



CITY COUNCIL MEETING

May 23, 2022

7:00 PM

Fridley Civic Center, 7071 University Avenue

The City of Fridley will not discriminate against or harass anyone in the admission or access to, or treatment, or employment in its services, program, or activities because of race, color, creed, religion, national origin, sex, disability, age, marital status, sexual orientation or status with regard to public assistance. Upon request, accommodation will be provided to allow individuals with disabilities to participate in any of Fridley's services, programs, and activities. Hearing impaired persons who need any interpreter or other persons with disabilities who require auxiliary aids should contact Roberta Collins at (763) 572-3500. (TTD/763-572-3534).

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE

PROCLAMATIONS/PRESENTATIONS

APPROVAL OF PROPOSED CONSENT AGENDA

APPROVAL OF MINUTES

1. Approve the Minutes from the City Council Meeting of May 9, 2022
2. Receive the Minutes from the City Council Conference Meeting of May 9, 2022
3. Receive the Minutes from the Parks and Recreation Commission Meeting of April 4, 2022
4. Receive the Minutes from the Housing and Redevelopment Authority Meeting of April 7, 2022

NEW BUSINESS

5. Resolution No. 2022-49, Approving A Public Works Joint Powers Mutual Aid Agreement
6. Resolution No. 2022-50, Approving a Fence Consortium Joint Powers Agreement
7. Resolution No. 2022-52, Authorizing Participation of the City of Fridley in the Minnesota Local Performance Measurement Program
8. Resolution No. 2022-54, Approving 2022 Clean Water Fund Efficiency Grant Program Agreement with Metropolitan Council
9. Resolution 2022-55, Approving an Appointment to the Parks and Recreation Commission

- [10.](#) Resolution No. 2022-57, Approving Gifts, Donations and Sponsorships Received Between April 18, 2022 and May 13, 2022

CLAIMS

- [11.](#) Resolution No. 2022-56, Approving Claims for the Period Ending May 18, 2022

ADOPTION OF REGULAR AGENDA

OPEN FORUM, VISITORS: Consideration of Items not on Agenda – 15 minutes.

REGULAR AGENDA ITEMS

NEW BUSINESS

- [12.](#) Resolution No. 2022-51, Approving and Accepting the Annual Comprehensive Financial Report (ACFR) for the Fiscal Year ending December 31, 2021

PUBLIC HEARING(S)

- [13.](#) Resolution No. 2022-53, Approving Property Tax Abatements and Public Hearing

INFORMAL STATUS REPORTS

ADJOURN



AGENDA REPORT

Meeting Date: May 23, 2022

Meeting Type: City Council

Submitted By: Roberta S. Collins, Assistant to the City Manager

Title

Approve the Minutes from the City Council Meeting of May 9, 2022

Background

Attached are the minutes from the City Council meeting of May 9, 2022.

Financial Impact

None.

Recommendation

Approve the minutes from the City Council meeting of May 9, 2022.

Focus on Fridley Strategic Alignment

- | | |
|--|---|
| <input type="checkbox"/> Vibrant Neighborhoods & Places | <input type="checkbox"/> Community Identity & Relationship Building |
| <input type="checkbox"/> Financial Stability & Commercial Prosperity | <input type="checkbox"/> Public Safety & Environmental Stewardship |
| <input checked="" type="checkbox"/> Organizational Excellence | |

Attachments and Other Resources

- Minutes from the City Council Meeting of May 9, 2022

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.



CITY COUNCIL MEETING

May 9, 2022

7:00 PM

Fridley Civic Campus, 7071 University Avenue N.E.

MINUTES

CALL TO ORDER

Mayor Lund called the City Council Meeting of May 9, 2022, to order at 7:00 p.m.

PRESENT

Mayor Scott Lund
 Councilmember Dave Ostwald
 Councilmember Tom Tillberry
 Councilmember Stephen Eggert
 Councilmember Ann Bolkom
 Walter Wysopal, City Manager
 Joe Starks, Director of Finance
 Brian Weierke, Director of Public Safety
 Jim Kosluchar, Director of Public Works
 Sarah Sonsalla, City Attorney
 Dan Tienter, Ehlers

PLEDGE OF ALLEGIANCE

PROCLAMATIONS/PRESENTATIONS

1. Proclaim May 11-17, 2022, as National Police Week and May 15, 2022, as Peace Officers Memorial Day

Mayor Lund presented a proclamation declaring May 11-17 as National Police Week and May 15, 2022, as Peace Officers Memorial Day. On behalf of the Council, he thanked the Director of Public Safety and his officers for protecting the residents of Fridley.

Brian Weierke, Director of Public Safety, accepted the proclamation and thanked Council for recognizing the sacrifices of police officers. He thanked the Council for the recognition and support and played a short video showing interactions of his department with the community.

2. Proclaim May 15-21, 2022, as National Public Works Week

Mayor Lund presented a proclamation declaring May 15-21, 2022, as National Public Works Week.

Jim Kosluchar, Public Works Director, accepted the proclamation and thanked Council for the recognition and support. He also thanked the members of his staff.

APPROVAL OF PROPOSED CONSENT AGENDA

Motion made by Councilmember Bolkcom to adopt the proposed Consent Agenda. Seconded by Councilmember Tillberry.

UPON A VOICE VOTE, ALL VOTING AYE, MAYOR LUND DECLARED THE MOTION CARRIED UNANIMOUSLY.

APPROVAL OF MINUTES

3. Approve the Minutes from the City Council Meeting of April 25, 2022.
4. Receive the Minutes from the City Council Conference Meeting of April 25, 2022.

NEW BUSINESS

5. Resolution No. 2022-41, Awarding 2021 Street Rehabilitation Project No. ST2021-01.
6. Resolution No. 2022-44, Approving and Authorizing the Signing of an Agreement with the City of Coon Rapids for the Edward Byrne Memorial Justice Assistance Grant Program FY 2021 Local Solicitation
7. Resolution No. 2022-45, Approving an Appointment to the Housing and Redevelopment Authority.

LICENSES

8. Resolution No. 2022-43, Approving Additional Business License Renewals for 2022-2023.

CLAIMS

9. Resolution No. 2022-42, Approving Claims for the Period Ending May 4, 2022.

ADOPTION OF REGULAR AGENDA

Motion made by Councilmember Eggert to adopt the regular agenda. Seconded by Councilmember Ostwald.

UPON A VOICE VOTE, ALL VOTING AYE, MAYOR LUND DECLARED THE MOTION CARRIED UNANIMOUSLY.

OPEN FORUM, VISITORS: Consideration of Items not on Agenda – 15 minutes.

No one from the audience spoke.

REGULAR AGENDA ITEMS**NEW BUSINESS**

10. Resolution No. 2022-46, Providing for the Sale of General Obligation Tax Abatement Bonds, Series 2022A.

Joe Starks, Director of Finance, introduced the representative from Ehlers, noting that following the presentation the Council will be asked to proceed with the bond sale.

Dan Tinter, Ehlers, presented the presale report for the \$20,730,000 general obligation tax abatement bond, series 2022A noting that these funds would be used to support the cost of the improvements identified in the parks system improvement plan.

The Council asked for details on what would occur if the spenddown did not occur within the five years.

Mr. Tinter stated that if the five-year test was not met, the bonds could lose their tax-exempt status and the City would make the interest payment. He noted the City plans to work with Ehlers to ensure compliance and that funds are managed appropriately.

Motion made by Councilmember Eggert to adopt Resolution No. 2022-46, Providing for the Sale of General Obligation Tax Abatement Bonds, Series 2022A. Seconded by Councilmember Ostwald.

UPON A VOICE VOTE, ALL VOTING AYE, MAYOR LUND DECLARED THE MOTION CARRIED UNANIMOUSLY.

11. Resolution No. 2022-47, Calling for a Public Hearing on Proposed Property Tax Abatements.

Mr. Starks confirmed that this is a required step in the tax abatement bond process, and if approved, the public hearing would be held at the next Council meeting on Monday, May 23.

Motion made by Councilmember Ostwald to adopt Resolution No. 2022-47, Calling for a Public Hearing on Proposed Property Tax Abatements. Seconded by Councilmember Bolkcom.

UPON A VOICE VOTE, ALL VOTING AYE, MAYOR LUND DECLARED THE MOTION CARRIED UNANIMOUSLY.

12. Resolution No. 2022-48, Indicating Official Intent to Reimburse Original Expenditures from Bond Proceeds

Mr. Starks commented that approval of this resolution would enable City staff to incur costs related to the parks system improvement plan prior to the sale of the general obligation tax abatement bonds.

Motion made by Councilmember Tillberry to adopt Resolution No. 2022-48, Indicating Official Intent to Reimburse Original Expenditures from Bond Proceeds. Seconded by Councilmember Bolkcom.

UPON A VOICE VOTE, ALL VOTING AYE, MAYOR LUND DECLARED THE MOTION CARRIED UNANIMOUSLY.

INFORMAL STATUS REPORTS

The Council provided an update on recent events including the hazardous waste collection and environmental fair.

ADJOURN

Motion made by Councilmember Ostwald to adjourn. Seconded by Councilmember Eggert.

UPON A VOICE VOTE, ALL VOTING AYE, MAYOR LUND DECLARED THE MOTION CARRIED UNANIMOUSLY AND THE MEETING ADJOURNED AT 7:33 P.M.

Respectfully Submitted,

Melissa Moore
City Clerk

Scott J. Lund
Mayor



AGENDA REPORT

Meeting Date: May 23, 2022

Meeting Type: City Council

Submitted By: Roberta S. Collins, Assistant to the City Manager

Title

Receive the Minutes from the City Council Conference Meeting of May 9, 2022

Background

Attached are the minutes from the City Council conference meeting of May 9, 2022.

Financial Impact

None.

Recommendation

Receive the minutes from the City Council conference meeting of May 9, 2022.

Focus on Fridley Strategic Alignment

- | | |
|--|---|
| <input type="checkbox"/> Vibrant Neighborhoods & Places | <input type="checkbox"/> Community Identity & Relationship Building |
| <input type="checkbox"/> Financial Stability & Commercial Prosperity | <input type="checkbox"/> Public Safety & Environmental Stewardship |
| <input checked="" type="checkbox"/> Organizational Excellence | |

Attachments and Other Resources

- Minutes from the City Council Conference Meeting of May 9, 2022

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.



COUNCIL CONFERENCE MEETING

May 9, 2022
5:00 PM
Fridley Civic Campus, 7071 University Avenue N.E.

MINUTES

PRESENT

Mayor Scott Lund
Councilmember Dave Ostwald
Councilmember Tom Tillberry
Councilmember Stephen Eggert
Councilmember Ann Bolcom
Walter Wysopal, City Manager
Joe Starks, Finance Director
Melissa Moore, City Clerk
Jim Kosluchar, Public Works Director

ITEMS FOR DISCUSSION

1. 2021 Performance Measurement Program.

Melissa Moore, City Clerk, reviewed the draft 2021 Performance Measure Report.

2. 2023 Budget Outlook and Objectives.

Joe Starks, Finance Director, outlined and discussed the 2023 Budget outlook and objectives.



AGENDA REPORT

Meeting Date: May 23, 2022

Meeting Type: City Council

Submitted By: Mike Maher, Director of Community Services

Title

Receive the Minutes from the Parks and Recreation Commission Meeting of April 4, 2022

Background

Attached are the minutes from the Parks and Recreation Commission meeting of April 4, 2022.

Financial Impact

None.

Recommendation

Receive the minutes from the Parks and Recreation Commission meeting of April 4, 2022.

Focus on Fridley Strategic Alignment

- | | |
|--|---|
| <input type="checkbox"/> Vibrant Neighborhoods & Places | <input type="checkbox"/> Community Identity & Relationship Building |
| <input type="checkbox"/> Financial Stability & Commercial Prosperity | <input type="checkbox"/> Public Safety & Environmental Stewardship |
| <input checked="" type="checkbox"/> Organizational Excellence | |

Attachments and Other Resources

- Minutes from the Parks and Recreation Commission meeting of April 4, 2022.

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.



PARKS AND RECREATION COMMISSION MEETING

April 4, 2022

7:00 PM

Fridley Civic Campus, 7071 University Avenue N.E.

MINUTES

CALL TO ORDER

Chair Heinz called the Parks and Recreation Commission meeting to order at 7:00 p.m.

PRESENT

Mike Heintz
 EB Graham
 Eric Evanson
 Peter Borman
 Ken Schultz
 Shanna Larson
 Mike Maher, Community Services Director

APPROVAL OF AGENDA

MOTION by Commissioner Larson to APPROVE the April 4, 2022 meeting agenda as amended to add a New Business, Item 5, Election of Officers. SECONDED by Commissioner Graham. The MOTION PASSED unanimously.

APPROVAL OF MINUTES

1. Approval of March 7, 2022 Parks and Recreation Commission Meeting Minutes

MOTION by Commissioner Evanson to APPROVE the March 7, 2022 meeting minutes. SECONDED by Commissioner Borman. The MOTION PASSED unanimously.

NEW BUSINESS

2. Review of First Draft of Final Park System Plan Document

Mike Maher, Community Services Director, stated that the information included in the packet is the same draft that was reviewed by the Commission with the City Council at the March 28th meeting.

The Commission commended staff for the excellent work with the earlier presentation. Questions were raised as to when the Council would take formal consideration of the plan and whether any feedback has been received.

Mr. Maher stated that there has not yet been follow-up discussion on the plan since the presentation and he was unsure when action would be taken on the plan.

3. City of Fridley Memorial/Tribute Guidelines for Park System

Mr. Maher commented that there has been successful implementation at Springbrook which allows for people to commemorate a loved one or event throughout sponsorship of certain items. He presented a concept that would potentially expand that opportunity throughout the parks system.

The Commission supported this concept, provided additional sponsorship ideas, and suggested additional marketing of the program. Questions were raised related to vandalism and useful life the sponsored items, noting that information would be helpful to share with donors in order to set accurate expectations.

Mr. Maher noted that he would incorporate the feedback received and bring it back to the Commission for consideration in the future.

4. Outdoor Facility Rental Guidelines and Fees Draft

Mr. Maher presented an updated draft of the outdoor field and facility rental guidelines and fees.

The Commission asked questions for clarity and provided some suggestions on field maintenance and use. Additional questions were asked related to fees.

Mr. Maher noted that a section will be added related to special use.

It was noted that there are not fees included for soccer tournaments. A suggestion was also made to convert softball fields at a park to soccer fields to perhaps increase use.

5. Election of Officers

It was noted that the Commission typically elects officers in April/May and suggested that February would be more appropriate in the future as that is the first meeting of the year and new members would have joined the group.

Commissioner Larson made the MOTION to move the election of officers to February beginning in 2023, SECONDED by Commissioner Graham. The MOTION PASSED unanimously.

OLD BUSINESS

STAFF REPORTS

6. Fridley Parks and Recreation Division Report

Mr. Maher provided an update on recent activity of the parks and recreation division, recreational programming, and recruitment for vacant parks positions. The Commission recognition event will be held at Springbrook Nature Center on April 18th.

7. Springbrook Nature Center Report

Mr. Maher provided an overview of the report highlighting collaborations with local schools. He also advised of available staffing and volunteer opportunities.

8. Park Maintenance and Construction Report

Mr. Maher reviewed the report and encouraged interested candidates to apply for seasonal park maintenance positions.

ADJOURNMENT

Commissioner Larson made the MOTION to adjourn the meeting at 8:21 p.m., SECONDED by Commissioner Schultz. The MOTION PASSED unanimously.

Respectfully submitted,

Amanda Staple
Recording Secretary



AGENDA REPORT

Meeting Date: May 23, 2022

Meeting Type: City Council

Submitted By: Roberta S. Collins, Assistant to the City Manager

Title

Receive the Minutes from the Housing and Redevelopment Authority Meeting of April 7, 2022

Background

Attached are the minutes from the Housing and Redevelopment Authority meeting of April 7, 2022.

Financial Impact

None.

Recommendation

Receive the minutes from the Housing and Redevelopment Authority meeting of April 7, 2022.

Focus on Fridley Strategic Alignment

- | | |
|--|---|
| <input type="checkbox"/> Vibrant Neighborhoods & Places | <input type="checkbox"/> Community Identity & Relationship Building |
| <input type="checkbox"/> Financial Stability & Commercial Prosperity | <input type="checkbox"/> Public Safety & Environmental Stewardship |
| <input checked="" type="checkbox"/> Organizational Excellence | |

Attachments and Other Resources

- Minutes from the Housing and Redevelopment Authority Meeting of April 7, 2022

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.



HOUSING AND REDEVELOPMENT AUTHORITY

April 7, 2022

7:00 PM

Fridley Civic Campus, 7071 University Avenue N.E.

MINUTES

CALL TO ORDER

Chairperson Holm called the Housing and Redevelopment Authority Commission meeting to order at 7:00 p.m.

PRESENT

William Holm
 Gordon Backlund
 Rachel Schwankl
 Paul Bolin, HRA Assistant Executive Director
 Vickie Johnson, Development Consultant

MEMBERS ABSENT

Kyle Mulrooney
 Elizabeth Showalter

ACTION ITEMS

1. Approval of HRA Expenditures from February and March, 2022

Motion by Commissioner Backlund to approve the expenditures. Seconded by Commissioner Schwankl.

UPON A VOICE VOTE, ALL VOTING AYE, CHAIR HOLM DECLARED THE MOTION CARRIED UNANIMOUSLY.

2. Approval February 3, 2022, Meeting Minutes

It was noted on page nine, under informational items, item one, the second line, it should state, "...50 ~~loads~~ loans..."

Motion by Commissioner Backlund to approve the meeting minutes of February 3, 2022 with the noted change. Seconded by Commissioner Schwankl.

UPON A VOICE VOTE, ALL VOTING AYE, CHAIR HOLM DECLARED THE MOTION CARRIED UNANIMOUSLY.

INFORMATIONAL ITEMS

3. Update on Housing Programs

Paul Bolin, HRA Assistant Executive Director, provided an update on some of the apartment developments that the HRA has been involved with that are near completion. He also provided an update on loans

closed and removing advisor/home energy squad visits. He stated that on February 9th the City hosted an open house where residents could learn more about the housing programs and grant opportunities. He provided a summary of the grant program as of March 31st and proposed beautification projects.

The Commission asked and received confirmation that the available senior loan funds were used through awards to eight senior residents.

ADJOURNMENT

MOTION by Commissioner Backlund to adjourn the meeting. Seconded by Commissioner Schwankl.

