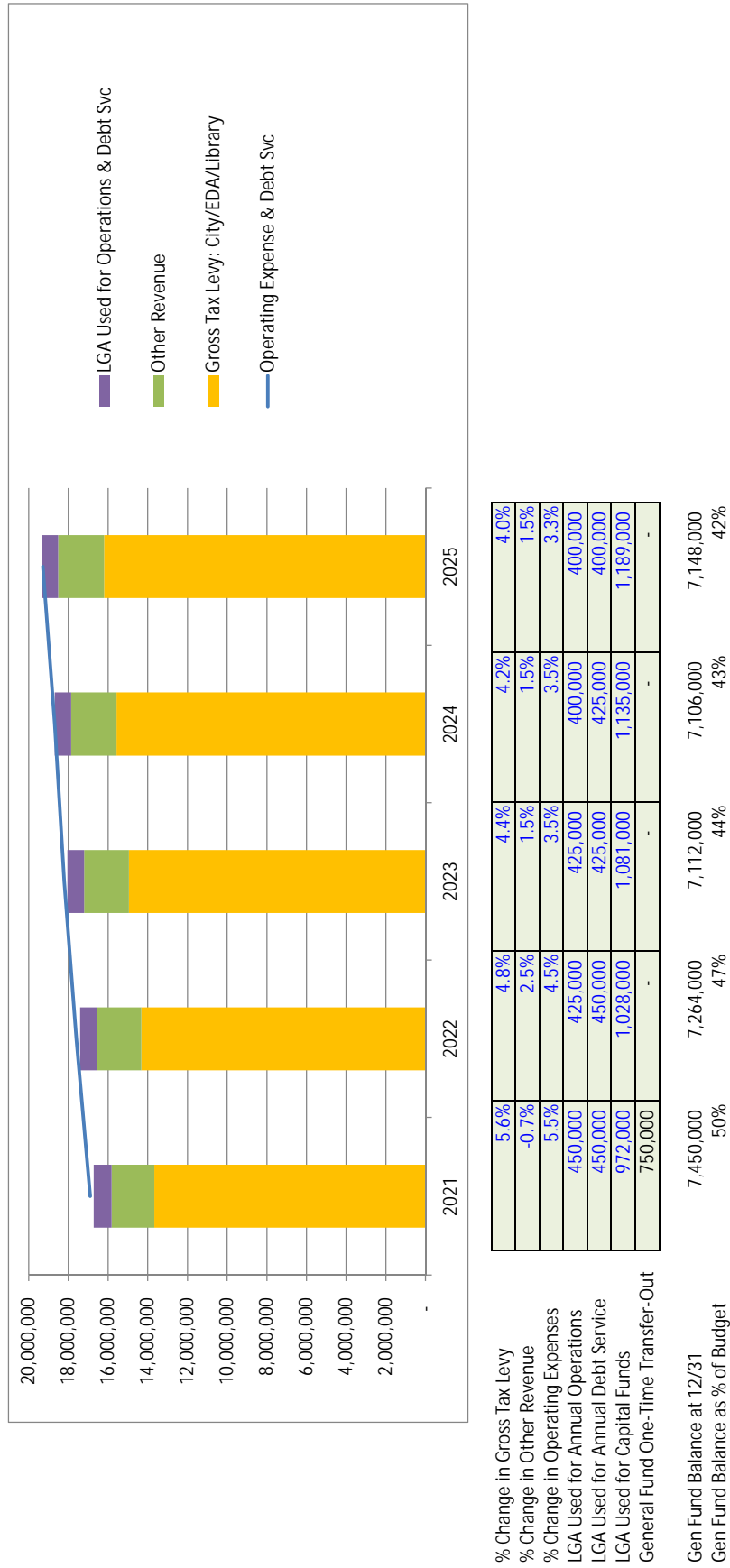
General Fund, Library & EDA
Expenditures by Classification
2022 Budget



General Fund, Library Fund
& EDA Revenue by Source
2022 Budget



CITY OF COLUMBIA HEIGHTS
FIVE-YEAR FINANCIAL PLAN FOR TAX-SUPPORTED FUNDS
Revision date 08/06/21



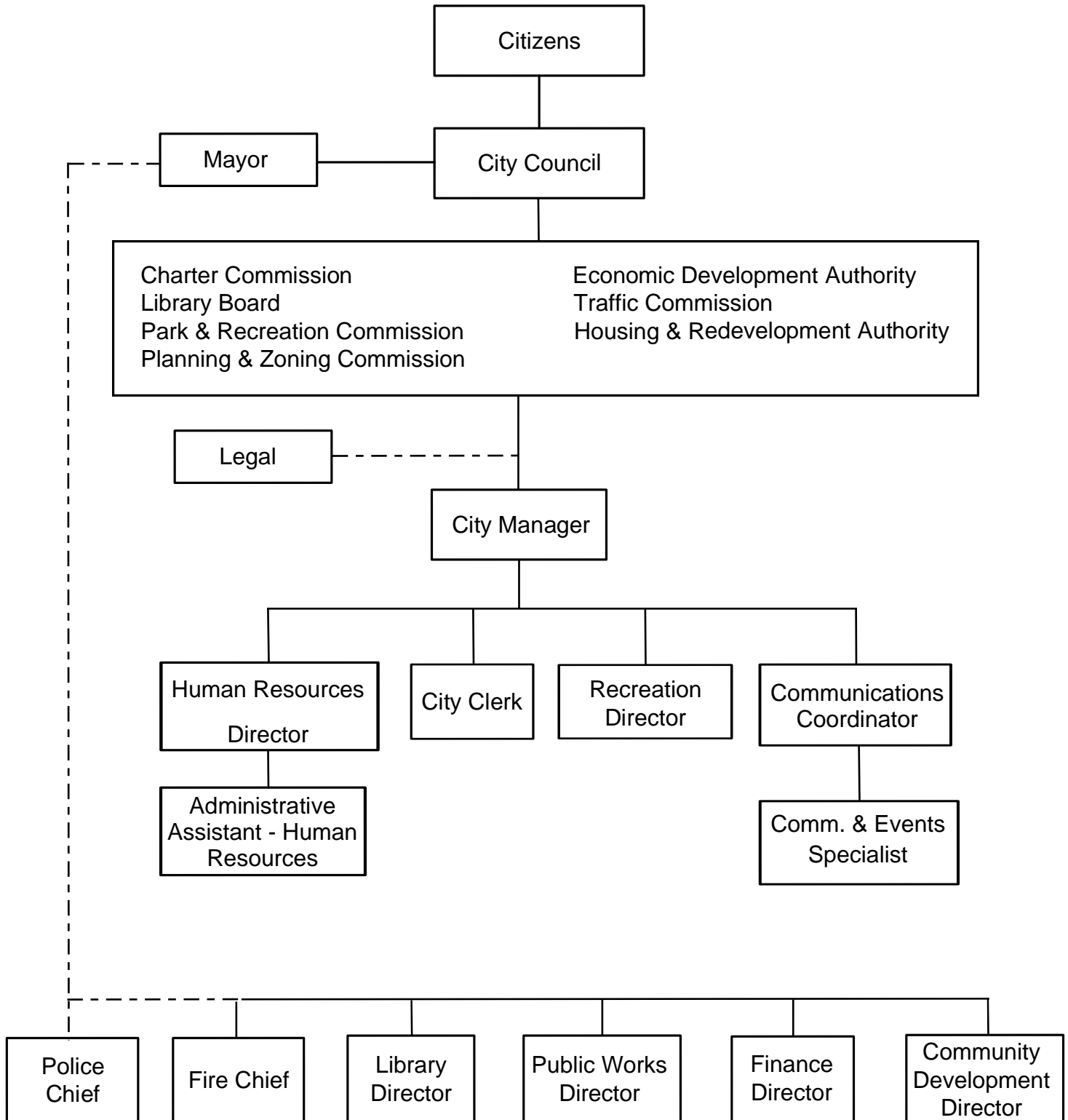
Note: The data above reflects the tax amount labeled as "City or Town" on annual property tax statements. This includes the City, the Library, and the EDA tax levies. The HRA special district levy of approximately \$250,000 is included within the line on property tax statements labeled as "Other Special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

DETAILED BUDGET INFORMATION

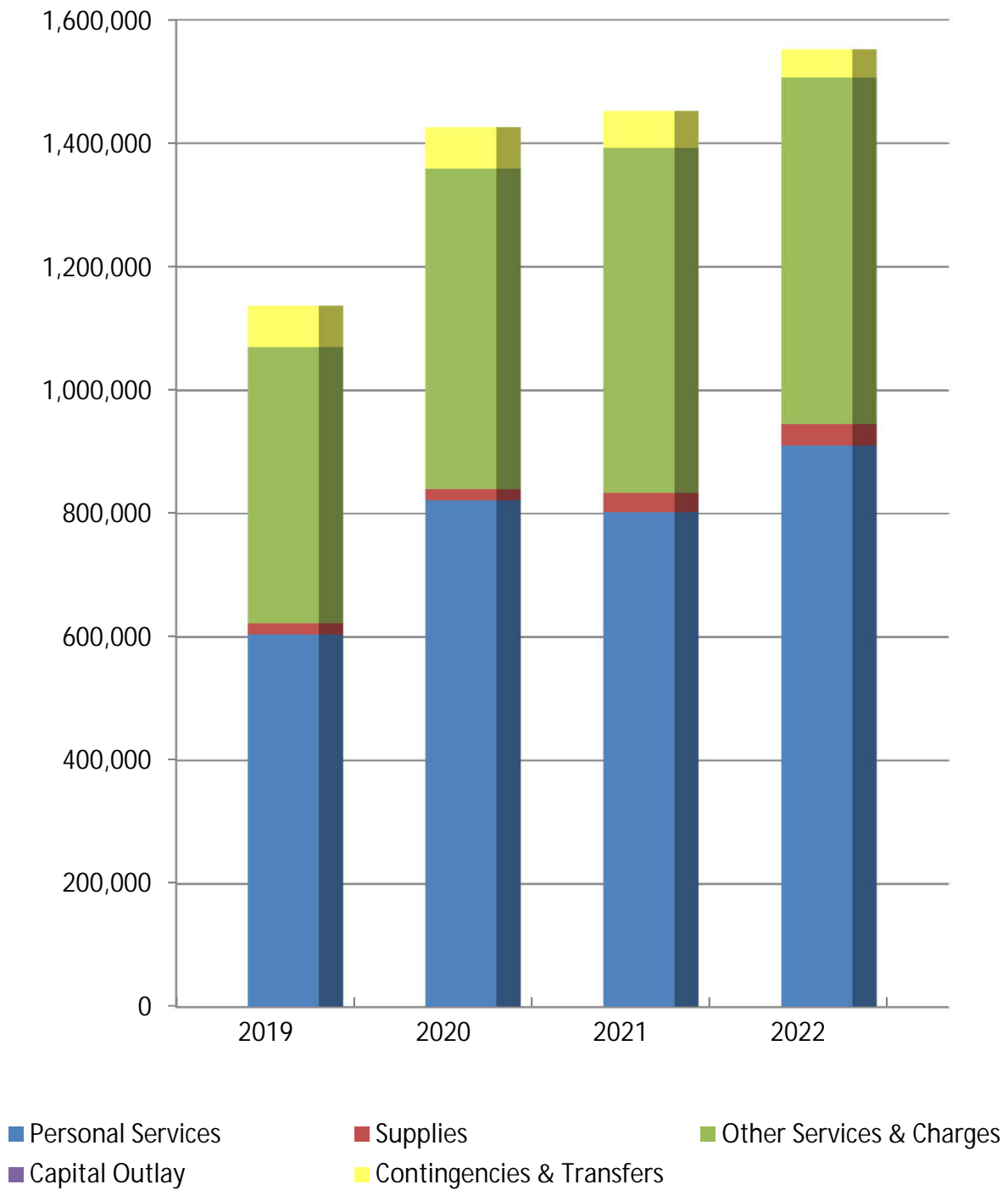
ADMINISTRATION

City of Columbia Heights

2022



ADMINISTRATION EXPENDITURE SUMMARY



City of Columbia Heights, Minnesota

BUDGET 2022

Administration

	Mayor-Council	City Manager	City Clerk	Assessing	Legal Services	Cable TV
	101	101	101	101	101	225
Revenue						
30999 Taxes	199,954	646,416	133,526	118,614	138,240	-
31999 Licenses & Permits	-	-	-	-	-	-
32999 Intergovernmental	6,645	21,489	4,439	3,943	4,595	-
33999 Charge for Services	-	-	-	2,000	-	-
34999 Fines & Forfeits	-	-	-	-	37,500	-
35999 Miscellaneous	1,251	4,045	836	742	865	138,800
36999 Sales and Related Charges	-	-	-	-	-	-
39199 Transfers & Non Rev Receipts	-	18,900	14,500	-	-	-
Total Revenue	207,850	690,850	153,301	125,299	181,200	138,800
Expenses						
0999 Personal Services	109,800	619,600	118,200	7,000	-	56,300
1999 Supplies	17,500	11,000	2,400	100	-	3,700
2999 Other Services and Charges	79,050	60,250	32,700	118,200	181,200	89,750
4999 Capital Outlay	-	-	-	-	-	-
6999 Contingencies & Transfers	1,500	-	-	-	-	44,400
Total Expenses	207,850	690,850	153,300	125,300	181,200	194,150
Summary						
Change to Fund Balance	-	-	1	-1	-	-55,350

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: MAYOR-COUNCIL							
101 41110	GENERAL MAYOR-COUNCIL	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	91,187	92,605	115,700	109,800	109,800	109,800
1999	Supplies	537	11,957	19,100	17,500	17,500	17,500
2999	Other Services & Charges	63,150	60,830	69,650	79,050	79,050	79,050
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	2,598	1,178	1,500	1,500	1,500	1,500
	TOTALS: MAYOR-COUNCIL	157,472	166,570	205,950	207,850	207,850	207,850

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 \$1,900 or .92% from 2021 to 2022.

Personal Services decreased by \$5,900 due to changes in PERA and insurance elections. Supplies decreased by \$1,600 with a reduction in general supplies but a modest increase in food supplies to account for refreshments for Boards and Commissions, especially the Youth Commission. Other Services saw the largest increase at \$9,400, most of which being in increased costs for expert and professional services.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: CITY MANAGER							
101 41320	GENERAL CITY MANAGER	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	419,909	541,410	562,200	619,600	619,600	619,600
1999	Supplies	3,639	891	8,800	11,000	11,000	11,000
2999	Other Services & Charges	43,398	55,302	66,950	60,250	60,250	60,250
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: CITY MANAGER	466,946	597,603	637,950	690,850	690,850	690,850

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, representative 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. Offer a variety of events of interest to ALL the residents and businesses of Columbia Heights.

Budget Comments on Proposed Budget

The City Manager budget increased by \$52,900 from 2021 to 2022, an 8.3% overall increase. The largest increase of \$57,400 was in personnel costs due to a change in position classification from manager to director and other staff moving through the step program in addition to anticipated general COLA increases. There was an addition of \$1,800 to replace the City Manager desktop computer and add a monitor to remain consistent with the City's technology replacement guidelines.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: CITY CLERK							
101 41410	GENERAL CITY CLERK	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	37,731	129,156	60,300	118,200	118,200	118,200
1999	Supplies	1,626	2,047	2,300	2,400	2,400	2,400
2999	Other Services & Charges	11,849	13,647	36,450	32,700	32,700	32,700
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CITY CLERK		51,207	144,849	99,050	153,300	153,300	153,300

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 increased from 2021 by \$54,250 or 54.8%. This is due to 2022 being an election year and 2021 not having any elections. The 2022 budget is \$8,451 or 5.8% over the actual costs of the previous election year (2020). Temporary part time staff totaling \$55,300 was added to aid in elections and data processing in preparation for the move to the new City Hall. Other increases include \$1,000 for staff Laserfiche training and \$1,200 for equipment rental to make polling locations accessible.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: ASSESSING							
101 41550	GENERAL ASSESSING	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	6,758	6,207	6,859	7,000	7,000	7,000
1999	Supplies	182	280	100	100	100	100
2999	Other Services & Charges	118,345	117,725	118,400	118,200	118,200	118,200
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: ASSESSING		125,286	124,211	125,359	125,300	125,300	125,300

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 Count for special assessment billing services beginning in 2003.

Objectives

Work to further Anoka County along in their implementation of a new computer system . The implementation was intended to make the system easier to use and provide more information to staff and residents, but this has yet to occur. The goal is to work with the County in improving resident services and staff efficiencies while building on and expanding collaboration with the County.

Budget Comments on Proposed Budget

The Assessing budget stayed the same from 2021 to 2022 with an adjustment down of \$59 for rounding. Wages increased by \$200 for anticipated wage and benefit increases, and postage decreased by \$200 creating a \$0 net change.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: LEGAL SERVICES							
101 41610	GENERAL LEGAL SERVICES	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	173,229	212,212	181,300	181,200	181,200	181,200
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: LEGAL SERVICES		173,229	212,212	181,300	181,200	181,200	181,200

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 employment and 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 decreased by \$100, from 2021 to 2022. All line items remained the same with the exception of a \$100 decrease in property and liability insurance.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: CABLE TELEVISION							
225 49844	CABLE TELEVISION	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	48,664	52,871	57,600	56,300	56,300	56,300
1999	Supplies	11,824	2,889	1,700	3,700	3,700	3,700
2999	Other Services & Charges	37,936	59,385	85,450	89,750	89,750	89,750
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	64,500	65,400	58,000	44,400	44,400	44,400
TOTALS: CABLE TELEVISION		162,924	180,545	202,750	194,150	194,150	194,150

Activity Description

The Cable Television Department operates under the Administration Department to administer the franchise ordinance with Comcast; operate the local government access channels; and provide customer resolution to their cable service and billing issues. The franchise agreement with CenturyLink was withdrawn by CenturyLink in 2021.

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 accessibility of information and programming on the government access channel, website, social media, and YouTube by both creating multi-media 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.

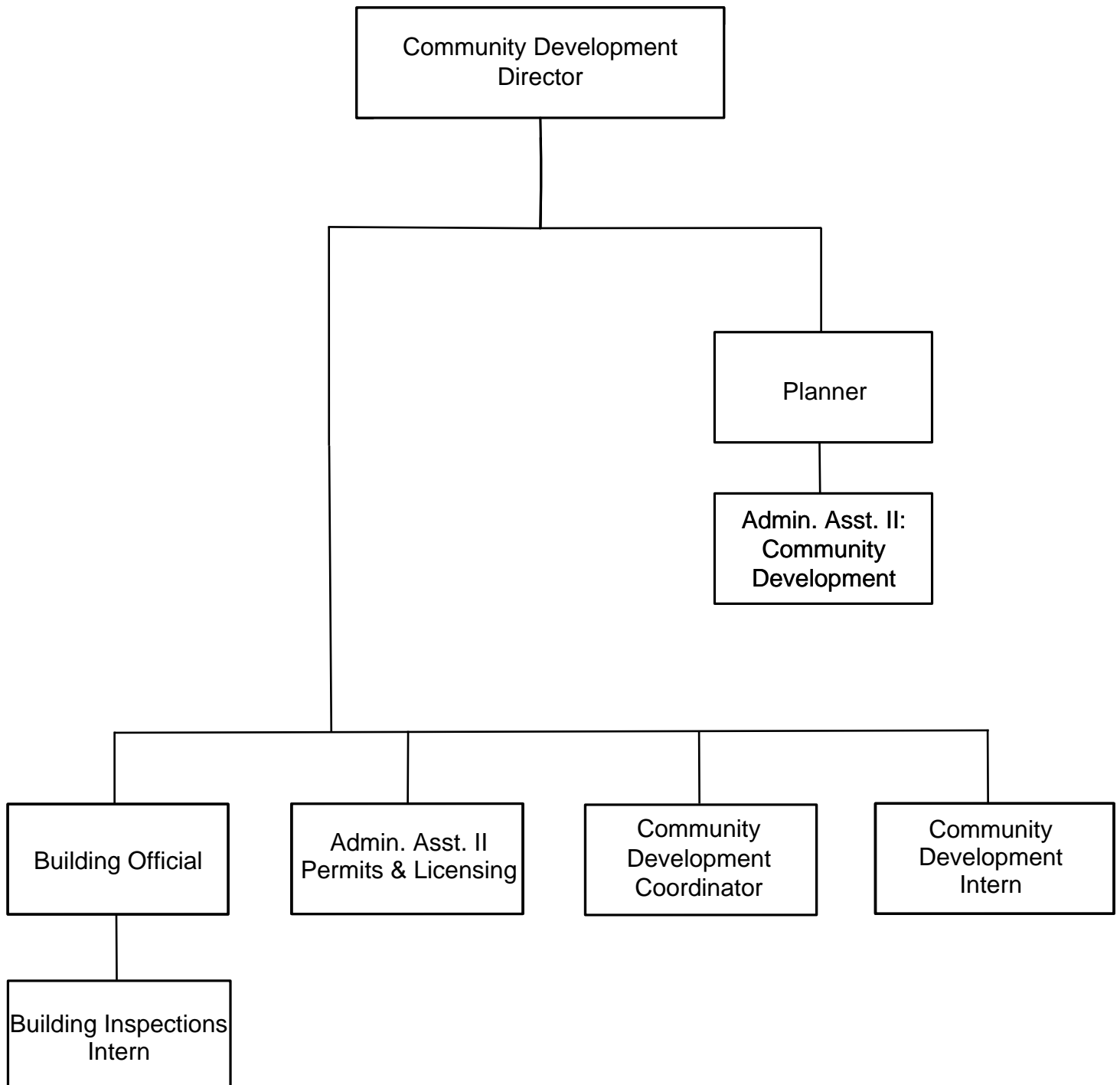
Budget Comments on Proposed Budget

Overall, the Cable Television budget decreased by \$8,600 or -4%. The Supplies budget increased by \$2,000 for the purchase of a computer to stay consistent with the City's technology replacement schedule. The expert and professional services line item decreased by \$12,800 by reducing consultant hours due to more internal staff capacity. \$3,000 was added to training and education to provide graphic design and video production training to two staff members. Other Communication reduced by \$6,000 per changes in the budget distributions. Repair and Maintenance services saw the largest increase, at \$21,700, with most of this expense being allocated to the Swagit cable production and broadcast services installed in 2021. This service provides for cable recording, and production of 24 City Council meetings and 10 other meetings. It is planned to use Swagit for all recorded and broadcast meetings in replacement of the existing part-time staff person. It is also important to note staff reduced anticipated cable revenue by an additional 10% due to subscribers increasingly "cutting the cord" and moving away from traditional cable service to app and internet based services.

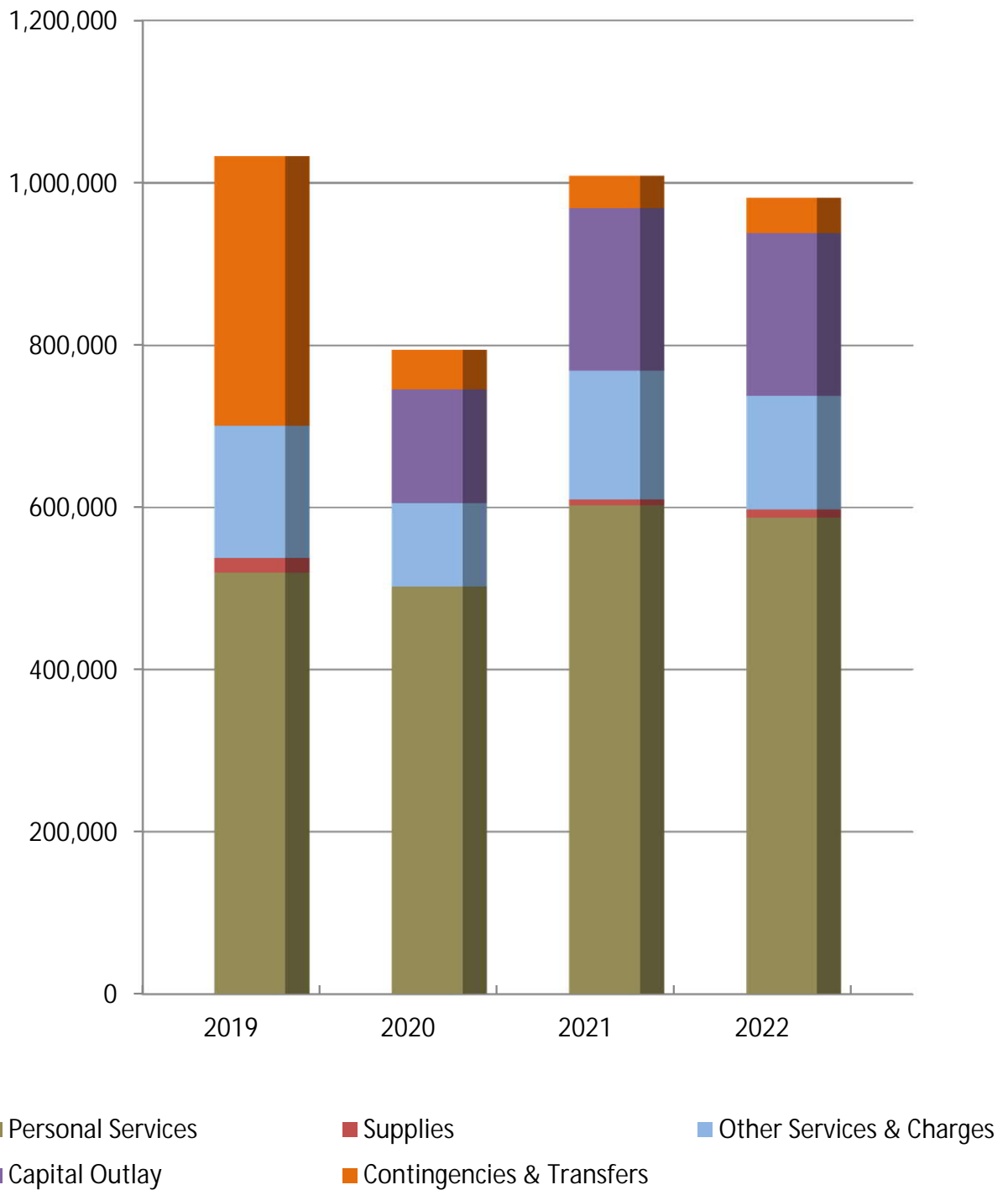
COMMUNITY DEVELOPMENT

City of Columbia Heights

2022



COMMUNITY DEVELOPMENT EXPENDITURE SUMMARY



City of Columbia Heights, Minnesota

BUDGET 2022

Community Development

	Planning & Inspections	EDA	Downtown Parking	EDA Redevelopment Project
	201	204	228	408
Revenue				
30999 Taxes	-	255,500	-	310,000
31999 Licenses & Permits	317,500	-	-	-
32999 Intergovernmental	-	-	-	-
33999 Charge for Services	-	-	-	-
34999 Fines & Forfeits	-	-	-	-
35999 Miscellaneous	2,500	-	31,200	-
36999 Sales and Related Charges	-	-	-	-
39199 Transfers & Non Rev Receipts	140,000	-	10,000	-
Total Revenue	460,000	255,500	41,200	310,000
Expenses				
0999 Personal Services	378,796	208,128	-	-
1999 Supplies	7,425	2,900	-	-
2999 Other Services and Charges	32,550	17,100	41,200	50,000
4999 Capital Outlay	-	-	-	200,000
6999 Contingencies & Transfers	21,900	21,900	-	-
Total Expenses	440,671	250,028	41,200	250,000
Summary				
Change to Fund Balance	19,329	5,472	-	60,000

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	407,634	351,281	393,400	378,796	378,796	378,796
1999	Supplies	10,246	2,068	4,050	7,425	7,425	7,425
2999	Other Services & Charges	29,740	49,320	30,675	32,550	32,550	32,550
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	16,000	19,500	20,025	21,900	21,900	21,900
TOTALS: PLANNING & INSPECTIONS		463,620	422,168	448,150	440,671	440,671	440,671

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 businesses 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.)