UPON A VOICE VOTE, ALL VOTING AYE, CHAIRPERSON HOLM DECLARED THE MOTION CARRIED AND THE MEETING ADJOURNED AT 7:21 P.M.

Respectfully submitted,

Melissa Moore
City Clerk



AGENDA REPORT

Meeting Date: May 23, 2022

Meeting Type: City Council

Submitted By: James Kosluchar, Public Works Director

Title

Resolution No. 2022-49, Approving A Public Works Joint Powers Mutual Aid Agreement

Background

The purpose of this agreement (Exhibit A) is to provide a process for local units of government to share public works personnel and equipment with participating agencies. There is no membership or fixed cost to participate in this public works mutual aid pact.

This agreement should not be interpreted as being limited to only use during catastrophic situations, rather may be leveraged for routine circumstances such as training efforts and maintenance operations for example. The decision when to request assistance or provide assistance is left entirely to the discretion of the requesting and or sending party. The sending party has discretion whether to provide personnel or equipment and can recall such assistance at any time.

If resources are requested it should be expected that those costs would be invoiced however the agreement says that "charges may be levied", so it is the decision of the sending party whether or not to invoice the receiving party. The agreement also speaks to responsibility and liability. Each party shall be responsible for its own personnel or damaged equipment for example. Responding personnel shall be deemed to be performing regular duties for each respective sending party for purposes of workers compensation.

Hennepin County Emergency Management (HCEM) has volunteered to serve as the administrative coordinator for this agreement among local units of government. This agreement will better position the City of Fridley (City) to coordinate and work with its partnering agencies through a formalized agreement. Staff would like to point out that approval of this Joint Powers Mutual Aid Agreement is a predicate to the City joining a fencing consortium, which is considered in Resolution No. 2022-50.

Financial Impact

There is no direct financial impact. The City could realize future savings through efficiency and sharing of resources as part of this agreement.

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.

Recommendation

Staff recommends the approval of Resolution No. 2022-49.

Focus on Fridley Strategic Alignment

- | | |
|--|---|
| <input type="checkbox"/> Vibrant Neighborhoods & Places | <input type="checkbox"/> Community Identity & Relationship Building |
| <input type="checkbox"/> Financial Stability & Commercial Prosperity | <input checked="" type="checkbox"/> Public Safety & Environmental Stewardship |
| <input type="checkbox"/> Organizational Excellence | |

Attachments and Other Resources

- Resolution No. 2022-49
- Exhibit A: Public Works Joint Powers Mutual Aid Agreement

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.

Resolution No. 2022-49

Approving a Public Works Joint Powers Mutual Aid Agreement

Whereas, the State of Minnesota Public Works Mutual Aid Agreement provides a process for units of government to share public works personnel and equipment with other agencies within the State of Minnesota when beneficial to parties to the agreement; and

Whereas, the agreement does not obligate specific participation or use of its resources, but does allow doing so on short notice to respond to crises by its participants, or to receive emergency assistance when requested; and

Whereas, the City of Fridley desires to enter into said agreement based on the recommendation of its Public Works Director; and

Now, therefore be it resolved, that the City Council of the City of Fridley authorizes the Public Works Joint Powers Mutual Aid Agreement and the City Manager and Mayor are authorized to sign said agreement.

Be it further resolved, that the Director of Public Works and City Manager are both designated as the "Requesting Official" and the "Sending Official" for the Public Works Joint Powers Mutual Aid Agreement.

Passed and adopted by the City Council of the City of Fridley this 23rd day of May, 2021.

Scott J. Lund – Mayor

Attest:

Melissa Moore – City Clerk

**STATE OF MINNESOTA
PUBLIC WORKS
MUTUAL AID PACT**

TABLE OF CONTENTS

FOREWORD _____ 2

PUBLIC WORKS JOINT POWERS MUTUAL AID AGREEMENT _____ 4

 I. GENERAL PURPOSE _____ 4

 II. DEFINITION OF TERMS _____ 4

 III. PARTIES _____ 5

 IV. PROCEDURE _____ 5

 V. RESPONSIBILITY AND LIABILITY _____ 6

 VI. EFFECTIVE DATE AND MODIFICATIONS _____ 7

 VII. WITHDRAWAL AND TERMINATION _____ 7

**PUBLIC WORKS JOINT POWERS
MUTUAL AID AGREEMENT**

FOREWORD

The general purpose of this Public Works Joint Powers Mutual Aid Agreement (“Agreement”) is to provide a process for units of government to share public works personnel and equipment with other agencies within the State of Minnesota. This Agreement specifically allows a requesting party to select the resources that best meets the needs of a given situation. A requesting party may call upon any other participating party for mutual aid. There is no requirement to make requests through a particular party. In addition, this Agreement should not be interpreted as being limited to providing resources to deal with only major catastrophic situations. Participating parties can utilize the resources for many reasons including routine circumstances such as training efforts, maintenance operations, joint-projects, and back-up support service. This Agreement provides the flexibility for all units of government to use the resources located among all participating parties in the State of Minnesota.

The decision as to when to invoke mutual aid and whether to respond is left to the discretion of the requesting or sending party. Each unit of government should acquaint supervisory personnel with any internal procedures used for mutual aid. While the Joint Powers Agreement does not require particular words or actions to initiate mutual aid, agencies should be clear about whether mutual aid is being requested and what type of assistance is requested. The responding agency should also be clear about what, if any, assistance they will provide in response to the request. Parties should not self-deploy.

Furthermore, each staff member within a department should have a basic familiarity with mutual aid, the responsibilities when reporting to another unit of government and the protections afforded under the unit of government’s workers’ compensation.

For liability reasons, management of a mutual aid situation is under the control of the requesting party. However, the sending party has discretion whether to provide personnel or equipment and can recall such assistance at any time.

While there is no hard and fast time limit related to requests for mutual aid, the commitment of resources can be taxing on agencies. In addition, in some situations an advantage can be gained by ending a mutual aid request and entering into a different form of contractual assistance.

In order to keep this mutual aid agreement closer to local level of government, Hennepin County Emergency Management (“HCEM”) has volunteered to serve as the administrative coordinator for the units of government entering into this Agreement. When a community adopts this Agreement a fully executed copy of the Agreement needs to be forwarded to HCEM.

Each unit of government is responsible for entering and updating available unit of government resources. Resources will now be listed online in a mutually agreed upon resource management database. The parties to this Agreement are solely responsible for updating their available resources in the agreed upon database.

The effective date for the original Agreement is October 1, 2018. Our participation can be started upon execution of the Agreement and is effective for a unit of government upon its submission of the signed Agreement to HCEM.

PUBLIC WORKS JOINT POWERS MUTUAL AID AGREEMENT

This Public Works Joint Powers Mutual Aid Agreement (“Agreement”) is entered into effective as of the 23rd day of May, 2022 by and among the governmental units that have executed this document as evidenced by the signature pages attached hereto (individually, a “Party” and collectively, the “Parties”).

I. GENERAL PURPOSE

The general purpose of this Agreement is to provide a means by which a Party may request and obtain public works assistance from one or more other Parties when the Party determines such public works assistance is necessary. This Agreement is made pursuant to Minnesota Statutes, section 471.59, which authorizes the joint or cooperative exercise of powers common to the Parties.

II. DEFINITION OF TERMS

For the purposes of this Agreement, the terms defined in this section shall have the following meanings:

Subd. 1. **Eligible Party**. “Eligible Party” means a “governmental unit” as defined by Minnesota Statutes, section 471.59, subdivision 1.

Subd. 2. **Public Works Assistance**. “Public Works Assistance” means equipment and personnel including, but not limited to, licensed staff, professional engineers, and non-licensed personnel that are used for activities related to streets, water, stormwater, wastewater, sewers, parks, transit, buildings/facilities, airports, and all other public works programs.

Subd. 3. **Party and Parties**. “Party” means an Eligible Party that elects to participate in this Agreement by the authorization of its governing body. “Parties” means more than one Party to this Agreement.

Subd. 4. **Requesting Official**. “Requesting Official” means a person who is designated by the Requesting Party to request Public Works Assistance from another Party.

Subd. 5. **Requesting Party**. “Requesting Party” means a Party that requests Public Works Assistance from another Party.

Subd. 6. **Sending Official**. “Sending Official” means a person who is designated by a Party to determine whether and to what extent that Party should provide Public Works Assistance to a Requesting Party.

Subd. 7. **Sending Party**. “Sending Party” means a Party that provides Public Works Assistance to a Requesting Party.

Subd. 8. **HCEM**. “HCEM” means the Hennepin County Emergency Management or designee.

III. **PARTIES**

The Parties to this Agreement shall consist of as many Eligible Parties that have approved this Agreement by October 1, 2018. Additional Eligible Parties shall become a Party on the date this Agreement is approved and executed by the Party's governing body.

Upon approval by a Party, the executed signature page of this Agreement shall be sent to the HCEM along with a resolution approving this Agreement.

IV. **PROCEDURE**

Subd. 1. **Designate Officials**. Each Party shall designate, and keep on file with the HCEM, the name of the person(s) of that Party who shall be its Requesting Official and Sending Official. A Party may designate the same person as both the Requesting Official and the Sending Official. Also, a Party may designate one or more persons to serve as an alternate in the absence of a designated official.

Subd. 2. **Request for Assistance**. Whenever, in the opinion of a Requesting Official of a Party, there is a need for Public Works Assistance from another Party, such Requesting Official may, at his or her discretion, call upon the Sending Official of any other Party to furnish Public Works Assistance.

Subd. 3. **Response**. Upon the receipt of a request for Public Works Assistance from a Party, the Sending Official may authorize and direct personnel and equipment of the Sending Party be sent to the Requesting Party. Whether the Sending Party provides such Public Works Assistance to the Requesting Party and, if so, to what extent such Public Works Assistance is provided shall be determined solely by the Sending Official (subject to such supervision and direction as may be applicable within the governmental structure of the Party by which they are employed). Failure to provide Public Works Assistance will not result in liability to a Party and each Party hereby waives all claims against another Party for failure to provide Public Works Assistance.

Subd. 4. **Back-Up Assistance**. When a Sending Party provides Public Works Assistance under the terms of this Agreement, it may in turn request Public Works Assistance from other Parties as "back-up" during the period it is outside of its jurisdiction providing Public Works Assistance to the original Requesting Party.

Subd. 5. **Recalling Assistance**. Whenever a Sending Party has provided Public Works Assistance to a Requesting Party, the Sending Official may at any time recall its personnel and equipment, or any part thereof, if the Sending Official in his or her best judgment deems such recall is necessary to provide for the best interests of the Sending Party's community. Such action will not result in liability to any Party and each Party hereby waives all claims against another Party for recalling Public Works Assistance.

Subd. 6. **Command of Scene**. The Requesting Party shall be in command of all situations where Public Works Assistance is provided. The personnel and equipment of the Sending Party shall be under the direction and control of the Requesting Party until the Sending Party withdraws Public Works Assistance or the Public Works Assistance is no longer needed.

Subd. 7. **Charges**. Charges may be levied by a Sending Party for Public Works Assistance rendered to a Requesting Party under the terms of this Agreement. The Sending Party may submit to the Requesting Party an itemized bill for the actual cost of any Public Works Assistance provided, including salaries, overtime, materials, and supplies, equipment operation, and other necessary expenses. The Requesting Party will reimburse the Sending Party providing the Public Works Assistance for that amount or other such amount as mutually negotiated. Such charges are not contingent upon the availability of federal or state government funds. A Party may request a list of rates from another Party prior to requesting assistance. No charges shall apply to joint training events unless the Parties participating in the particular event agree to a charge in writing prior to the event.

V. RESPONSIBILITY AND LIABILITY

Subd. 1. **Personnel**. Each Party shall be responsible for its own personnel and equipment, and for injuries or death to any such personnel or damage to any such equipment. Responding personnel shall be deemed to be performing their regular duties for each respective Sending Party for purposes of workers' compensation.

Subd. 2. **Worker's Compensation**. Each Party will maintain workers' compensation insurance or self-insurance coverage, covering its own personnel while they are providing Public Works Assistance pursuant to this Agreement. Each Party, and where applicable its insurer or coverage provider, waives the right to sue any other Party for any worker's compensation benefits paid to its own employee or volunteer or their dependents, even if the injuries or death were caused wholly or partially by the negligence of any other Party or its officers, employees, or volunteers.

Subd. 3. **Damage to Equipment**. Each Party shall be responsible for damages to or loss of its own equipment. Each Party, and where applicable its insurer or coverage provider, waives the right to sue any other Party for any damages to or loss of its equipment, even if the damages or losses were caused wholly or partially by the negligence of any other Party or its officers, employees or volunteers.

Subd. 4. **Liability**. For the purposes of the Minnesota Municipal Tort Liability Act (Minnesota Statutes, Chapter 466), the employees and officers of the Sending Party are deemed to be employees (as defined in Minnesota Statutes, section 466.01, subdivision 6) of the Requesting Party.

The Requesting Party agrees to defend and indemnify the Sending Party against any claims brought or actions filed against a Sending Party or any officers, employees, or volunteers of a Sending Party for injury or death to any third person or persons or damage to the property of third persons arising out of the performance and provision of Public Works Assistance pursuant to the Agreement. Under no

circumstances, however, shall a Party be required to pay, on behalf of itself and other Parties, any amount in excess of the limits of liability established in Minnesota Statutes, chapter 466, applicable to any one Party. The limits of liability for some or all of the Parties may not, as provided in Minnesota Statutes, section 471.59, subdivision 1a, be added together to determine the maximum amount of liability for any Party.

The intent of this subdivision is to impose on each Requesting Party a limited duty to defend and indemnify a Sending Party for claims arising within the Requesting Party's jurisdiction subject to the limits of liability under Minnesota Statutes, chapter 466. The purpose of creating this duty to defend and indemnify is to simplify the defense of claims by eliminating conflicts among the Parties and to permit liability claims against the Parties from a single occurrence to be defended by a single attorney. However, the Sending Party, at its option and its own expense, shall have the right to select its own attorney or approve a joint attorney as appropriate, considering potential conflicts of interest. Nothing in this Agreement is intended to constitute a waiver of any immunities and privileges from liability available under federal law or the laws of Minnesota. If a court determines that the liability of a Party or Parties is not subject to the tort caps and liability exceeds the tort cap maximum, a Party shall be subject to liability only for the acts of its officers, employees and volunteers.

No Party to this Agreement nor any official, employee or volunteer of any Party shall be liable to any other Party or to any other person for failure of any Party to furnish Public Works Assistance or for recalling Public Works Assistance.

VI. EFFECTIVE DATE AND MODIFICATIONS

This Agreement shall become effective and operative beginning at 12:01 A.M., local time on October 1, 2018. The HCEM shall maintain a current list of the Parties to this Agreement and, whenever there is a change, shall notify the designated Sending Officials. Notice may be sent to the Sending Officials via email or through the United States Postal Service. No modification of this Agreement shall be effective unless it is reduced to writing and is approved by action of the governing body of each of the then current Parties.

VII. WITHDRAWAL AND TERMINATION

A Party may withdraw from this Agreement by its governing body adopting a resolution to withdraw. Withdrawal is effective after 30 days' written notice is provided to the HCEM. HCEM shall thereupon give notice of such withdrawal, and the effective date thereof, to all other Parties. Parties that have withdrawn may rejoin by following the procedure set forth in this Agreement. This Agreement will terminate with respect to all Parties if the total number of Parties to the Agreement falls below 11. HCEM shall notify the remaining Parties that the Agreement has terminated.

IN WITNESS WHEREOF, the Parties, by action of their respective governing bodies, caused this Agreement to be approved on the dates below.

(Each Party must attach a dated and signed signature page consistent with that Party's method of executing contracts.)

Entity: City of Fridley, Minnesota

Mailing Address:

7071 University Avenue NE

Fridley, MN 55432

Adopted on the ____ day of _____, _____.

By: _____

Its: _____

By: _____

Its: _____

Attest:

By: _____

Its: _____



AGENDA REPORT

Meeting Date: May 23, 2022

Meeting Type: City Council

Submitted By: James Kosluchar, Public Works Director

Title

Resolution No. 2022-50, Approving a Fence Consortium Joint Powers Agreement

Background

In the spring of 2021, a significant number of public agency professionals (with police, fire, public works, and emergency management backgrounds) joined together to form a Fence Working Group to explore the identified challenges and develop a collective path forward in use of facilities barriers in responding to critical incidents. The role that anti-scale fencing can serve for de-escalation and establishing a safe space for lawful protests became apparent. It was also found that obtaining suitable barriers such as anti-scale fencing is a significant challenge due to a number of factors, including expense and deployment. To respond to this identified need, a Fence Working Group was established to develop recommendations and shared resources that would abate expense and increase rapidity of deployment.

The Fence Working Group's efforts have led to the formation of a Fencing Consortium. The Fencing Consortium is made up of local government agencies (members) that will jointly contract with a fencing vendor for the availability, storage, maintenance, and transportation of anti-scale fencing (including vehicle gates and pedestrian doors). The Consortium will have, at a minimum, enough fencing for the largest public safety facility in the Consortium. However, the Consortium has the flexibility to increase the amount of fencing, gates, and doors as additional local governments join the Consortium.

The intent of the Fencing Consortium is to provide anti-scale fencing within hours, not days, around potentially impacted government buildings in response to a critical incident. The goal of the anti-scale fencing is to de-escalate the potential tensions and try to reduce/eliminate the non-tangibles associated with civil unrest such as:

1. Provide physical separation between facilities and protestors
 - (a) Pre-plan and standardize perimeter layout
 - (b) Standardization of equipment and installation
2. Reduce the need for crowd control measures
 - (a) Improved safety for all
 - (b) Minimize potential impact on adjacent properties
 - (c) A tool for law enforcement facilitating peaceful protests

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.

3. Create a space for protesting
 - (a) Non-adversarial
 - (b) Supports efforts to coordinate/communicate
 - (c) Supports identification of lawful activities
 - (d) Screening security
4. Reduce resource demands committed to one location
 - (a) Minimizes the number of public safety staff at the protected location
 - (b) Free up more resources to continue to respond to calls for service in impacted community
 - (c) Takes into consideration that protests may be protracted event
5. Protection of facilities
 - (a) Community investment in new Civic Campus
 - (b) Reduces potential for damages and financial risk to the City.

The purpose and structure of the Fence Consortium is to provide experienced leadership for fence deployment operations across multiple jurisdictions in a unified command structure and coordinate during the deployment of anti-scale fencing. This includes considering and planning for operational logistics and tactical planning associated with fence deployment. The Fence Consortium itself is a multi-agency, pre-planned, coordinated resource management system to continue efforts to minimize multiple local and state agencies from being over-extended.

Fence Deployment Team

One of the biggest costs and factors for the deployment of any fence is the labor, equipment, and scheduling of staffing to setup the fence. Because of this the Working Group determined that the best way to meet these challenges is to use the existing Statewide Public Works Mutual Aid Pact (Exhibit A) to provide the labor and equipment needed to deploy the fence. Just like police and fire use existing mutual aid agreements during civil unrest, public works would do the same. One key reason for this is that the JPA can leverage these other existing mutual aid agreements when it comes to labor considerations.

Each Consortium member would need to provide between one and three public works staff who would be assigned to the Fence Deployment Team. This team would train each year so that when the call to deploy the fence was made, everyone would be familiar with what needed to be done and it could be done as efficiently as possible. Each Consortium member would cover the costs, including if there was a deployment (likely overtime), of their staff on the Fence Deployment Team. Considerations will be made for really small public works departments (just a few members) or agencies with no public works staff.

State Funding Request

The Fence Consortium has requested \$5 million dollars from the State of Minnesota for the purchase of anti-scale fencing and associated vehicle gates and pedestrian doors. If obtained, the State funding for the purchase of anti-scale fencing for the Fencing Consortium will significantly reduce the on-going cost each Consortium member will pay for the storage, maintenance, and transportation of the anti-scale

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.

fence. This reduction in cost will improve equity in accessibility to this de-escalation and safety tool for communities across not only the Seven County Metro area, but also the state as a whole.

Prerequisites

Any agency participating in the Fence Consortium must be a member of the Statewide Public Works Mutual Aid Pact. Police and fire agency resources must be members of relevant mutual aid agreements.

Project Cost

Each member agency’s cost is pro-rated based on the footage of fencing needed for their location. This ranges for the 51 candidate agencies from \$1,800 to \$15,700 annually, based on quantities planned for. The City of Fridley’s projected allocation would be \$8,019 presuming no funding from the State of Minnesota, and would not be payable until 2023. It is important to note the potential for protection from catastrophic loss to its facilities and corresponding expense that entering into the Fencing Consortium may provide.

Financial Impact

Entering into the Fencing Consortium would commit the City of Fridley to annual expenditure of up to \$8,019 starting in 2023 presuming no funding from the State of Minnesota. This would be budgeted from the Facilities Operations budget.

Recommendation

Staff recommend the approval of Resolution No. 2022-50.

Focus on Fridley Strategic Alignment

<input type="checkbox"/> Vibrant Neighborhoods & Places	<input type="checkbox"/> Community Identity & Relationship Building
<input type="checkbox"/> Financial Stability & Commercial Prosperity	<input checked="" type="checkbox"/> Public Safety & Environmental Stewardship
<input type="checkbox"/> Organizational Excellence	

Attachments and Other Resources

- Resolution No. 2022-50
- Exhibit A: Fencing Consortium Joint Powers Agreement

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.

Resolution No. 2022-50

Approving a Fence Consortium Joint Powers Agreement

Whereas, the First Amendment of the United States Constitution protects the freedom of speech, the press, and the right of the people peaceably to assemble, and to petition the government for a redress of grievances; and

Whereas, during peaceful assemblies, local governmental units in the state have experienced incidences of civil unrest with violent and destructive actions that pose a threat to the public, public personnel, buildings, and critical infrastructure; and

Whereas, recent experience has shown that the use of anti-scale fencing has greatly de-escalated tension between law enforcement and protesters; and

Whereas, governmental units have recognized the need to have ready access to anti-scalable fencing as a tool for de-escalation and community safety while protecting against violent and destructive actions; and

Whereas, it is determined that the best means for a local governmental unit to access and deploy such fencing in a timely and cost-effective manner is to work cooperatively with other governmental units; and

Whereas, the Fencing Consortium Joint Powers Agreement (JPA), which is incorporated herein by reference, establishes a joint board to obtain and make available to members anti-scalable fencing in response to critical incidences, sets out the powers of the joint board, requires members to pay their share of the fencing costs and operational costs of the Fencing Consortium, requires members to provide staffing to assemble and disassemble the fencing as part of the Public Works Mutual Aid Pact, and otherwise provides for the operation of the Fencing Consortium as a joint powers entity; and

Whereas, the governmental unit is a member of the Public Works Mutual Aid Pact and is otherwise eligible to adopt the Fencing JPA; and

Whereas, it is in the best interests of the community to become a member and participate in the Fencing Consortium.

Now, therefore be it resolved,

1. The Fencing JPA is hereby approved and adopted;
2. The City Manager or their designee is authorized and directed to make nominations and to cast votes on persons to be elected to the Fencing Consortium Board of Directors; and
3. Staff are authorized and directed to do each of the following:
 - (a) Submit a fully executed copy of this Resolution as directed in the JPA to indicate membership in the Fencing Consortium;

- (b) Designate a primary and secondary point of contact for the Fencing Consortium for administrative purposes;
- (c) Coordinate with the other Fencing Consortium members and the Board on the selection of staff from the Public Works Department to serve on the fencing deployment team; and
- (d) To take such other actions as may be needed to carry out the intent of this Resolution and as may be required under the terms of the Fencing JPA.

Passed and adopted by the City Council of the City of Fridley this 23rd day of May, 2021.

Scott J. Lund – Mayor

Attest:

Melissa Moore – City Clerk

FENCING CONSORTIUM JOINT POWERS AGREEMENT

THIS FENCING CONSORTIUM JOINT POWERS AGREEMENT (“**Agreement**”) is made and entered into by and among the Governmental Units identified in the attached Exhibit A (each a “**Member**” or collectively the “**Members**”).

RECITALS

- A. The civil unrest and resulting negative impacts on mental health, damage to buildings, and a reduction in overall safety experienced in the Seven County Metropolitan Area in recent years has given rise to a need for communities to have ready access to anti-scalable fencing. The anti-scale fencing can be set up to protect public buildings, critical infrastructure, and other key locations to de-escalate tensions between law enforcement and protestors as well as reduce the need to rely on crowd control measures to protect such locations from violent and destructive actors.
- B. Appropriate fencing to serve this purpose is produced by few vendors, currently all of which are located outside of the state.
- C. This type of fencing is expensive and the delays associated with attempting to identify and secure the delivery of fencing during the response to a critical incident may result in unnecessary risks to personnel and public property.
- D. By pooling resources and working cooperatively, communities can access high quality fencing, trained personnel, and related resources to assemble it in as efficient manner as possible to support de-escalation measures with protestors and protect facilities from violent and destructive actors.

AGREEMENT

In consideration of the mutual agreements and understandings, and intending to be legally bound, the Members hereby agree as follows:

ARTICLE I DEFINITIONS AND PURPOSE

- 1.1. **Definition of Terms.** For the purposes of this Agreement, the following terms shall have the meaning given them in this section.
 - (a) Additional Member. “Additional Member” means a Governmental Unit that submits a Membership Resolution after the Effective Date and that the Board votes to accept as a Member of the Fencing Consortium.
 - (b) Agreement. “Agreement” means this Fencing Consortium Joint Powers Agreement.

- (c) Board. “Board” means the Fencing Consortium Joint Board established by this Agreement.
- (d) Call Out. “Call Out” means a request by a Requesting Member to the Board requesting the deployment of the Fencing.
- (e) Critical Incident. “Critical Incident” means an event or occurrence that occurs within a Governmental Unit that is reasonably anticipated to result in, or that does result in, civil unrest focused against one or more public buildings, infrastructure, or other critical site with the Governmental Unit.
- (f) Deployment Site. “Deployment Site” means the specific location at which the Fence is to be assembled.
- (g) Deployment Team. “Deployment Team” means the public works personnel or others assigned by each Member who are responsible for responding to requests by Members to assemble and disassemble the Fencing at a Member’s Deployment Site in accordance with its Fencing Preplan.
- (h) Deployment Team Manager. “Deployment Team Manager” is the member of the Deployment Team designated as supervisor and who has operational control over the deployment and demobilization of the Fencing.
- (i) Effective Date. “Effective Date” means the date this Agreement goes into effect and the date by which Original Members must adopt the Membership Resolution. The Effective Date is September 2, 2022.
- (j) Extended Membership Area. “Extended Membership Area” means the area established by the Board outside of the Seven County Metropolitan Area in which Governmental Units are eligible to request membership in the Fencing Consortium.
- (k) Fencing. “Fencing” means the non-scalable, portable, free-standing fence secured by the Board and made available to Members under this Agreement.
- (l) Fencing Preplan. “Fencing Preplan” means a plan developed by a Governmental Unit showing the general location and length of the Fencing needed and the type and location of gates within the Fencing.
- (m) Governmental Unit. “Governmental Unit” means a local government or other political subdivision of the State that is authorized under Minnesota Statutes, section 471.59 to enter into a joint powers agreement. The term also includes state agencies and joint powers entities that own a public building.
- (n) Lease. “Lease” means the lease agreement between the Board and the Vendor to secure the Fencing for the Fencing Consortium and that sets out the terms for the

storage, delivery, and maintenance of the Fencing. The Lease may also establish the use charge the Requesting Member is required to pay the Vendor for the actual use of the Fencing.

- (o) Member. “Member” means an Original Member or an Additional Member. The term is used generally in this Agreement to refer to an individual current member Governmental Unit or, in its plural form, to all current member Governmental Units. A Governmental Unit must remain in good standing under this Agreement to remain a Member of the Fencing Consortium.
- (p) Member Assessment. “Member Assessment” means the amount determined annually by the Board to pay the costs of the Fencing Consortium and which is invoiced to each Member.
- (q) Membership Resolution. “Membership Resolution” means the resolution form a Governmental Unit adopts to join the Fencing Consortium. Any resolution that is not substantively the same in all respects as the form resolution developed for membership shall not constitute a Membership Resolution.
- (r) Notification System. “Notification System” means the communications or alert system, or systems, selected by the Board to issue a Call Out for the deployment of the Deployment Team and Fencing to a Requesting Member’s Governmental Unit.
- (s) Original Member. “Original Member” means a Governmental Unit that completed all requirements to enter into this Agreement prior to the Effective Date.
- (t) Public Works Mutual Aid Pact. “Public Works Mutual Aid Pact” means the Public Works Joint Powers Mutual Aid Agreement, which was originally effective as of July 1, 2018 and is incorporated herein by reference.
- (u) Requesting Member. “Requesting Member” means a Member who makes a request to the Board for the deployment of the Fencing in its Governmental Unit.
- (v) Seven County Metropolitan Area. “Seven County Metropolitan Area” means the counties of Anoka, Carver, Dakota, Hennepin, Ramsey, Scott, and Washington.
- (w) Staging Area. “Staging Area” means the location identified for the Deployment Team to gather at in response to a Call Out before convoying to the Deployment Site.
- (x) Surcharge. “Surcharge” means the amount an Additional Member is required to pay to join the Fencing Consortium as determined by the Board. The Surcharge is in addition to the amount the Additional Member is required to pay based on the length of its Fencing needs as shown in its Fencing Preplan. The Surcharge

includes the amount the Member is to pay for the Member Assessment for the year in which the Governmental Unit becomes a Member and any buy-in costs as determined by the Board.

- (y) Vendor. “Vendor” means the fencing company selected to provide the Fencing to the Fencing Consortium.

1.2. **Purpose.** It is the general purpose of this Agreement to:

- (a) To establish the Fencing Consortium, the responsibilities of the Members toward the Fencing Consortium, and to establish the “Fencing Consortium Joint Board” to govern the Fencing Consortium and its operations;
- (b) To authorize the Board to obtain and provide for the storage and deployment of Fencing in response to a Critical Incident and for other purposes as provided in this Agreement and as determined by the Board;
- (c) To authorize the Board to negotiate and enter into an agreement with a Vendor to obtain the Fencing and provide for its storage, delivery to, and return from a Requesting Member’s Governmental Unit;
- (d) To authorize the Board to establish policies and procedures for the deployment of the Fencing, the training and deployment of the Deployment Team, and on other matters as needed to achieve the purposes of this Agreement;
- (e) To authorize the Board to determine the Governmental Units eligible for membership in the Fencing Consortium, including expanding the eligible territory as it determines is appropriate; and
- (f) To authorize the Board, upon deliberation and continued communication with the Members, to revise the initial structure of the Fencing Consortium over time as it may determine is in the best interests of the Members to do things such as moving from a leasing arrangement to purchasing the Fencing and to provide for its storage, maintenance, and transportation.

ARTICLE II
FENCING CONSORTIUM ESTABLISHED

2.1. **Established.** There is hereby established, by the execution of this Agreement, the “Fencing Consortium” as a joint powers entity formed pursuant to Minnesota Statutes, section 471.59, which is to be managed and operated by the Board pursuant to the terms of this Agreement.

2.2. **Scope.** This Agreement applies to those Governmental Units that are Members of the Fencing Consortium and provides for the operation of the Fencing Consortium by a Board of Directors elected as provided herein.

**ARTICLE III
MEMBERSHIP**

3.1. **Original Members.** A Governmental Unit that adopts and submits the Membership Resolution to join the Fencing Consortium before the Effective Date shall be considered an Original Member under this Agreement. A Governmental Unit is eligible to be an Original Member of the Fencing Consortium if it satisfies all of the following:

- (a) Is a member of the Public Works Mutual Aid Pact;
- (b) Is within the Seven County Metropolitan Area;
- (c) Has submitted a Fencing Preplan prior to the Effective Date; and
- (d) Has properly adopted and submitted a Membership Resolution prior to the Effective Date.

The Governmental Unit shall submit its Membership Resolution to the Chief of Police in the City of Crystal. The Membership Resolutions shall be transferred to the Board once it is formed. Membership Resolutions adopted after the Effective Date shall be sent to the Board.

3.2. **Additional Members.** After the Effective Date, a Governmental Unit may request to become an Additional Member of the Fencing Consortium if it satisfies the following:

- (a) Is a member of the Public Works Mutual Aid Pact;
- (b) Is located within the Seven County Metropolitan Area or within the Extended Membership Area as determined by the Board;
- (c) Submits a Fencing Preplan;
- (d) Submits the fully adopted Membership Resolution; and
- (e) The Board votes to accept the Governmental Unit as an Additional Member.

Additional Members are required to pay a Surcharge to the Fencing Consortium in the amount determined by the Board, and to comply with such additional requirements as may reasonably be imposed by the Board.

3.3. **Exception.** The membership requirement to be a member of the Public Works Mutual Aid Pact is to establish a mechanism through which local public works staff can be utilized to assist in the mobilization and demobilization of the Fencing within the Governmental Unit. However, there are entities that do not have their own public works staff, desire to become a Member of the Fencing Consortium, and for which local support

can be provided through another Governmental Unit. Therefore, a Governmental Unit that does not have a public works department or public works employees is not required to be a member of the Public Works Mutual Aid Pact to be eligible to become a Member of the Fencing Consortium, provided the following are complied with to the extent applicable:

- (a) If the Governmental Unit is a joint undertaking among other Governmental Units, the community in which any of the Governmental Unit’s buildings are located and to which its Fencing Preplan applies must be a member of the Public Works Mutual Aid Pact; or
- (b) If the Government Unit relies on the county sheriff’s department as the primary source of law enforcement services, that county must be a member of the Public Works Mutual Aid Pact.

3.4. **Requirement of Good Standing.** Continued membership in the Fencing Consortium shall be contingent upon: paying the annual Member Assessment and any additional charges as determined by the Board as provided herein; making public works staff available to participate as members of the Deployment Team; and on-going compliance with the other requirements, terms, and conditions of this Agreement and the policies and procedures adopted by the Board.

3.5. **Withdrawing from Membership.** A Member may withdraw from the Fencing Consortium as provided in Article XI of this Agreement.

**ARTICLE IV
FENCING CONSORTIUM JOINT BOARD**

4.1. **Established.** There is hereby established the “Fencing Consortium Joint Board.” The Board shall consist of five Directors elected by the Members in accordance with this Article. Directors shall serve without compensation from the Fencing Consortium. The Director positions shall be assigned as follows:

- (a) Two Directors representing law enforcement;
- (b) One Director representing fire;
- (c) One Director representing public works; and
- (d) One Director representing emergency managers.

4.2. **Initial Directors.** The Board shall initially be comprised of the following Directors (“**Initial Board**”):

- (a) Ryan Murphy, Commander, Special Operations Unit, Saint Paul Police Department and Ryan Seibert, Chief of Police, City of Chaska, representing law enforcement;
- (b) Ward Parker, Assistant Chief Operations, City of Eden Prairie, representing fire;
- (c) Daniel Ruiz, Director of Operations & Maintenance, City of Brooklyn Park, representing public works; and
- (d) Doug Berglund, Director, Emergency Management, Washington County Sheriff's Office, representing emergency managers.

The Initial Board shall be responsible for Organizing the Board and the Fence Consortium. The Initial Board shall conduct an election in 2022 for Members to elect three Directors to the Board. An election will then be held in 2023 for Members to elect the remaining two Directors to the Board. Those elected in 2022 shall assume their positions effective on January 1, 2023 and those elected in 2023 shall assume their positions on January 1, 2024. The Initial Board shall determine which positions are up for election in 2022 and 2023, except the two law enforcement Director positions shall be elected in separate years.

- 4.3. **Director Eligibility.** To be eligible to be elected to the Board a person must be currently employed by a Member and actively serving in the profession the person is proposed to represent on the Board. If a Director loses eligibility to continue serving on the Board, the position shall be deemed vacant and the vacancy filled as provided herein.
- 4.4. **Term.** Each Director serves a two-year term commencing on January 1. The terms shall be staggered to minimize the number of Directors up for election in the same year. The Initial Board shall determine the terms and the staggering of the positions as part of adopting the bylaws. A vacancy in the office of Director shall be filled by appointment of the Board until the next election, at which time the position shall be up for election for the remainder of the term.
- 4.5. **Election of Directors.** The annual election of Directors shall occur in accordance with this Agreement and the bylaws established by the Board. This process is not subject to federal, state, or local election laws or procedures. Instead, the intent is to provide a reasonable means for Members to nominate candidates and to select those whom they wish to serve on the Board. Each Member in good standing when the nomination process begins has an opportunity to nominate people from its Governmental Unit for any or all the open positions on the Board. All persons nominated to a position must be eligible to represent that position on the Board. The Board shall collect the nominations and prepare a ballot to be distributed among the Members for a vote. Each Member in good standing shall have one vote on each open position. A Member must determine for itself who is authorized to submit nominations and cast the vote on its behalf. The name of the Member submitting the ballot must be on the ballot. The Board shall tabulate the votes and provide the Members a list of the persons elected to the Board. The conducting of

the nomination and election process shall occur early enough in a year to allow the newly elected Directors to take their positions on the Board as of January 1.