Planning & Inspections Narrative Continued

Budget Comments on Proposed Budget

The Planning and Inspections Fund decreased by \$7,479 from 2021 to 2022. In 2022, the City's general levy will continue to support the operations of the Planning and Inspections department.

PERSONAL SERVICES:

Personal Services will decrease by \$14,604. This reduction is related to two primary staffing changes within the department. First, a new City Planner has been hired for 2022 at a lower pay rate than the previous Planner. Secondly, one of the Administrative Assistant positions has been eliminated. The impact of these staffing changes is tempered by allocating 10% more Community Development Director staff time to Fund 201 for 2022, as significant redevelopment projects in the pipeline are expected to require more planning attention from the department.

SUPPLIES:

The Supplies budget will increase by \$3,375 to account for necessary computer hardware and software upgrades.

OTHER SERVICES CHARGES:

Other Services and Charges will increase by \$1,875 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 2022

DEPARTMENT: ECONOMIC DEVELOPMENT AUTHORITY							
204 46314	COMMUNITY DEVELOPMENT ECONOMIC DEVELOPMENT AUTH.	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	110,610	147,639	209,600	208,128	208,128	208,128
1999	Supplies	350	1,922	3,200	2,900	2,900	2,900
2999	Other Services & Charges	33,937	18,773	21,800	17,100	17,100	17,100
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	16,000	19,500	20,025	21,900	21,900	21,900
TOTALS: ECONOMIC DEVELOPMENT		160,897	187,833	254,625	250,028	250,028	250,028

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 programs; 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.
- Drive redevelopment projects in priority areas of the City through strategic partnerships.
- 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.
- Increase the City's tax base.

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 budget for 2022 will decrease by \$4,597.

PERSONAL SERVICES:

Personal Services will decrease by \$1,472 and will accommodate planned COLA increases for the CD Director and CD Coordinator.

EDA Fund 204 will also transfer out \$12,170 to the Administrative department to contribute to the funding of the Communications and Events Specialist position. Funding for this position has increased by \$702 for 2022.

SUPPLIES:

Supplies will decrease by \$300 to be more reflective of historic trends related to general office supply costs.

OTHER SERVICES AND CHARGES:

Other Services and Charges will decrease by \$4,700 due to decreases in Expert and Professional Services, Property and Liability Insurance, and Telephone costs. Expert and Professional Services contracts are more appropriately assigned to specific development projects that are typically funded through Fund 408 or other development funds managed by the City.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	202	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	50,703	23,204	56,200	41,200	41,200	41,200
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: DOWNTOWN PARKING		50,703	23,406	56,200	41,200	41,200	41,200

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 310 stall municipal parking ramp located at 4011 Van Buren Street NE, Columbia Heights, MN. The City currently holds a lease through May of 2025 with Fairview Health Services for 130 of the parking spaces. Staff are exploring ways to more fully utilize the ramp by seeking additional long term leases.

*Special Note: As part of the redevelopment of the 3989 Central Avenue site, the former municipal parking ramp at 950 40th Avenue was demolished in late 2020.

Objectives

City Goal - STRONG INFRASTRUCTURE/PUBLIC SERVICES

- Administer the management, operation, and maintenance of the municipal parking ramp located at 4011 Van Buren Street NE.

Budget Comments on Proposed Budget

The Downtown Parking Fund will decrease by \$15,000. This decrease is due to a shift in management strategy for the municipal ramp at 4011 Van Buren Street. The new strategy relies more user lease revenue and less on City general funding. In 2021, the Downtown Parking Fund received \$25,000 in operating funds from the City. For 2022, this contribution has been reduced to \$10,000.

The primary user of the ramp at 4011 Van Buren Street is Fairview Health Services, as the adjacent Fairview building at 4000 Central Avenue has limited parking and relies on the ramp for nearly all of its parking needs. For several years Fairview Health had managed the ramp and shared the operating expenses with the City. For budget year 2021, the contract with Fairview Health was renegotiated and the City took back all management and operational responsibilities with Fairview leasing space from the City. The current agreement in place for the budget year 2022 has Fairview Health Services leasing 130 parking spaces in the ramp from the City with for an annual total of \$31,200.

The ramp is currently underutilized and staff are working on ways to secure additional long term leases. The redevelopment of 3989 Central presents an opportunity for the City to partner with Alatus LLC to lease spaces for overflow parking spaces related to the 266 unit apartment community currently under construction.

*Special Note: In late 2020, Fairview Health Services closed their clinic operations at 4000 Central Avenue due to COVID-19 pandemic related financial stresses. Since the closure of the Clinic, Fairview has announced that they will fill the office building with administrative personnel that work in their credentialing department.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	1,133	3,141	-	-	-	-
1999	Supplies	7,083	-7,083	-	-	-	-
2999	Other Services & Charges	49,210	12,168	50,000	50,000	50,000	50,000
4999	Capital Outlay	-	140,001	200,000	200,000	200,000	200,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: COMMERCIAL REVITALIZA1		57,426	148,227	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.
 - Drive redevelopment projects in priority areas of the City.

City Goal - DIVERSE, WELCOMING SMALL-TOWN FEEL
 - Implement the Facade Improvement Grant Program to invest in small local businesses.

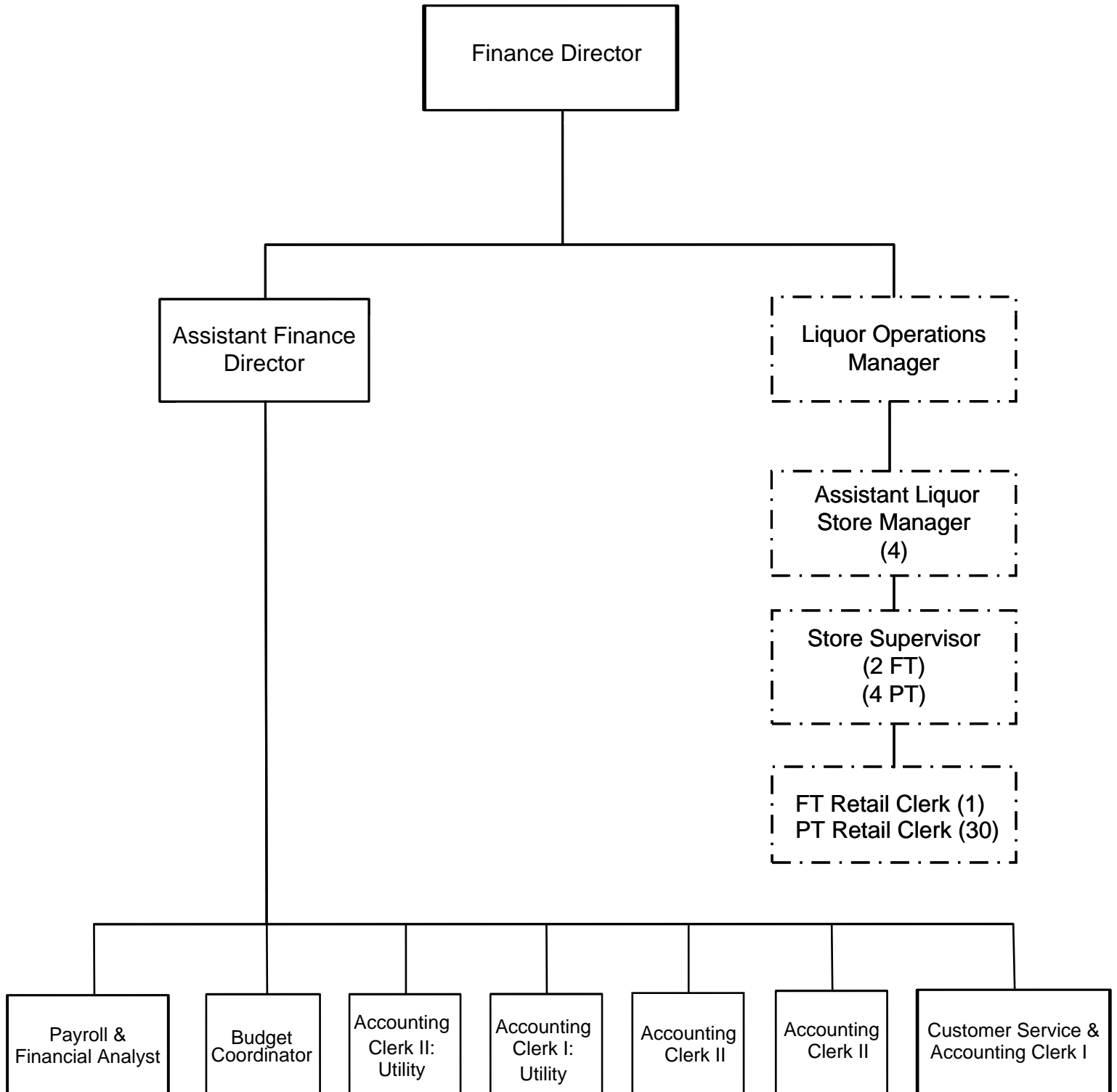
Budget Comments on Proposed Budget

The Redevelopment Project Fund will remain unchanged for 2022 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.

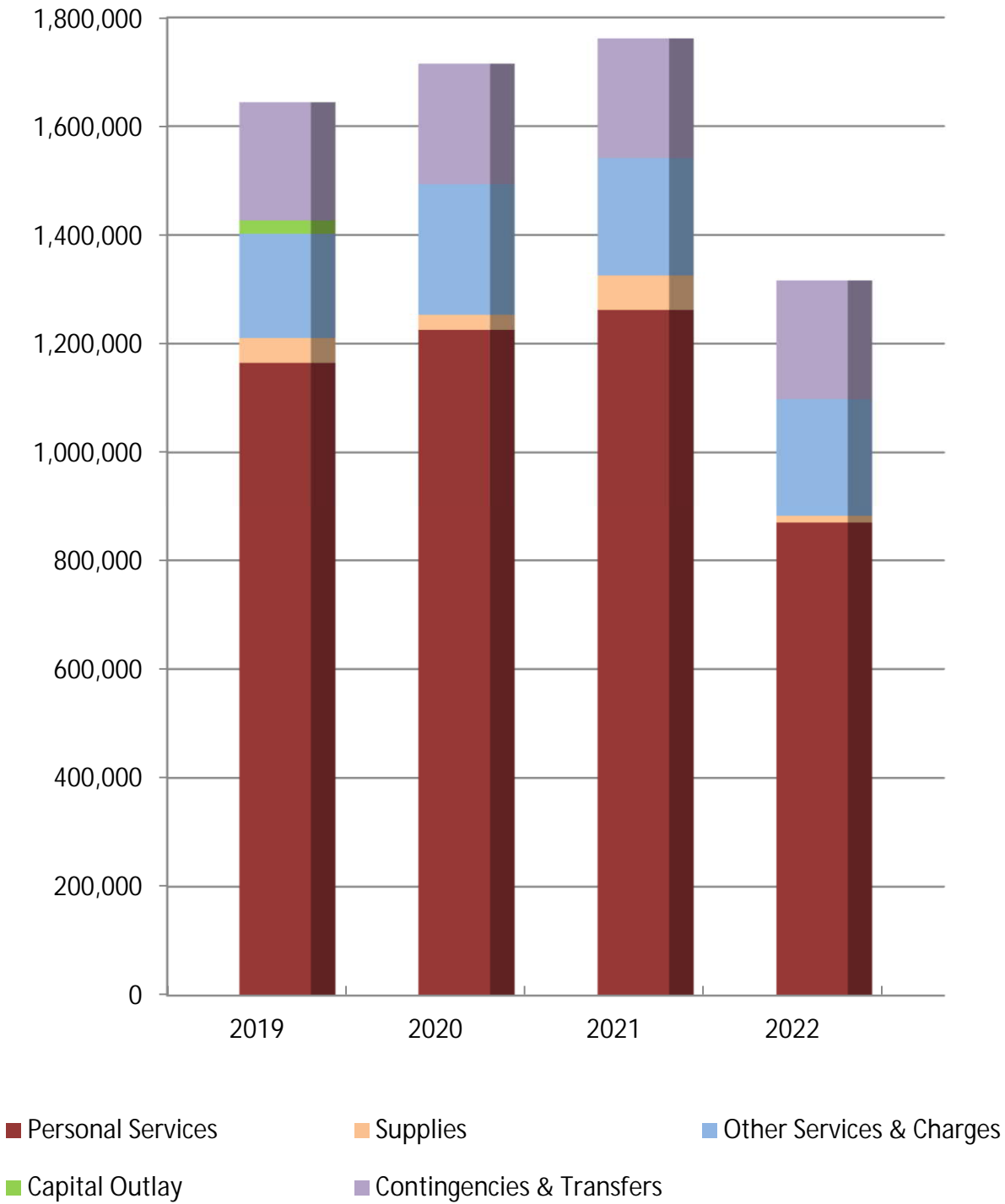
FINANCE

City of Columbia Heights

2022



FINANCE EXPENDITURE SUMMARY



Prior to 2022, Information Systems was included as part of Finance. In 2022 the functional area of Information Technology was created and Information Systems became part of this new functional area.

City of Columbia Heights, Minnesota

BUDGET 2022

Finance

	Finance	Water	Sewer	Storm Sewer
	101	601	602	604
Revenue				
30999 Taxes	496,104	-	-	-
31999 Licenses & Permits	-	-	-	-
32999 Intergovernmental	16,492	-	-	-
33999 Charge for Services	-	638	-	-
34999 Fines & Forfeits	-	-	-	-
35999 Miscellaneous	3,104	148	106	17
36999 Sales and Related Charges	-	194,682	162,457	1,151
39199 Transfers & Non Rev Receipts	471,600	-	-	-
Total Revenue	987,300	195,468	162,563	1,168
Expenses				
0999 Personal Services	869,300	-	-	-
1999 Supplies	8,500	2,100	2,100	-
2999 Other Services and Charges	109,500	52,800	52,800	1,100
4999 Capital Outlay	-	-	-	-
6999 Contingencies & Transfers	-	109,100	109,100	-
Total Expenses	987,300	164,000	164,000	1,100
Summary				
Change to Fund Balance	-	31,468	-1,437	68
Proprietary Fund Information				
Capital Asset Purchases	n/a	-	-	-

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: FINANCE							
101 GENERAL		Actual	Actual	Adopted	Department	City Manager	Council
41510 FINANCE		Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2019	2020	2021	2022	2022	2022
0999	Personal Services	850,331	884,661	919,600	869,300	869,300	869,300
1999	Supplies	8,245	4,999	7,000	8,500	8,500	8,500
2999	Other Services & Charges	57,230	56,659	60,700	109,500	109,500	109,500
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: FINANCE		915,806	946,319	987,300	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 2022, particular emphasis will be on refinement of the new process that the 2021 implantation of new City's financial software system has brought. 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.

By embracing technology, these objectives follow the core strategy of Strong Infrastructure/Public Services within the City Council's 2020 Goals Report.

Budget Comments on Proposed Budget

The proposed 2022 budget remained stable over the 2021 budget.

The decrease in personnel costs reflects a reorganization of the finance department completed at the end of 2020. The reorganization has two positions moving eligible for seniority step raises, all required under council-approved labor agreements. The reorganization reduced staff by one full-time position.

The increase in repair and maintenance is a result of the new financial software purchased and implemented late-2021. The annual subscription cost increased with the added functionality, while the hardware expense decreased with the elimination of the IBM server. The additional budget has been allocated for potential software modifications or integrations the department identifies within its first year of use.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

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		2019	2020	2021	2022	2022	2022
0999 Personal Services		-	-	-	-	-	-
1999 Supplies		1,303	1,251	3,700	2,100	2,100	2,100
2999 Other Services & Charges		42,625	49,657	45,700	52,800	52,800	52,800
4999 Capital Outlay		-	-	-	-	-	-
6999 Contingencies & Transfers		96,500	102,000	105,600	109,100	109,100	109,100
TOTALS: WATER UTILITY		140,428	152,908	155,000	164,000	164,000	164,000

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 2022, the department will focus on leveraging the many improved features available within the new financial software purchased and implemented in 2021. Key to this will be a public information campaign to inform utility customers of several new options available to them, including:

- Emailed bills in lieu of paper bills
- Customer account history and balance information available online
- Additional methods for payment and payment reminders, such as scheduled phone texts

Staff will also utilize the new software for more integrated tracking of customer service activities; as customer correspondence, work orders for repairs, and any other relevant documentation will be generated and retained within the customer's account record in the new billing system.

By embracing technology, these objectives follow the core strategy of Strong Infrastructure/Public Services within the City Council's 2020 Goals Report.

Budget Comments on Proposed Budget

The proposed budget for 2022 is an increase of \$9,000 or 5.8% from the prior year. This includes:
A \$5,000 increase in credit card fees, reflecting the increased volume of customers paying their utility bill through the webstore or by credit card over the counter during the pandemic. This pattern is expected to continue with the user-friendly improvements provided by the new billing software.

A \$2,700 increase in lease expense reflecting the need to now rent the primary meter reading equipment (Sensus VXU) for the approximately 6,000 old-technology radios installed on customer meters. The VXU owned by the City stopped working and is not repairable. Since the obsolete radios will be replaced in a few years, renting a VXU reading unit is a better alternative than purchasing a new VXU at this time.

\$3,500 increase in the annual transfer to the General Fund for administrative labor, to reflect approximately a 3% cost-of-living increase in unsettled labor agreements for 2022.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	1,303	1,083	3,700	2,100	2,100	2,100
2999	Other Services & Charges	42,638	49,637	45,700	52,800	52,800	52,800
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	96,500	102,000	105,600	109,100	109,100	109,100
	TOTALS: SEWER UTILITY	140,441	152,720	155,000	164,000	164,000	164,000

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 2022, the department will focus on leveraging the many improved features available within the new financial software purchased and implemented in 2021. Key to this will be a public information campaign to inform utility customers of several new options available to them, including:

- Emailed bills in lieu of paper bills
- Customer account history and balance information available online
- Additional methods for payment and payment reminders, such as scheduled phone texts

Staff will also utilize the new software for more integrated tracking of customer service activities; as customer correspondence, work orders for repairs, and any other relevant documentation will be generated and retained within the customer's account record in the new billing new system.

By embracing technology, these objectives follow the core strategy of Strong Infrastructure/Public Services within the City Council's 2020 Goals Report.

Budget Comments on Proposed Budget

The proposed budget for 2022 is an increase of \$9,000 or 5.8% from the prior year. This includes:

A \$5,000 increase in credit card fees, reflecting the increased volume of customers paying their utility bill through the webstore or by credit card over the counter during the pandemic. This pattern is expected to continue with the user-friendly improvements provided by the new billing software.

A \$2,700 increase in lease expense reflecting the need to now rent the primary meter reading equipment (Sensus VXU) for the approximately 6,000 old-technology radios installed on customer meters. The VXU owned by the City stopped working and is not repairable. Since the obsolete radios will be replaced in a few years, renting a VXU reading unit is a better alternative than purchasing a new VXU at this time.

\$3,500 increase in the annual transfer to the General Fund for administrative labor, to reflect approximately a 3% cost-of-living increase in unsettled labor agreements for 2022.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	1,128	1,041	1,200	1,100	1,100	1,100
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: STORM SEWER	1,128	1,041	1,200	1,100	1,100	1,100

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

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

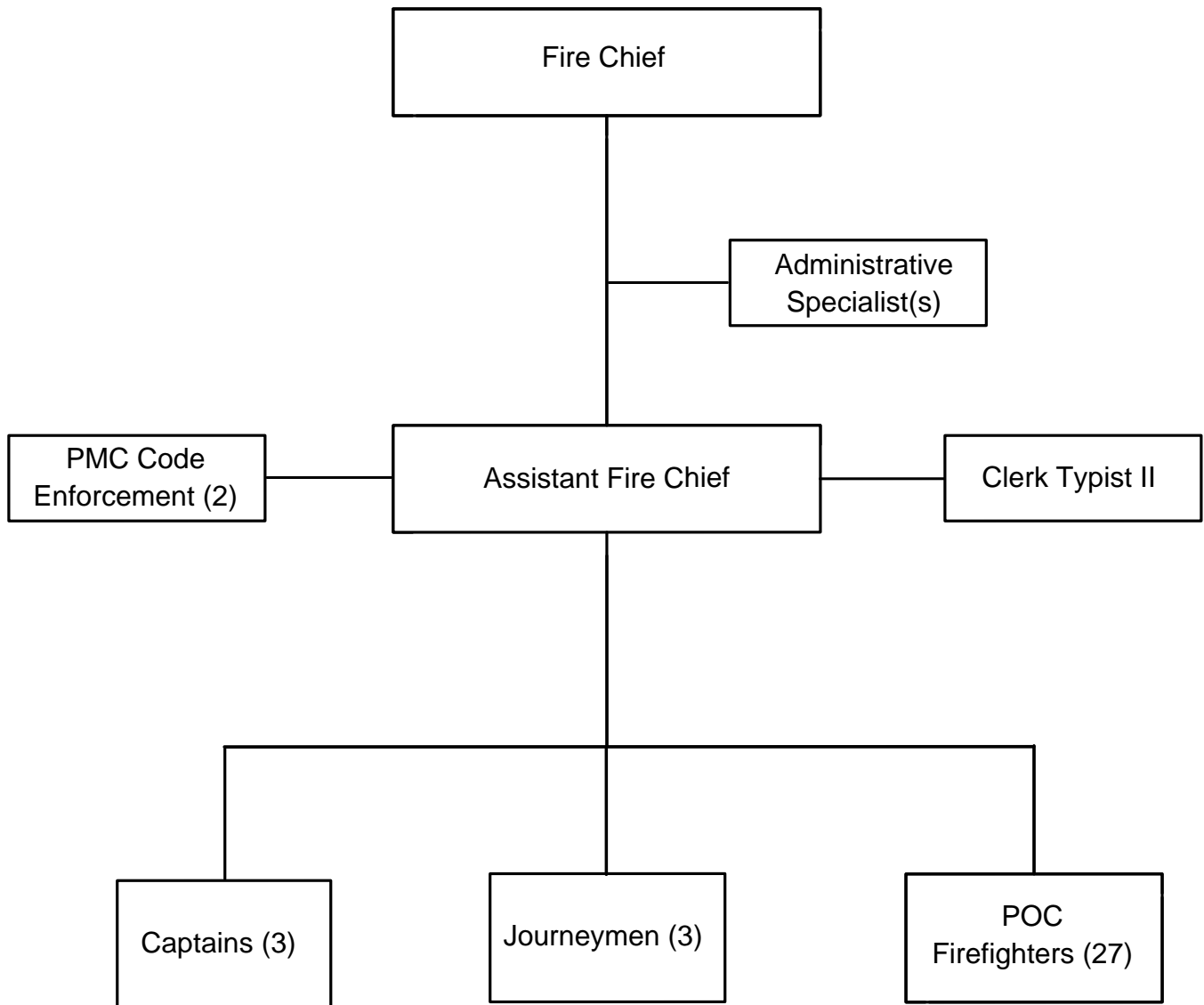
Budget Comments on Proposed Budget

The proposed budget for 2022 is \$100 less than 2021. The only item in this budget is a small share of the City's annual audit costs.

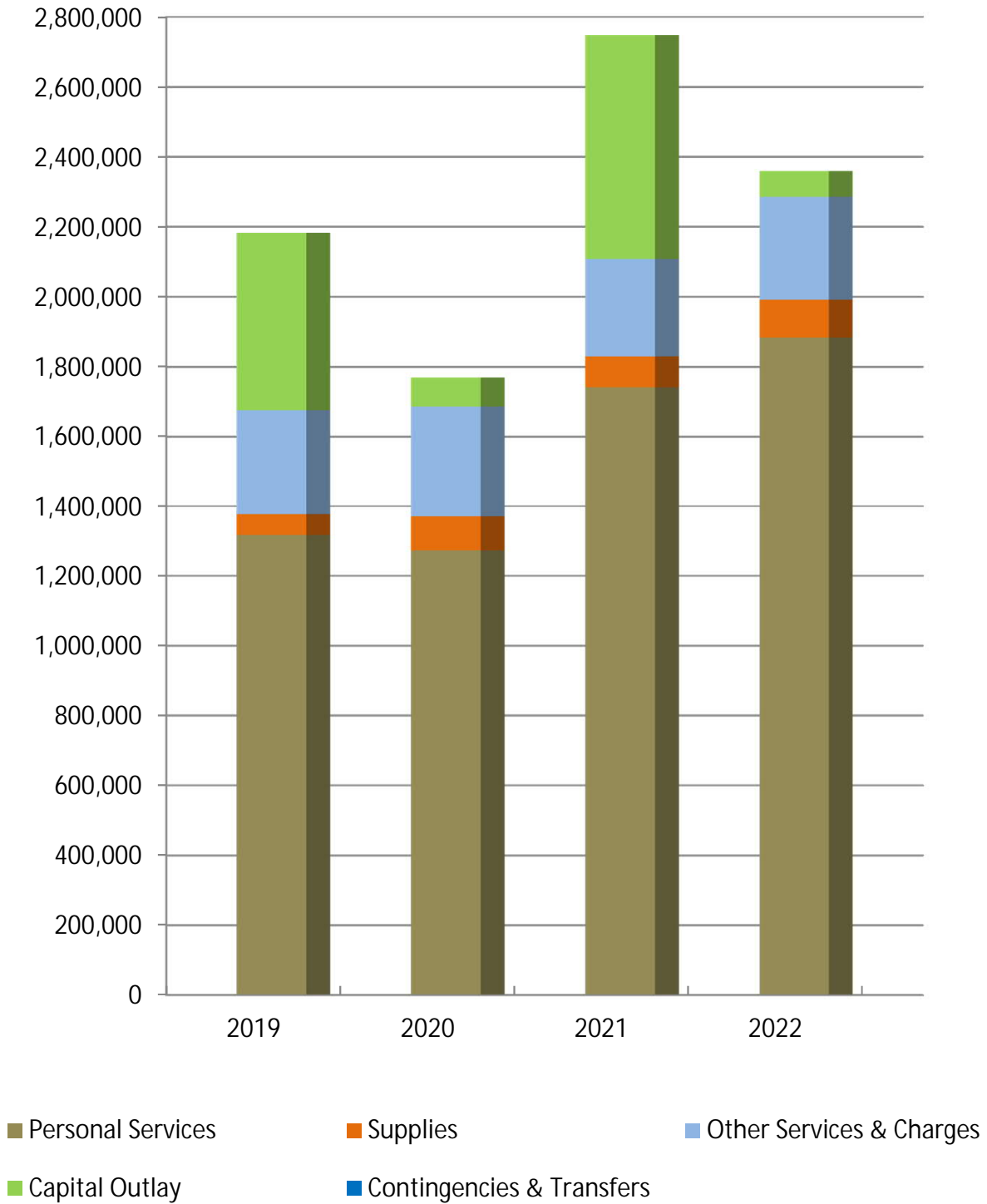
FIRE

City of Columbia Heights

2022



FIRE EXPENDITURE SUMMARY



City of Columbia Heights, Minnesota
BUDGET 2022

Fire

	Fire	Property Inspections	Cap Equip Replacement Fire
	101	101	431
Revenue			
30999 Taxes	1,614,237	47,908	-
31999 Licenses & Permits	-	335,000	-
32999 Intergovernmental	168,662	1,593	59,880
33999 Charge for Services	83,000	25,000	-
34999 Fines & Forfeits	-	-	-
35999 Miscellaneous	10,101	300	3,614
36999 Sales and Related Charges	-	-	-
39199 Transfers & Non Rev Receipts	-	-	1,205
Total Revenue	1,876,000	409,801	64,699
Expenses			
0999 Personal Services	1,491,900	392,000	-
1999 Supplies	96,100	11,100	-
2999 Other Services & Charges	288,000	6,700	-
4999 Capital Outlay	-	-	73,000
6999 Contingencies & Transfers	-	-	-
Total Expenses	1,876,000	409,800	73,000
Change to Fund Balance	-	1	-8,301

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: FIRE						
101 42200	GENERAL FIRE	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	Council Adopted 2022
Line Item	Description					
0999	Personal Services	975,705	923,765	1,396,100	1,491,900	1,491,900
1999	Supplies	57,130	79,669	82,800	96,100	96,100
2999	Other Services & Charges	291,704	309,589	269,450	288,000	288,000
4999	Capital Outlay	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-
TOTALS: FIRE		1,324,540	1,313,023	1,748,350	1,876,000	1,876,000

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
- Emergency Management Support

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 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 2021, 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 Narrative Continued

Budget Comments on Proposed Budget

The proposed 2022 Fire Department budget shows an increase of \$127,650 or 7% over 2021. A key factor in this exceeding the 3% general inflationary increase in the 2022 budget is that most of the additional Paid-on-Call Firefighters required to bring the department closer to its goal of 30 Paid-on-Call Firefighters will still be going through significant training in 2022, and will not be qualified to cover fire shifts until approximately 2023. As a result, costs in 2022 include both outfitting the new Paid-on-Call Firefighters and requiring substantial overtime to be worked by full-time Firefighters to cover all necessary fire shifts in 2022. After 2022, the need for this overtime to be worked by full-time Firefighters is expected to diminish as the Paid-on-Call Firefighters become qualified for shift work.

PERSONNEL SERVICES: The line items for regular employees, overtime regular, and part-time other reflect an expected increase of 3% and transition of several employees through their wage step scale. The Fire pay and Training pay lines items were increased to reflect the additional paid-on-call fire fighter staff hired in 2020 and 2021. Filling open positions in the paid-on-call roster, a priority of management over the past two years, brings the department closer to reaching the approved goal of 30 paid-on-call firefighters.

SUPPLIES: To outfit additional firefighting staff, the uniform budget was increased from \$9,000 to \$15,000. The Protective clothing expense line item was also increased from \$12,000 to \$18,000 to accommodate the purchase of firefighter protective gear for new staff.

OTHER SERVICE CHARGES: The department increased the out of town travel line item from \$5,000 to \$7,000. This was increased to allow staff to attend and conduct training conferences and emergency management training sessions at various locations throughout the state.

CAPITAL EQUIPMENT: The proposed capital equipment for 2022 includes \$50,000 for the purchase of loose equipment for the Engine purchased in 2021. Additional capital equipment expenses include replacement of the department's boat, which is currently out of service, and reconfiguration of the main office cubical space to accommodate the two Property Maintenance inspectors.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: PROPERTY INSPECTIONS							
101 42300	GENERAL PROPERTY INSPECTIONS	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	341,590	348,263	345,200	392,000	392,000	392,000
1999	Supplies	1,465	415	5,850	11,100	11,100	11,100
2999	Other Services & Charges	7,460	6,300	8,600	6,700	6,700	6,700
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: PROPERTY INSPECTIONS		350,516	354,978	359,650	409,800	409,800	409,800

Activity Description

The purpose of the Property Maintenance and Rental Inspection division is to safeguard the health, safety, and welfare of the public and rental occupants by enforcing city ordinances and building and property maintenance codes. The division is managed by the Assistant Fire Chief and consists of a part-time Clerk Typist II, two fulltime Inspectors, and a seasonal inspector during the summer months. The budget is comprised of expenses related to enforcement activities of the city's Property Maintenance Code, including rental property licensing and inspections, long grass/weed inspections, nuisance inspections, and property maintenance inspections of commercial and residential properties. 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.

- Work with the City of Hilltop to implement a Property Maintenance program customized for their business style.
- Implement the inspection program with Hilltop and begin conduction Property Maintenance inspections within that City.
- Continue expanding staff knowledge and education while earning additional certifications.
- 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.

Budget Comments on Proposed Budget

The proposed 2022 Property Maintenance budget is a gross increase of \$50,150 or 14% over the 2021 budget. Approximately \$25,000 this increase is offset however, by budgeted increases in fee and license revenue, primarily from a new contract to provide property maintenance and rental licensing programs on behalf of the City of Hilltop. The resulting net increase to the 2022 budget is 7% over the 2021 budget after factoring in this additional revenue.

This 7% net increase includes a 3% inflationary increase, plus increases that more accurately reflect the current actual costs of the property maintenance and rental licensing programs. For example, in the past, computers and other supplies used by the property maintenance and rental licensing programs have been budgeted in the Fire department budget (101.42200) out of administrative convenience. Whereas more of these costs are now segregated into the property maintenance budget (101.42300).

Similarly, the work load of the PT Clerk II assigned to this program has consistently exceeded the designated hours for the position. In 2009, the fulltime Clerk Typist II position was eliminated, leaving a 20 hour part-time position remaining. With the significant additional responsibilities of the Hilltop property maintenance contract beginning in 2022, and other assigned fire department clerical work, we propose returning this position to 40-hours per week.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	18,501	-	-	-	-
2999	Other Services & Charges	750	-	-	-	-	-
4999	Capital Outlay	507,128	82,217	640,000	73,000	73,000	73,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CAP EQUIP REPLACEME		507,878	100,718	640,000	73,000	73,000	73,000

Activity Description

The Fire Capital Equipment Replacement - General Fund exists to fund 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

LOOSE EQUIPMENT FOR NEW ENGINE:

The 2022 proposed capital equipment includes \$50,000 in loose equipment for the 2021 Engine purchase. Adding an additional engine to the department's fleet does not allow the department to re-use equipment from a previous engine and so must be completely outfit with the minimum equipment to be compliant as a fire engine. This equipment includes hose, nozzles, air packs, hand tools, ventilation fan, vehicle extrication equipment, gas detectors, thermal imaging cameras, salvage and overhaul equipment, and hand held radio's.

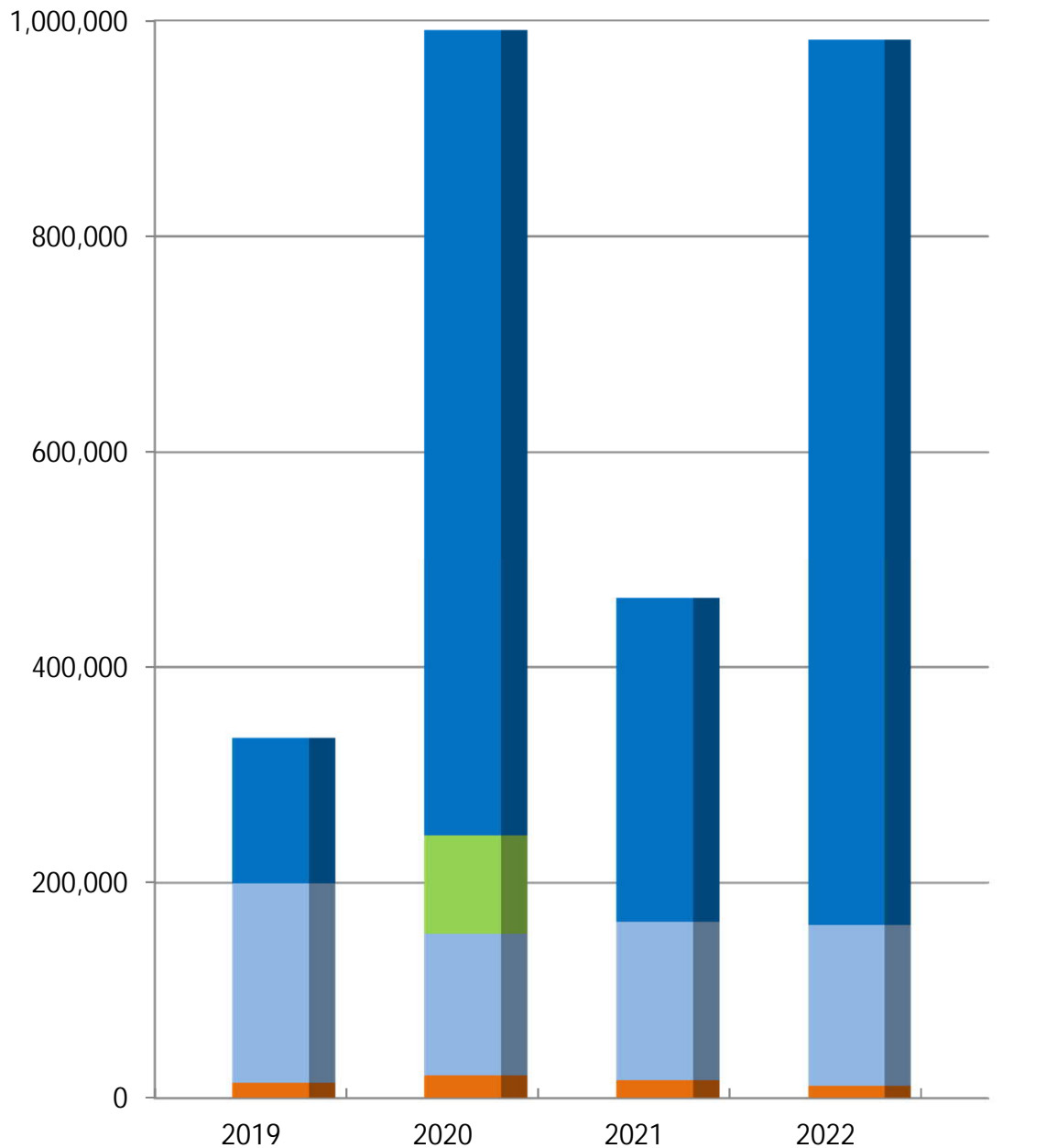
NEW BOAT REPLACEMENT:

We propose \$23,000 for the replacement of the department's boat in 2022. The department's aging inflatable boat, purchased in 1999, was taken out of service mid-2021 when the rubber construction of the boat began to delaminate, making it impractical and unsafe to use.

GENERAL GOVERNMENT

City of Columbia Heights

GENERAL GOVERNMENT EXPENDITURE SUMMARY



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

City of Columbia Heights, Minnesota

BUDGET 2022

General Government

	City Hall	Contingencies	Transfers
	101	101	101
Revenue			
30999 Taxes	135,642	38,480	751,521
31999 Licenses & Permits	-	-	-
32999 Intergovernmental	4,509	1,279	24,983
33999 Charge for Services	-	-	-
34999 Fines & Forfeits	-	-	-
35999 Miscellaneous	20,849	241	4,703
36999 Sales and Related Charges	-	-	-
39199 Transfers & Non Rev Receipts	-	-	-
Total Revenue	161,000	40,000	781,207
Expenses			
0999 Personal Services	-	-	-
1999 Supplies	11,600	-	-
2999 Other Services & Charges	149,400	-	-
4999 Capital Outlay	-	-	-
6999 Contingencies & Transfers	-	40,000	781,206
Total Expenses	161,000	40,000	781,206
Change to Fund Balance	-	-	1

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: CITY HALL							
101 41940	GENERAL CITY HALL	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	666	369	-	-	-	-
1999	Supplies	7,980	7,777	16,800	11,600	11,600	11,600
2999	Other Services & Charges	142,117	127,586	147,200	149,400	149,400	149,400
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CITY HALL		150,762	135,732	164,000	161,000	161,000	161,000

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. Consequently, future repairs are estimated a level that can accommodate this uncertainty.

City staff are expected to move from the old city hall to the new city hall in late 2022. No moving expenses are included in this annual operating budget (101.41940) for 2022, as those moving expenses will be included in the separate one-time project budget for the new city hall within the government building fund 411.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: CONTINGENCIES							
101 49200	GENERAL CONTINGENCIES	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	3,350	11,695	-	-	-	-
2999	Other Services & Charges	-	1,627	-	-	-	-
4999	Capital Outlay	-	91,565	-	-	-	-
6999	Contingencies & Transfers	-	-	35,000	40,000	40,000	40,000
	TOTALS: CONTINGENCIES	3,350	104,886	35,000	40,000	40,000	40,000

Activity Description

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

Objectives

The objective of the Contingency department is to allow for sufficient flexibility in the overall budget to adapt to items which cannot be projected/forecasted with sufficient certainty to be detailed in the budget. This supports the element within the Columbia Heights Vision of well-planned and well-maintained public services /infrastructure, as stated in the City of Columbia Heights' 2017 Goals Report.

Budget Comments on Proposed Budget

The proposed contingency budgeted for 2022 of \$40,000 is \$5,000 more than was budgeted in the years 2017 - 2020, which approximates cumulative inflationary increases of 3.5% per year.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: TRANSFERS							
101 49300	GENERAL TRANSFERS	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	135,000	747,000	265,000	240,000	440,000	781,206
TOTALS: TRANSFERS		135,000	747,000	265,000	240,000	440,000	781,206

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

For 2022 this budget includes:

- An annual transfer of a portion of the general property tax levy to fund 201 Planning and Inspections to fund the portion of the Planning function that is not provided by planning fees. With inflation this amount is \$140,000 for 2022.
- An annual transfer of a portion of the general property tax levy to internal service fund 720 Information Technology. This reflects the first year of a five-year plan to significantly modernize and expand the City's use of technology, based on recommendations adopted by the City Council from two studies performed by independent external consultants in this area in 2020 and 2021. For 2022, this item is \$200,000. Under the five-year plan, it will increase over each of the next three years.
- An annual transfer of \$100,000 of the general property tax levy to the Parks Capital Fund 412. This is equal to the additional tax revenue provided by an increase in the City's tax base from the termination of certain tax increment financing districts in prior years.
- A one-time transfer of \$341,206 of the Fiscal Disparities tax levy to the Parks Capital Fund 412. This reflects a 20% increase for 2022 in the Fiscal Disparities tax subsidy provided to the City of Columbia Heights by taxpayers outside of Columbia Heights. Under the formula in the state statute for this tax subsidy, this item is not expected to continue into 2023.

City of Columbia Heights, Minnesota
BUDGET 2022

Bonds

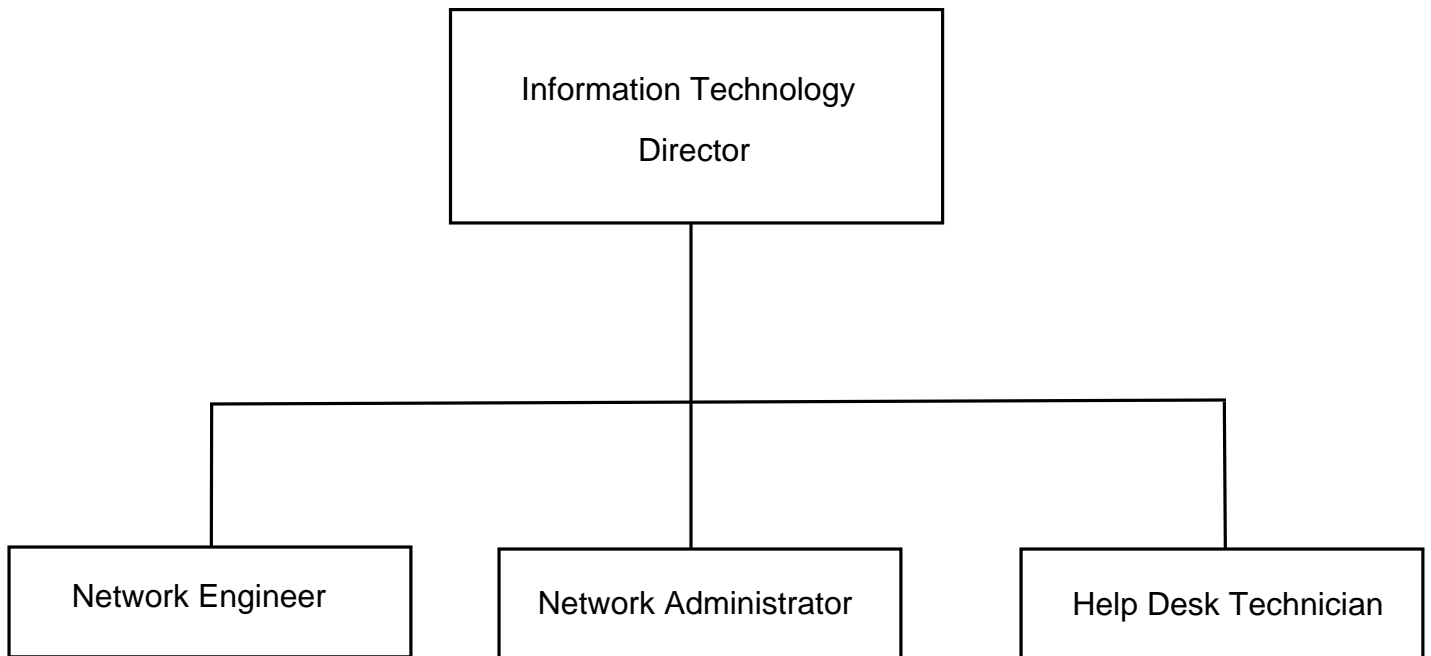
2008A G.O.

	2009A Public Facility	2013 GO Improve	2015 GO Library	2017B Public Safety	2018A GO Pub Facilities	TIF T4 Kmart/ Central Ave	Huset Park Area TIF (T6)	Water Fund Debt Service	Sewer Fund Storm Sewer Debt Service	Liquor Debt Service
	344	345	346	347	348	371	372	631	632	634
Revenue	315	345	346	347	348	371	372	631	632	634
30999 Taxes	-	-	230,400	309,200	186,234	-	190,000	-	-	-
31999 Licenses & Permits	-	-	-	-	-	-	-	-	-	-
32999 Intergovernmental	-	-	225,000	225,000	-	-	-	-	-	-
33999 Charge for Services	-	-	-	-	-	-	-	-	-	-
34999 Fines & Forfeits	-	-	-	-	-	-	-	-	-	-
35999 Miscellaneous	105,800	100	-	-	-	-	-	-	-	-
36999 Sales and Related Charges	-	-	-	-	-	-	-	-	-	-
39199 Transfers & Non Rev Receiv	-	10,000	-	-	-	-	-	90,000	64,000	70,000
Total Revenue	105,800	10,100	455,400	534,200	186,234	-	190,000	90,000	64,000	70,000
Expenses										
0999 Personal Services	-	-	-	-	-	-	-	-	-	-
1999 Supplies	-	-	-	-	-	-	-	-	-	-
2999 Other Services and Charges	-	-	-	-	-	-	-	-	-	-
4999 Capital Outlay/Debt Service	99,700	22,200	458,000	533,600	204,100	-	193,300	5,500	3,700	4,500
6999 Contingencies & Transfers	-	-	-	-	-	-	-	-	-	-
Total Expenses	99,700	22,200	458,000	533,600	204,100	-	193,300	5,500	3,700	4,500
Summary										
Change to Fund Balance	6,100	-12,100	-2,600	600	-17,866	-	-3,300	84,500	60,300	65,500
Proprietary Fund Information										
Capital Additions	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	80,000	59,600	60,400
										260,000

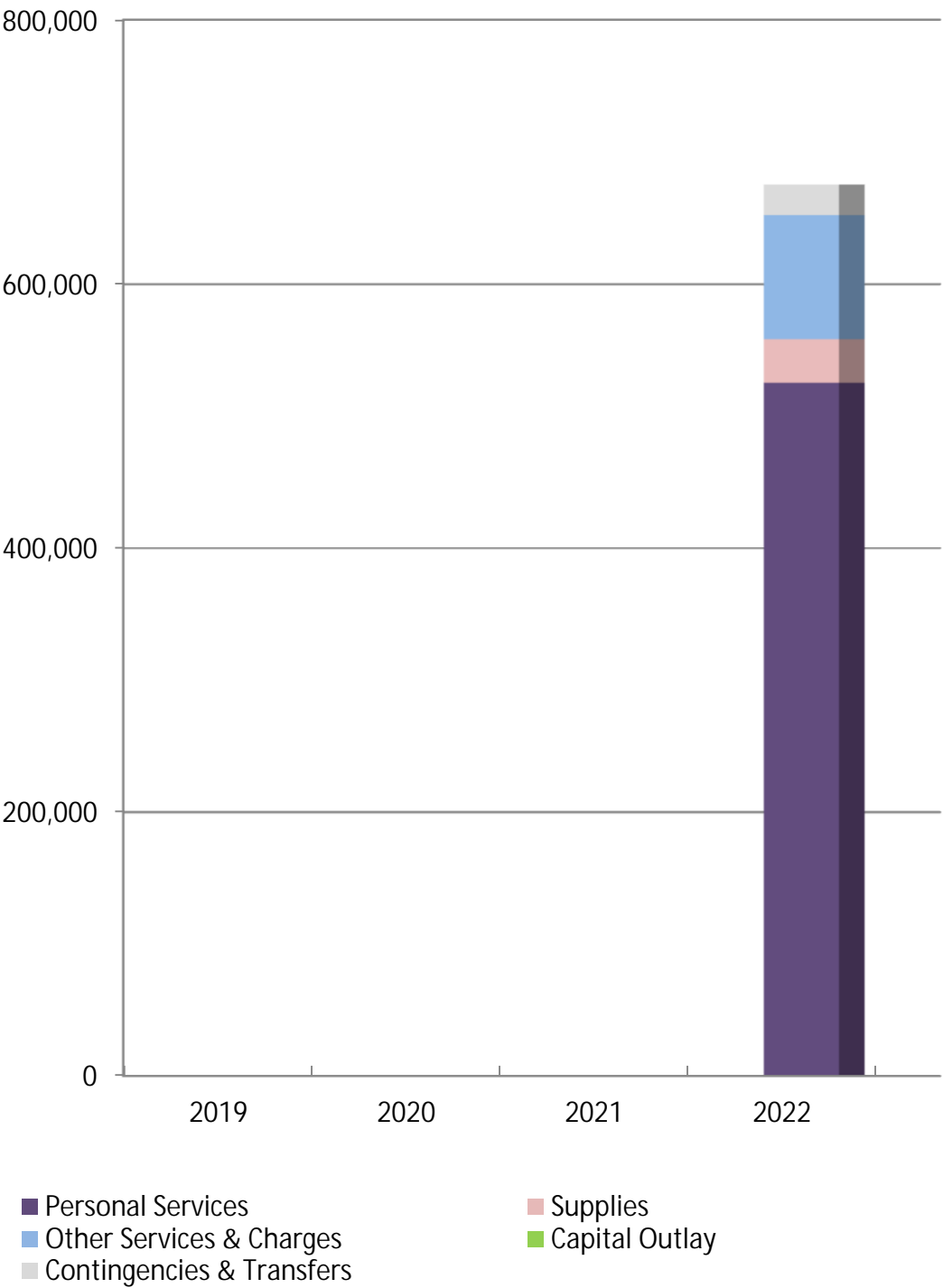
INFORMATION TECHNOLOGY

City of Columbia Heights

2022



INFORMATION TECHNOLOGY EXPENDITURE SUMMARY



Prior to 2022, Information Systems was included as part of Finance. In 2022 the functional area of Information Technology was created and Information Systems became part of this new functional area.