- 4.6. **Director Duties.** Directors are responsible for carrying out the duties of the Board under this Agreement in a diligent and timely manner. If a Director fails to attend three consecutive Board meetings without reasonable cause, the Board may declare the office vacant and fill the position by appointment. The position will then be up for election at the next election for the remainder of the term.

- 4.7. **Board Officers.** Each year at its annual meeting the Board shall elect from among its Directors a Chair and a Vice-Chair. The Board shall also appoint a Secretary/Treasurer, which is not required to be selected from among the Directors. If the Secretary/Treasurer is not a Director, the person shall not have a vote. The Chair shall act as the presiding officer at Board meetings and the Vice-Chair shall act as the presiding officer in the absence of the Chair. The Secretary/Treasurer shall take the minutes of Board meetings and shall serve as the finance manager for the Fencing Consortium. The Board shall adopt by-laws to establish its own procedures, provided such procedures are consistent with the purposes of this Agreement.

- 4.8. **Board Meetings.** The Board shall hold regular meetings on the schedule as established in its bylaws. The Board may also hold special meetings as needed upon the call of the Chair or upon the written request of two Directors given to the Secretary/Treasurer. Meetings of the Board are subject to the Minnesota Open Meeting Law (Minnesota Statutes, chapter 13D). The Secretary/Treasurer shall inform all Directors of special meetings, maintain a schedule of the Board’s regular meetings, and shall post notice of any special meetings on the bulletin board designated by the Board for such notices or, if a bulletin board is not designated, upon the outside door of the building in which the Board meets. The Board may hold emergency meetings and such other meetings as allowed by law. The Board shall hold an annual meeting in January or in such other month as designated by the Board. The annual meeting may be held together with a regular meeting.

- 4.9. **Voting.** A majority of the Directors (three) shall constitute a quorum of the Board to meet and conduct the business of the Board. Each Director shall have an equal, non-weighted, vote. Unless specifically indicated otherwise herein, a majority vote of the Directors present at a meeting, if at least a quorum is present, shall be required for the Board to take action on any issue that comes before it. A Director must be present at a meeting to vote and shall not vote by proxy. A Director may be considered present and vote from a remote location to the extent allowed under Minnesota Statutes, chapter 13D.

- 4.10. **Powers of the Board.**
 - (a) To take all actions necessary and convenient to discharge its duty to lease Fencing and to make it available to Members pursuant to the terms of this Agreement.

- (b) Establish policies and procedures for requesting, deploying, using, demobilizing, and returning the Fencing, and on such other operational matters as the Board may determine is appropriate. This power includes, but is not limited to, further refining the definition of Critical Incident as may be needed and otherwise identifying situations in which deployment of the Fencing is automatic and when it is discretionary with the Board.
- (c) Authorize one or more of its Directors to receive request from a Requesting Member and to issue a Call Out of the Fencing to a Critical Incident in accordance with established policies and procedures.
- (d) Obtain the Fencing initially by lease, or purchase with State appropriation, and then determine over time whether to purchase part or all of the Fencing provided under this Agreement. If the Fencing is purchased, to provide for its storage and deployment.
- (e) Select the notification system for the Call Out.
- (f) To adopt bylaws and rules or policies consistent with this Agreement as required to effectively exercise the powers, or accomplish the purposes, of the Fencing Consortium;
- (g) To interpret and apply the provisions of this Agreement in a manner that furthers its purpose and intent including, but not limited to, determining the eligibility of a Governmental Unit to become a Member;
- (h) To adopt an annual operating and capital budget, including a statement of sources of funding and allocation of costs to Members;
- (i) To establish a system to communicate budget and other information of interest to Members;
- (j) To enter into contracts in its own name;
- (k) Contract with an auditing firm to perform financial audits of the Fencing Consortium as the Board determines is appropriate;
- (l) To purchase any insurance and indemnity or surety bonds as necessary to carry out the purposes of this Agreement;
- (m) To seek, apply for, and accept appropriations (including legislative appropriations), grants, gifts, loans of money or other assistance as permitted by law from any person or entity, whether public or private;
- (n) To sue;

- (o) To annually charge and collect from Members a Member Assessment as needed to pay the on-going costs of the Fencing Consortium;
- (p) To determine and require the payment of a Surcharge by Additional Members joining the Fencing Consortium; and
- (q) To exercise all other powers necessary and incidental to carry out the purposes of this Agreement provided such powers are consistent with the purposes of the Agreement and are exercised in accordance with the applicable statutory powers of the Members.

4.11. **Powers Not Delegated.** The Members expressly reserve for themselves the following powers, which shall not be deemed delegated to, and may not be exercised by, the Board:

- (a) Hire employees;
- (b) Purchase real property;
- (c) Issue bonds; or
- (d) Undertake or otherwise perform any functions exceeding the general scope and purpose of this Agreement.

4.12. **Specific Duties of the Board.** The Board shall exercise the powers provided it under this Agreement to perform, in addition to the other duties provided for in this Agreement, the following specific duties:

- (a) Lease Fence. The Board shall enter into a Lease with the Vendor to obtain the Fencing and trailer(s) for transporting the Fencing. The Board shall ensure it secures and maintains a sufficient length of Fencing to cover the Member with the longest Fencing lengths as shown on the Fencing Preplans, rounded up to the nearest 500 feet. Initially, the Board shall base the amount of Fencing on the Fencing Preplans submitted by the Original Members. As Additional Members join the Fencing Consortium, the Board shall consider the Fencing needs and may secure additional Fencing as it determines is needed.
- (b) Fence Storage and Transport. The Lease shall require the Vendor to store the Fencing at a location agreeable to the Board, deliver the Fencing to the identified Staging Area upon the Board's request within the response timeframe identified in the Lease, and to address other transportation needs as specified in the Lease.
- (c) Select Notification System. The Board shall select a Notification Systems that will be used by Directors to Call Out the Deployment Team to a Requesting Member's Governmental Unit.

- (d) **Reports.** The Board shall prepare and distribute such reports to the Members as the Board determines are necessary to keep them informed of the Fencing Consortium’s activities. The Board shall determine the best method for distributing such reports.
- 4.13. **Office.** The initial office of the Fencing Consortium shall be selected by the Board. The Board may change the location of the office as it determines is appropriate. The Board will hold its meetings at the designated office, but may also meet at such other locations as it determines appropriate to carry out its duties.
- 4.14. **Disbursements.** Except as otherwise provided, all unbudgeted disbursements and expenditures of the Fencing Consortium shall be approved by the Board. All checks issued by the Fencing Consortium from its funds shall be co-signed by two Directors designated by the Board.
- 4.15. **Fiscal Agent.** The Board may appoint, and enter into agreements with, a fiscal agent for the Fencing Consortium and may change the fiscal agent from time to time as it deems necessary. The fiscal agent may be a Member Governmental Unit. The Board may delegate authority to the fiscal agent to act on its behalf as the Board deems appropriate and in accordance with applicable laws.

**ARTICLE V
DEPLOYMENT OF THE FENCING**

- 5.1. **Automatic Deployment.** The Fencing shall be made available for automatic deployment upon the occurrence of a Critical Incident in a Member’s Governmental Unit. The Requesting Member shall notify a Director of a Critical Incident and a Director shall utilize the designated Notification System to Call Out the Deployment Team for deployment of the Fencing. The Deployment Team shall then respond to the Requesting Member to unload and assemble the Fencing at the Deployment Site. The process to request deployment and demobilization of the Fencing shall occur in accordance with this Agreement and the policies and procedures adopted by the Board. The Deployment Team Manager shall be responsible for coordinating the deployment and demobilization of the Fencing.
- 5.2. **Requesting Member Obligations.** A Requesting Member requesting deployment of the Fencing for a Critical Incident occurring in the Member’s jurisdiction shall be responsible for the following:
 - (a) Providing security for the Deployment Team while it is conducting its work at the Deployment Site;
 - (b) Provide any equipment that may be needed to deploy or demobilize the Fencing that is not provided by the Vendor;

- (c) Pay the Vendor charges for the actual use of the Fencing. Such payments are to be made directly to the Vendor unless directed otherwise by the Board;
- (d) Providing food, water, first aid, and similar support to the Deployment Team as may reasonably be needed;
- (e) Contacting the Board or the Board’s designee if there are any issues with the Fencing once it is in place; and
- (f) Complying with Board policies and procedures applicable to a Requesting Member, including avoiding any activities that may unreasonably damage the Fencing or expose the Deployment Team to an unreasonable risk.

- 5.3. **Discretionary Deployment.** A Member may make a request to the Board for the deployment of the Fencing in the Member’s Governmental Unit for an event or occurrence other than a Critical Incident. The deployment of the Fencing for something other than a Critical Incident is left to the sole discretion of the Board. The Board shall consider all such requests at a meeting and determine whether to approve the Member’s request. The Board shall adopt criteria or standards for determining when to allow the discretionary deployment of the Fencing and the requesting Member’s obligations if the request is approved. The Board may delegate the authority to one or more Directors to determine whether to allow the discretionary deployment of the Fencing based on the criteria established by the Board.
- 5.4. **Non-Member Deployment.** The Board shall adopt standards and requirements for determining whether to allow the deployment of the Fencing in response to a Critical Incident that occurred in a non-member Governmental Unit. Nothing in this Agreement obligates the Fencing Consortium to deploy the Fencing to a non-member Governmental Unit.
- 5.5. **No Guarantee.** The Members understand and agree the deployment of the Fencing by the Deployment Team is a cooperative undertaking and that the Fencing Consortium cannot guarantee a certain response time or make any representations or warranties regarding response times, the Fencing, its assembly, or effectiveness. The Deployment Team will endeavor to respond as quickly as possible to a Critical Incident and to place the Fencing as shown in the Requesting Member’s Fencing Preplan as provided in this Agreement and in accordance with Board policies and procedures.
- 5.6. **Demobilization.** The Member who receives the Fencing in response to a Critical Incident shall work with the Fencing Consortium to determine when to initiate the demobilization of the Fencing from the Deployment Site. For a discretionary deployment of the fence, the demobilization date shall be determined prior to the deployment. The Deployment Team shall be responsible for disassembling the Fencing as part of the demobilization. The Board shall establish such procedures and policies as may be needed to address the demobilization of the Fencing. The Board has the authority to recall the Fencing from a Member if it determines there is a more critical need for the Fencing in

another Governmental Unit that cannot be fulfilled by the remaining Fencing held by the Fencing Consortium.

ARTICLE VI MEMBERSHIP COSTS AND ASSESSMENTS

- 6.1. **Original Member Costs.** Each Original Member shall be responsible for paying a share of the Fencing costs based on the length of fence indicated in its Fencing Preplan as a percentage of the total amount of initial Fencing to be leased by the Board. The Board shall determine the amount each Original Member is required to pay and provide each an invoice together with a sheet showing the division of costs. Invoice shall be paid within 45 days of receipt.
- 6.2. **Additional Member Costs.** Each Additional Member shall be required to pay their share of the Fencing costs calculated as if they were an Original Member. Each Additional Member shall also be required to pay a Surcharge in the amount determined by the Board. The Surcharge is to pay the Additional Member's portion of the Member Assessment, any buy-in costs to cover a share of the Fencing and related costs, and to partially reimburse the costs paid by the existing Members. The Board shall apply the buy-in amounts collected to reduce the future charges to the existing Members.
- 6.3. **Member Assessments.** In addition to the initial Fencing costs each Member is required to pay, Members shall also be assessed for the on-going costs to operate and maintain the Fencing Consortium. These operational costs will be divided based on the Fencing costs formula and paid by each Member as a Member Assessment. The formula shall take into account the total length of Fencing held by the Fencing Consortium and then divided by the length of each Member's Fencing needs as indicated in the Fencing Preplan. The Board shall, as part of the annual budget, determine the total amount of the Member Assessments and the specific amount to be assessed each Member to pay the anticipated Fencing Consortium costs in the upcoming year.
- 6.4. **Payment of Member Assessments.** The Fencing Consortium shall invoice Members for their Member Assessment amount for the upcoming year. Invoices are to be sent no later than January 15th in the year for which the assessment is being imposed. Members shall pay their invoices in full within 45 days from the date of the invoice.
- 6.5. **Default.** Any Member who breaches or otherwise fails to comply with the terms and conditions of this Agreement including, but not limited to, failure to pay its Member Assessment in full by the due date, shall be considered in default of this Agreement. Any dispute regarding whether a Member is in default shall be determined by a vote of the Board. A Member shall not be considered in default until it has been notified in writing by the Board of the condition placing it in default. The notice of default shall indicate the Member is not in good standing and may be expelled if the default is not cured within 90 days. If a Member fails to fully cure a default within 90 days of the notice of default, the Board may issue a written notice of expulsion from the Fencing Consortium. Upon such notice, the Governmental Unit is no longer a Member of the Fencing Consortium as if the

Governmental Unit voluntarily elected to terminate its membership in the Fencing Consortium as provided herein.

**ARTICLE VII
MEMBER STAFFING REQUIREMENTS**

- 7.1. **Public Works Staff.** Each Member is expected to assign member(s) of its public works staff to serve on the Deployment Team to train with the Fencing and to participate in the unloading, assembly, and demobilization of the Fencing at a Deployment Site. The providing of public works staff is through the Public Works Mutual Aid Pact and is at each Member’s own cost.
- 7.2. **Training.** The Deployment Team shall train with the Fencing at least three times a year to familiarize the Deployment Team with the Fencing and to help ensure its rapid assembly at a Deployment Site in response to a Call Out. The Board shall work with the Deployment Team to determine a reasonable training schedule that does not negatively impact their regular duties.
- 7.3. **Employees.** The members of the Deployment Team are not employees of the Fencing Consortium. The assigned members shall remain employees of their Governmental Unit for all purposes including, but not limited to, workers’ compensation coverage.
- 7.4. **Equipment.** Any damage to or loss of Member equipment utilized by the Deployment Team shall be addressed as provided in the Public Works Mutual Aid Pact.
- 7.5. **Liability.** Liability for the acts of the Deployment Team when responding to a Call Out shall be addressed in accordance with the terms of the Public Works Mutual Aid Pact. For the purposes of the Public Works Mutual Aid Pact, the Requesting Member shall be the “Requesting Party” and each of the Members assigning personnel to the Deployment Team shall be a “Sending Party.”

**ARTICLE VIII
BUDGETING AND FINANCIAL REPORTING**

- 8.1. **Fiscal Year.** The fiscal year of the Fencing Consortium is the calendar year.
- 8.2. **Annual Budget.** The Board shall prepare and adopt an annual budget as provided in this section.
 - (a) **Proposed Budget.** The Board shall prepare and approve a proposed budget for the upcoming fiscal year. The proposed budget shall account for all anticipated costs in

the upcoming year and indicate the amounts proposed to be assessed to the Members.

- (b) Notice to Members. The Board shall adopt a proposed budget and distribute it to the Members by no later than June 1st each year. Members may submit written comments to the Board regarding the proposed budget by no later than July 1st.
- (c) Final Budget. The Board shall consider the comments received from Members and shall act to adopt a final budget by no later than August 31st. The Board shall distribute a copy of the adopted annual budget to the Members. To reduce administrative costs given the potential number of Members, the Board may send notices and otherwise communicate with Members using email messages in lieu of mailing.

**ARTICLE IX
INSURANCE AND INDEMNIFICATION**

- 9.1 **Insurance.** The Fencing Consortium shall purchase and maintain such insurance policies as the Board determines is necessary and appropriate to cover the Fencing Consortium, the Board, its operations, and, if required, the Fencing. By purchasing insurance the Members, the Fencing Consortium, and the Board do not waive, and shall not be construed as having waived, any exemptions, immunities, or limitations on liability provided by any applicable Minnesota Law, including Minnesota Statutes, Chapter 466 and section 471.59, subdivision 1a. Any uninsured liabilities incurred by the Fencing Consortium shall be paid by the Members in the same percentage as their Member Assessments as set out in this Agreement.
- 9.2 **Director Indemnification.** The Fencing Consortium shall defend and indemnify its Directors from any claim or damages levied against a Director arising out of the Director’s lawful acts or omissions made or occurring in the good faith performance of their duties on the Board. The Fencing Consortium is not required to indemnify a Director for any act or omission for which the Director is guilty of malfeasance, willful neglect of duty, or bad faith.
- 9.3 **Member Indemnification.** The Fencing Consortium shall hold the Members harmless, individually and collectively, and will defend and indemnify the Members for any claims, suits, demands or causes of action for any damages or injuries based on allegations of negligence or omissions by the Fencing Consortium. The Fencing Consortium’s duty to indemnify does not constitute, and shall not be construed as, a waiver by either the Fencing Consortium or any or all Members of any exemptions, immunities, or limitations on liability provided by law or of being treated as a single governmental unit as provided in Minnesota Statutes, section 471.59, subdivision 1a.
- 9.4 **Liability.** To the fullest extent permitted by law, this Agreement and the activities carried out hereunder thereof are intended to be and shall be construed as a “cooperative activity” and it is the intent of the Members that they, together with the Board, shall be

deemed a “single governmental unit” for the purposes of liability, all as set forth in Minnesota Statutes, section 471.59, subdivision 1a. For purposes of the statute, each Member to this Agreement expressly declines responsibility for the acts or omissions of the other Members.

SECTION X DISPUTE RESOLUTION

- 10.1 **Dispute Resolution Process.** The Members agree to engage in good faith to attempt to resolve any disputes that may arise over the establishment, operation, or maintenance of the Fencing Consortium. If a dispute is not resolved informally, the Members agree to use the following process to attempt to resolve any dispute they may have related to the Fencing Consortium.
- (a) Written Notice of Dispute. Any Member with a dispute regarding the Fencing Consortium or the Board may submit a written explanation of its dispute to the Fencing Consortium and to each Member. The Board shall make the email list of Members available for the purpose of providing this notice. The explanation of the dispute must be detailed, not repetitive of a dispute already addressed by the Board regarding the same Member, relate directly to a matter within the scope of the Fencing Consortium or of the Board’s powers, and must suggest a solution.
 - (b) Review and Response by Board. Upon the Fencing Consortium’s receipt of a written dispute it shall be placed on the agenda of the Board’s next scheduled regular meeting for consideration. The Board shall respond in writing to all properly submitted disputes within three months and shall provide each Member a copy of its response.
 - (c) Mediation. If the Member with the dispute is not satisfied with the Board’s response, it may file a written request with the Board for mediation. If the Member and the Board are not able to mutually agree on a mediator, the Member and the Board shall each select a mediator and the two mediators shall select a third. Each party to the mediation shall be responsible for the cost of the mediator it selected and shall share equally in the costs of the mediation and of the third mediator.
 - (d) Binding Arbitration. If the dispute is not resolved in mediation, the aggrieved Member and the Board may agree to submit to a binding arbitration process. The arbitration shall be conducted in accordance with Minnesota Statutes, chapter 572B following the Commercial Arbitration Rules of the American Arbitration Association, unless the Board and the Member agree to follow different rules. The Members and the Board agree the decision of the arbitrator shall be binding on the Fencing Consortium and its Members.