City of Columbia Heights, Minnesota

BUDGET 2022

Information Technology

	Operations IT	Cap. Equip IT
	720	437
Revenue		
30999 Taxes	-	-
31999 Licenses & Permits	-	-
32999 Intergovernmental	-	-
33999 Charge for Services	-	-
34999 Fines & Forfeits	-	-
35999 Miscellaneous	-	1,000
36999 Sales and Related Charges	429,600	-
39199 Transfers & Non Rev Receipts	200,000	-
Total Revenue	629,600	1,000
Expenses		
0999 Personal Services	525,500	-
1999 Supplies	33,000	-
2999 Other Services and Charges	93,800	-
4999 Capital Outlay	-	-
6999 Contingencies & Transfers	3,000	20,000
Total Expenses	655,300	20,000
Summary		
Change to Fund Balance	-25,700	-19,000
<i>Proprietary Fund Information</i>		
<i>Capital Asset Purchases</i>	-	-

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: INFORMATION SYSTEMS							
720	INFORMATION TECH OPERATIONS	Actual	Actual	Adopted	Department	City Manager	Council
49980	INFORMATION TECHNOLOGY	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2019	2020	2021	2022	2022	2022
0999	Personal Services	314,416	340,610	342,400	350,500	525,500	525,500
1999	Supplies	15,638	4,445	8,000	8,000	33,000	33,000
2999	Other Services & Charges	44,472	55,024	62,400	93,800	93,800	93,800
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	4,000	3,000	3,000	3,000
TOTALS: INFORMATION TECHNOLC		374,526	400,079	416,800	455,300	655,300	655,300

Activity Description

The IT department provides information technology implementation, management, support, and training to the City employees at 10 locations. With the City's dependence on IT, 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 IT components:

- Almost 280 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's computer network.
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 IT staff to better use available technology.

By embracing technology, these objectives follow the core strategy of Strong Infrastructure/Public Services within the City Council's 2020 Goals Report.

Budget Comments on Proposed Budget

The department proposed 2022 budget is \$38,500 or 9% more than 2021 budget. For 2022, only \$12,600 of this increase or 3%, is passed -through to user departments as increased internal charges. The remainder is funded for 2022 from existing fund balance of the Information Systems Fund.

Other Services and Charges increased by \$29,000 as a result of a \$22,000 increase in annual licensing costs of the laserfiche document management system - to allow significantly expanded use by all city departments. Also, included is a \$5,000 annual increase in the capacity to archive email. This is required in order to respond to extensive public data requests that prevent timely deletion of general correspondence older than three years. Personal Services costs for existing staff increased \$8,100 from a \$10,500 Cost-of-Living Adjustment (COLA) offset by a \$2,400 decrease in health and workers comp insurance costs.

The City Manager recommends an increase in the 2022 budget for this department by an additional \$200,000 beyond the amount requested by the department. This would be funded by the City's general property tax levy. This would add a senior management position to the department and fund certain additional system management software. These changes would partially- implement the strategy in the five-year technology plan that was recently prepared by external consultants with extensive input from both Information Systems staff and user departments.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: IS CAPITAL EQUIPMENT REPLACEMENT							
437	IT CAPITAL EQUIPMENT	Actual	Actual	Adopted	Department	City Manager	Council
49980	INFORMATION TECHNOLOGY	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	19,328	16,000	41,000	-	-	-
2999	Other Services & Charges	3,440	28,385	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	24,388	17,469	5,000	20,000	20,000	20,000
TOTALS: IT CAP EQUIP REPLACEMENT		47,156	61,854	46,000	20,000	20,000	20,000

Activity Description

Capital Equipment Replacement fund is used for IT 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 other IT components that are no longer supported by vendors and are not compatible with newer components.
 2. Keep using existing IT components as long as they can be efficiently supported.
- These internal service objectives serve the key element within the Columbia Heights vision of maintaining updated public facilities, as stated within the City Council's 2020 goal-setting report.

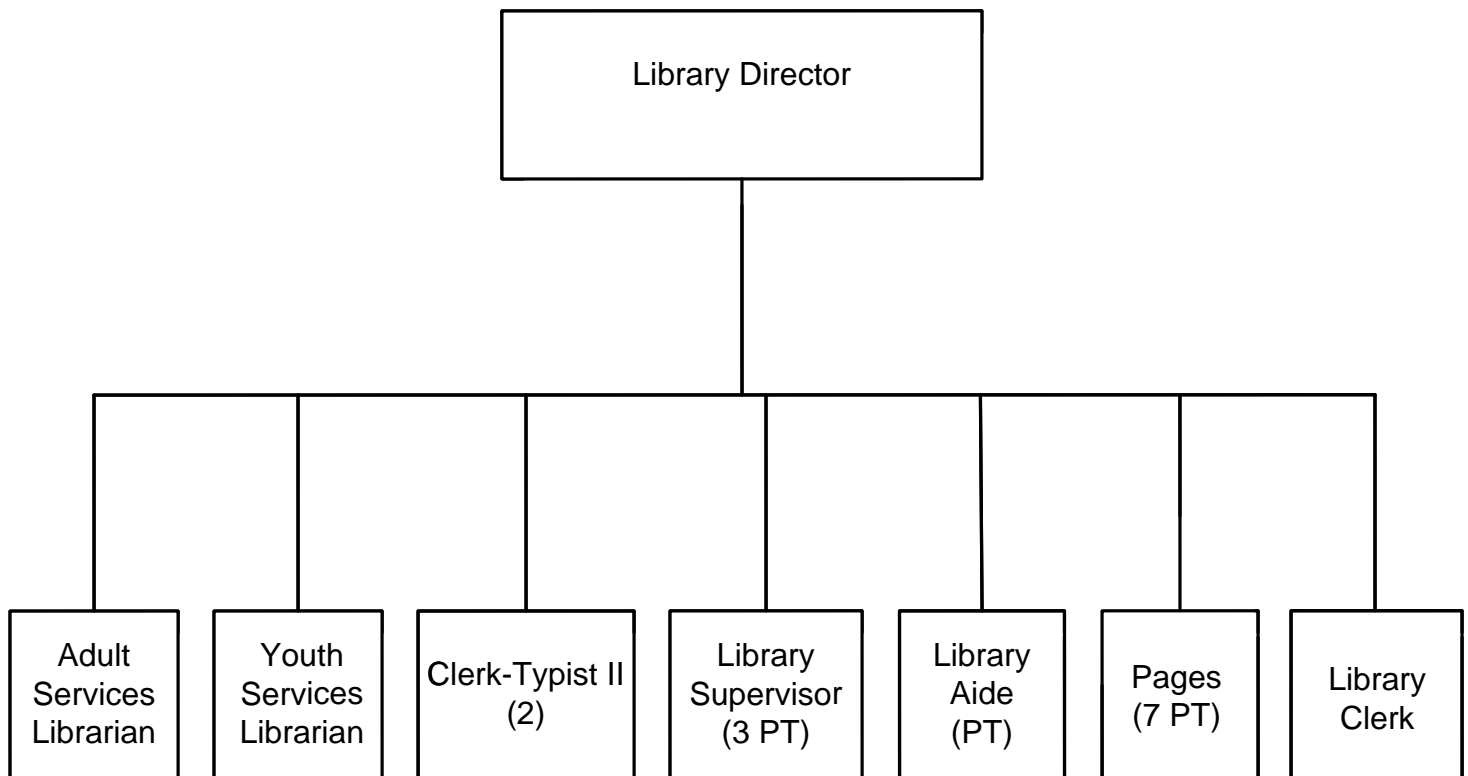
Budget Comments on Proposed Budget

The proposed 2022 budget includes contingencies only. Purchases of IT equipment for the new City Hall are included in the project budget. Other capital expenses can be determined after receiving IT Roadmap recommendations.

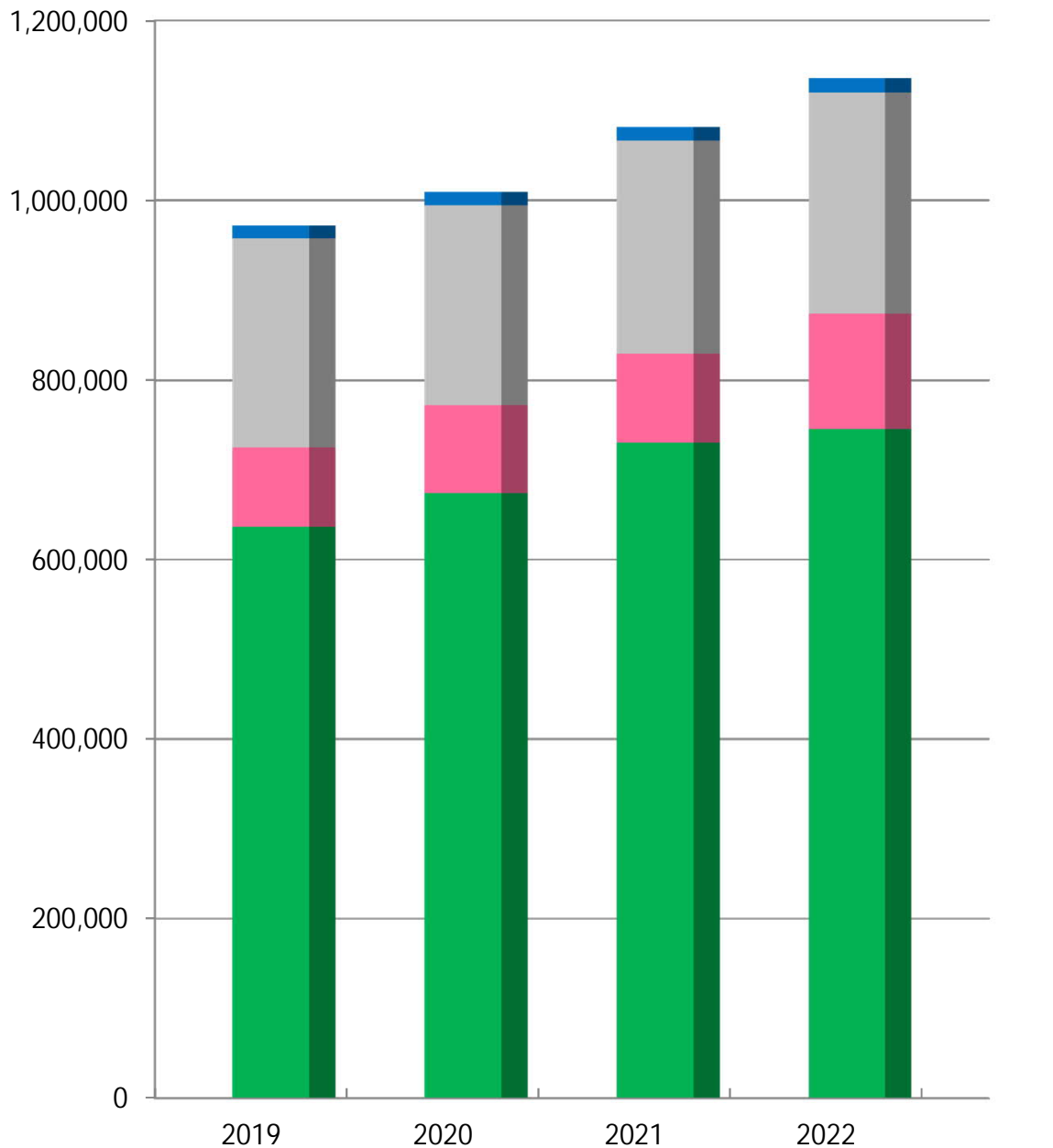
LIBRARY

City of Columbia Heights

2022



LIBRARY EXPENDITURE SUMMARY



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

City of Columbia Heights, Minnesota

2022

Library

Revenue		
30999 Taxes		1,058,800
31999 Licenses & Permits		-
32999 Intergovernmental		-
33999 Charge for Services		17,100
34999 Fines & Forfeits		-
35999 Miscellaneous		20,500
36999 Sales and Related Charges		-
39199 Transfers & Non Rev Receipts		11,000
Total Revenue		<u>1,107,400</u>
Expenses		
0999 Personal Services		745,600
1999 Supplies		128,600
2999 Other Services and Charges		245,850
4999 Capital Outlay		-
6999 Contingencies & Transfers		15,750
Total Expenses		<u>1,135,800</u>
Change to Fund Balance		-28,400

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: LIBRARY							
240 LIBRARY		Actual	Actual	Adopted	Department	City Manager	Council
45500 LIBRARY		Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2019	2020	2021	2022	2022	2022
0999	Personal Services	637,244	674,632	730,900	745,600	745,600	745,600
1999	Supplies	88,179	97,549	98,500	128,600	128,600	128,600
2999	Other Services & Charges	232,165	222,485	237,200	245,850	245,850	245,850
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	14,700	14,500	15,150	15,750	15,750	15,750
TOTALS: LIBRARY		972,288	1,009,166	1,081,750	1,135,800	1,135,800	1,135,800

Activity Description

The Columbia Heights Public Library serves the individual and 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 physical and electronic formats including books, magazines, newspapers, music, and video. It provides educational classes and programs including literacy-based storytimes and STEM workshops, 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. The Library contracts with Anoka County Library for inclusion in integrated library system software to manage patron information and collection inventory, delivery of materials, and access to electronic resources. 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 throughout the state of Minnesota and provide staff with professional development and training opportunities.

Objectives

In 2022, Library staff will focus on the following key objectives:

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

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

Library Narrative Continued

Budget Comments on Proposed Budget

The budget proposed for 2022 includes a 5% increase over the adopted 2021 budget. This is primarily due to the expenditure of \$29,900 for hardware, software and service contracts for public computers and software upgrades for staff computers. Minus this intermittent expenditure, the overall increase would have been 2.2%. Transfers from library fund balance, which currently exceeds Council-recommended level, could fund the purchase. Donated funds could offset the proposed elimination of overdue fines. A 2.5% increase to ad valorem, the proposed spending of fund balance, and other income projections enable a 2022 budget which balances revenues and expenditures.

Personnel Services

Personnel expenses account for two-thirds of the total library budget. All full-time staff have reached the top of approved pay ranges. Limited numbers of part-time staff are still progressing through pay steps. A recommended allocation for a potential cost of living adjustment (1810) has been included.

Supplies

Increases are anticipated for public computer hardware, software, and software support agreements; integrated library system supplies; books; and periodical subscriptions based on prior spending, rising costs and identified needs.

Other Services and Charges:

This section incorporates reductions for fees for the collection of unreturned materials, postage, telephone and internet. Increases are anticipated for property and liability insurance, utilities (which were estimated at 4% over 2020 actual expenditures,) repair and maintenance contracts for library equipment (printer/copiers, public computer/printer management software, security gates, self check kiosks, book return automated materials handler) as well as increases for city information technology support.

Capital Outlay:

No capital outlay is anticipated for 2022.

Other Financing Uses:

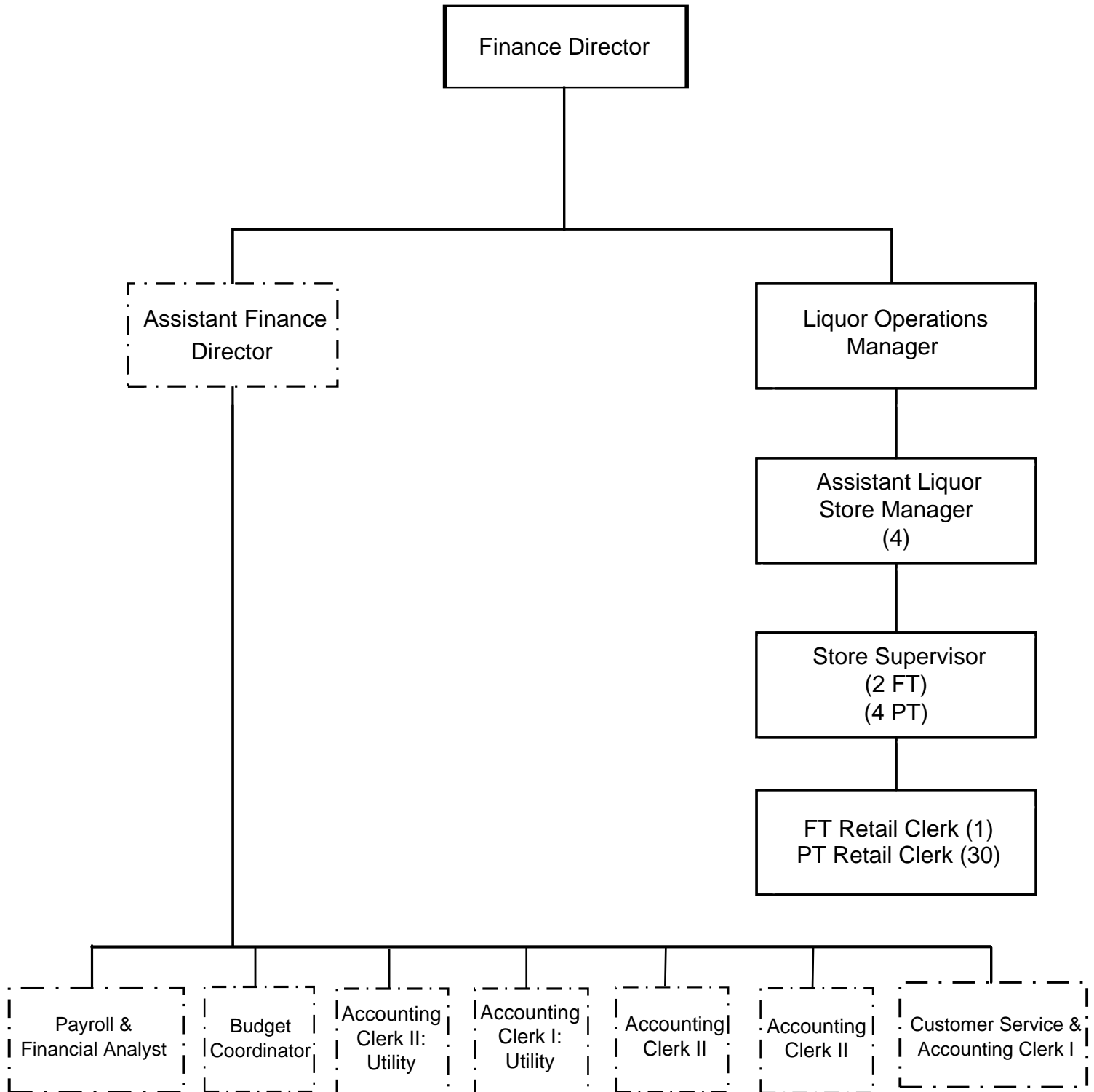
Charges for the library share of city administrative staff have increased.

MUNICIPAL LIQUOR STORES

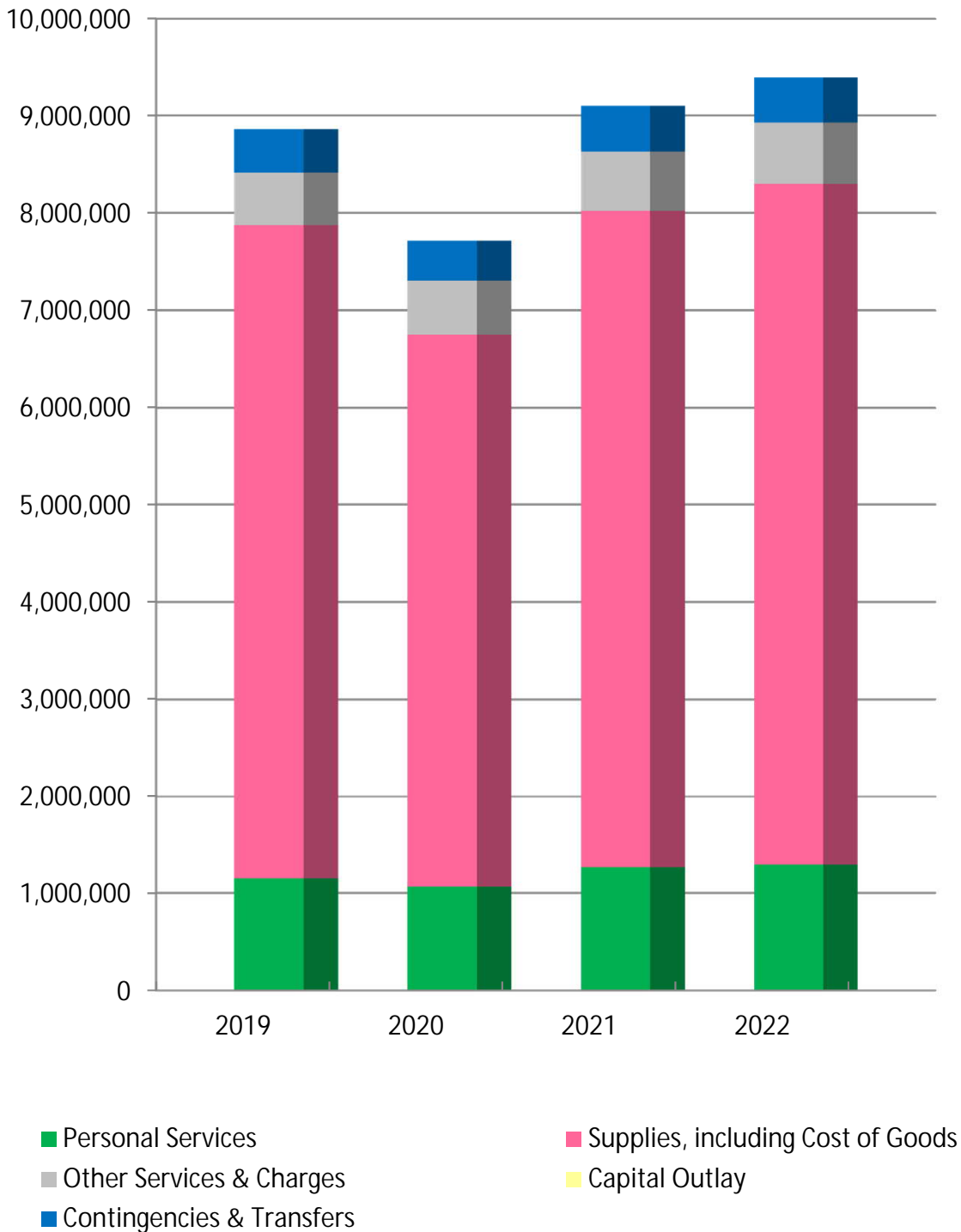
FINANCE

City of Columbia Heights

2022



LIQUOR EXPENDITURE SUMMARY



City of Columbia Heights, Minnesota
BUDGET 2022

	Liquor				Liquor Debt Service
	Store #1 609	Store #2 609	Store #3 609	Non-Operating 609	
Revenue					
30999 Taxes	-	-	-	-	-
31999 Licenses & Permits	-	-	-	-	-
32999 Intergovernmental	1,788	1,378	634	201	-
33999 Charge for Services	-	-	-	-	-
34999 Fines & Forfeits	-	-	-	-	-
35999 Miscellaneous	4,469	3,444	1,584	502	-
36999 Sales and Related Charges	4,381,500	3,304,500	1,557,500	-	-
39199 Transfers & Non Rev Receipts	-	-	-	-	319,000
Total Revenue	4,387,757	3,309,322	1,559,718	703	319,000
Expenses					
0999 Personal Services	578,700	495,400	226,600	-	-
1999 Supplies, including cost of goods	3,313,700	2,503,100	1,179,000	-	-
2999 Other Services and Charges	308,000	238,100	83,400	-	-
4999 Capital Outlay	-	-	-	-	52,700
6999 Contingencies & Transfers	-	-	-	472,200	-
Total Expenses	4,200,400	3,236,600	1,489,000	472,200	52,700
Change to Fund Balance	187,357	72,722	70,718	-471,497	266,300
Proprietary Fund Information					
Capital Asset Purchases	-	-	-	-	-
Debt Principal Paid (Adv.)	-	-	-	-	260,000

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: LIQUOR STORE #1						
609 LIQUOR	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
49791 LIQUOR STORE #1						
Line Item Description	2019	2020	2021	2022	2022	2022
0999 Personal Services	549,097	536,044	607,200	578,700	578,700	578,700
1999 Supplies	3,210,039	3,248,382	3,164,800	3,313,700	3,313,700	3,313,700
2999 Other Services & Charges	269,476	279,986	302,100	308,000	308,000	308,000
4999 Capital Outlay	-	-	-	-	-	-
6999 Contingencies & Transfers	-	-	-	-	-	-
TOTALS: LIQUOR STORE #1	4,028,612	4,064,411	4,074,100	4,200,400	4,200,400	4,200,400

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

Much like 2021, the liquor operation will be coming out of another year of uncertainty in an unpredictable Twin Cities metro market. Product offerings and sale strategies will continue to flow with the dynamic tastes of the consumer. New product categories will focus on acquiring new consumers, while expanding selection in existing categories will continue to keep our current consumers engaged and returning to the stores. In 2022, advertising will continue to grow digitally with the addition of local SEM and digital target ads. Print ads and social media will continue to serve our core customers.

2022 will bring the return of larger events hosted by the liquor operation. Spring and Fall wine sales, the Single Malt Scotch Grand Tasting, and beer tastings will headline some of the events that will drive consumers to the store for an experience that will create new customers, return trips and increased visibility in the market.

The operation plans to complete a major procedural transition in 2022 for verifying inventory data in the new point-of-sale system deployed in 2021, going from an all- store end-of-year physical inventory count to a modern on-going cycle-counting process.

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 2022 operating expenses for all three stores combined is \$47,900 or 2.5% over the 2021 budget.

Total personnel costs are projected to increase by only 2%, due to decreased health insurance enrollment within the liquor department and city-wide decreases in workers compensation insurance costs.

The proposed increases to 2022 non-personnel costs consist primarily of \$13,000 more in credit card fees to reflect increased sales, and \$7,600 to subcontract certain network management to Comcast. Other changes proposed to 2022 non-personnel costs were offsetting.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999 Personal Services	447,795	417,168	494,800	495,400	495,400	495,400
1999 Supplies	2,386,763	1,892,644	2,467,000	2,503,100	2,503,100	2,503,100
2999 Other Services & Charges	210,631	222,855	238,400	238,100	238,100	238,100
4999 Capital Outlay	-	-	-	-	-	-
6999 Contingencies & Transfers	-	-	-	-	-	-
TOTALS: LIQUOR STORE #2	3,045,190	2,532,668	3,200,200	3,236,600	3,236,600	3,236,600

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

Much like 2021, the liquor operation will be coming out of another year of uncertainty in an unpredictable Twin Cities metro market. Product offerings and sale strategies will continue to flow with the dynamic tastes of the consumer. New product categories will focus on acquiring new consumers, while expanding selection in existing categories will continue to keep our current consumers engaged and returning to the stores. In 2022, advertising will continue to grow digitally with the addition of local SEM and digital target ads. Print ads and social media will continue to serve our core customers.

2022 will bring the return of larger events hosted by the liquor operation. Spring and Fall wine sales, the Single Malt Scotch Grand Tasting, and beer tastings will headline some of the events that will drive consumers to the store for an experience that will create new customers, return trips and increased visibility in the market.

The operation plans to complete a major procedural transition in 2022 for verifying inventory data in the new point-of-sale system deployed in 2021, going from an all- store end-of-year physical inventory count to a modern on-going cycle-counting process.

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 2022 operating expenses for all three stores combined is \$47,900 or 2.5% over the 2021 budget.

Total personnel costs are projected to increase by only 2%, due to decreased health insurance enrollment within the liquor department and city-wide decreases in workers compensation insurance costs.

The proposed increases to 2022 non-personnel costs consist primarily of \$13,000 more in credit card fees to reflect increased sales, and \$7,600 to subcontract certain network management to Comcast. Other changes proposed to 2022 non-personnel costs were offsetting.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999 Personal Services	150,740	111,741	173,200	226,600	226,600	226,600
1999 Supplies	1,128,219	545,775	1,114,300	1,179,000	1,179,000	1,179,000
2999 Other Services & Charges	58,315	49,522	68,000	83,400	83,400	83,400
4999 Capital Outlay	-	-	-	-	-	-
6999 Contingencies & Transfers	-	-	-	-	-	-
TOTALS: LIQUOR STORE #3	1,337,275	707,037	1,355,500	1,489,000	1,489,000	1,489,000

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

Much like 2021, the liquor operation will be coming out of another year of uncertainty in an unpredictable Twin Cities metro market. Product offerings and sale strategies will continue to flow with the dynamic tastes of the consumer. New product categories will focus on acquiring new consumers, while expanding selection in existing categories will continue to keep our current consumers engaged and returning to the stores. In 2022, advertising will continue to grow digitally with the addition of local SEM and digital target ads. Print ads and social media will continue to serve our core customers.

2022 marks the first full year of operation for the newly remodeled Top Valu Liquor #3. Completely renovated inside, the new store provides a cohesive shopping experience with Top Valu Liquor #1 & #2 and delivers a more comfortable and secure shopping experience for the consumer. The updated exterior, including additional lighting and LED signage, makes the store more visible from University pulling more cars in. A completely updated inventory selection will ensure our new and existing customers will always find what they need.

The operation plans to complete a major procedural transition in 2022 for verifying inventory data in the new point-of-sale system deployed in 2021, going from an all-store end-of-year physical inventory count to a modern on-going cycle-counting process.

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 2022 operating expenses for all three stores combined is \$47,900 or 2.5% over the 2021 budget.

Total personnel costs are projected to increase by only 2%, due to decreased health insurance enrollment within the liquor department and city-wide decreases in workers compensation insurance costs.

The proposed increases to 2022 non-personnel costs consist primarily of \$13,000 more in credit card fees to reflect increased sales, and \$7,600 to subcontract certain network management to Comcast. Other changes proposed to 2022 non-personnel costs were offsetting.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999 Personal Services	-	-	-	-	-	-
1999 Supplies	-	-	-	-	-	-
2999 Other Services & Charges	-	2,500	-	-	-	-
4999 Capital Outlay	-	-	-	-	-	-
6999 Contingencies & Transfers	449,400	409,900	479,300	472,200	472,200	472,200
TOTALS: LIQUOR NON-OPERATING	449,400	412,400	479,300	472,200	472,200	472,200

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 key element of strong infrastructure stated in the City Council's 2017 goal-setting report.

Continue funding D.A.R.E. and other police community programs within the General Fund at \$10,000 per year, as in prior years. This supports the key element of safe community stated in the City Council's 2017 goal-setting report.

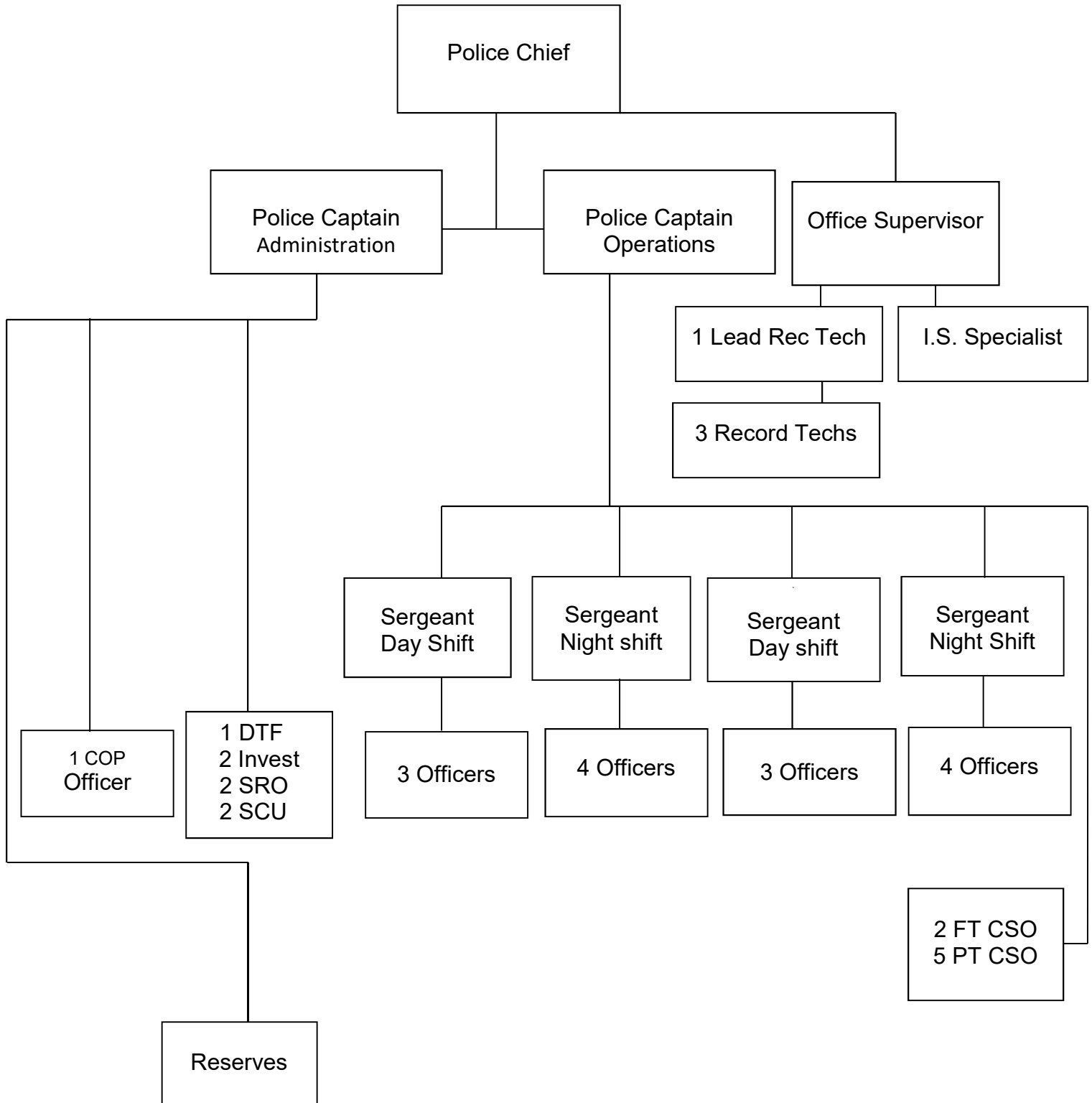
Budget Comments on Proposed Budget

The budget for this department is \$7,100 or 1.5% lower for 2022 than for 2021. This primarily reflects a one-time outlay in 2021 to internally purchase a used cargo van from the public works department.

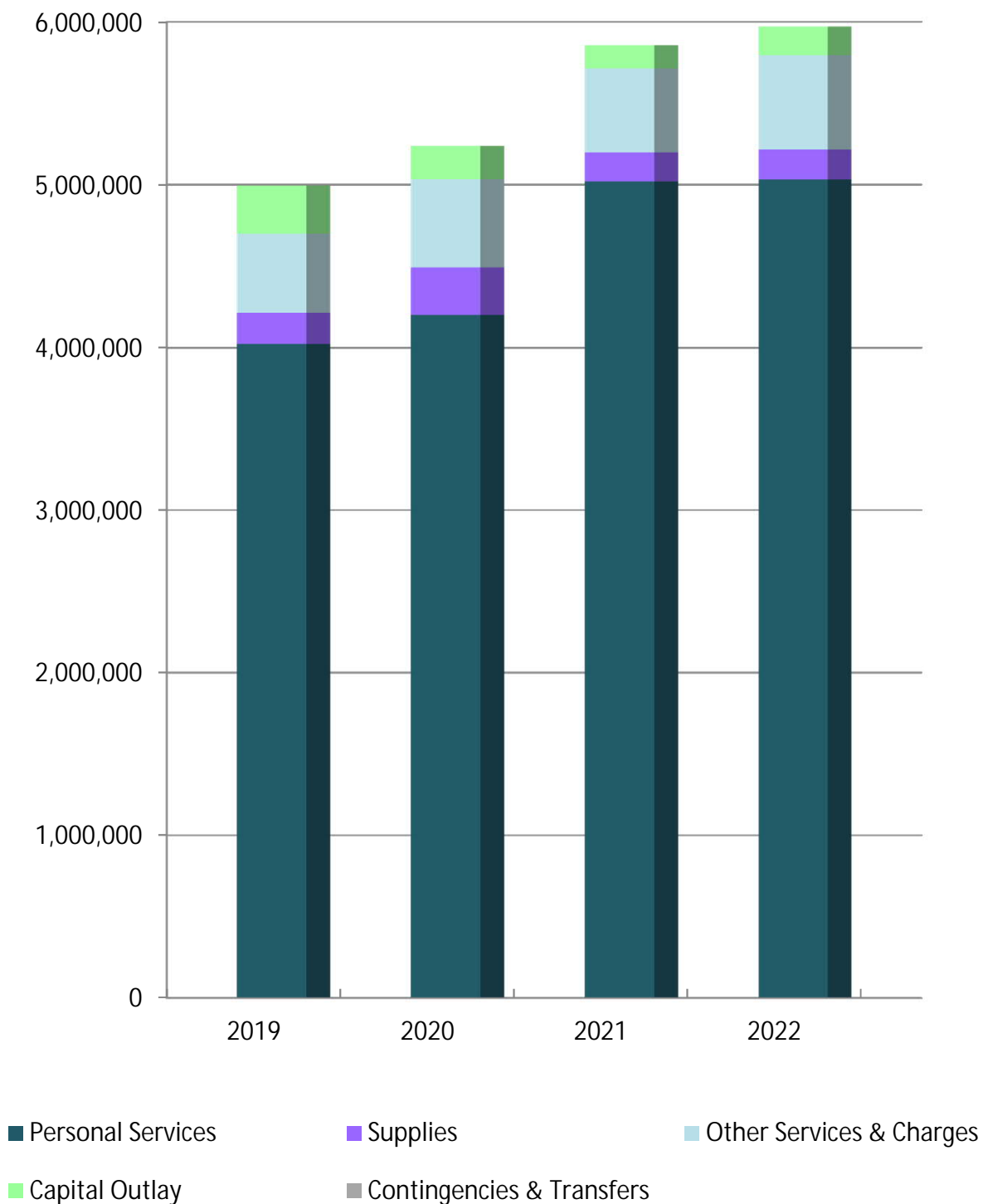
POLICE

City of Columbia Heights

2022



POLICE EXPENDITURE SUMMARY



City of Columbia Heights, Minnesota
BUDGET 2022

Police

	Police	Police Capital Equipment
	101	431
Revenue		
30999 Taxes	4,840,172	-
31999 Licenses & Permits	38,000	-
32999 Intergovernmental	506,901	152,488
33999 Charge for Services	280,500	-
34999 Fines & Forfeits	79,500	-
35999 Miscellaneous	30,287	9,204
36999 Sales and Related Charges	-	-
39199 Transfers & Non Rev Receipts	10,000	3,068
Total Revenue	5,785,360	164,760
Expenses		
0999 Personal Services	5,032,160	-
1999 Supplies	174,900	10,500
2999 Other Services & Charges	578,300	-
4999 Capital Outlay	-	175,400
6999 Contingencies & Transfers	-	-
Total Expenses	5,785,360	185,900
Change to Fund Balance	-	-21,140

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: POLICE							
101 42100	GENERAL POLICE	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	4,023,104	4,202,496	5,019,400	5,032,160	5,032,160	5,032,160
1999	Supplies	183,625	283,145	169,800	174,900	174,900	174,900
2999	Other Services & Charges	487,023	538,516	515,100	578,300	578,300	578,300
4999	Capital Outlay	11,582	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: POLICE	4,705,334	5,024,158	5,704,300	5,785,360	5,785,360	5,785,360

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 Narrative 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. An amount of \$142,300 was added as a COLA allowance per the budget instructions. Even with the COLA, this section only increased by .25% because of these factors:

- Reduction in Insurance (1300) due to the removal of the NICE healthcare cost of \$25.45 per person per month, and the smaller number of Police employees who are covered under a family plan.
- Regular Employees (1010) also saw a decrease due to the departure of more senior officers.
- Workers Comp (1510) dropped from 4.51% in 2020 to 3.45% in 2021.

Supplies: The majority of line items in this section are budgeted at or near the 2021 amounts. The exception is 2011 Computer Equipment, which increased from \$8,000 in 2021 to \$14,500 in 2022 to accommodate the computers scheduled to be replaced. Line item 2282 Gas, Oil and Lubricants is budgeted at \$5,000 less than 2021 due to the addition of two more hybrid patrol vehicles and a lower anticipated fuel cost for the year (per the budget instructions).

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 \$2,750 to \$48,000 based on projections from Anoka County. Most pre-employment background investigations are now being done by a contractor. This conforms to best practices, and accounts for an amount of \$7,000 being added to 3050. Also in 3050 Expert in Prof Svcs, we are including an amount of \$13,000 to cover officer visits to a cop competent therapist. Starting in 2022, each officer will be required by policy to have two visits per year. This speaks to the department's and city's commitment to Officer wellness.

Line item 3150 Training is largely the same as in 2021, however an amount of \$5,000 has been added to conduct specialty training (most likely risk management training).

Line item 4100 Rents and Leases has been increased by \$3,000 to accommodate increases to our costs for the Taser Axon body worn cameras. 2022 is year 5 of a 5 year agreement on the lease and storage for body worn cameras through Taser Axon.

Other line items in this section were adjusted 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 2022

DEPARTMENT: POLICE CAPITAL EQUIPMENT							
431	GENERAL	Actual	Actual	Adopted	Department	City Manager	Council
42100	POLICE CAPITAL EQUIPMENT	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	7,384	7,246	9,000	10,500	10,500	10,500
2999	Other Services & Charges	-	2,194	-	-	-	-
4999	Capital Outlay	283,129	204,615	142,700	175,400	175,400	175,400
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: POLICE CAPITAL EQUIPMENT		290,513	214,055	151,700	185,900	185,900	185,900

Activity Description

The Capital Equipment budget for 2022 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 Narrative 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 2022. The advantages presented by the Utility include the added space for occupants and gear and increased maneuverability in poor weather conditions. The hybrid version has improved gas mileage for fuel savings. 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 an additional marked squad in 2022. The police department plans to purchase a 2022 Ford F-150 4WD crew cab truck from the CPV. This vehicle has comparable pricing to past vehicle purchases, and has the capability to transport prisoners, tow trailers and a bed to haul large items and is better equipped to carry needed equipment for Community Service Officers. The F-150 will be in the fleet for five years, which is equal to a patrol squad.

The police department is budgeting to purchase the following vehicles:

2 - 2022 Ford Police Interceptor AWD Hybrid SUV \$ 38,208.24 each

1 – 2022 Ford F-150 Police Responder 4WD Pick Up \$ 36,863.28

Total: \$113,279.76

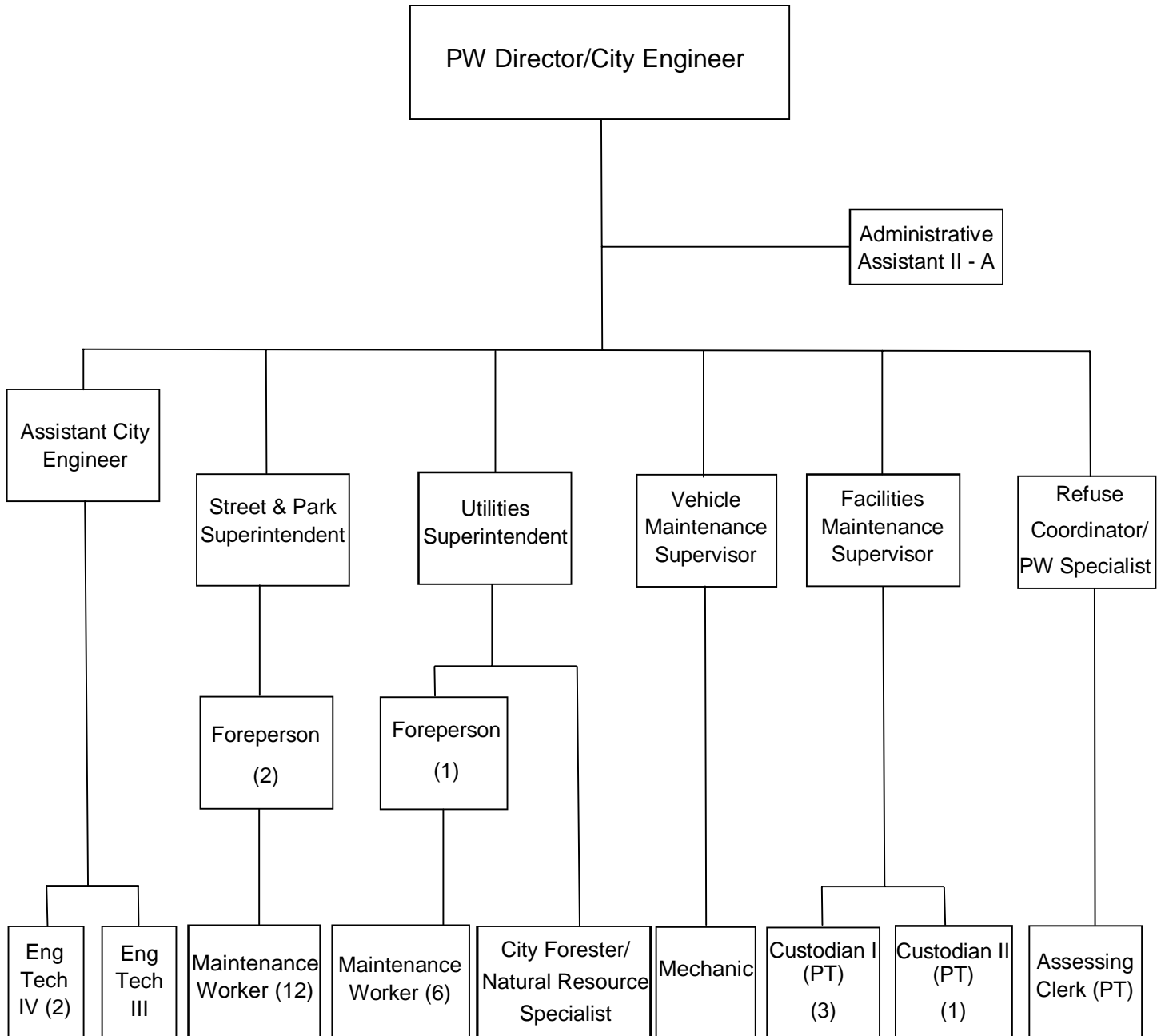
The police department is also budgeting to expend up to \$72,636.00 outfitting and setting up these vehicles for patrol use. This amount includes the standard set-up as has been done in the past, plus the purchase of necessary equipment for the squads including laptop computers. The police department has seen an increase in vendor costs in this area due to supply chain and COVID-19 pandemic related issues.

The total budgeted for squad cars and set-up in 2022 is \$185,915.76 (rounded to \$185,900)

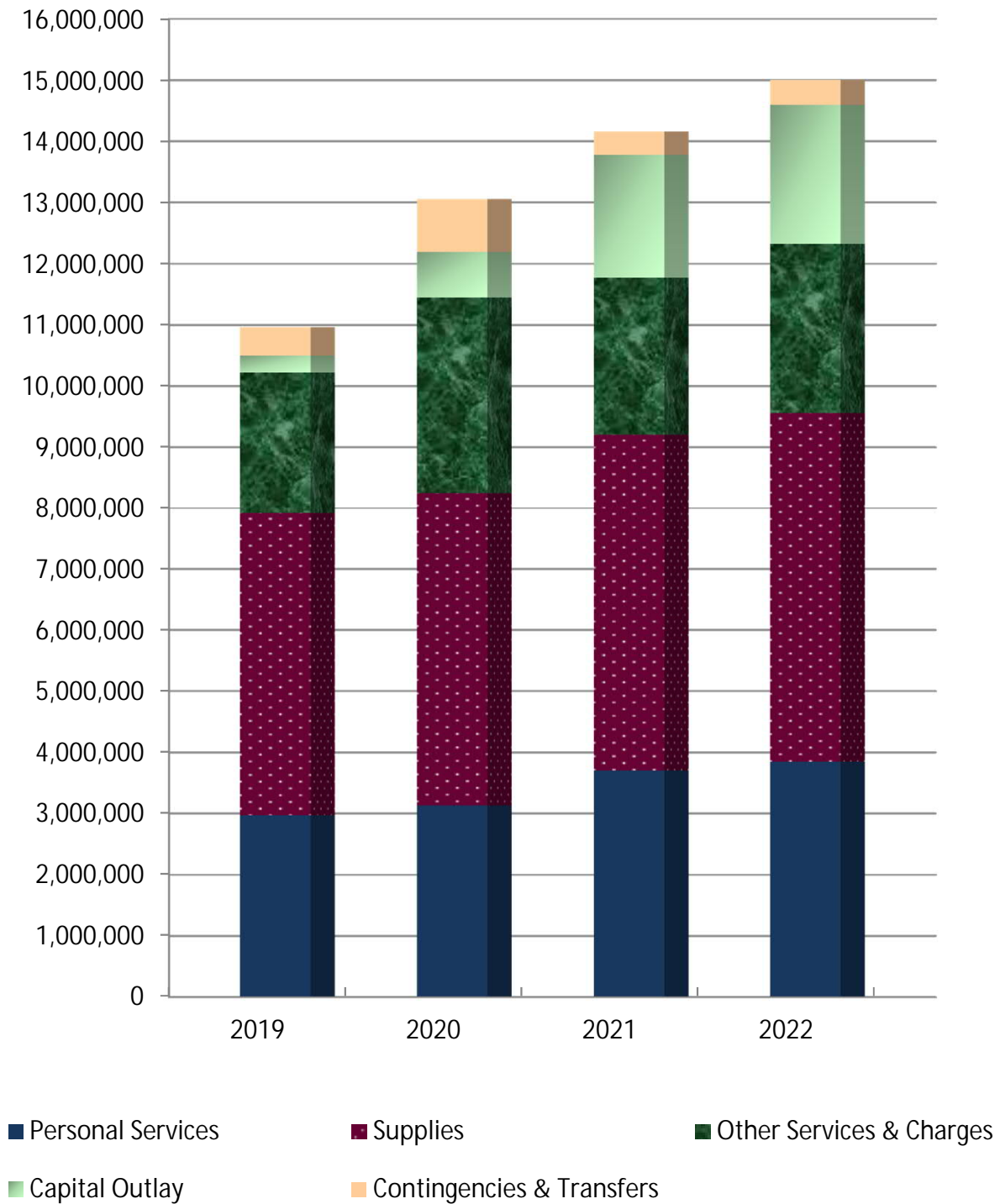
PUBLIC WORKS

City of Columbia Heights

2022



PUBLIC WORKS EXPENDITURE SUMMARY



City of Columbia Heights, Minnesota
BUDGET 2022
Public Works

	Engineering 101	Streets 101	Street Lighting 101	Traffic Signs 101	Parks 101	Urban Forestry 101
Revenue						
30999 Taxes	427,868	900,290	168,024	114,670	1,042,926	242,015
31999 Licenses & Permits	-	10,000	-	-	-	-
32999 Intergovernmental	14,224	50,428	5,586	3,812	34,670	8,045
33999 Charge for Services	-	8,000	7,500	-	-	3,000
34999 Fines & Forfeits	-	-	-	-	-	-
35999 Miscellaneous	2,677	5,634	1,051	718	6,526	1,514
36999 Sales and Related Charges	-	-	-	-	-	-
39199 Transfers & Non Rev Receipts	-	-	-	-	-	-
Total Revenue	444,769	974,352	182,161	119,200	1,084,122	254,574
Expenses						
0999 Personal Services	351,069	532,703	7,514	80,954	730,406	150,500
1999 Supplies	17,200	205,966	21,900	13,676	91,300	28,800
2999 Other Services and Charges	76,500	234,439	149,247	24,570	258,916	75,275
4999 Capital Outlay	-	1,244	3,500	-	3,500	-
6999 Contingencies & Transfers	-	-	-	-	-	-
Total Expenses	444,769	974,352	182,161	119,200	1,084,122	254,575
Change to Fund Balance	-	-	-	-	-	-1
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

City of Columbia Heights, Minnesota
BUDGET 2022
Public Works

	Infrastructure Fund		PW Govt'l	St. Aid Maint	St. Aid Gen'l.	Water		Sewer	State Aid Cons	Refuse	Storm Water	
	430	Cap Equip	431	212	212	601	433	602	Construction			402
Revenue												
30999 Taxes	-	-	-	-	-	-	-	-	-	-	-	-
31999 Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-	-
32999 Intergovernmental	50,000	284,632	164,576	33,424	-	-	-	-	350,000	104,000	-	-
33999 Charge for Services	-	-	-	-	11,863	-	-	-	-	-	-	-
34999 Fines & Forfeits	-	-	-	-	-	-	-	-	-	-	-	-
35999 Miscellaneous	12,000	17,180	-	-	2,751	3,000	1,442	3,000	-	58,800	8,085	-
36999 Sales and Related Charge	-	-	-	-	3,620,771	75,000	2,200,792	-	-	2,070,300	573,599	-
39199 Transfers & Non Rev Rec	50,000	5,727	-	-	-	30,000	-	30,000	-	-	-	-
Total Revenue	112,000	307,539	164,576	33,424	3,635,385	108,000	2,202,234	33,000	350,000	2,233,100	581,684	-
Expenses												
0999 Personal Services	159,711	-	97,473	-	466,821	-	400,179	-	-	146,915	195,009	-
1999 Supplies	3,500	-	31,655	-	1,830,850	-	1,379,550	-	-	1,839,050	39,300	-
2999 Other Services and Charge	7,650	-	111,686	-	602,475	-	347,950	-	-	125,410	223,750	-
4999 Capital Outlay	350,000	347,000	30,000	55,000	30,000	-	-	-	750,000	-	-	-
6999 Contingencies & Transfe	-	-	-	-	120,000	-	94,000	-	-	100,800	90,000	-
Total Expenses	520,861	347,000	270,814	55,000	3,050,146	-	2,221,679	-	750,000	2,212,175	548,059	-
Change to Fund Balance	-408,861	-39,461	-106,238	-21,576	585,239	108,000	-19,445	33,000	-400,000	20,925	33,625	-
Proprietary Fund Information												
Capital Asset Purchases	n/a	n/a	n/a	n/a	-	100,000	-	50,000	-	2,300	-	-
Debt Principal Paid (Adv.	n/a	n/a	n/a	n/a	-	-	-	-	-	-	-	-