**SECTION XI
WITHDRAWAL OF A MEMBER**

- 11.1 **Process.** A Member may withdraw from the Fencing Consortium by providing written notice to the Board of its intent to withdraw. To avoid a withdrawal from interrupting the on-going payments for the costs of the Fencing, the effective date of the withdrawal will depend on its timing with respect to the Board’s work to set the budget for the upcoming year. If the Board receives the withdrawal notice prior to May 1st in a year, the effective date of the withdrawal will be December 31st of the same year. If the Board receives the notice after May 1st, the withdrawal will be effective December 31st of the following year.
- 11.2 **Effect of Withdrawal.** The withdrawing Member shall be responsible for paying its full Member Assessment for the full year in which the withdrawal is effective. Recognizing the Fencing Consortium is an ongoing concern, the Members agree the withdrawing Member shall not receive any reimbursement of the amounts it has paid and is not entitled to any share in the assets of the Fencing Consortium. Upon the effective date of the withdrawal, the former Member shall no longer be considered a Member under this Agreement.

**SECTION XII
DISSOLUTION OF FENCING CONSORTIUM**

- 12.1 **Dissolution Process.** The Fencing Consortium may only be dissolved by a joint resolution approved by four-fifths of the then current Members or by a unanimous vote of the entire Board on a dissolution resolution. Dissolution shall not be effective for at least six months from the adoption the resolution unless an earlier dissolution date is approved as part of the resolution. Prior to the effective date of the dissolution, the Board shall use the Fencing Consortium’s assets to pay its outstanding obligations. If the assets on hand are not sufficient to pay all outstanding obligations, the Board shall impose a Member Assessment to collect sufficient funds to pay the outstanding amounts. The Board shall divide the amount needing to be collected by a Member Assessment using the same formula for other Member Assessments. The Fencing Consortium shall not be finally dissolved until its outstanding obligations are paid in full.
- 12.2 **Distribution of Assets and Property.** Upon dissolution, the Board shall distribute any remaining assets to the Members in proportion to the Member Assessment of each Member in effect as of the date of dissolution. The Board shall have the power to determine the best method for distributing the assets and to decide any disputes that may arise among the Members concerning such distribution.

**SECTION XIII
MISCELLANEOUS PROVISIONS**

- 13.1 **Official Copy.** This Agreement is being entered into through the adoption by each Member and the Membership Resolution. The Board shall maintain the official copy of this Agreement and maintain a list of the Original Members and the Additional Members.

The official copy shall constitute the Agreement, which shall be binding on all of the Members.

- 13.2 **Data Practices.** The Fencing Consortium shall comply with the requirements of Minnesota Statutes, chapter 13, the Minnesota Government Data Practices Act (“Act”). The Vendor shall be required to comply with the Act as provided in Minnesota Statutes, section 13.05. The Vendor shall be required to notify the Board if it receives a data request and to work with the Fencing Consortium to respond to it.
- 13.3 **Notices.** Any notice required or permitted to be given to the Fencing Consortium under this Agreement shall be given in writing, and shall be sent by first class mail to its current address. Notice to each Member shall be given in writing by first class mail or email to the Member’s chief of police or other designated contact person.
- 13.4 **Waiver.** The delay or failure of any party of this Agreement at any time to require performance or compliance by any other party of any of its obligations under this Agreement shall in no way be deemed a waiver of those rights to require such performance or compliance.
- 13.5 **Governing Law.** The respective rights, obligations and remedies of the parties under this Agreement and the interpretation thereof shall be governed by the laws of the State of Minnesota which pertain to agreements made and to be performed in the State of Minnesota.
- 13.6 **Headings and Captions.** The headings and captions of these paragraphs and sections of this Agreement are included for convenience or reference only and shall not constitute a part hereof.
- 13.7 **No Third-Party Rights.** This Agreement is entered into for the sole benefit of the Members and no other parties are intended to be direct or incidental beneficiaries of this Agreement, and no third party shall have any right in, under, or to this Agreement.
- 13.8 **Good Faith.** Each Member shall act in good faith. In exercising its rights and fulfilling its obligations under this Agreement, each party acknowledges that this Agreement contemplates cooperation between and among the parties.
- 13.9 **Entire Agreement.** This Agreement, including the recitals and all of the Membership Resolutions, contains the entire understanding between the Members concerning the subject matter hereof.
- 13.10 **Amendments.** Amendments to this Agreement may be proposed by the Board or by at least 10% of the Members submitting a proposed amendment to the Board. The Board shall forward proposed amendments to the Members in the form of an amendment resolution. The Board will only forward amendments proposed by Members if it determines the proposed amendments are lawful and not contrary to the primary purposes of this Agreement. Members adopting the amendment resolution shall return a copy of

the executed resolution to the Board. A proposed amendment shall be considered approved if the amendment resolution is adopted by at least 90% of the then current Members.

- 13.11 **Examination of Books.** Pursuant to Minnesota Statutes, section 16C.05, Subd. 5, the books, records, documents and accounting procedures and practices of the Fencing Consortium and the Vendor are subject to examination by the State. Members may examine the financial records of the Fencing Consortium upon reasonable request.
- 13.12 **Recitals and Exhibits Incorporated.** The recitals contained herein, and the Membership Resolutions, are incorporated in and made part of this Agreement.

IN WITNESS WHEREOF, the Members have, by adoption and execution of the Membership Resolution, entered into this Agreement as of the Effective Date or, if an Additional Member, as of the date of acceptance by the Board of the Membership Resolution.

[A list of all Members is maintained by the Fencing Consortium.]



AGENDA REPORT

Meeting Date: May 23, 2022

Meeting Type: City Council

Submitted By: Melissa Moore, City Clerk
Brooke Hall, Communications Specialist

Title

Resolution No. 2022-52, Authorizing Participation of the City of Fridley in the Minnesota Local Performance Measurement Program

Background

In 2019, the City of Fridley (City), under the general direction of the City Manager, formed the Process Management (PMT) to improve the efficiency and efficacy of City programs and services. The PMT consists of staff from each department, trained in continuous improvement, performance measurement and problem solving.

During the formation process, the PMT created two committees: 1) Process Improvement (Process), and 2) Performance Measurement (Performance). The Process Committee seeks to improve businesses processes by reducing waste and enhancing quality. The Performance Committee developed, and continues to develop, a set of measures based on guidance from the Minnesota Local Performance Measurement Program (Program) offered by the Office of the State Auditor (OSA) in conjunction with the Council on Local Results and Innovation.

By formally reporting on at least 10 of the 29 performance measures identified by the Program to the OSA, the City may receive two benefits: 1) a per capita reimbursement of \$0.14, and 2) an exemption from property tax levy limit if they are in effect. To participate in the Program, the City Council must adopt the minimum number of performance measures, report them at least annually to residents and submit a document detailing the actual results.

Based on those criteria, the PMT drafted the 2021 Performance Measures Report (Exhibit A), which outlines 18 performance measures. In addition to the benefits of the Program, the City will use the report to inform policy decisions, such as budget recommendations, and to gauge the success of City programs and services. Upon approval, the City would also post the report on its website.

Financial Impact

Staff estimate the City will receive a reimbursement of approximately \$4,100. The Adopted 2021 Budget did not include this additional revenue, which will be used to help defray the cost of PMT operations.

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.

Recommendation

Staff recommends the approval of Resolution No. 2022-52.

Focus on Fridley Strategic Alignment

- | | |
|--|---|
| <u>X</u> Vibrant Neighborhoods & Places | <u>X</u> Community Identity & Relationship Building |
| <u>X</u> Financial Stability & Commercial Prosperity | <u>X</u> Public Safety & Environmental Stewardship |
| <u>X</u> Organizational Excellence | |

Attachments and Other Resources

- Resolution 2022-52
- Exhibit A: 2021 Performance Measurement Report

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.

Resolution No. 2022-52

Authorizing Participation of the City of Fridley in the Minnesota Local Performance Measurement Program

Whereas, in 2010 the Minnesota Legislature created the Council on Local Results and Innovation; and

Whereas, the Council on Local Results and Innovation developed a standard set of performance measures that will aid residents, taxpayers, and state and local elected officials in determining the efficacy of local governments in providing services and measure residents’ opinion of those services; and

Whereas, benefits to the City of Fridley are outlined in Minnesota Statute § 6.91 and include eligibility for a reimbursement as set by State statute; and

Whereas, any city participating in the comprehensive performance measurement program is also exempt from levy limits for taxes, if levy limits are in effect; and

Whereas, the City Council has adopted and implemented at least 10 of the performance measures, as developed by the Council on Local Results and Innovation, and a system to use this information to help plan, budget, manage and evaluate programs and processes for optimal future outcomes.

Now, therefore, be it resolved, that the City Council of the City of Fridley will report the results of the performance measures to its citizenry by the end of the year through publication, direct mailing, and posting on the City’s website.

Be it further resolved, the City Council of the City of Fridley will submit to the Office of the State Auditor the actual results of the performance measures adopted by the city.

Passed and adopted by the City Council of the City of Fridley this 23rd day of May, 2022.

Scott J. Lund – Mayor

Attest:

Melissa Moore – City Clerk



2021

Performance Measures Report



City of Fridley | 2021 Performance Measurement Report

In summer 2019, the City of Fridley Process Management Team was formed with representatives from every department. After completing an in-depth analysis of customer service standards at the Fridley Civic Campus, the team was separated into two subcommittees: Process Improvement and Performance Measurement.

The Process Improvement Subcommittee was tasked with reviewing applications from departments requesting specific processes to be analyzed and improved. The Performance Measurement Subcommittee was assigned with developing a report on the required measures for the State of Minnesota Performance Measurement Program through the Council on Local Results and Innovation (CLRI).

The Performance Measurement Committee coordinated with City departments to report on 18 measures in the report. The measures were divided into four categories: General, Police, Fire and Public Works (Streets, Water and Sanitary Sewer).

Within the report, there is a full overview of the elected performance measures data, as well as individual data sets and descriptions of the measurements. Descriptions include what data is being measured, why the data is important, and what the results mean for the City of Fridley.

On May 23, 2022, the Fridley City Council adopted a resolution authorizing the Performance Measurement Committee to submit the 2021 Performance Measurement Report to the Office of the State Auditor.

For the 2021 report, the Process Management Team consisted of the following members:

Performance Measurement Subcommittee

Brooke Hall, Communications & Engagement
Melissa Moore, City Manager’s Office

Process Improvement Subcommittee

Karen Fischer, Public Safety
Mike Grundman, Information Technology
Brooke Hall, Communications & Engagement
Beth Kondrick, Public Works

Process Improvement Subcommittee (cont.)

Trisha Lindahl, Community Development
Pat Maghrak, Finance
Melissa Moore, City Manager’s Office
Jessica Nelson-Roehl, Community Services
Mikey Oman, Employee Resources
Cody Rosetti, Springbrook Nature Center
Stacy Stromberg, Community Development
Andy Todd, Public Safety
Maddison Zikmund, Public Safety



City of Fridley Standard Performance Measures

For the Year Ended December 31, 2021

Item 7.

General	2017	2018	2019	2020	2021
Percentage Change in Taxable Market Value	6.60%	12.80%	6.37%	7.64%	6.29%
Nuisance Code Enforcement Cases per 1,000 population	26.12	49.35	58.72	33.86	35.18
Bond Rating	Aa2	Aa2	Aa2	Aa2	Aa2
Accuracy of Post Election Audit	Not selected for audit	Not selected for audit	Not selected for audit	Not selected for audit	Not selected for audit
Police Services					
Part I Crime Rates	1,118	1,100	1,148	1,329	1,312
Part II Crime Rates	1,412	1,461	1,163	1,007	842
Part I Crime Clearance Rates	25%	26%	28%	24%	32%
Part II Crime Clearance Rates	50%	52%	52%	42%	50%
Average Police Response Time	3:27 Minutes	3:12 Minutes	3:33 Minutes	3:53 Minutes	5:39 Minutes
Fire & EMS Services					
Insurance Industry Rating of Fire Services	Class 3	Class 3	Class 3	Class 3	Class 3
Average Fire Response Time	5:00 Minutes	6:00 Minutes	5:47 Minutes	6:07 Minutes	6:07 Minutes
Fire Calls Per 1,000 Population	128	91	94	114	95
Number of Fires with Losses Resulting in Investigation	35	45	44	39	40
Streets					
Average City Street Pavement Condition Rating	7.08	6.92	6.50	6.84	6.80
Expenditures for Road Rehabilitation per Paved Lane Mile Rehabilitated	\$150,803	N/A	\$194,894	\$213,794	\$122,515
Percentage of All Jurisdiction Lane Miles Rehabilitated in a Year	1.68%	0%	0.51%	3.148%	2.580%
Average Hours to Complete Road System During Snow Event	6.88	7.33	6.28	7.39	7.25
Water					
Operating Cost per 1,000,000 Gallons of Water Pumped/Produced	\$1,741	\$1,846	\$1,957	\$1,868	\$1,886
Sanitary Sewer					
Number of Sewer Blockages on City System per 100 Connections	.036	.060	.048	.036	.012



Taxable Property Market Value	2017	2018	2019	2020	2021
Percentage Change	2.32%	6.56%	12.81%	12.08%	6.29%
Taxable Market Value	2,263,260,400	2,411,702,930	2,720,564,453	3,049,186,337	3,240,926,104

Source: Anoka County and City Assessor’s Office

Percent Change in the Taxable Market Value

What is it?

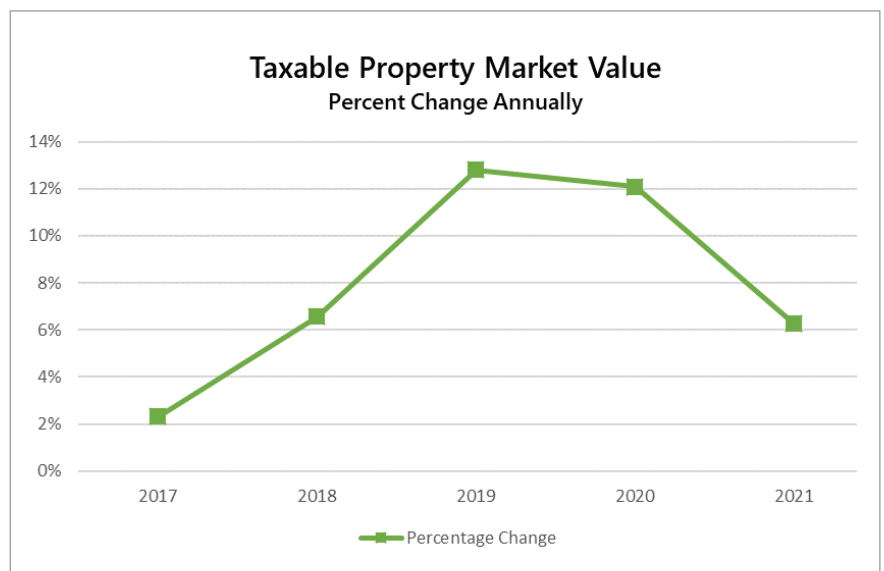
As a local taxing jurisdiction, property taxes are the principal funding source for the City and its operations. For some real property, a portion of its market value may be excluded from taxation, such as the Homestead Market Value Exclusion. Once a taxing jurisdiction applies those exclusion, the market value becomes the Taxable Market Value (TMV).

Why does it matter?

The City uses the TMV to help determine the tax liability for each property within its jurisdiction. Usually, when the TMV for the City increases, the property tax rate decreases, and a property pays less in City property taxes. In other words, when the City grows and there are more properties to pay taxes, they can all pay a little less.

What does the data tell us?

Over the past few years, the City experienced a significant growth in the TMV, increasing about 33 percent since 2016. Generally, the City attributed this change to a strong housing market and several substantial redevelopment projects, including Cielo Apartment Homes and Northern Stacks, among others. Coupled with other changes in the local real estate market, the City was able to generate additional property tax revenues for the entire Fridley community.





General: Market Value, Code Enforcement, Bond Rating, Elections

Nuisance Code Enforcement Cases	2017	2018	2019	2020	2021
Cases per year	726	1,369	1,629	992	1,041
Population per year	27,792	27,742	27,742	29,300	29,590
Cases Per 1,000 Residents	26.12	49.35	58.72	33.86	35.18

(# of cases/population) X 1,000 = Cases per 1,000 population, Source: City Planning Division & Population ASC Source

Nuisance Code Enforcement Cases (Per 1,000 Residents)

What is it?

The City must preserve and protect the general welfare of its residents, including the abatement and prevention of public nuisances. Minnesota Statute § 561.01 states "Anything which is injurious to health, or indecent or offensive to the senses, or an obstruction to the free use of property, so as to interfere with the comfortable enjoyment of life or property, is a nuisance."

Why does it matter?

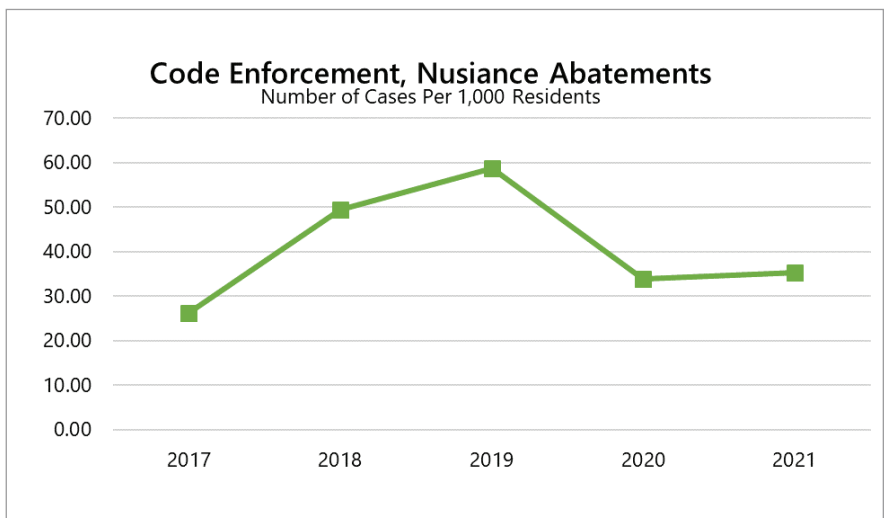
Public nuisance ordinances are designed to preserve the peace, quality of life, morals and public health of a community. The Fridley City Code regulates a number of activities to prevent the creation of public nuisance, including: compost, refuse and yard waste storage; exterior storage; fences; housing and lawn maintenance; home occupations; noise; vehicle parking, sale and storage; and vision safety. These efforts make the City a safe, vibrant, friendly and stable home for families and businesses.

What does the data tell us?

Between 2017-2019, nuisance code enforcement cases per 1,000 residents rose due to a renewed compliance effort and the expansion of the Fridley City Code to include back or rear yard storage in 2019. The cases dropped in 2020 due to a decrease in bank-owned properties and code enforcement visits due to the COVID-19 health pandemic.

As a result, the City anticipates nuisance

code enforcement case to increase in the next three years then return to more typical caseloads.





Moody Bond Rating	2017	2018	2019	2020	2021
Rating	Aa2	Aa2	Aa2	Aa2	Aa2

Source: Moody's Investor Services

Bond Rating

What is it?

On occasion, the City issues debt, known as bonds, to support capital improvements (e.g., road rehabilitation). The process tends to be similar to a mortgage used for a home – a financial institution lends money to the City and the City agrees to repay it with interest over many years. To verify the City's ability to make those payments, it receives a bond rating from an independent agency, Moody's Investor Services (Moody's). The agency evaluates the City on several factors, such as economic stability, management practices and financial performance.

Why does it matter?

A bond rating may be thought of as a measure of risk or the likelihood that the City would not be able to make debt service payment, also known as default. Therefore, a financial institution uses the bond rating to determine the cost to the City to borrow money – expressed as a higher or lower interest rate. The higher the bond rating, the lower the interest rate and vice versa. In some situations, a lower bond rating (higher interest rate) could cost hundreds of thousands of dollars in additional interest costs.

What does the data tell us?

The City maintains an Aa2, or the third highest, bond rating from Moody's. The most recent bond rating (2020) notes the healthy financial reserves, stable operations and strong redevelopment activities. In 2016, Moody's Investor Services downgraded the City when it borrowed about \$50,000,000 to construct the Fridley Civic Campus, noting the concentration of the property tax base, elevated debt load and lower than average household incomes for the community.



Election Cycle	2016	2017	2018	2019	2021
Accuracy of Post Election Elected	Not Selected for Audit	Not Selected for Audit	Not Selected for Audit	Not Selected for Audit	Not Selected for Audit

Source: City Clerk’s Office

Accuracy of Post-Election Audit Results

What is it?

According to the Office of the Secretary of State, “Minnesota Statute § 206.89 states that after every state general election, Minnesota counties perform a post–election review of election results returned by the optical scan ballot counters used in the state. The review is a hand count of the ballots for each eligible election (US President, US Senator, US Representative and Governor) in the selected precincts compared with the results from the voting system used in those precincts.”

For Anoka County (County), the County Canvassing Board must conduct a review of at least four precincts, or three percent of the total number of precincts in the County, whichever is greater. The precincts must be selected randomly.

Why does it matter?

Post–election audits allow the City, other levels of government and the public to verify election results, deter voter fraud, discover errors and promote confidence in the election(s) process. In turn, the review helps the City improve internal processes and service delivery.

What does the data tell us?

Since 2016, the County has not selected the City for a post–election audit. To date, the City has not experienced any concerns or issues with election accuracy.



	2017	2018	2019	2020	2021
Part I Crime	1,118	1,100	1,148	1,329	1,312
Part II Crime	1,412	1,461	1,163	1,007	842
Total	2,530	2,561	2,311	2,336	2,154

Source: City Police Division

Part I and Part II Crime Rates

What is it?

Crimes committed by perpetrators are classified as either Part I or Part II crimes. Part I crimes include homicide, sexual assault, robbery, aggravated assault, burglary, larceny-theft (shoplifting, pickpockets), motor vehicle theft, and arson. Part II crimes include other assaults, forgery and counterfeiting, fraud, embezzlement, stolen property (buying, receiving, possessing), prostitution, sex offenses, drug abuse violations, offenses against family and children, driving under the influence, drunkenness, disorderly conduct and all other offenses.

Why does it matter?

This data reported by the Department of Public Safety reflects the City’s commitment to promoting public safety. Partnering with the community through engagement, leadership and education, assists in keeping Part I and Part II crime rates low.

What does the data tell us?

The Police Division responds to thousands of calls for service each year. Generally, Fridley experiences the same trends as the national average for both classifications and is similar to comparable surrounding communities.

Part I Crimes remained steady in 2021. At the same time, less violent Part II Crimes decreased to the lowest rate in five years. These changes were also consistent with the national average. In Fridley, the Police Division saw a decline in fraud and forgery, which may be attributed to businesses taking stronger actions regarding accepting checks and credit cards.



Police Services: Crime Rates, Clearance Rates and Response Times

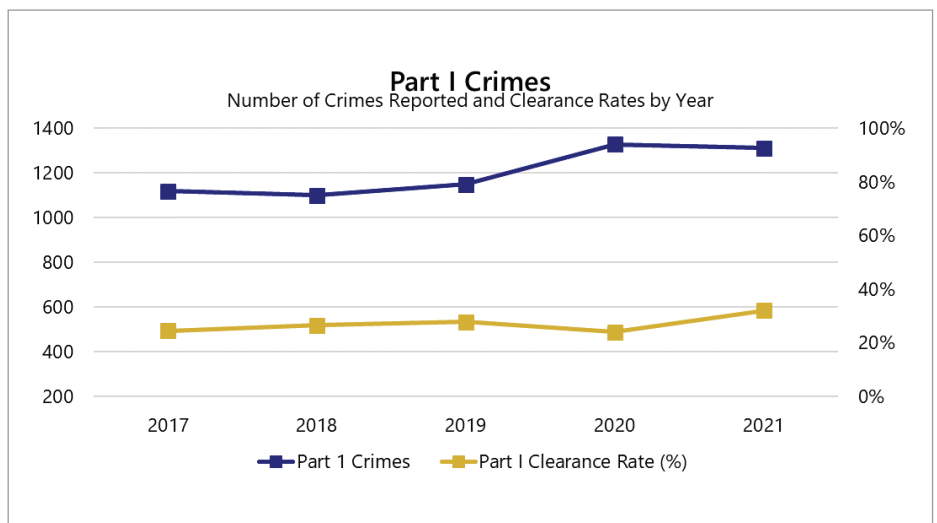
	2017	2018	2019	2020	2021
Part I Clearance Rate (%)	25%	26%	28%	24%	32%
Part II Clearance Rate (%)	50%	52%	52%	42%	50%

Source: City Police Division

Part I and Part II Clearance Rates

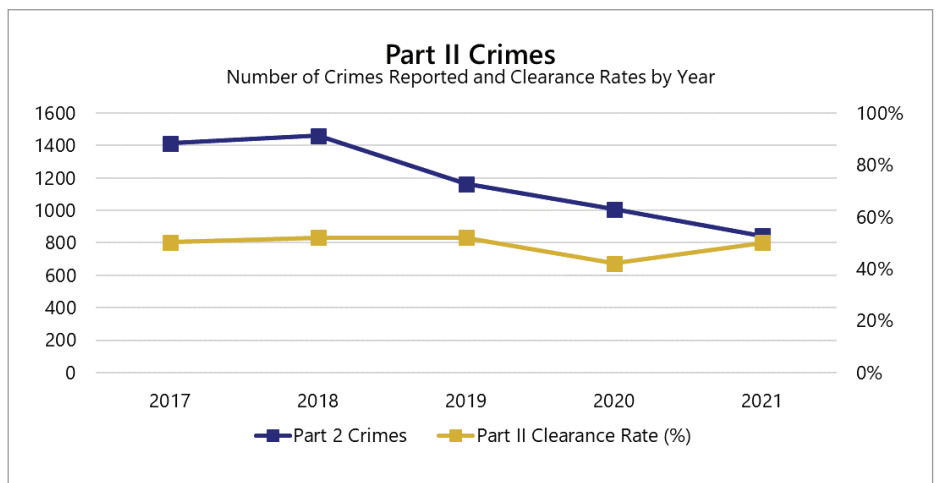
What is it?

Clearance rates measure the number of calls for service involving Part I and Part II crimes leading to various resolutions including warnings, citations or even arrests. The clearance rate is calculated by dividing the number of crimes that are cleared by the total number of crimes recorded.



Why does it matter?

The Police Division promotes the safety of the community and the feeling of security through the maintenance of law and order. This includes following through and applying legal penalties for violations.



What does the data tell us?

Evaluating the rate at which Part I and Part II crimes are cleared is often used as a measure of effectiveness in solving crimes. The decrease in 2020 is a result of a change in reporting systems this year. Previously, only the top three counts were included in 2020, all counts of the crimes are factored into the clearance rate.



Police Services: Crime Rates, Clearance Rates and Response Times

	2017	2018	2019	2020	2021
Average Police Response Time	3:27 minutes	3:12 minutes	3:33 minutes	3:53 minutes	5:39 minutes

Source: City Police Division

Average Police Response Time

What is it?

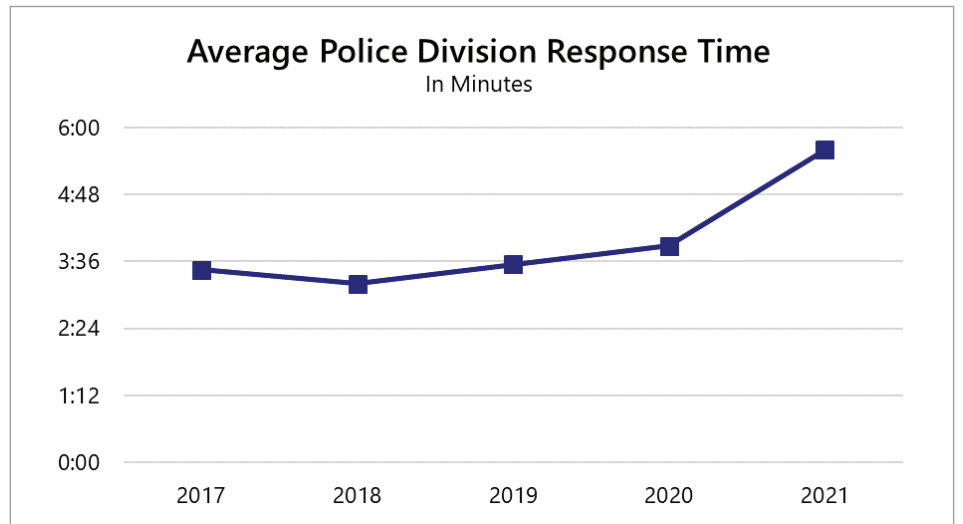
The average police response time details calls for service through the Anoka County Dispatch Center. The times do not reflect calls for service initiated by staff in the field. The measurement analyzes the amount of time from when an officer was sent on a call, to when the officer indicated they arrived on scene.

Why does it matter?

The Police Division promotes the safety of the community and the feeling of security through the maintenance of law and order, crime prevention, timely response to requests for police service, and positive contacts with the public.

What does the data tell us?

Response times saw an increase in 2021. This is due to new hires, training shifts, and operating at shift minimums. New officers can take a bit longer to respond to calls as they learn the layout of the City, and lower priority calls have had to wait longer than usual to be resolved due to staffing.



However, this increase in response time does not apply to urgent calls. Anoka County dispatch prioritizes calls on a scale of 1-5. Level 1 and 2 calls are urgent. If all Fridley officers are engaged in calls for service when an urgent call comes in, the City has mutual aid agreements with neighboring communities.



	2017	2018	2019	2020	2021
Insurance Industry Rating of Fire Services	Class 3	Class 3	Class 3	Class 3	Class 3

Source: City Fire Division

Insurance Industry Rating of Fire Services (Rating/Every 5 Years)

What is it?

A company called Insurance Services Office (ISO) creates ratings for fire departments and their surrounding communities. An ISO fire insurance rating, also referred to as a fire score or Public Protection Classification (PPC), is a score from 1 to 10 (1 is the best, 10 is the worst) that indicates how well-protected your community is by the fire service. Insurers then use it to help set business and homeowner insurance rates. The more well-equipped a fire service is to put out a fire, the less likely houses will be lost to a structure fire. There is less risk to the home, and therefore it is less expensive to insure.

Why does it matter?

In order to maintain a good ISO rating, a city must demonstrate their ability to provide fire protection through many different areas, such as the ability to deliver a minimum amount of water to a fire through well-maintained fire hydrants, having fire engines that deliver a minimum amount of water in gallons per minute (GPM), maintaining enough fire engines for the city size, and staffing fire stations with the minimum amount of trained firefighters.

Why does the data tell us?

The Fire Division has been able to maintain an ISO rating of Class 3 consistently over the years, according to the Public Protection Classification Summary Report (PPC). The results are based on emergency communication, fire department equipment and operations, city water supply, and community risk reduction surveys. This rating is typical of a City the size of Fridley.



Fire & EMS Services: Rating, Response Times, Calls, Fire Data

	2017	2018*	2019	2020	2021
Fire Calls per 1,000 Population	128	91	94	114	102

Source: City Fire Division. *In 2018, fire response changed for medical-related calls. Allina began providing primary response for medicals and fire response was reserved for priority medical calls. This accounts for the difference from 2018 and 2019.

Fire Calls per 1,000 Population

What is it?

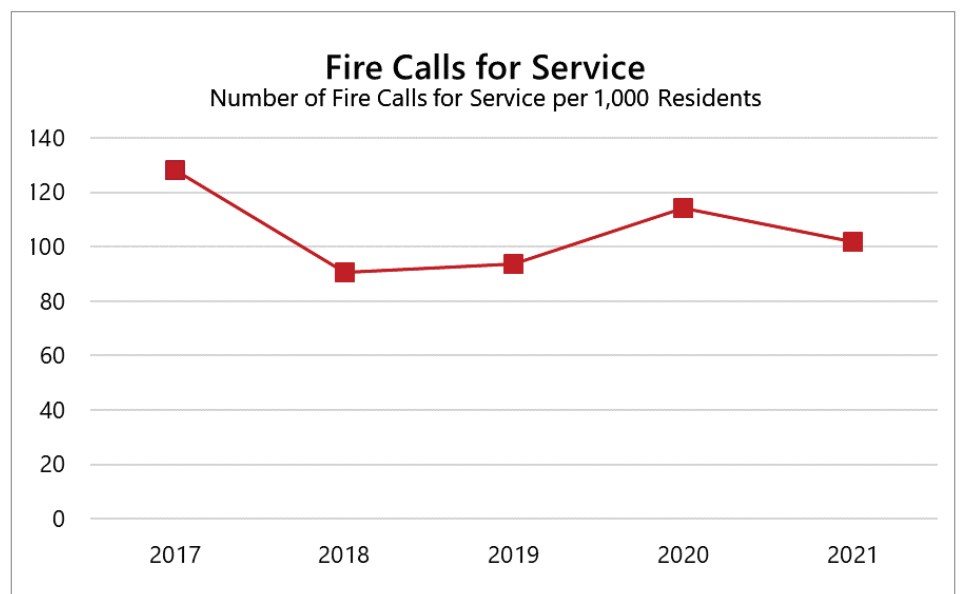
The Fire Division responded to 3,003 emergency calls in 2021. As of 2021, the current population in Fridley was estimated at about 29,530. Based on the number of calls and total residents, there were 102 emergency responses per 1,000 Fridley residents.

Why does it matter?

The Fire Division projects an increase of more than 14 percent in emergency response calls over the next few years. This is based on the planned future residential housing and multi-story developments that lead to an estimated increase of 4,000 residents. The increase will determine future growth, staffing, equipment, and the supply needs of the division.

Why does the data tell us?

In 2018, the Fire Division reduced the amount of call types they responded to, which resulted in a decrease in calls per 1,000 residents. In 2020, the Fire Division began responding to medical-related calls again to assist the Police Division with the increase in calls during the pandemic. The Fire Division had more access to Personal Protective Equipment (PPE), which allowed them to better respond to illness-related calls for service.





Fire & EMS Services: Rating, Response Times, Calls, Fire Data

	2017	2018	2019	2020	2021
Average Fire Response Time	5 minutes	6 minutes	5:47 minutes	6:07 minutes	6:07 minutes

Source: City Fire Division

Average Fire Response

What is it?

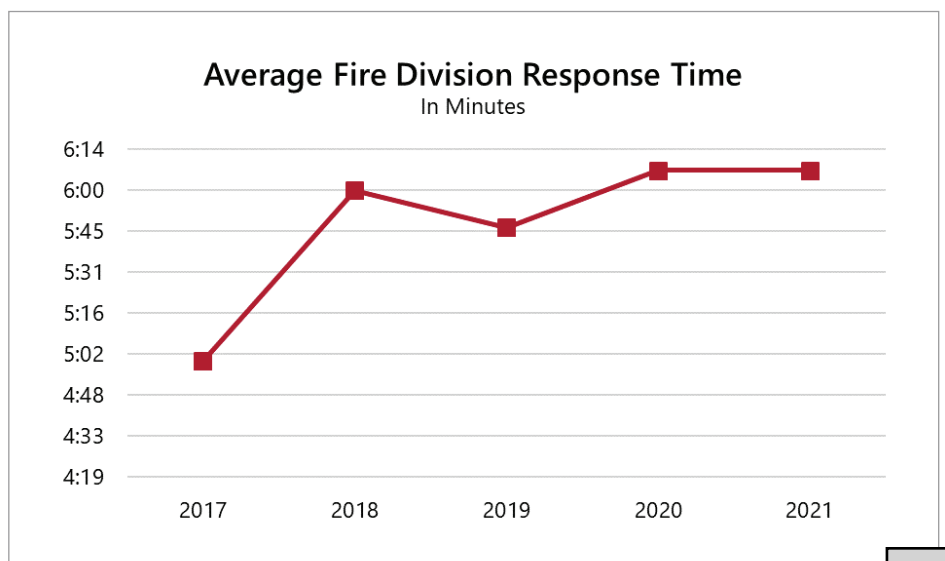
When fire services analyze their response times, they are really analyzing seconds in time. For example, the National Fire Protection Association (NFPA) 1710 standard states that “[T]he fire department’s fire suppression resources shall be deployed to provide for the arrival of an engine company within a 240-second travel time (four minutes) to 90 percent of the incidents.” That means every second counts, including call answering time (15 seconds), call processing time (60 seconds), and turnout time (80 seconds). For the City’s paid-on-call firefighters, response time from home is approximately 6-10 minutes.