City of Columbia Heights, Minnesota
BUDGET 2022
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.	Sewer Construct.	StormSwr Construct. Fund
	701	705	411	411	411	411	411	411	412	434	438	651	652	653
Revenue														
30999 Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-
31999 Licenses & Permits	-	-	-	-	-	-	-	-	93,000	-	-	-	-	-
32999 Intergovernmental	-	-	-	400,000	-	-	-	-	50,000	-	-	-	2,100,000	-
33999 Charge for Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
34999 Fines & Forfeits	-	-	-	-	-	-	-	-	-	-	-	-	-	-
35999 Miscellaneous	15,550	1,300	9,321	-	2,610	-	3,915	4,154	-	-	-	-	-	-
36999 Sales and Related Cha	648,650	240,505	-	-	-	-	-	-	-	-	-	-	-	-
39199 Transfers & Non Rev F	25,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	689,200	241,805	9,321	400,000	2,610	-	3,915	4,154	584,206	5,000	20,000	-	4,176,250	-
Expenses														
0999 Personal Services	296,962	234,746	-	-	-	-	-	-	-	-	-	-	-	-
1999 Supplies	186,705	25,694	-	-	-	-	-	-	-	-	-	-	-	-
2999 Other Services and Ch	280,100	6,220	125,000	-	-	-	-	-	45,000	-	-	65,000	-	-
4999 Capital Outlay	42,200	-	-	-	35,000	-	52,500	55,700	-	-	-	100,000	275,000	140,000
6999 Contingencies & Tran	5,000	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	810,967	266,660	125,000	-	35,000	-	52,500	55,700	45,000	-	-	165,000	275,000	140,000
Change to Fund Balance	-121,767	-24,855	-115,679	400,000	-32,390	-	-48,585	-51,546	539,206	5,000	20,000	-165,000	3,901,250	-140,000
Proprietary Fund Information														
Capital Asset Purchas	-	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-	50,000	775,000	4,176,250	-
Debt Principal Paid (A	-	-	n/a	n/a	n/a	n/a	n/a	n/a	n/a	-	-	-	-	-

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: ENGINEERING							
101 43100	GENERAL ENGINEERING	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2019	2020	2021	2022	2022	2022
0999	Personal Services	208,474	188,414	320,822	351,069	351,069	351,069
1999	Supplies	14,974	13,216	16,500	17,200	17,200	17,200
2999	Other Services & Charges	60,098	145,003	76,400	76,500	76,500	76,500
4999	Capital Outlay	60,817	39,230	-	-	-	-
6999	Contingencies & Transfers	35,518	1,449	-	-	-	-
TOTALS: ENGINEERING		379,882	387,312	413,722	444,769	444,769	444,769

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. Conduct a review of the GIS software for automation of utility records, maintenance and complaint tracking program at Public Works.
3. Implementation of NPDES storm water 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 2022 Engineering budget is \$444,769 a 7.50% or \$31,047 increase from the 2021 budget. Major sections and items contributing to the increase:

1. Personnel increased by \$30,247 for the additional of a GIS position, for a COLA allowance and step increases.
2. Supplies increased by \$700 for computer replacements / updates.
3. Other line items remained flat or had slight decreases.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: STREETS							
101 43121	GENERAL STREETS	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	531,098	526,927	578,435	532,703	532,703	532,703
1999	Supplies	139,137	119,897	172,778	205,966	205,966	205,966
2999	Other Services & Charges	208,692	229,410	200,350	234,439	234,439	234,439
4999	Capital Outlay	-	3,503	3,500	1,244	1,244	1,244
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: STREETS	878,927	879,738	955,063	974,352	974,352	974,352

Activity Description

The street department provides 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.
6. Continue implementation of new asphalt repair equipment and techniques.

Budget Comments on Proposed Budget

The overall 2022 budget for the Street Department is \$974,352, a 2.02% or \$19,289 increase from 2021. Major line items contributing to the decrease:

1. Minor equipment increased by \$6,500 to account for replacement of aging small equipment used in road repairs.
2. Computer equipment increased by \$6,500 to purchase needed technological advances in tracking, analyzing and supporting city maintenance activities.
3. Vehicle repair and parts increased by \$12,452 to address the repair needs of an older fleet.
4. Other line items of the budget have decreased or remained relatively flat.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: STREET LIGHTING							
101 43160	GENERAL STREET LIGHTING	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	3,119	1,440	7,514	7,514	7,514	7,514
1999	Supplies	-	379	5,225	21,900	21,900	21,900
2999	Other Services & Charges	137,188	133,610	163,300	149,247	149,247	149,247
4999	Capital Outlay	-	-	-	3,500	3,500	3,500
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: STREET LIGHTING	140,307	135,428	176,039	182,161	182,161	182,161

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 2022 proposed Street Lighting budget is \$182,161 a increase of 3.48% or \$6,122 from 2021.

1. Minor equipment was increased by \$3,800 to purchase various battery powered hand tools.
2. Materials increased by \$16,675 to implement the repairs of city owned street lights.
3. Expert & Professional Serv. decreased by \$5,000.
4. Other services and charges increased to account for the addition of a mobile work system platform.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: TRAFFIC SIGNS & SIGNALS							
101 43170	GENERAL TRAFFIC SIGNS & SIGNALS	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2019	2020	2021	2022	2022	2022
0999	Personal Services	66,011	91,881	80,943	80,954	80,954	80,954
1999	Supplies	10,096	11,049	16,125	13,676	13,676	13,676
2999	Other Services & Charges	13,543	12,864	19,050	24,570	24,570	24,570
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	310	-	-	-	-
TOTALS: TRAFFIC SIGNS & SIGNALS		89,650	116,103	116,118	119,200	119,200	119,200

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 2022 is \$119,200 a 2.65% or a \$3,082 increase from the 2021 adopted budget. Major line items contributing to the increase:

1. Multiple line items in supplies decreased totaling \$2,449.
2. Other Services and Charges increased by \$5,520 to account for additional training and professional services.
3. Other line items of the budget have decreased or remained relatively flat to maintain minimal budget increases.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: PARKS							
101 45200	GENERAL PARKS	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	602,703	618,488	693,794	730,406	730,406	730,406
1999	Supplies	64,516	67,970	94,900	91,300	91,300	91,300
2999	Other Services & Charges	320,174	217,913	258,254	258,916	258,916	258,916
4999	Capital Outlay	-	133,503	3,500	3,500	3,500	3,500
6999	Contingencies & Transfers	387	-	1,000	-	-	-
TOTALS: PARKS		987,780	1,037,874	1,051,448	1,084,122	1,084,122	1,084,122

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 2022 Parks proposed budget is \$1,084,122, an increase of 3.1% or \$32,674, from the 2021 adopted budget. Major line item increases include:

1. Personnel increased by \$36,612 for the additional of a GIS position, for a COLA allowance and step increases.
2. Supplies decreased by \$3,600.
3. Other line items of the budget have decreased or remained relatively flat .

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: URBAN FORESTRY							
101 46102	GENERAL URBAN FORESTRY	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description	2019	2020	2021	2022	2022	2022
0999	Personal Services	61,930	112,314	138,195	150,500	150,500	150,500
1999	Supplies	8,611	15,621	14,900	28,800	28,800	28,800
2999	Other Services & Charges	78,191	49,403	89,725	75,275	75,275	75,275
4999	Capital Outlay	-	23,000	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: URBAN FORESTRY	148,732	200,338	242,820	254,575	254,575	254,575

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. Maintain and update the 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 2022 Tree Care and Maintenance budget is \$254,575 an increase of \$11,755 or 4.8% from the adopted 2021 budget. Major line item contributing to the increase:

1. Personnel increased by \$12,305 for the addition of a GIS position, for a COLA allowance and step increases.
2. Supplies increased by \$13,900. Much of this increase is to account for the purchase of trees for resale in the new Columbia Heights Tree Sale (\$7,500) available to all residents, and tree trimming tools.
3. Other Services and Charges decreased by \$14,450. This takes into account a decrease in EAB removals as more ash trees have been removed in accordance with the EAB Plan.
4. Other line items have remained relatively flat.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	136,587	125,766	92,737	97,473	97,473	97,473
1999	Supplies	14,596	28,916	22,700	31,655	31,655	31,655
2999	Other Services & Charges	77,232	197,831	117,424	111,686	111,686	111,686
4999	Capital Outlay	-	-	30,000	30,000	30,000	30,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: STATE AID MAINTENANCE		228,415	352,513	262,861	270,814	270,814	270,814

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 2022 budget is \$270,814 an increase of \$7,953 from 2021.

1. Personnel increased \$4,736 to account for COLA allowance and step system movements
2. Supplies increased by \$8,955 for computer replacements / updates and Central Ave maintenance.
3. Other Services and Charges decreased by \$5,738 as consultant services decreased.
4. Other line items of the budget have decreased or remained relatively flat to maintain a modest budget increase.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	25,000	55,000	55,000	55,000
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: STATE AID GEN'L CONSTRU	-	-	25,000	55,000	55,000	55,000

Activity Description

Repair of SA Streets based on condition index and rutting.

Objectives

Repair of SA Streets based on condition index and rutting.

Budget Comments on Proposed Budget

Repair of SA Streets based on condition index and rutting.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: CAPITAL EQUIPMENT REPLACEMENT ENGINEERING							
431	CAP EQUIP REPLACEMENT	Actual	Actual	Adopted	Department	City Manager	Council
43100	ENGINEERING	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	40,000	65,000	65,000	65,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CAP EQUIP REPLACEMENT		-	-	40,000	65,000	65,000	65,000

Activity Description

Replacement of a passenger vehicle with a hybrid/electric vehicle. Projected cost = \$65,000.
 1. Existing car is 13 years old and will be transferred to general PW use (office).

Objectives

Replacement of a passenger vehicle with a hybrid/electric vehicle. Projected cost = \$65,000.
 1. Existing car is 13 years old and will be transferred to general PW use (office).

Budget Comments on Proposed Budget

Replacement of a passenger vehicle with a hybrid/electric vehicle. Projected cost = \$65,000.
 1. Existing car is 13 years old and will be transferred to general PW use (office).

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	53,623	62,500	67,000	67,000	67,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CAP EQUIP REPLACEMENT PARKS		-	53,623	62,500	67,000	67,000	67,000

Activity Description

1. Replacement of a John Deere Zero Turn Lawn Mower for the Parks Department. The mower has a life expectancy of 5 years and purchased in 2017. The projected cost is \$15,000. The current Zero Turn mower (equipment #204) will be sold at auction.
2. Replacement of a John Deere Gator. The gator has a 10-year life expectancy and was purchased in 2011. The projected replacement cost and outfitting is \$52,000. The current Gator (equipment #201) will be sold at auction.

Objectives

1. Replacement of a John Deere Zero Turn Lawn Mower for the Parks Department. The mower has a life expectancy of 5 years and purchased in 2017. The projected cost is \$15,000. The current Zero Turn mower (equipment #204) will be sold at auction.
2. Replacement of a John Deere Gator. The gator has a 10-year life expectancy and was purchased in 2011. The projected replacement cost and outfitting is \$52,000. The current Gator (equipment #201) will be sold at auction.

Budget Comments on Proposed Budget

1. Replacement of a John Deere Zero Turn Lawn Mower for the Parks Department. The mower has a life expectancy of 5 years and purchased in 2017. The projected cost is \$15,000. The current Zero Turn mower (equipment #204) will be sold at auction.
2. Replacement of a John Deere Gator. The gator has a 10-year life expectancy and was purchased in 2011. The projected replacement cost and outfitting is \$52,000. The current Gator (equipment #201) will be sold at auction.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	109,169	280,629	62,500	215,000	215,000	215,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: CAP EQUIP REPLACEMENT S		109,169	280,629	62,500	215,000	215,000	215,000

Activity Description

1. Replacement of a pavement Patch Truck for the Streets department. The truck has a life expectancy of 20 years and was purchased in 2001. The projected cost is \$215,000. The current Patch Truck (equipment #37) will be sold at auction.

Objectives

1. Replacement of a pavement Patch Truck for the Streets department. The truck has a life expectancy of 20 years and was purchased in 2001. The projected cost is \$215,000. The current Patch Truck (equipment #37) will be sold at auction.

Budget Comments on Proposed Budget

1. Replacement of a pavement Patch Truck for the Streets department. The truck has a life expectancy of 20 years and was purchased in 2001. The projected cost is \$215,000. The current Patch Truck (equipment #37) will be sold at auction.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: WATER UTILITY SOURCE OF SUPPLY							
601 49400	WATER UTILITY SOURCE OF SUPPLY	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	1,584,203	1,616,685	1,686,125	1,725,000	1,725,000	1,725,000
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: WATER UTILITY SOURCE C		1,584,203	1,616,685	1,686,125	1,725,000	1,725,000	1,725,000

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 update 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.

Budget Comments on Proposed Budget

The estimated cost of water purchased from the City of Minneapolis in 2022 is \$1,725,500 projecting a 2.4% increase from 2021 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 2022

DEPARTMENT: WATER UTILITY DISTRIBUTION						
601 WATER UTILITY 49430 DISTRIBUTION	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item Description						
0999 Personal Services	424,829	383,524	438,628	466,821	466,821	466,821
1999 Supplies	83,864	64,593	102,400	105,850	105,850	105,850
2999 Other Services & Charges	502,998	738,804	579,775	602,475	602,475	602,475
4999 Capital Outlay	-	-	36,000	30,000	30,000	30,000
6999 Contingencies & Transfers	30,000	30,000	30,000	30,000	30,000	30,000
TOTALS: WATER UTILITY DISTRIBUTION	1,041,691	1,216,920	1,186,803	1,235,146	1,235,146	1,235,146

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. 2022 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. Continue the hydrant cleaning and painting program.

Budget Comments on Proposed Budget

The proposed 2022 budget is \$1,235,146 an increase of 4.07% or \$48,343 from the 2021 adopted budget. Major line items contributing to the increase:

1. Personnel increased \$28,193 for the addition of a GIS position, for a COLA allowance and step increases.
2. Increases in Supplies of \$3,500 for hydrant and system parts.
3. Other Services and Charges increased by \$22,700 to account for infrastructure depreciation.
4. Capital Outlay decreased by \$6,000 from prior year requests.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	78,000	319,346	85,000	90,000	90,000	90,000
TOTALS: WATER UTILITY NON-OPERATING		78,000	319,346	85,000	90,000	90,000	90,000

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, \$90,000 budgeted for 2022.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-43,543	-	-	-	-
6999	Contingencies & Transfers	14,129	51,241	-	-	-	-
TOTALS: CAP EQUIP REPLACEMENT WATER		14,129	7,698	-	-	-	-

Activity Description

1. Replacement of CAT Tractor for infrastructure repairs and excavations. The current backhoe (equipment #128) was purchased in 2000 and has a life expectancy of 20 years. The projected cost of replacement is \$200,000 and will include new attachments. The cost will be divided between Water (50%), Sewer (25%) and Storm (25%).

Objectives

1. Replacement of CAT Tractor for infrastructure repairs and excavations. The current backhoe (equipment #128) was purchased in 2000 and has a life expectancy of 20 years. The projected cost of replacement is \$200,000 and will include new attachments. The cost will be divided between Water (50%), Sewer (25%) and Storm (25%).

Budget Comments on Proposed Budget

1. Replacement of CAT Tractor for infrastructure repairs and excavations. The current backhoe (equipment #128) was purchased in 2000 and has a life expectancy of 20 years. The projected cost of replacement is \$200,000 and will include new attachments. The cost will be divided between Water (50%), Sewer (25%) and Storm (25%).

The utility funds, as with all proprietary-type funds, use accrual-basis accounting for budgeting. Under accrual-basis accounting, the cost of this equipment is not expensed in the year that it is purchased; instead the expense is recognized incrementally each year as small depreciation charges over the life of the equipment. This is reflected in the budget by showing zero expense in the 2022 column above, and by showing the water fund's \$100,000 share of the equipment as a capital addition on the Public Works summary budget pages, which are included at the beginning of the Public Wprks section of this budget.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: SEWER UTILITY COLLECTIONS							
602 49450	SEWER UTILITY COLLECTIONS	Actual Expense	Actual Expense	Adopted Budget	Department Proposed	City Manager Proposed	Council Adopted
Line Item	Description	2019	2020	2021	2022	2022	2022
0999	Personal Services	251,659	323,145	375,229	400,179	400,179	400,179
1999	Supplies	45,844	40,567	69,200	90,550	90,550	90,550
2999	Other Services & Charges	311,165	527,799	338,050	347,950	347,950	347,950
4999	Capital Outlay	47,316	-	11,000	-	-	-
6999	Contingencies & Transfers	30,000	30,000	30,000	30,000	30,000	30,000
TOTALS: SEWER UTILITY COLLECTIONS		685,985	921,511	823,479	868,679	868,679	868,679

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 2022 Sewer Collections proposed budget is \$868,679 which is an increase of \$45,200 or 5.5% increase from the adopted budget in 2021. Major line items contributing to the change:

1. Personnel increased \$24,950 for the additional of a GIS position, for a COLA allowance and step increases.
2. General supplies increased by \$21,350. This increase is to account for the purchase of new tools and equipment to ensure safety and efficiency in sanitary sewer repair and maintenance operations.
3. Expert and Professional services increased by \$5,000 to continue the role out of mobile work management system, and the analysis of sanitary sewer systems as it relates to future and planned development.
4. Other Services and Charges increased by \$20,000 to account for infrastructure depreciation.
5. Capital Outlay decreased by \$11,000 with no requests.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: SEWER UTILITY DISPOSAL							
602 49480	SEWER UTILITY DISPOSAL	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	1,121,217	1,206,459	1,242,650	1,289,000	1,289,000	1,289,000
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: SEWER UTILITY DISPOSAL	1,121,217	1,206,459	1,242,650	1,289,000	1,289,000	1,289,000

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 2022 Sewage Disposal budget is \$1,289,000. This represents a \$46,350 or a 3.7% increase from 2021 budgeted. Staff estimates annual consumption based upon past usage and projected increases from MCES.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	79,000	59,000	62,000	64,000	64,000	64,000
TOTALS: SEWER UTILITY NON-OPERATING		79,000	59,000	62,000	64,000	64,000	64,000

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 \$64,000 budgeted for 2022.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	14,129	104,865	-	-	-	-
	TOTALS: CAP EQUIP REPLACEMENT SEWER	14,129	104,865	-	-	-	-

Activity Description

1. Replacement of CAT Tractor for infrastructure repairs and excavations. The current backhoe (equipment #128) was purchased in 2000 and has a life expectancy of 20 years. The projected cost of replacement is \$200,000 and will include new attachments. The cost will be divided between Water (50%), Sewer (25%) and Storm (25%).

Objectives

1. Replacement of CAT Tractor for infrastructure repairs and excavations. The current backhoe (equipment #128) was purchased in 2000 and has a life expectancy of 20 years. The projected cost of replacement is \$200,000 and will include new attachments. The cost will be divided between Water (50%), Sewer (25%) and Storm (25%).

Budget Comments on Proposed Budget

1. Replacement of CAT Tractor for infrastructure repairs and excavations. The current backhoe (equipment #128) was purchased in 2000 and has a life expectancy of 20 years. The projected cost of replacement is \$200,000 and will include new attachments. The cost will be divided between Water (50%), Sewer (25%) and Storm (25%).

The utility funds, as with all proprietary-type funds, use accrual-basis accounting for budgeting. Under accrual-basis accounting, the cost of this equipment is not expensed in the year that it is purchased; instead the expense is recognized incrementally each year as small depreciation charges over the life of the equipment. This is reflected in the budget by showing zero expense in the 2022 column above, and by showing the sewer fund's \$50,000 share of the equipment as a capital addition on the Public Works summary budget pages, which are included at the beginning of the Public Works section of this budget.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: STORM SEWER UTILITY COLLECTIONS							
604 49650	STORM SEWER UTILITY COLLECTIONS	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	146,048	147,171	170,853	195,009	195,009	195,009
1999	Supplies	20,738	28,928	48,300	39,300	39,300	39,300
2999	Other Services & Charges	181,907	288,572	228,350	223,750	223,750	223,750
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	10,000	10,000	10,000	20,000	20,000	20,000
	TOTALS: STORM SEWER UTILITY COLLECTIONS	358,693	474,671	457,503	478,059	478,059	478,059

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 2022 budget is \$478,059 an increase of \$20,556, or 4.5% from the 2021 adopted budget. Major line items contributing to the increase:

1. Personnel increased by \$24,156 for the additional of a GIS position, for a COLA allowance and step increases.
2. Supplies decreased by \$9,000. This decrease was to better align budgeted expenses with actual past year costs. The decrease was mainly in Maintenance and Construction Materials and Program Supplies.
3. Other Services and Charges decreased by \$4,600. This increase is the result to Equipment and Infrastructure Depreciation, Rents and Leases, and Garage Labor Burden. These increases align budgeted expenses with actual costs more closely.
4. Transfers to the Capital Equipment Replacement Fund increased by \$10,000.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: STORM SEWER UTILITY NON-OPERATING						
604	STORM SEWER UTILITY	Actual	Actual	Adopted	Department	City Manager
49699	NON-OPERATING	Expense	Expense	Budget	Proposed	Proposed
Line Item	Description	2019	2020	2021	2022	2022
	0999 Personal Services	-	-	-	-	-
	1999 Supplies	-	-	-	-	-
	2999 Other Services & Charges	-	-	-	-	-
	4999 Capital Outlay	-	-	-	-	-
	6999 Contingencies & Transfers	63,000	163,086	59,000	70,000	70,000
	TOTALS: STORM SEWER UTILITY NON-OPEI	63,000	163,086	59,000	70,000	70,000

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, \$70,000 budgeted for 2022.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: CAP EQUIP REPLACEMENT STORM SEWER							
438	CAP EQUIP REPLACEMENT STORM SE	Actual	Actual	Adopted	Department	City Manager	Council
49699	NON-OPERATING	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	3,849	-	-	-	-
	TOTALS: CAP EQUIP REPLACEMENT S	-	3,849	-	-	-	-

Activity Description

1. Replacement of CAT Tractor for infrastructure repairs and excavations. The current backhoe (equipment #128) was purchased in 2000 and has a life expectancy of 20 years. The projected cost of replacement is \$200,000 and will include new attachments. The cost will be divided between Water (50%), Sewer (25%) and Storm (25%).

Objectives

1. Replacement of CAT Tractor for infrastructure repairs and excavations. The current backhoe (equipment #128) was purchased in 2000 and has a life expectancy of 20 years. The projected cost of replacement is \$200,000 and will include new attachments. The cost will be divided between Water (50%), Sewer (25%) and Storm (25%).

Budget Comments on Proposed Budget

1. Replacement of CAT Tractor for infrastructure repairs and excavations. The current backhoe (equipment #128) was purchased in 2000 and has a life expectancy of 20 years. The projected cost of replacement is \$200,000 and will include new attachments. The cost will be divided between Water (50%), Sewer (25%) and Storm (25%).

The utility funds, as with all proprietary-type funds, use accrual-basis accounting for budgeting. Under accrual-basis accounting, the cost of this equipment is not expensed in the year that it is purchased; instead the expense is recognized incrementally each year as small depreciation charges over the life of the equipment. This is reflected in the budget by showing zero expense in the 2022 column above, and by showing the storm sewer fund's \$50,000 share of the equipment as a capital addition on the Public Works summary budget pages, which are included at the beginning of the Public Wprks section of this budget.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: REFUSE DISPOSAL							
603	REFUSE FUND	Actual	Actual	Adopted	Department	City Manager	Council
49510	REFUSE DISPOSAL	Expense	Expense	Budget	Proposed	Proposed	Adopted
Line Item	Description	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	1,659,598	1,766,658	1,785,000	1,830,000	1,830,000	1,830,000
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: REFUSE DISPOSAL	1,659,598	1,766,658	1,785,000	1,830,000	1,830,000	1,830,000

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 2022 Refuse Disposal Budget is \$1,830,000 a \$45,000 increase due to a 3% contract increase.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	49,875	69,949	59,733	61,763	61,763	61,763
1999	Supplies	1,171	425	150	480	480	480
2999	Other Services & Charges	37,363	46,442	41,800	46,050	46,050	46,050
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	41,900	47,100	48,900	50,400	50,400	50,400
TOTALS: REFUSE COLLECTION & DISPOSAL		130,309	163,916	150,583	158,693	158,693	158,693

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 2022 Refuse Collection & Disposal budget is \$158,693 a 5% increase of \$8,111.

Major changes to budget:

Dept. personnel and City Hall Overhead personnel costs increased almost \$4,000 to account for COLA increases.
Other service charges increased over \$4,000 mostly for credit card fees.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: REFUSE FUND RECYCLING							
603 49530	REFUSE FUND RECYCLING	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	63,043	65,331	78,257	81,039	81,039	81,039
1999	Supplies	6,680	6,952	13,350	7,970	7,970	7,970
2999	Other Services & Charges	54,037	62,130	58,300	67,530	67,530	67,530
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	41,900	47,100	48,900	50,400	50,400	50,400
TOTALS: REFUSE FUND RECYCLING		165,660	181,513	198,807	206,939	206,939	206,939

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 as described in the City Solid Waste Management Operations Policy.

Budget Comments on Proposed Budget

The Recycling budget for 2022 is \$206,939 a 4% increase of \$8,132.

Major items that contributed to the increase:

Street leaves disposal increased over \$3,000

Credit card fees increased over \$3,000

Repair and Maint services increased over \$2,000

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: REFUSE FUND HAZARDOUS WASTE							
603 49540	REFUSE FUND HAZARDOUS WASTE	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description	2019	2020	2021	2022	2022	2022
0999	Personal Services	1,266	1,904	4,020	4,113	4,113	4,113
1999	Supplies	-	-	600	600	600	600
2999	Other Services & Charges	9,056	10,069	10,100	11,830	11,830	11,830
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS:		10,322	11,973	14,720	16,543	16,543	16,543

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 2022 Hazardous Waste budget increased by \$1,823.