Why does it matter?

When measuring the effectiveness of fire protection services, response times are the key indicator. It determines if more resources are needed to effectively serve and protect communities. Therefore, it is crucial that local governments take these statistics seriously and allocate resources according to the specific needs of their local fire departments.

What does the data tell us?

The decrease in 2017 may be related to the switch in reporting softwares during that year. This could account for the way response times were being reported and incomparable data sets during that time. An increase in 2020 is related to a change in staffing structure to minimize contact between staff.





Fire & EMS Services: Rating, Response Times, Calls, Fire Data

	2017	2018	2019	2020	2021
Number of fires with loss resulting in investigation	35	45	44	39	40

Source: Fire Division

Number of Fires Resulting in Investigation and Financial Loss

What is it?

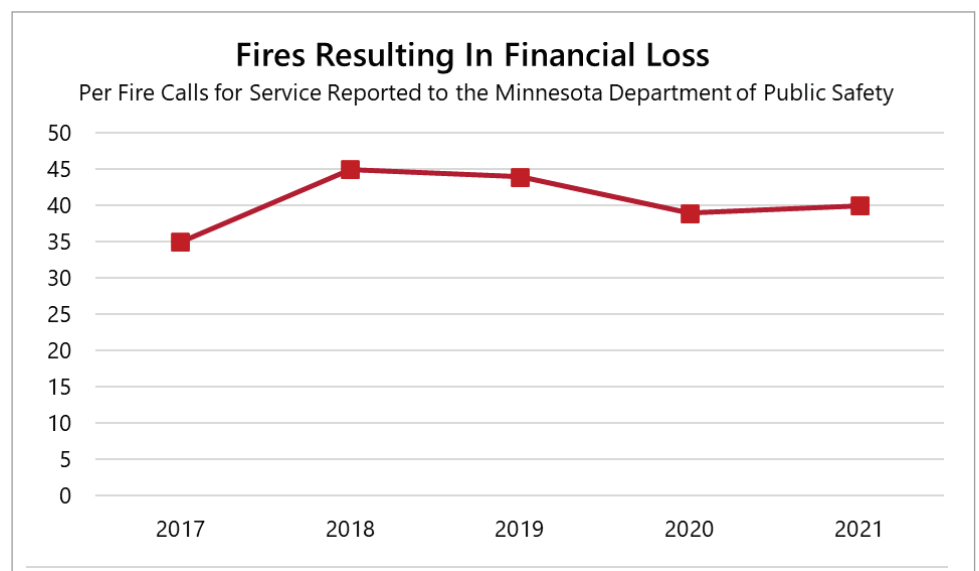
Between 2011 and 2015, U.S. fire departments reported an estimated 358,500 residential home fires each year. On average, there were about 2,695 deaths, 12,000 injuries and property damage averaging \$7 billion throughout the U.S. per year from 2011 through 2015. Residential home fires usually start from open flames, accidents, and cooking, among other causes.

Why does it matter?

Documenting fires that resulted in investigation and financial losses as a result of the fires is a crucial tool in decision-making and helping to reduce loss to life/property due to fires. Estimating financial loss and property value are important pieces of data when assessing fire response at local, state and national levels.

What does the data tell us?

The data represents a general plateau of fires resulting in a financial loss. The Fire Division has been effective in limiting the number of significant fires and providing the same level of service, even as the city has grown in value and population with residential development.





	2017	2018	2019	2020	2021
Average City Street Pavement Condition Rating	7.08	6.92	6.5	6.84	6.8

Source: Engineering Division

Average City Street Pavement Condition Rating

What is it?

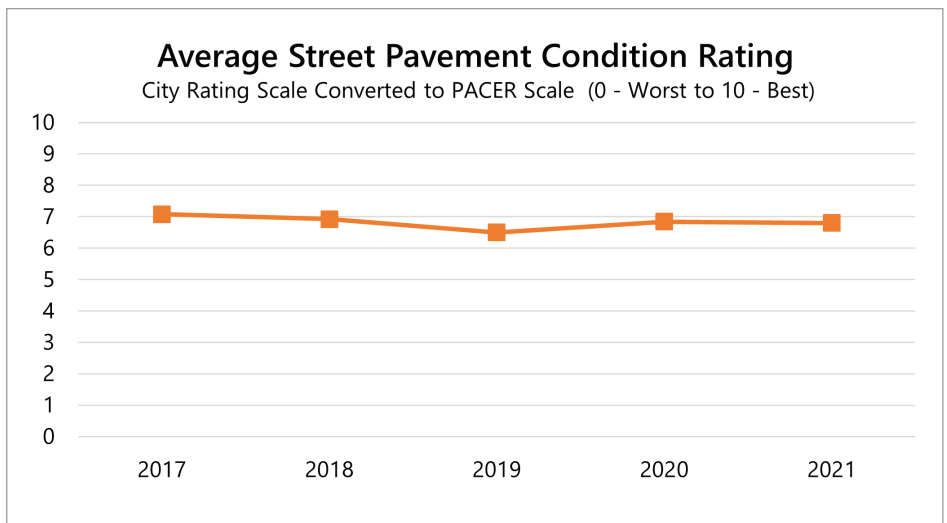
Public Works employees inspect City streets each year. Each street is given a rating on the Pavement Surface Evaluation and Rating (PASER) scale based on cracks, utility cuts and imperfections on the roadway. On the scale, 0 is the worst and 10 is the best. Data previous to 2019 was based off of a unique Fridley scale. 2019 was the first year on the PASER system, which has a different rating methodology. Ratings prior to 2019 were converted to the new system.

Why does it matter?

Regular roadway minor maintenance methods such as roadway and crack sealing and micro surfacing are cost-effective approaches to maintaining pavement in relatively good condition. If a roadway has too low of a rating, minor maintenance is ineffective, and it will need to be reconstructed entirely – which is much more expensive. Continued maintenance helps slow the aging of the pavement. However, once the pavement is 50-60 years old, too much minor maintenance is needed, and a full rehabilitation is often the most efficient method of maintaining pavement quality.

What does the data tell us?

The ratings are used to determine whether the City’s road maintenance and rehabilitation strategies are satisfactory, and if there is a change in pavement quality, which may indicate that a higher or lower investment in pavement preservation is required. Year-over-year data may not reflect a fully accurate comparison due to conversion of old ratings to the new PASER system. The rating remained the same in 2021 due to the offset of degradation through improvements and repairs made.





	2017	2018*	2019	2020	2021
Expenditures for road rehabilitation per paved lane mile rehabilitated	\$150,803	N/A	\$194,894	\$213,794	\$122,515

Source: Engineering Division *There was no rehabilitation project for 2018.

Expenditures for Road Rehabilitation Per Paved Line Mile Rehabilitated

What is it?

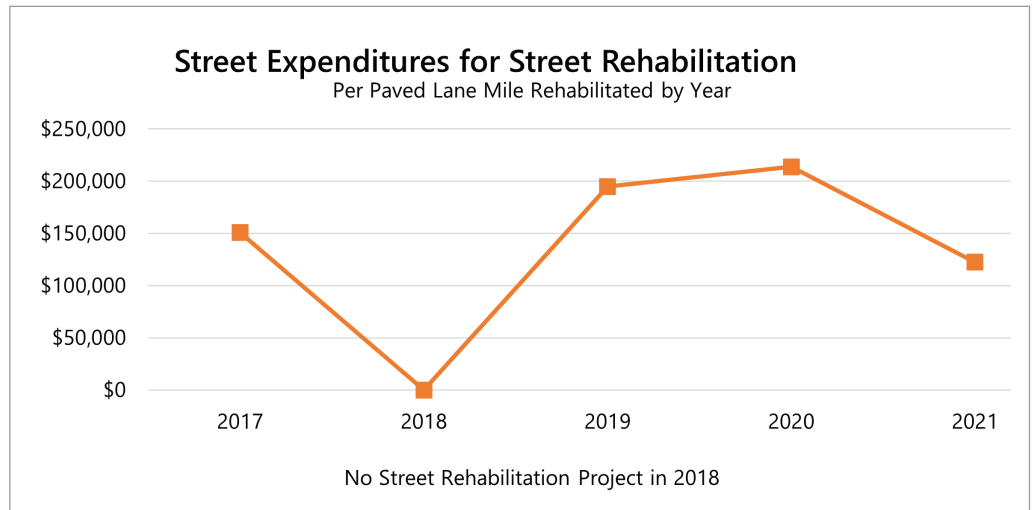
This data is measuring the cost per mile for major reconstruction of roadways. The amount is influenced by the roadway characteristics and the length of roadway segments completed in a given year.

Why does it matter?

This data shows how cost-effective the rehabilitation methods are, illustrates increases in cost of construction, and if improvements need to be made in the manner in which roads are reconstructed. This number also reflects the numerous factors influencing the complexity of construction and rehabilitation of roadways.

What does the data tell us?

The data tells the City how cost-effective rehabilitation projects are, and displays efficiency in use of funding. The significant decrease in 2018 reflects the absence of a rehabilitation project that year. In 2020, Council approved additional investments to street rehabilitation through reconstruction. In 2021, a combination of reconstruction and resurfacing was used, which reduced the average cost rehabilitation for the year.





	2017	2018*	2019	2020	2021
Percentage of all jurisdiction lane miles rehabilitated in the year	1.68%	N/A	0.51%	3.15%	2.6%

Source: Engineering Division

Percentage of All Jurisdiction Lane Miles Rehabilitated in the Year

What is it?

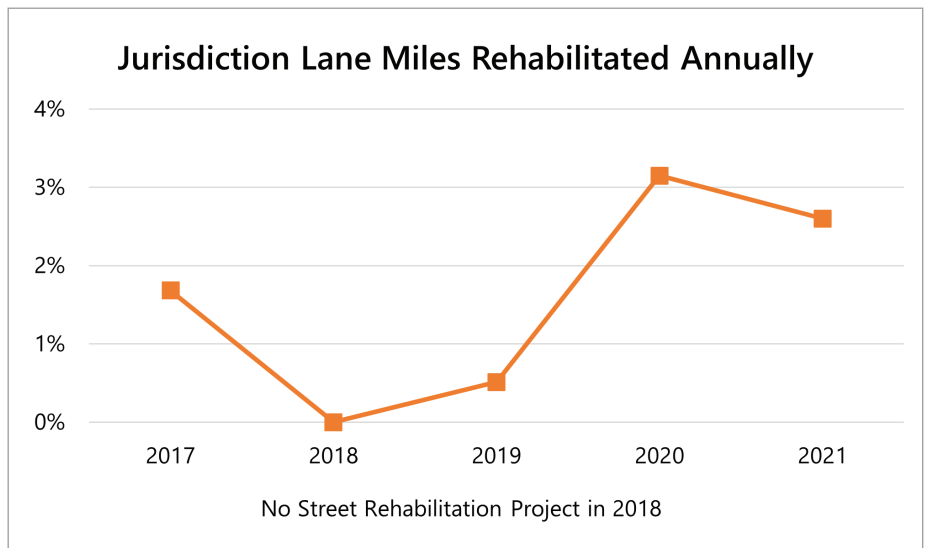
The data reflects how many lane miles out of the total miles within the City are being rehabilitated every year. The goal is to average 2.5 percent per year.

Why does it matter?

If mileage is lower and streets are not being rehabilitated, the average age of the pavement gets older and the quality of streets are reduced. To provide for a stable budget and yet be cost-effective and provide the best service to residents via streets, the number of miles rehabilitated should be relatively consistent each year and meet the percentage goal on average.

What does the data tell us?

The data shows a decrease in the number of miles rehabilitated in 2019 compared to previous years. This is related to project delivery factors (how long it takes to receive permits, amount of funding, and coordination with other city/county/state projects in the area), which can affect how quickly projects are completed. The City increased mileage and completed a backlog of previous years' projects to exceed this goal during 2020.





	2017	2018	2019	2020	2021
Average Hours to Complete Road System During Snow Event	6.88 hours	7.33 hours	6.28 hours	7.39 hours	7.25 hours

Source: Streets Division

Average Hours to Complete Road System During Snow Event

What is it?

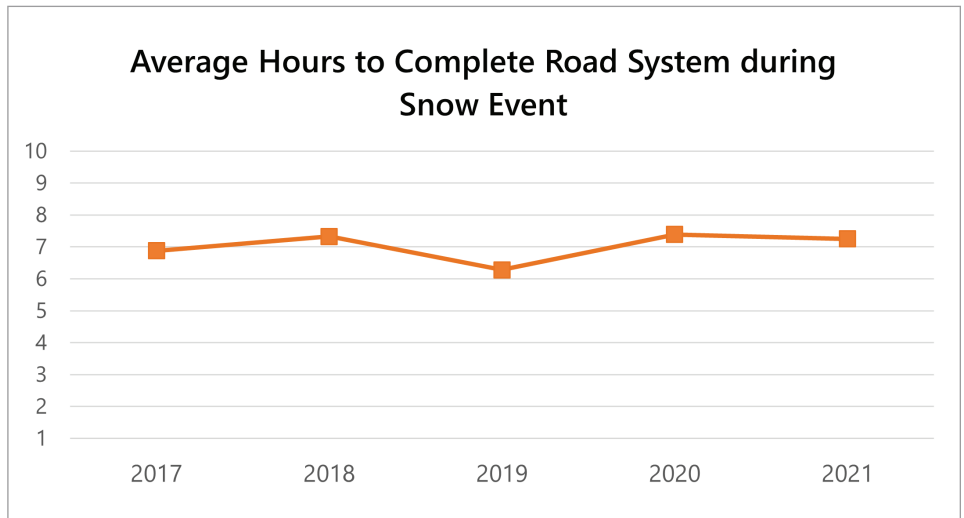
The amount of time, in hours, it takes for City plows to clear City streets. The Public Works department clears 87 miles of streets, 29 miles of trails, and 12 miles of sidewalks. In total, the City clears 180 street lane miles. Street lane miles account for both sides of the roadway being cleared.

Why does it matter?

Winter road safety is extremely important to the community. Average hours of a plow route affect ability and safety of travel, which can influence work commutes, reduce school closures, keep businesses open and the ability to use recreation amenities.

What does the data tell us?

The data is an indicator of how efficient the plow routes/drivers are and the level of customer service the City is delivering to the residents. Data in a given year also indicates quantity and frequency of snow events, type of snow (light/heavy), ice conditions and timing and duration of snowfall. Data can vary year-over-year depending on how many snowfalls occurred and conditions at the time of snowfall. The increase in 2020 is related to the length of snowfalls, staff availability, antecedent icing and other weather-related conditions.





	2017	2018	2019	2020	2021
Operating Cost in Dollars per 1,000,000 gallons of water	\$1,741	\$1,846	\$1,957	\$1,868	\$1,886

Source: Water Division

Operating Cost per 1,000,000 Gallons of Water Pumped/Produced

What is it?

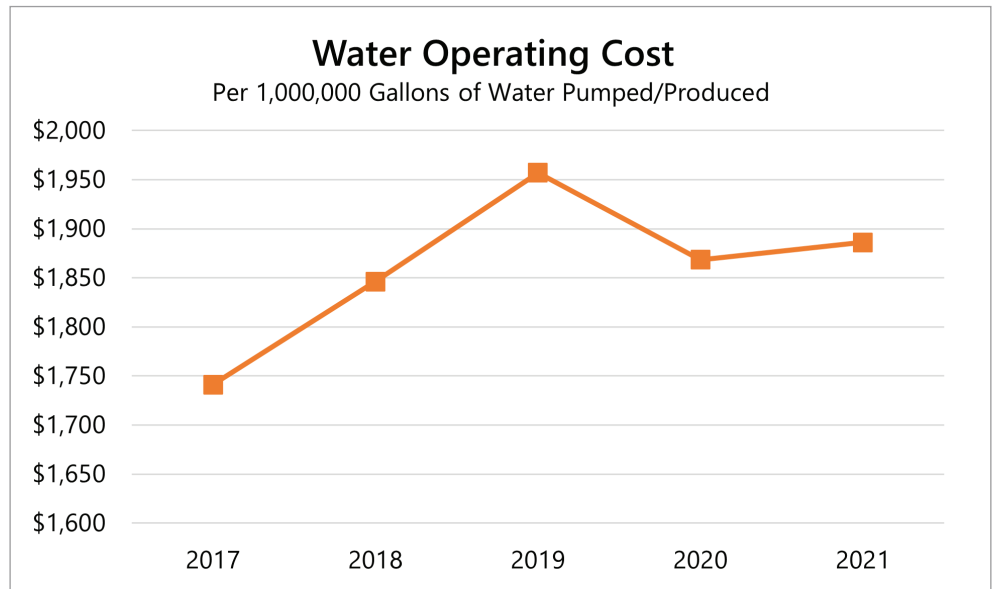
The treatment, storage and distribution operating costs for every million gallons of drinking water produced and delivered. The cost includes labor, supplies, maintenance, equipment and repairs, among other items.

Why does it matter?

The data is illustrative of the decline in water use due to effective conservation methods. The data also reflects increased costs of water treatment due to improved regulations and annual inflation costs of supplies, labor and equipment.

What does the data tell us?

Year-over-year, the cost per gallon of water produced has been increasing slightly. While overall operating costs have remained stable, many of these costs are fixed regardless of production. Customers are conserving water, which leads to an increase in operating costs for a given volume of drinking water treated and delivered. As



an example, even with less water going through a pump, its cost to maintain and eventually be replaced are dependent on its age rather than its use. Filters, storage tanks, distribution pipes and other components of the City’s water treatment and delivery system must be maintained regularly, regardless of use.



	2017	2018	2019	2020	2021
Number of Sewer Blockages on City System per 100 Connections	0.036	0.060	0.048	0.036	0.012

Source: Sewer Division

Number of Sewer Blockages on City System per 100 Connections

What is it?