Major changes to budget:

Almost \$2,000 increase for Expert and Professional services for proper disposal of household batteries.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	400,000	750,000	750,000	750,000
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: STATE AID CONSTRUCTION	-	-	400,000	750,000	750,000	750,000

Activity Description

Mill & Overlay State Aid streets based on pavement ratings - 44th Avenue University to Central. Street Zone Program: Zone 6 and 7 - Mill and Overlay or FDR on identified streets. Joint project w/Fridley constructing turn-about and raised median from Central to Medtronic

Objectives

Mill & Overlay State Aid streets based on pavement ratings - 44th Avenue University to Central. Street Zone Program: Zone 6 and 7 - Mill and Overlay or FDR on identified streets. Joint project w/Fridley constructing turn-about and raised median from Central to Medtronic

Budget Comments on Proposed Budget

Mill & Overlay State Aid streets based on pavement ratings - 44th Avenue University to Central. Street Zone Program: Zone 6 and 7 - Mill and Overlay or FDR on identified streets. Joint project w/Fridley constructing turn-about and raised median from Central to Medtronic

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: CAPITAL IMP CENTRAL GARAGE							
411 49950	CAPITAL IMP GEN GOV BLDG. CENTRAL GARAGE	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	75,000	125,000	125,000	125,000
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: CAPITAL IMP GEN GOV BLDG.	-	-	75,000	125,000	125,000	125,000

Activity Description

Continuation of the Master Plan completed in 2022 including preliminary site plans, soil borings and geo-tech

Objectives

Continuation of the Master Plan completed in 2022 including preliminary site plans, soil borings and geo-tech

Budget Comments on Proposed Budget

Continuation of the Master Plan completed in 2022 including preliminary site plans, soil borings and geo-tech

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: CAPITAL IMP POLICE							
411 42100	CAPITAL IMP GEN GOV BLDG. POLICE	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	52,500	52,500	52,500
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: CAPITAL IMP GEN GOV BLDG.	-	-	-	52,500	52,500	52,500

Activity Description

Painting of all interior walls, replace carpeting on main level, including 1/2 training room.

Objectives

Painting of all interior walls, replace carpeting on main level, including 1/2 training room.

Budget Comments on Proposed Budget

Painting of all interior walls, replace carpeting on main level, including 1/2 training room.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: CAPITAL IMP FIRE							
411 42200	CAPITAL IMP GEN GOV BLDG. FIRE	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	-	55,700	55,700	55,700
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: CAPITAL IMP GEN GOV BLDG.	-	-	-	55,700	55,700	55,700

Activity Description

Painting of all interior walls, adding chair rails and wall tiling; replace carpeting on main level, including 1/2 training room.

Objectives

Painting of all interior walls, adding chair rails and wall tiling; replace carpeting on main level, including 1/2 training room.

Budget Comments on Proposed Budget

Painting of all interior walls, adding chair rails and wall tiling; replace carpeting on main level, including 1/2 training room.

BUILDING/OFFICE REMODELING:

In 2019, the City authorized the hire of two full time inspectors for the property maintenance department. The department's office space was not prepared to absorb two additional employees and reconfiguration of the main office area is necessary for efficient housing of the two employees. To this end, the 2022 budget includes \$20,000 to remodel the office furniture to properly accommodate the inspectors.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: CAP IMP GEN GOV BLDG - LIBRARY							
411 45500	CAPITAL IMP-GEN GOVT. BLDG LIBRARY	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	625	-	-	-	-	-
4999	Capital Outlay	-	-	-	35,000	35,000	35,000
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTAL: CAP IMP GEN GOV BLDG	625	-	-	35,000	35,000	35,000

Activity Description

Add additional lighting to the exterior of the lot, along with cameras for both the front and rear of the overall.

Objectives

Add additional lighting to the exterior of the lot, along with cameras for both the front and rear of the overall.

Budget Comments on Proposed Budget

Add additional lighting to the exterior of the lot, along with cameras for both the front and rear of the overall.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	45,000	45,000	45,000
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: CAP IMP PARKS	-	-	-	45,000	45,000	45,000

Activity Description

Consultant to assist the City with support for a Parks Capital Bond, including cost estimates, renderings, public info campaign.....

Objectives

Consultant to assist the City with support for a Parks Capital Bond, including cost estimates, renderings, public info campaign.....

Budget Comments on Proposed Budget

Consultant to assist the City with support for a Parks Capital Bond, including cost estimates, renderings, public info campaign.....

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	147,762	159,711	159,711	159,711
1999	Supplies	3,113	-	3,500	3,500	3,500	3,500
2999	Other Services & Charges	2,294	245,000	23,450	7,650	7,650	7,650
4999	Capital Outlay	-	251,280	600,000	350,000	350,000	350,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: INFRASTRUCTURE FUND		5,407	496,280	774,712	520,861	520,861	520,861

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 have been completed. The 3rd cycle 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 2022 is \$520,861 which accounts for the City's portion of the cost share policy for Street Zone and MSA street improvements - Zones 6 & 7 planned for 2022.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

DEPARTMENT: WATER CONSTRUCTION FUND NON-OPERATING							
651 49449	WATER CONSTRUCTION FUND NON-OPERATING	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	20,254	-	-	65,000	65,000	65,000
4999	Capital Outlay	-	-	100,000	100,000	100,000	100,000
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: WATER CONSTRUCTION FUND N	20,254	-	100,000	165,000	165,000	165,000

Activity Description

Annual Water Main Rehabilitation program
Pipe segments on 37th Avenue recommended for replacement.
Misc. repairs to address an aging water system.
Replace SCADA system components and main panel

Objectives

Annual Water Main Rehabilitation program
Pipe segments on 37th Avenue recommended for replacement.
Misc. repairs to address an aging water system.
Replace SCADA system components and main panel

Budget Comments on Proposed Budget

Annual Water Main Rehabilitation program
Pipe segments on 37th Avenue recommended for replacement.
Misc. repairs to address an aging water system.
Replace SCADA system components and main panel

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	270,000	275,000	275,000	275,000
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: SEWER CONSTRUCTION	-	-	270,000	275,000	275,000	275,000

Activity Description

Transfer out to sewer utility.

Objectives

Transfer out to sewer utility.

Budget Comments on Proposed Budget

Transfer out to sewer utility.

CITY OF COLUMBIA HEIGHTS, MINNESOTA
BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	-	-	-	-	-	-
1999	Supplies	-	-	-	-	-	-
2999	Other Services & Charges	-	-	-	-	-	-
4999	Capital Outlay	-	-	215,000	140,000	140,000	140,000
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: STORM SEWER CONSTRUCTION		-	-	215,000	140,000	140,000	140,000

Activity Description

Street Zone/MSA, Structure Rehab, SCADA

Objectives

Street Zone/MSA, Structure Rehab, SCADA

Budget Comments on Proposed Budget

Street Zone/MSA, Structure Rehab, SCADA

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	237,812	258,373	289,491	296,962	296,962	296,962
1999	Supplies	155,032	130,933	183,475	186,705	186,705	186,705
2999	Other Services & Charges	262,661	286,406	279,284	280,100	280,100	280,100
4999	Capital Outlay	-	-	26,000	42,200	42,200	42,200
6999	Contingencies & Transfers	4,000	4,134	5,000	5,000	5,000	5,000
	TOTALS: CENTRAL GARAGE	659,505	679,846	783,250	810,967	810,967	810,967

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 2022 is \$810,967 which is a 3.5% increase or \$27,717 from the 2021 budget. Major line items contributing to the increase:

1. Personnel increased by \$7,471 to account for COLA allowances and step system.
2. Supplies increased by \$3,230 as minor equipment and supplies for the MSC have increased.
3. Other services and charges saw minor increases in multiple line items totaling \$816.
4. Capital Outlay increased by 16,200 for a new tire changer and wheel balancer.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	189,487	219,050	228,574	234,746	234,746	234,746
1999	Supplies	9,203	1,471	25,450	25,694	25,694	25,694
2999	Other Services & Charges	3,454	3,333	6,400	6,220	6,220	6,220
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: BUILDING MAINT. INTERNAL S		202,143	223,853	260,424	266,660	266,660	266,660

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.

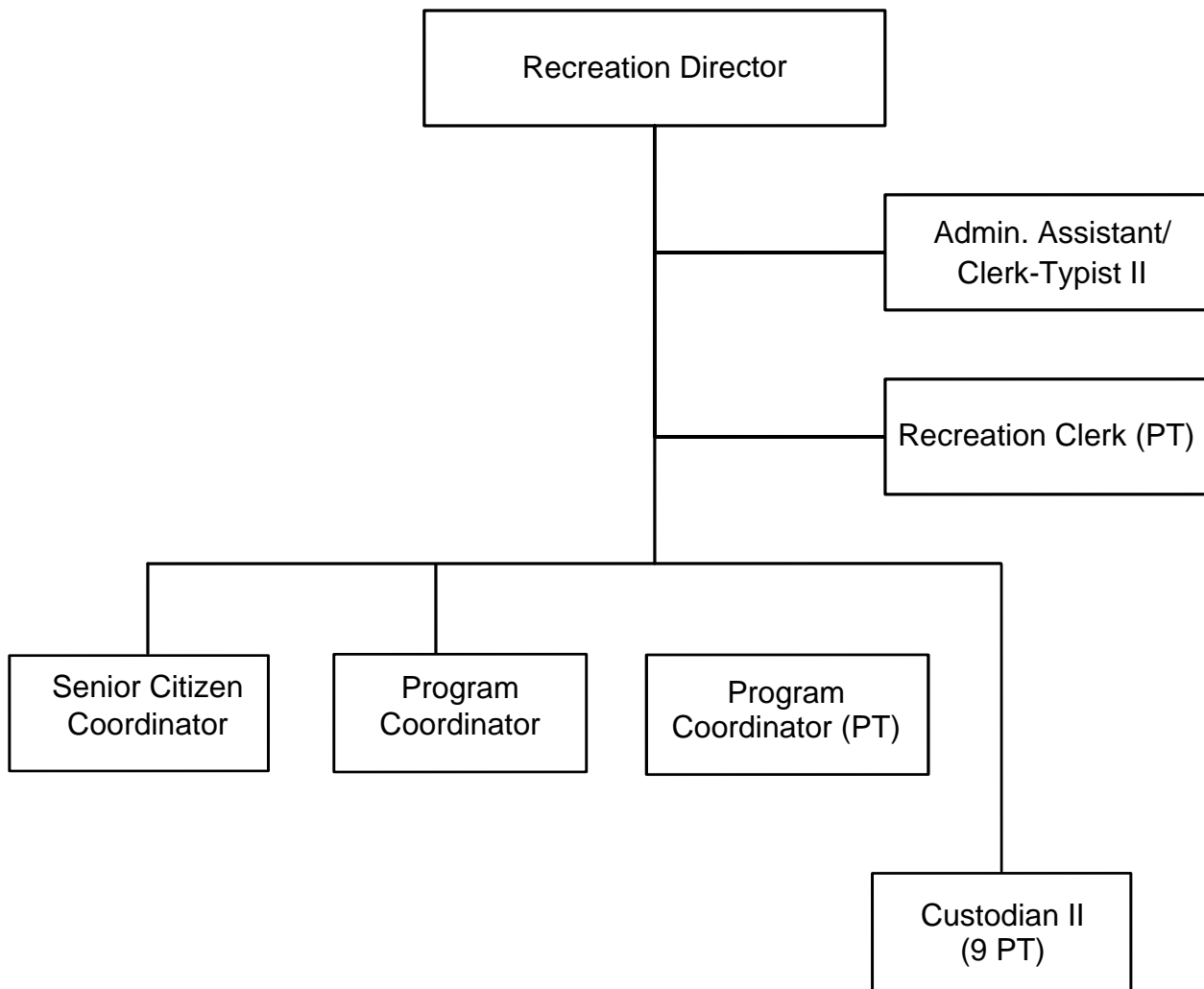
The Building Maintenance 2022 budget is \$266,660 a \$6,236 increase over 2021. Major areas of change are:

1. Personnel increased by \$6,172 to account for COLA allowances and scheduled step increases.
2. All other line items remained flat to keep the departmental increase to 2.7%.

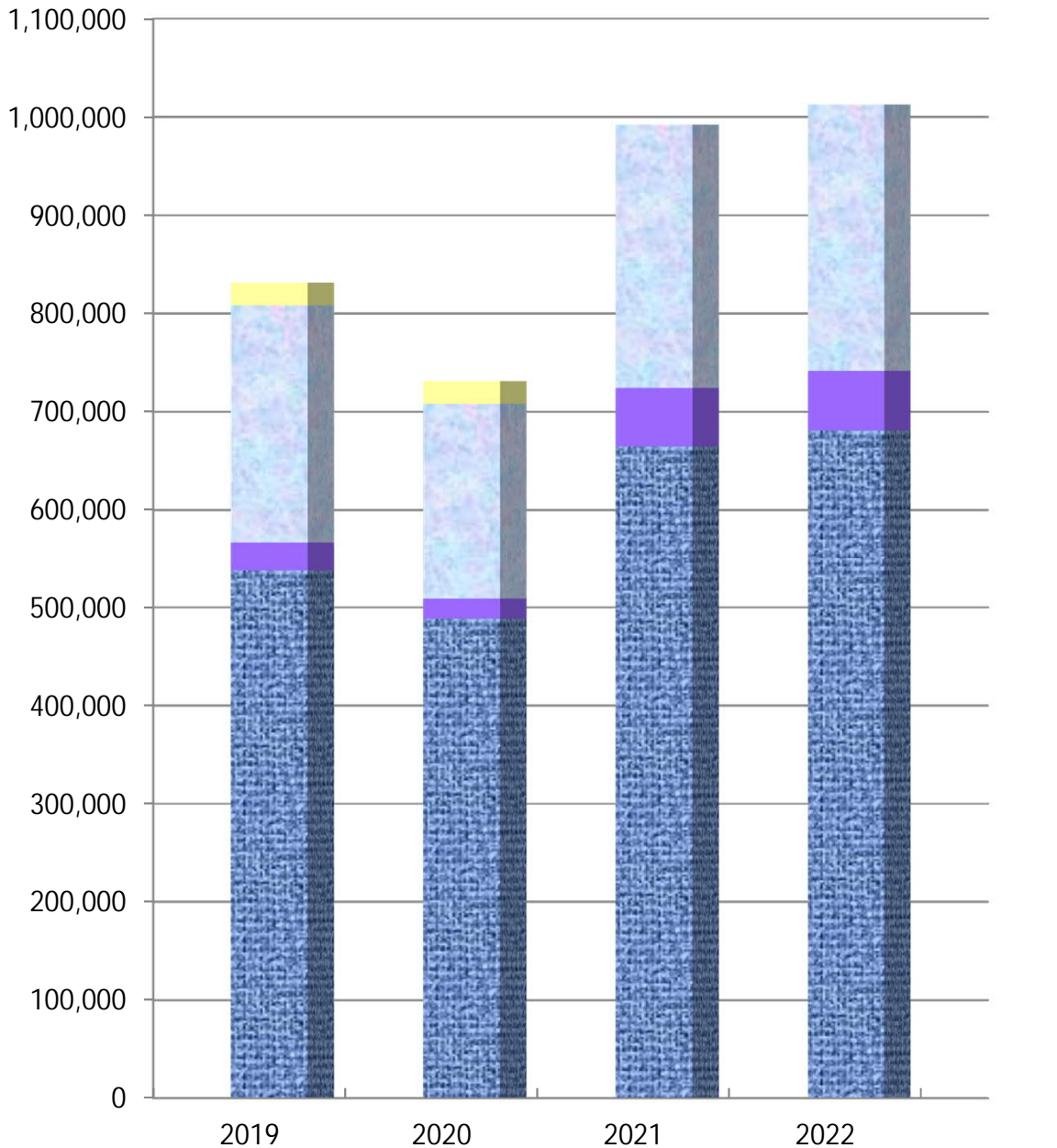
RECREATION

City of Columbia Heights

2022



RECREATION EXPENDITURE SUMMARY



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

City of Columbia Heights, Minnesota
BUDGET 2022
Recreation

	Recreation 101	Youth Athletics 101	Adult Athletics 101	Youth Enrichment 101	Traveling Athletics 101	Trips & Outings 101	Senior Citizens 101	Murzyn Hall 101	Hylander Center 101	After School Programs 261	21st Century Art 262
Revenue											
30999 Taxes	251,270	42,438	28,437	79,285	43,671	24,443	91,122	88,672	78,755	-	-
31999 Licenses & Permits	-	-	-	-	-	-	-	-	-	-	-
32999 Intergovernmental	8,353	1,411	945	2,636	1,452	813	3,029	2,948	2,618	-	41,400
33999 Charge for Services	10,000	11,000	14,000	9,000	2,500	5,000	5,000	97,000	8,000	20,200	4,000
34999 Fines & Forfeits	-	-	-	-	-	-	-	-	-	-	-
35999 Miscellaneous	1,572	266	178	496	273	153	570	555	493	2,000	-
36999 Sales and Related Charges	-	-	-	-	-	-	-	-	-	-	-
39199 Transfers & Non Rev Receipts	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	271,195	55,115	43,560	91,417	47,896	30,409	99,721	189,175	89,866	22,200	45,400
Expenses											
0999 Personal Services	201,255	38,267	29,464	60,525	32,025	24,070	77,435	122,987	34,566	24,795	35,518
1999 Supplies	14,200	2,700	1,700	2,350	2,925	350	3,200	19,550	5,000	3,000	6,000
2999 Other Services and Charges	55,741	14,147	12,397	28,541	12,947	5,989	19,086	46,638	50,300	18,000	7,000
4999 Capital Outlay	-	-	-	-	-	-	-	-	-	-	-
6999 Contingencies & Transfers	-	-	-	-	-	-	-	-	-	-	-
Total Expenses	271,196	55,114	43,561	91,416	47,897	30,409	99,721	189,175	89,866	45,795	48,518
Change to Fund Balance	-1	1	-1	1	-1	-	-	-	-	-23,595	-3,118

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: RECREATION ADMINISTRATION							
101 45000	GENERAL RECREATION ADMINISTRATION	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	186,165	186,917	196,000	201,255	201,255	201,255
1999	Supplies	14,348	3,728	12,800	14,200	14,200	14,200
2999	Other Services & Charges	39,423	35,444	54,520	55,741	55,741	55,741
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: RECREATION ADMINISTRATION	239,935	226,089	263,320	271,196	271,196	271,196

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 \$7,876. Personal Services has had an increase of \$5,255 for wage, fringe and cola adjustments. Information Services has been increased by \$600 and insurance increased by \$300. \$6,000 is budgeted for fireworks. This budget provides \$3,091 for Murzyn Hall office space.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: YOUTH ATHLETICS							
101 45001	GENERAL YOUTH ATHLETICS	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	40,991	22,490	38,400	38,267	38,267	38,267
1999	Supplies	277	35	2,700	2,700	2,700	2,700
2999	Other Services & Charges	14,402	5,847	13,977	14,147	14,147	14,147
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: YOUTH ATHLETICS	55,669	28,372	55,077	55,114	55,114	55,114

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 salaries, 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 2022 Youth Athletics budget has increased \$37. 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 \$3,047 for space allocation to J.P.M.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: ADULT ATHLETICS							
101 45003	GENERAL ADULT ATHLETICS	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	12,593	17,648	27,700	29,464	29,464	29,464
1999	Supplies	448	278	1,700	1,700	1,700	1,700
2999	Other Services & Charges	11,782	8,020	12,327	12,397	12,397	12,397
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: ADULT ATHLETICS	24,823	25,946	41,727	43,561	43,561	43,561

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 salaries 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 2022 has an increase of \$1,834. Personal Services had an increase of \$1,764 for step increases and fringe adjustments for Recreation Coordinator salaries. Murzyn Hall budget also received space allocation from Adult Athletics in the amount of \$3,047.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: YOUTH ENRICHMENT							
101 45004	GENERAL YOUTH ENRICHMENT	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	31,469	36,624	61,800	60,525	60,525	60,525
1999	Supplies	1,710	1,061	2,350	2,350	2,350	2,350
2999	Other Services & Charges	25,470	26,288	27,729	28,541	28,541	28,541
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: YOUTH ENRICHMENT	58,649	63,973	91,879	91,416	91,416	91,416

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 salaries.

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 decrease of \$463. This budget provides salaries for summer seasonal positions not covered by the grant. This budget provides \$26,841 for space allocation to the Murzyn Hall budget. One-fourth of the Recreation Coordinator salaries are paid from this budget.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: TRAVELING ATHLETICS							
101 45005	GENERAL TRAVELING ATHLETICS	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	12,593	17,648	31,400	32,025	32,025	32,025
1999	Supplies	215	-	2,925	2,925	2,925	2,925
2999	Other Services & Charges	13,043	7,237	12,820	12,947	12,947	12,947
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: TRAVELING ATHLETICS	25,851	24,885	47,145	47,897	47,897	47,897

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 salaries 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 \$752. Personal Services had an increase of \$625. 25% of the Recreation Coordinator salaries is budgeted in this fund. Space allocation of \$3,047 was also provided to the Murzyn Hall budget.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: TRIPS & OUTINGS							
101 45030	GENERAL TRIPS & OUTINGS	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	21,990	21,639	23,600	24,070	24,070	24,070
1999	Supplies	-	-	350	350	350	350
2999	Other Services & Charges	4,416	878	5,971	5,989	5,989	5,989
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: TRIPS & OUTINGS	26,406	22,517	29,921	30,409	30,409	30,409

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 increased \$488. Personal Services has an increase of \$470 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 \$789 for space allocation.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: SENIOR CITIZENS							
101 45040	GENERAL SENIOR CITIZENS	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	71,301	70,317	76,500	77,435	77,435	77,435
1999	Supplies	1,526	786	3,200	3,200	3,200	3,200
2999	Other Services & Charges	17,120	15,217	18,770	19,086	19,086	19,086
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: SENIOR CITIZENS	89,948	86,320	98,470	99,721	99,721	99,721

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 \$1,251. 75% of the Senior Coordinator salary is budgeted under this budget. There was a charge of \$13,886 for space allocation to Murzyn Hall.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: MURZYN HALL							
101 45129	GENERAL MURZYN HALL	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	112,102	82,368	118,000	122,987	122,987	122,987
1999	Supplies	9,224	3,021	19,150	19,550	19,550	19,550
2999	Other Services & Charges	51,155	43,157	46,631	46,638	46,638	46,638
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	23,000	23,000	-	-	-	-
	TOTALS: MURZYN HALL	195,481	151,547	183,781	189,175	189,175	189,175

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 an increase of \$5,394. Personal Services has an increase of \$4,987 for salaries and fringe adjustments. A space allocation credit of \$53,748 was received from the recreation budgets. Minor increases were made to Insurance, Maintenance Supervisor, Computer Equipment and Information Services.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: HYLANDER CENTER							
101 45130	GENERAL HYLANDER CENTER	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	24,426	8,873	36,400	34,566	34,566	34,566
1999	Supplies	68	4,542	5,000	5,000	5,000	5,000
2999	Other Services & Charges	43,591	46,155	50,200	50,300	50,300	50,300
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: HYLANDER CENTER		68,085	59,570	91,600	89,866	89,866	89,866

Activity Description

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

Objectives

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

Budget Comments on Proposed Budget

The Hylander Center budget decreased \$1,834. Minor Equipment is budgeted at \$5,000 to continue 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 2022

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	2019	2020	2021	2022	2022	2022
0999	Personal Services	5,617	1,741	22,700	24,795	24,795	24,795
1999	Supplies	-	-	3,000	3,000	3,000	3,000
2999	Other Services & Charges	10,086	1,154	18,000	18,000	18,000	18,000
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: PROGRAM REVENUE EX	15,703	2,895	43,700	45,795	45,795	45,795

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 and the original grant was intended.

CITY OF COLUMBIA HEIGHTS, MINNESOTA

BUDGET 2022

DEPARTMENT: 2020 - 2023 CONTRACT REC							
262 45016	21st CENTURY ARTS 2020 - 2023 CONTRACT REC	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	-	819	32,500	35,518	35,518	35,518
1999	Supplies	-	2,249	6,000	6,000	6,000	6,000
2999	Other Services & Charges	-	4,239	7,000	7,000	7,000	7,000
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
	TOTALS: 2020 - 2023 CONTRACT	-	7,306	45,500	48,518	48,518	48,518

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 2022

DEPARTMENT: 2017 - 2020 CONTRACT REC							
262 45020	21st CENTURY ARTS 2017 - 2020 CONTRACT REC	Actual Expense 2019	Actual Expense 2020	Adopted Budget 2021	Department Proposed 2022	City Manager Proposed 2022	Council Adopted 2022
Line Item	Description						
0999	Personal Services	18,707	21,715	-	-	-	-
1999	Supplies	1,029	4,618	-	-	-	-
2999	Other Services & Charges	10,984	5,626	-	-	-	-
4999	Capital Outlay	-	-	-	-	-	-
6999	Contingencies & Transfers	-	-	-	-	-	-
TOTALS: 2017 - 2020 CONTRACT		30,720	31,959	-	-	-	-

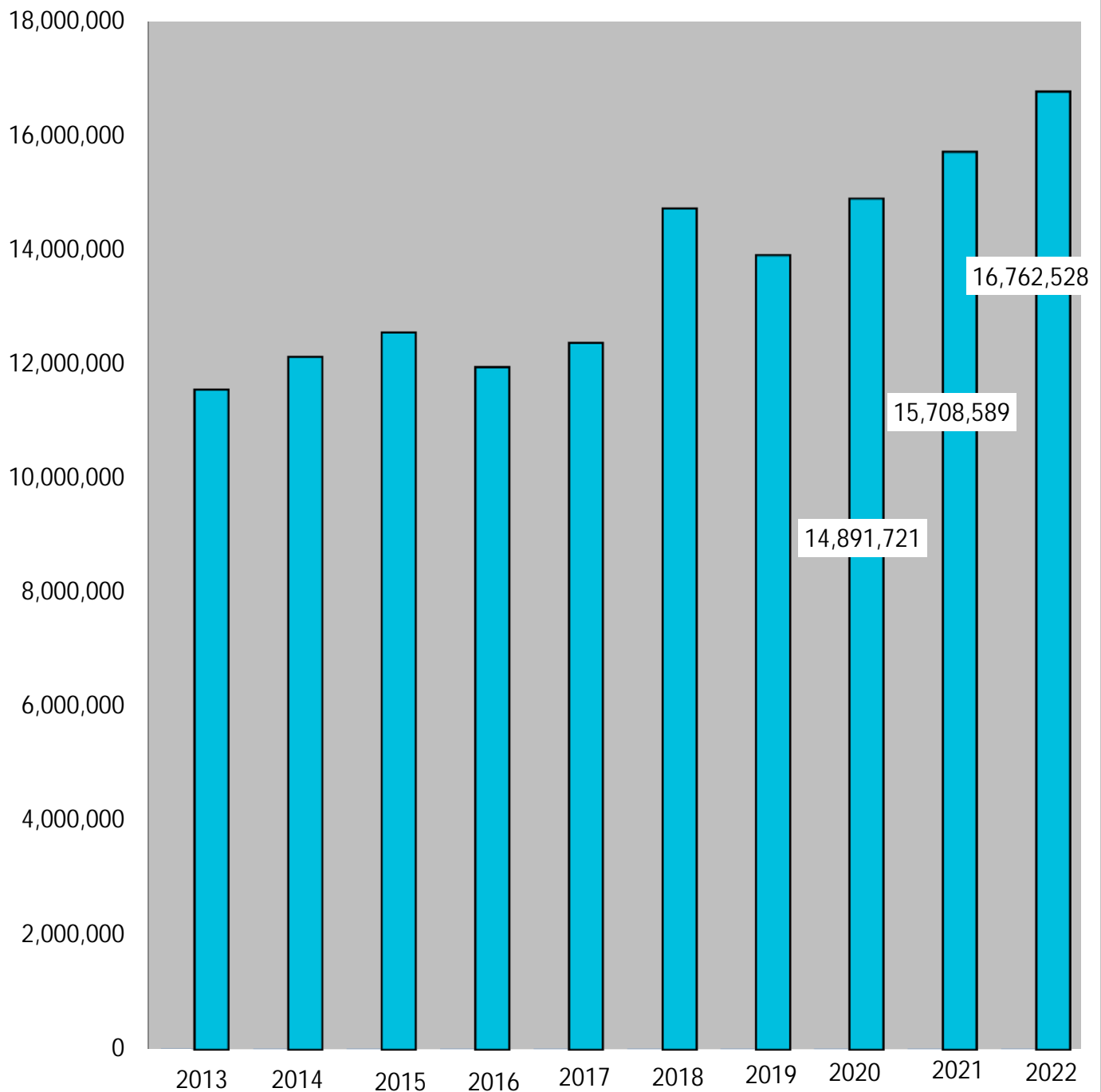
Activity Description

Objectives

Budget Comments on Proposed Budget

SUPPLEMENTARY INFORMATION

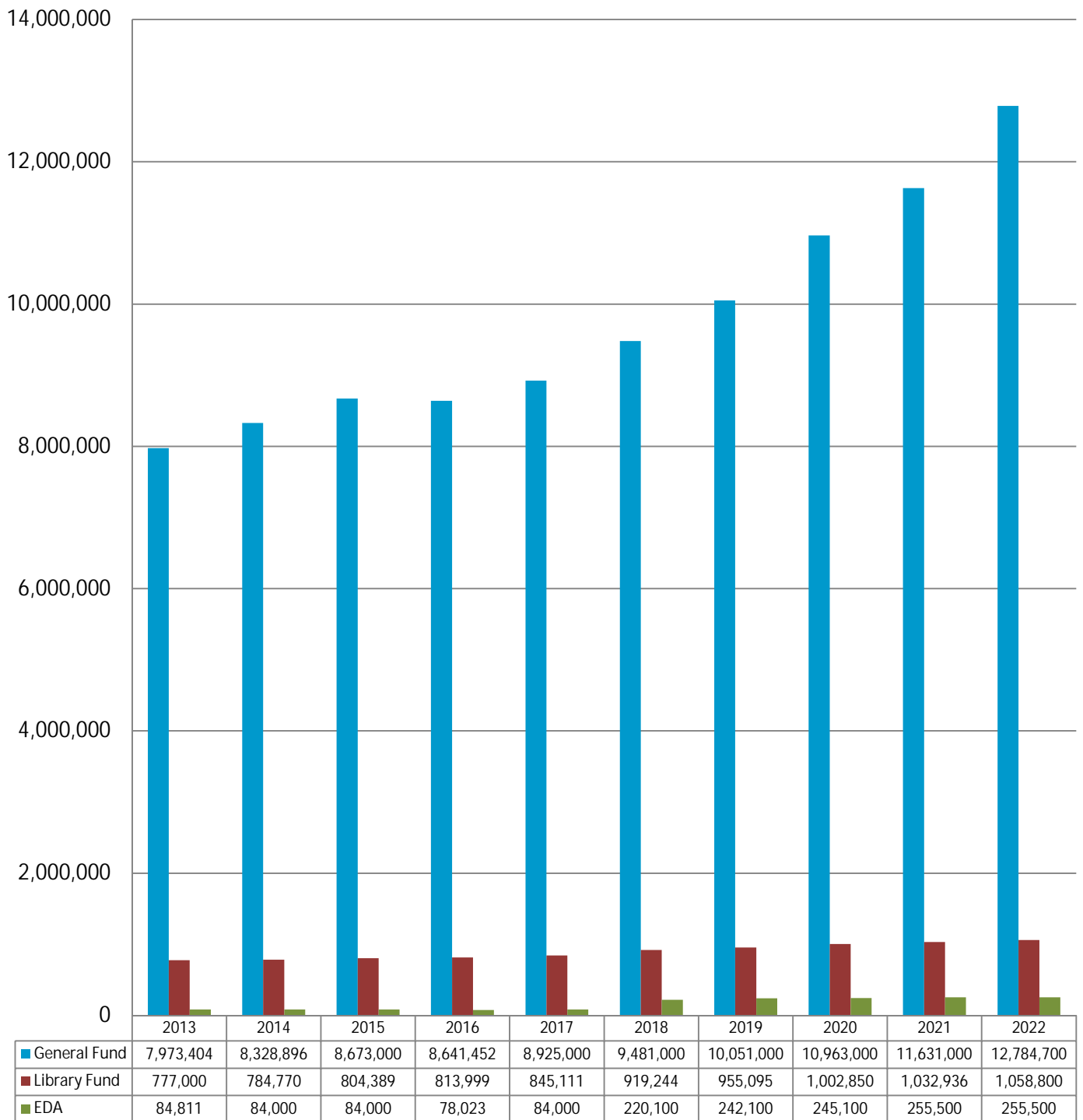
History of Tax Supported Operating Expenditures General Fund, Library Fund, EDA Fund* Adopted Budget



*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.

History of Changes in Operating Tax Levy 2013 - 2022



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

City of Columbia Heights
2022 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)
Actual Aid	2021	1,796,904	-	1,796,904	(1,462,419)	(32,558,974)
Certified Aid	2022	1,902,817	-	1,902,817	(1,356,506)	(33,915,480)

City of Columbia Heights, Minnesota
Homestead Properties with Various Values
TAX LEVIES PAYABLE 2020 - 2022

	Taxable Market Value After Exclusions	Local Share Only City Tax	\$\$ Change	% Change
PAYABLE 2020	183,267	1,178.74	90.97	6.0%
PAYABLE 2021	190,897	1,320.70	141.96	12.0%
PAYABLE 2022	206,920	1,390.84	70.14	5.3%
PAYABLE 2020	181,523	1,167.16	155.53	15.4%
PAYABLE 2021	171,059	1,183.72	16.56	1.4%
PAYABLE 2022	187,627	1,261.10	77.38	6.5%
PAYABLE 2020	195,148	1,254.62	84.72	7.2%
PAYABLE 2021	188,063	1,301.34	46.72	3.7%
PAYABLE 2022	203,977	1,371.35	70.01	5.4%
PAYABLE 2020	209,863	1,349.80	176.57	15.0%
PAYABLE 2021	197,110	1,363.60	13.80	1.0%
PAYABLE 2022	225,450	1,515.88	152.28	11.2%
PAYABLE 2020	208,882	1,343.36	99.35	8.0%
PAYABLE 2021	200,816	1,389.20	45.84	3.4%
PAYABLE 2022	234,000	1,573.02	183.82	13.2%
PAYABLE 2020	219,339	1,410.24	106.79	8.2%
PAYABLE 2021	228,959	1,584.28	174.04	12.3%
PAYABLE 2022	247,258	1,662.43	78.15	4.9%
PAYABLE 2020	238,312	1,532.42	76.73	5.3%
PAYABLE 2021	236,023	1,632.72	100.30	6.5%
PAYABLE 2022	253,790	1,706.13	73.41	4.5%
PAYABLE 2020	283,874	1,825.66	156.33	9.4%
PAYABLE 2021	269,159	1,862.40	36.74	2.0%
PAYABLE 2022	289,651	1,947.45	85.05	4.6%
PAYABLE 2020	242,999	1,562.64	-108.73	-6.5%
PAYABLE 2021	237,004	1,639.64	77.00	4.9%
PAYABLE 2022	259,785	1,746.45	106.81	6.5%
PAYABLE 2020	277,116	1,781.92	281.48	18.8%
PAYABLE 2021	277,225	1,917.76	135.84	7.6%
PAYABLE 2022	294,011	1,976.36	58.60	3.1%

CITY OF COLUMBIA HEIGHTS, MINNESOTA

2022 Budget Information

TOTAL PERSONNEL - F.T.E. & SALARIES

	FTE 2022	ADOPTED SALARIES 2019	ADOPTED SALARIES 2020	ADOPTED SALARIES 2021	ADOPTED SALARIES 2022
ADMINISTRATION					
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
ASSESSING					
Interdepartmental Labor - PW	0.11	5,632	5,147	5,302	5,315
Rounding	-	-32	-47	-2	-15
TOTAL	0.11	5,600	5,100	5,300	5,300
CABLE TELEVISION					
Intern	0.02	5,100	5,100	5,100	2,903
Transfer in from City Manager	0.50	33,657	38,005	39,663	39,663
Rounding	0.00	-57	-5	-63	-66
TOTAL	0.52	38,700	43,100	44,700	42,500
CITY MANAGER					
City Manager	1.00	166,123	161,300	165,845	168,875
HR Director	1.00	110,663	91,499	-	116,795
HR Manager	0.00	110,663	91,499	95,037	-
Administrative Assistant - HR	1.00	63,727	65,447	67,391	73,655
Communications Specialist	1.00	67,313	76,010	79,326	79,326
Special Projects Coordinator	1.00	-	58,503	55,181	59,662
Transfer in from City Clerk	0.40	26,030	25,552	27,228	28,003
Transfer out to Cable Television	-0.50	-33,657	-38,005	-39,663	-39,663
Transfer out to EDA	-0.15	-	-8,775	-8,277	-8,950
Transfer out to Refuse	-0.07	-	-4,388	-3,863	-4,177
Transfer out to Recycling	-0.07	-	-4,388	-3,863	-4,177
Rounding	-	1	-55	-42	51
TOTAL	4.61	510,863	514,199	434,300	469,400
CITY CLERK					
City Clerk	1.00	65,075	63,881	68,071	70,007
Temp Admin PT	0.33	-	-	5,100	10,125
Temp for Absentee Ballots (12 wks. total)	0.00	-	8,640	-	-
Election Head Judges	0.17	-	4,860	-	4,745
Election Asst. Head Judges	0.17	-	4,500	-	4,320
Election Judges	1.51	-	36,000	-	34,650
Student Election Judges	0.07	-	1,262	-	1,479
Transfer out to City Manager	-0.40	-26,030	-25,552	-27,228	-28,003
Rounding	0.00	-45	9	-43	-23
TOTAL	2.85	39,000	93,600	45,900	97,300
PLANNING & INSPECTIONS/EDA					
Community Development Director	1.00	118,546	116,473	121,726	128,425
Community Development Coordinator	1.00	-	57,972	60,786	64,002
Planner	1.00	86,549	91,830	94,572	88,444
Building Official	1.00	86,705	84,425	90,675	94,275
Secretary II Permits	1.00	54,422	59,233	53,971	52,284
Secretary II Community Development	0.00	47,287	38,103	33,842	-

Planning & Inspections/EDA Continued Next Page

CITY OF COLUMBIA HEIGHTS, MINNESOTA

2022 Budget Information

TOTAL PERSONNEL - F.T.E. & SALARIES

	FTE 2022	ADOPTED SALARIES 2019	ADOPTED SALARIES 2020	ADOPTED SALARIES 2021	ADOPTED SALARIES 2022
Planning & Inspections/EDA Continued					
Transfer out to Planning & Inspections	-0.35	-	-	-	-44,949
Transfer in from EDA	0.35				44,949
Transfer from City Manager	0.15				8,950
Intern - Inspections	0.00	9,200	9,200	-	-
Transfer out Special Projects Coordinator	0.00	-	8,776	8,277	-
Rounding	0.00	22	88	-49	-
TOTAL	5.15	402,731	466,100	463,800	436,380
FINANCE					
Finance Director	1.00	128,806	136,546	140,590	140,590
Assistant Finance Director	1.00	97,109	103,026	106,098	106,098
Accounting Coordinator	0.00	60,953	64,674	66,606	-
Payroll & Financial Analyst	1.00	-	-	-	80,957
Payroll Accountant	0.00	61,727	65,447	67,391	-
Accounting Clerk II - Utility	1.00	51,281	57,734	59,460	59,460
Budget Coordinator	1.00	51,281	54,426	56,048	56,048
Accounting Clerk I Utility	1.00	49,159	52,159	53,719	53,719
Accounting Clerk II	2.00	49,963	54,426	56,048	112,097
Receptionist	0.70	33,997	36,050	37,128	37,128
Accounting Clerk I: Liquor	0.00	45,650	49,713	53,719	-
Rounding	0.00	-26	-1	-7	4
TOTAL	8.70	629,900	674,200	696,800	646,100
FIRE DEPARTMENT/PROPERTY INSPECTIONS					
Fire Chief	1.00	122,122	126,262	132,742	140,542
Assistant Fire Chief	1.00	100,907	106,067	101,385	109,235
Captain IV	3.00	176,244	280,590	288,944	318,944
Captain III	0.00	83,233	-	-	-
Journeyman Firefighter	0.00	77,089	81,785	84,630	-
Journeyman II	1.00	-	83,219	-	96,115
Fighter I	1.00	-	197,911	213,340	80,752
Firefighter II	1.00	-	-	76,475	83,753
Firefighter III	2.00	149,855	-	-	174,325
Secretary II	1.00	54,422	57,733	54,540	57,537
Paid on Call Firefighters	0.00	88,000	114,500	119,000	136,400
Clerk Typist II	1.00	27,000	28,000	26,291	54,032
Property Inspections - Seasonals	0.00	4,000	4,000	4,000	-
Various OT	0.00	65,000	65,000	67,000	-
Rounding	0.00	28	-1	-47	-36
TOTAL	12.00	947,900	1,145,066	1,168,300	1,251,600
INFORMATION TECHNOLOGY					
IT Division Director	1.00	-	-	-	137,450
Network Engineer	1.00	104,987	111,402	114,731	114,726
Network Administrator	1.00	74,041	78,390	80,728	80,730
IT Technician	1.00	56,378	59,622	61,397	61,398
COLA	0.00	-	-	-	10,500
Rounding	0.00	-6	86	44	696
TOTAL	4.00	235,400	249,500	256,900	405,500
LIBRARY					
Library Director	1.00	111,740	119,312	122,842	122,842

Library Continued Next Page

CITY OF COLUMBIA HEIGHTS, MINNESOTA

2022 Budget Information

TOTAL PERSONNEL - F.T.E. & SALARIES

	FTE 2022	ADOPTED SALARIES 2019	ADOPTED SALARIES 2020	ADOPTED SALARIES 2021	ADOPTED SALARIES 2022
Library Continued					
Youth Services Librarian	1.00	73,807	78,304	80,646	80,646
Adult Services Librarian	1.00	72,705	78,304	80,646	80,646
Clerk Typist II - Adult Services	1.00	48,501	53,572	56,250	56,249
Clerk Typist II - Youth Services	1.00	48,535	51,493	53,032	53,032
3 Library Supervisors	0.68	34,982	36,026	36,026	36,026
10 Pages	1.88	64,302	63,711	63,080	61,503
Library Aide	0.35	-	14,238	14,982	15,794
Library Clerk	1.00	45,764	48,727	50,183	50,183
Interdepartmental Labor - Public Works		2,500	2,500	2,000	2,000
Rounding	0.00	64	13	13	-121
TOTAL	8.91	502,900	546,200	559,700	558,800
MUNICIPAL LIQUOR STORES					
STORE #1					
Liquor Operations Manager	0.47	46,924	49,792	53,638	53,638
Assistant Store Managers	2.00	121,324	128,712	132,552	132,552
Store Supervisors	1.20	62,683	77,536	84,388	55,204
Retail Clerks	4.97	176,395	178,806	182,713	185,106
COLA	0.00	-	-	-	13,000
Rounding	0.00	-26	54	9	-
Total Store #1	8.64	407,300	434,900	453,300	439,500
STORE #2					
Liquor Operations Manager	0.38	37,938	40,257	43,367	43,367
Assistant Store Managers	2.00	121,324	128,712	132,552	132,552
Store Supervisors	0.86	36,191	39,093	45,471	39,188
Retail Clerks	4.40	144,213	159,503	159,142	161,793
COLA	0.00	-	-	-	10,400
Rounding	0.00	31	35	-32	-
Total Store #2	7.64	339,697	367,600	380,500	387,300
STORE #3					
Liquor Operations Manager	0.15	14,976	15,891	17,119	17,119
Store Supervisors	1.67	58,825	44,045	38,218	74,965
Retail Clerks	2.36	66,831	70,478	85,393	86,816
COLA	0.00	-	-	-	3,700
Rounding	0.00	-29	-18	70	-
Total Store #3	4.18	140,603	130,396	140,800	182,600
TOTAL ALL STORES	20.46	887,600	932,900	974,600	1,009,400
POLICE DEPARTMENT					
Police Chief	1.00	120,942	135,562	139,582	139,582
Police Captain	2.00	212,062	227,350	245,230	245,230
Police Sergeants	4.00	426,024	459,816	477,322	475,505
Police Officers	22.00	1,774,257	1,962,327	2,128,205	2,111,829
Record Technicians	4.00	149,519	217,878	238,433	238,536
Community Service Officers	2.00	48,099	51,036	95,717	91,411
Part-time CSO	2.50	109,240	113,926	120,897	119,458
Office Supervisor	1.00	71,825	76,206	78,474	78,474
Information Systems Specialist	1.00	60,521	63,034	66,734	67,950
Inv./Copr./Liason Pay Difference		12,000	14,400	14,400	14,400
FTO Pay \$4/hr		-	5,760	6,480	10,800
Rounding	0.00	11	5	26	25
TOTAL	39.50	2,984,500	3,327,300	3,611,500	3,593,200

CITY OF COLUMBIA HEIGHTS, MINNESOTA

2022 Budget Information

TOTAL PERSONNEL - F.T.E. & SALARIES

	FTE	ADOPTED SALARIES	ADOPTED SALARIES	ADOPTED SALARIES	ADOPTED SALARIES
	2022	2019	2020	2021	2022
PUBLIC WORKS DEPARTMENT					
Public Works Director	1.00	133,606	141,970	145,846	145,846
A.C.E.	1.00	99,857	105,942	109,110	109,110
Utility Supervisor	1.00	97,133	96,894	102,966	102,966
Street/Parks Supervisor	1.00	97,133	103,050	99,798	102,966
Administrative Assistant/Refuse Coordinator	1.00	68,285	72,102	74,250	74,250
Vehicle Maintenance Supervisor	1.00	84,617	89,778	92,454	92,454
Administrative Assistant II-A	1.00	54,422	57,733	59,459	59,460
Assessing Clerk	0.70	35,920	38,103	39,239	39,239
Engineering Technician IV	2.00	156,602	166,161	161,344	165,123
Engineering Technician III	1.00	68,795	48,648	72,321	75,160
Foreman	3.00	218,184	231,395	235,517	238,667
Maintenance III	1.00	63,122	68,217	72,892	72,902
Maintenance Worker	17.00	1,063,998	1,132,592	1,135,736	1,170,426
Urban Forester	1.00	-	52,408	56,235	60,250
Facility Maintenance Supervisor	1.00	84,617	89,778	92,454	92,454
PT Custodians	1.95	67,004	72,435	74,597	74,597
Seasonal	4.33	122,125	125,789	129,562	135,000
Interdepartmental Labor - Assessing	-0.09	-5,607	-5,147	-5,302	-5,315
Interdepartmental Labor - City Manager	0.14	-	-	7,726	8,354
Adjust Sum of Cost Factors to Form B	0.00	-5,591	-	-	-
Rounding	0.00	-	-1	1	-
TOTAL	40.03	2,504,222	2,687,847	2,756,205	2,813,908
RECREATION DEPARTMENT					
Recreation Director	1.00	94,934	100,618	103,577	103,582
Senior Citizens Coordinator	1.00	64,925	68,886	70,941	70,938
Senior Aerobic Instructors	0.06	4,500	4,500	4,500	4,680
Program Coordinator	1.00	46,048	47,838	49,917	53,058
PT Program Coordinator	0.70	28,625	32,892	34,667	35,264
Clerk Typist II	1.00	51,581	54,826	57,048	57,048
Recreation Clerk	0.50	19,656	19,113	20,881	21,017
Seasonal	2.82	72,650	72,650	72,650	65,810
PT Custodians	2.16	60,000	65,000	65,000	67,500
Activities Instructor After School Programs	0.71	20,000	20,000	20,000	22,200
Activities Instructor 21st Century Arts	1.02	28,600	28,600	28,600	31,800
Rounding	0.00	281	-23	219	-
TOTAL	11.97	491,800	514,900	528,000	532,898
GRAND TOTAL	159.81	10,226,112	11,245,014	11,591,028	11,907,286

RatingsDirect®

Summary:

Columbia Heights, Minnesota; General Obligation

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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

Certain terms used in this report, particularly certain adjectives used to express our view on rating relevant factors, have specific meanings ascribed to them in our criteria, and should therefore be read in conjunction with such criteria. Please see Ratings Criteria at www.standardandpoors.com for further information. Complete ratings information is available to subscribers of RatingsDirect at www.capitaliq.com. All ratings affected by this rating action can be found on S&P Global Ratings' public website at www.standardandpoors.com. Use the Ratings search box located in the left column.

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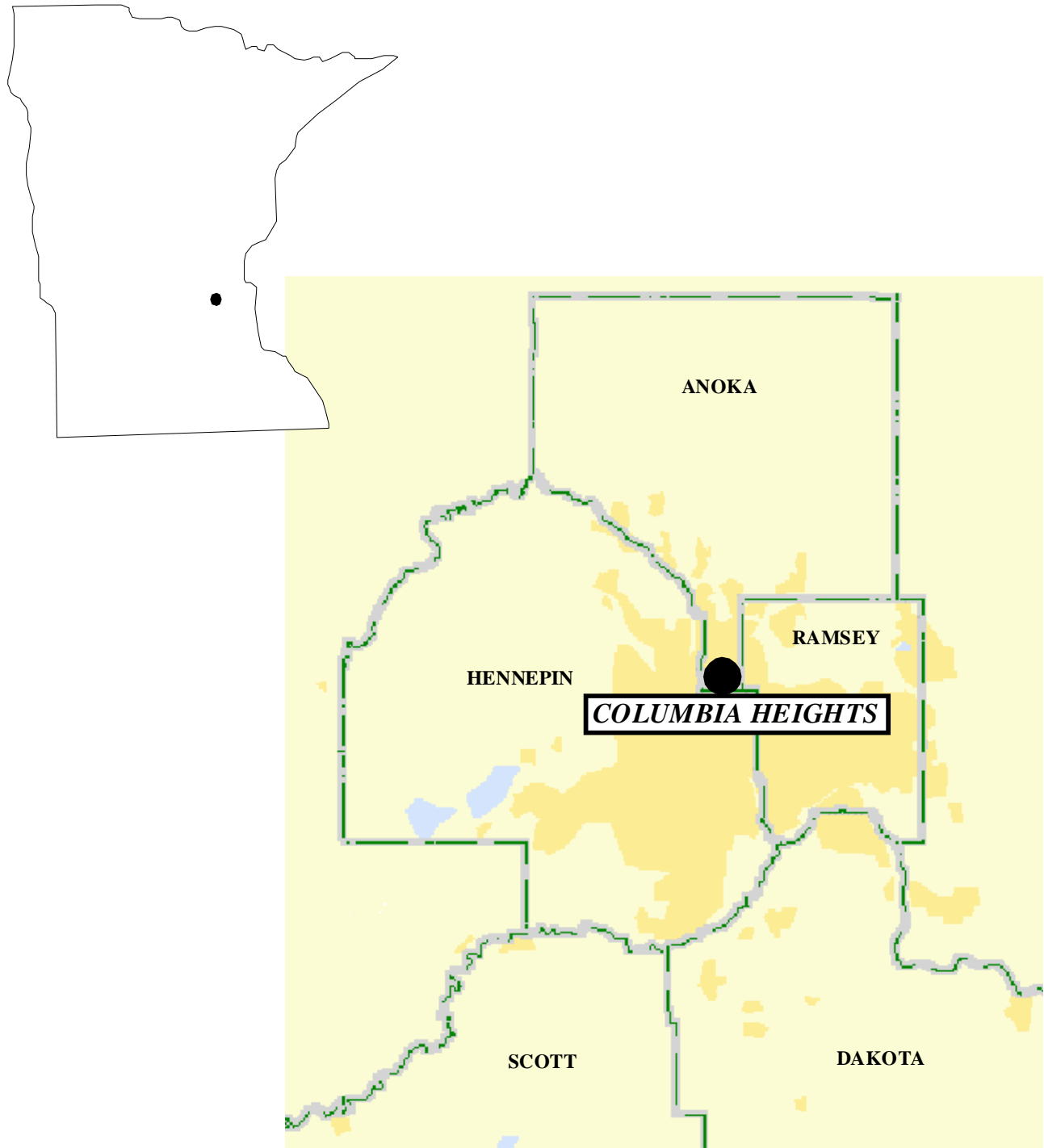
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CITY OF COLUMBIA HEIGHTS GEOGRAPHICAL LOCATION



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>
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
2021	1,292	62,338,010

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.