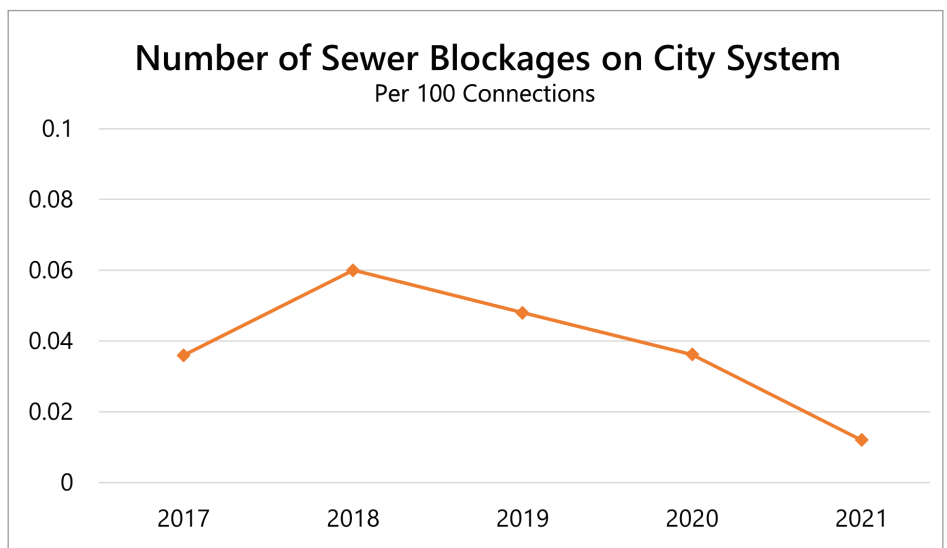
The amount of times that Public Works responds to an emergency sewer main blockage per 100 connections in a year. Blockages can be caused by improper disposal of non-flushable materials including grease and non-flushable wipes, tree root intrusion into sewers and lack of coordination of service cleaning by contractors.

Why does it matter?

Frequency of blockages is very low, and demonstrates the City’s effective maintenance program for cleaning the sewer mains. The program reduces incidents of sewage backups that impact customers. When a blockage affecting a home does occur, residents are encouraged to contact the City to have the Public Works Department check to verify whether there is a blockage in the main or sewer service. This may save the resident from having to pay a contractor to clean the service.

What does the data tell us?

The data shows how effectively the Sanitary Sewer Division is cleaning mains on a regular basis. The City’s goal is to meet recommended cleaning of all mains within a two-year to five-year cycle. The City has exceeded this goal for over a decade, cleaning the entire system every 1.5 years. Year-over-year data shows that blockages are very infrequent, and the continued routine maintenance is effective.







AGENDA REPORT

Meeting Date: May 23, 2022

Meeting Type: City Council

Submitted By: James Kosluchar, Public Works Director
 Rachel Workin, Environmental Planner
 Jason Wiehle, Utilities Manager
 Beth Kondrick, Administrative Assistant

Title

Resolution No. 2022-54, Approving 2022 Clean Water Fund Efficiency Grant Program Agreement with Metropolitan Council

Background

In April, the City Council authorized staff to make application to the Metropolitan Council for water efficiency grant under its new program offering funding to municipal utilities. Grants are provided to establish rebate programs in selected cities to encourage use of water-saving fixtures and appliances.

The City of Fridley (City) was selected to receive \$10,000 through this competitive program. The Metropolitan Council will provide 75% of the program cost. The City must provide the remaining 25%

The goal of this program is to promote conservation of our water resources. The program will benefit our residents and businesses by offsetting costs of water-saving components. The program established by the City will provide rebates for eligible items as qualifying replacement of water-saving plumbing fixtures, washing machines, irrigation system components, and irrigation system audits:

- Low-flow toilets: \$100 rebate
- Low flow washing machines: \$150 rebate
- Irrigation system controllers: \$150 rebate
- Dishwashers \$150 rebate

Staff anticipate providing up to 64 rebates over the next two years, which would save 160,000 gallons of water per year, or nearly 3.2 million gallons over the life of the components. Outreach will be via the City's newsletter, website, Housing and Redevelopment Authority's remodeling program, staff from the Rental Inspections Division, Building Inspections Division, and the City's liquor stores.

The attached grant agreement authorizes the Metropolitan Council to reimburse the City under this program. The program would be effective starting August 1, 2022. The program continues until June 30, 2023, or when funding is used in full.

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.

Financial Impact

Matching funding for this project is derived from the City’s Water Utility Fund and would not increase operations expense from prior years.

Recommendation

Staff recommends the approval of Resolution No. 2022-54.

Focus on Fridley Strategic Alignment

- | | |
|--|---|
| <input type="checkbox"/> Vibrant Neighborhoods & Places | <input type="checkbox"/> Community Identity & Relationship Building |
| <input type="checkbox"/> Financial Stability & Commercial Prosperity | <input checked="" type="checkbox"/> Public Safety & Environmental Stewardship |
| <input type="checkbox"/> Organizational Excellence | |

Attachments and Other Resources

- Resolution No. 2022-54
- Exhibit A: Grant Agreement with Metropolitan Council

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.

Resolution No. 2022-54

Approving 2022 Clean Water Fund Efficiency Grant Program Agreement with Metropolitan Council

Whereas, the City of Fridley’s (City) Comprehensive Plan identifies the need to conserve and preserve the City’s source water aquifers; and

Whereas, City staff have implemented a successful water efficiency grant program in recent years, saving millions of gallons of water every year; and

Whereas, the City applied for another round of grants for availability to its residents and businesses, projecting an annual savings of over 160,000 gallons of water every year or 3.2 million gallons over the life of the components; and

Whereas, the City was successful in obtaining new grant funding from the Metropolitan Council to provide for water rebate program to help residents and businesses fund water-efficient appliance and plumbing component retrofits; and

Whereas, the City of Fridley and Metropolitan Council formalized this funding and program in a grant agreement beginning August 2022 with the amount of \$10,000 provided by the Metropolitan Council and a matching 25% to be provided by the City of Fridley.

Now, therefore be it resolved, that the City Council of the City of Fridley approves the attached Water Efficiency Grant Program agreement with the Metropolitan Council.

Passed and adopted by the City Council of the City of Fridley this 23rd day of May, 2021.

Scott J. Lund – Mayor

Attest:

Melissa Moore – City Clerk

James Kosluchar
Public Works Director/City Engineer
7071 University
Fridley, MN 55432

May 5, 2022

The Metropolitan Council is pleased to award the city of Fridley the amount of \$10,000 as part of our 2022-2024 Water Efficiency Grant Program. The amount of matching funds required from your city, based on the grant award above, is \$2,500. Your city is one of 37 in the Twin Cities Metropolitan Area that applied for and was accepted into this grant program. We are pleased to report that all available grant funds have been awarded and that all applicants will receive an award.

The amount of funds requested totaled \$1,401,920, while the amount of funds available is \$1,000,000. Because funds requested exceed funds available, a set of ranking factors and an objective scoring system were used to distribute the available funds.

Below are some critical points to remember:

- New construction and new developments are not eligible.
- Funds are for rebates or grants only; consulting and city staff time are ineligible.
- Grant recipients must display the Clean Water, Land and Legacy Amendment logo and the Metropolitan Council logo on all documents which are intended for public use.

The Clean Water, Land and Legacy Amendment is available here: <http://www.legacy.leg.mn/legacy-logo/legacy-logo-download>

To obtain electronic and print versions of the Metropolitan Council logo, please contact me at brian.davis@metc.state.mn.us.

As you prepare your municipality's program, please be aware that the following information must be reported on a quarterly basis, on forms to be provided by the Metropolitan Council:

- Number, type and amount of rebates or grants provided to property owners, along with each property address
- Estimated annual gallons of water saved per installation
- Municipality matching funds disbursed
- Electronically scanned copies of receipts to verify the cost of eligible devices being reported

Reporting forms and instructions will be made available in summer 2022 on our website:

<http://www.metrocouncil.org/Wastewater-Water/Funding-Finance/Available-Funding-Grants.aspx>

Quarterly reporting periods and reporting form due dates are shown below.

Quarterly Period	Reporting Form Due Date
July 1, 2022 – September 30, 2022	October 31, 2022
October 1, 2022 – December 31, 2022	January 31, 2023
January 1, 2023 – March 31, 2023	April 30, 2023
April 1, 2023 – June 30, 2023	July 31, 2023
July 1, 2023 – September 30, 2023	October 31, 2023
October 1, 2023 – December 31, 2023	January 31, 2024
January 1, 2024 – March 31, 2024	April 30, 2024
April 1, 2024 – June 30, 2024	July 31, 2024

In early May, a Grant Legal Agreement will be mailed to your city for signature. Completion instructions will be provided in that mailing.

Again, congratulations on your grant award. We look forward to working with you to increase the water efficiency of our region.

Sincerely,

Brian M. Davis, Ph.D, P.G., P.E.
Principal Engineer, Water Supply Planning
Phone: 651-602-1519
brian.davis@metc.state.mn.us



METROPOLITAN COUNCIL CLEAN WATER FUND GRANT AGREEMENT NO. SG-17771

This Clean Water Fund Grant Agreement ("Grant Agreement") is entered into between the Metropolitan Council, a public corporation and political subdivision of the State of Minnesota ("Council") and the City of Fridley, a municipal corporation ("Grantee").

RECITALS

1. Minnesota Session Laws 2021, 1st Special Session, Chapter 1, Article 2, Section 8, appropriated to the Council funds from the Legacy Amendment's Clean Water Fund ("Clean Water Fund") for State fiscal years 2022 and 2023, to establish a water demand reduction grant program to encourage municipalities in the metropolitan area to implement measures to reduce water demand to ensure the reliability and protection of drinking water supplies.

2. The Council is authorized by Minnesota Statutes sections 473.129, subdivision 4 to apply for and use grants from the State for any Metropolitan Council purpose and may dispose of the money in accordance with the terms of the appropriation.

3. The Grantee is authorized to receive grants from the Clean Water Fund for a water demand reduction program to implement measures to reduce water demand to ensure the reliability and protection of drinking water supplies.

4. On May 4, 2022, the Council authorized the granting of portions of the appropriation to the Grantees participating in the grant program.

5. The Grantee represents that it is duly qualified and agrees to perform all services described in this Grant Agreement to the reasonable satisfaction of the Council.

GRANT AGREEMENT

1. Term of Grant Agreement.

1.1. Effective Date. The effective date of this Grant Agreement is the date this agreement is fully executed.

1.2. Grant Activity Period. The first day of the month following the Effective Date through and including the expiration date.

1.3. Expiration Date. Upon satisfactory fulfillment of obligations, but in no event later than June 30, 2024.

1.4. Survival of Terms. The following clauses survive the expiration, termination or cancellation of this Grant Agreement; 9. Liability and Insurance; 10. Audits; 11. Government Data Practices; 13. Data Availability; 14. Governing Law, Jurisdiction and Venues; 16. Data Disclosure; 18. Future Eligibility.

2. Duties, Representations and Warranties of Grantee and Use of Grant Funds.

2.1. The Grantee agrees to conduct, administer and complete in a satisfactory manner and in accordance with the terms and conditions of this Grant Agreement the program ("Grantee Program") which is

described in Grantee's application to Council for assistance under the Council's Clean Water Fund grant program. Grantee's application is incorporated into this Grant Agreement as **Exhibit A**. Grantee agrees to perform the Grantee Program in accordance with the timeline in **Exhibit B** of this Grant Agreement and to undertake the financial responsibilities described in **Exhibit B**. The Grantee has the responsibility and obligation to complete the Grantee Program as described in **Exhibit B**. The Council makes no representation or warranties with respect to the success and effectiveness of the Grantee Program. The Council acknowledges that Grantee Program work may be limited to soliciting participation by its residents and businesses in the Grantee Program and requires additional work by the Grantee only to the extent that residents and businesses choose to participate in the Grantee Program, as described in **Exhibit B**.

The Grant Funds must be entirely passed through and can only be used for authorized rebates or grants for qualifying activities.

2.2. Grantee Representations and Warranties. The Grantee represents and warrants to Council, as follows:

A. It has the legal authority to enter into this Grant Agreement and to conduct and administer the Grantee Program and use the Grant Funds for the purpose or purposes described in this Agreement

B. It has taken all actions necessary for its execution of the Agreement and has provided to Council a copy of the resolution by its governing body authorizing Grantee to enter into this Agreement.

C. It has the legal authority to undertake the Clean Water Fund Grant Program, including the Grantee's financial responsibilities in **Exhibit B**

D. As specified in Exhibit A only Grantee's authorized representative may provide certifications required in this Grant Agreement and submit pay claims for reimbursement of Grantee Program costs.

E. It will comply with all the terms of this Agreement.

F. It will comply with all requirements of Clean Water Funding legislation and appropriations, except for requirements that this Grant Agreement explicitly states will be handled by the Council.

G. It has made no material false statement or misstatement of fact in connection with the Grant Funds, and all of the information it has submitted or will submit to the Council relating to the Grant Funds or the disbursement of any of the Grant Funds is and will be true and correct. It agrees that all representations contained in its application for the Clean Water Fund Grant are material representations of fact upon which the Council relied in awarding this Grant and are incorporated into this Agreement by reference.

H. It is not in violation of any provisions of its charter or of the laws of the State of Minnesota, and there are no material actions, suits, or proceedings pending, or to its knowledge threatened, before any judicial body or governmental authority against or affecting it and is not in default with respect to any order, writ, injunction, decree, or demand of any court or any governmental authority which would impair its ability to enter into this Grant Agreement, or to perform any of the acts required of it in the Agreement.

I. Compliance with the requirements of this Grant Agreement is not prevented by, is a breach of, or will result in a breach of, any term, condition, or provision of any agreement to which it is bound.

J. The Grantee Program will not violate any applicable zoning or use statute, ordinance, building code, rule or regulation, or any covenant or agreement of record relating thereto.

K. The Grantee Program will be conducted in full compliance with all applicable laws, statutes, rules, ordinances, and regulations issued by any federal, state, or other political subdivisions having jurisdiction over the Grantee Program.

L. It will comply with the financial responsibility requirements contained in **Exhibit B**.

M. It will furnish satisfactory evidence regarding these representations if requested by the Council.

3. Time.

Grantee must comply with all time requirements described in this Grant Agreement. In the performance of this Grant Agreement, time is of the essence.

4. Eligible Costs.

Eligible costs are those costs incurred by parties within the jurisdiction of the Grantee for 80% of rebate or grant payments as defined in **Exhibit B**. The Council will not reimburse Grantee for non-eligible costs. Any cost not defined as an eligible cost or not included in the Grant Grantee Program or approved in writing by the Council is a non-eligible cost.

5. Consideration and Payment.

5.1 Consideration. The Council will reimburse Grantee for eligible costs performed by the Grantee during the Grant Period as specified in this agreement. The Council bears no responsibility for any cost overruns that may be incurred by the Grantee or sub-recipients of any tier. The initial Grant amount to Grantee under this Grant Agreement is \$10,000. The Grantee may be eligible to receive additional Grant amounts or an adjustment in Grant amount in accordance with the procedure in the Grant Amendment Form attached and incorporated as **Exhibit C**. Upon signature by both Grantee and Council on **Exhibit C** this Grant is amended by the amount in **Exhibit C**.

5.2. **Advance.** The Council will make no advance of the Grant Amount to Grantee.

5.3. **Payment.** To receive payment, the Grantee must submit a Reimbursement Request on forms provided by the Council, including electronically scanned receipts to verify the cost of eligible devices reported for each reporting period. Reimbursement Request must be submitted quarterly, even if there are no eligible costs to report. The Grantee must describe its compliance with its the financial requirements, work completed including specific addresses where work was done, and provide sufficient documentation of grant eligible expenditures and any other information the Council reasonably requests. The Council will promptly pay the Grantee after the Grantee presents to the Council a Reimbursement Request and scanned copies of all receipts verifying the cost for all eligible devices reported and the Council’s Authorized Representative accepts the invoiced services.

6. Conditions of Payment.

6.1. For each approved device for which Grantee requests payment, Grantee must certify the following to the Council: (1) the device has been purchased ; (2) Grantee received receipts for the device; (3) the purchase was not performed in violation of federal, state, or local law, or regulation.

6.2. Conditions Precedent to Any Reimbursement Request. The obligation of the Council to make reimbursement payments is subject to the following conditions precedent:

A. The Council’s receipt of a Reimbursement Request/Progress Report for the funds requested, and electronic copies of receipts verifying the cost for all eligible devices for that reporting period

B. If requested by the Council (in form and substance acceptable to the Council), evidence that (i) the Grantee has legal authority to and has taken all actions necessary to enter into this Agreement and (ii) this Agreement is binding and enforceable against the Grantee.

C. There is no Event of Default under this Grant Agreement or event which would constitute an Event of Default but for the requirement that notice be given or that a period of grace or time elapse.

D. The Grantee has supplied to the Council all other items that the Council may reasonably require to assure good fiscal oversight of state's funding through the Clean Water Fund.

7. **Authorized Representative.**

The Council’s Authorized Representative is:

- Name: Brian Davis or successor
- Title: Principal Engineer
- Mailing Address: 390 North Robert Street
St. Paul, MN 55101
- Phone: (651) 602-1519
- E-Mail Address: brian.davis@metc.state.mn.us

The Council’s Authorized Representative has the responsibility to monitor the Grantee’s performance and the authority to accept the services provided under this Grant Agreement. If the services are satisfactory, the Council’s Authorized Representative will certify acceptance on each invoice submitted for payment.

The Grantee’s Authorized Representative is:

- Name: James Kosluchar, Public Works Director/City Engineer
- Mailing Address: 7071 University Ave, Fridley, MN 55432
- Phone: 763-572-3550
- E-Mail Address: jim.kosluchar@fridleymn.gov

If the Grantee’s Authorized Representative changes at any time during this Grant Agreement, the Grantee must immediately notify the Council and within 30 days provide a new City resolution (if such resolution is necessary) specifying the new Representative.

8. **Assignment, Amendments, Waiver, and Grant Agreement Complete.**

8.1 Assignment. The Grantee may neither assign nor transfer any rights or obligations under this Grant Agreement without the prior written consent of the Council and a fully executed Assignment Agreement.

8.2 Amendments. Any amendment to this Grant Agreement must be in writing and will not be effective until it has been executed and approved by the appropriate parties.

8.3 Waiver. If the Council fails to enforce any provision of this Grant Agreement, that failure does not waive the provision or its right to enforce it.

8.4 Grant Agreement Complete. This Grant Agreement contains all negotiations and agreements between the Council and the Grantee. No other understanding regarding this Grant Agreement, whether written or oral, may be used to bind either party.

9. Liability and Insurance.

9.1 Liability. The Grantee and the Council agree that they will be responsible for their own acts and the results thereof to the extent authorized by law, and they shall not be responsible for the acts of the other party and the results thereof. The liability of the Council is governed by the Minn. Stat. Chapter 466 and other applicable laws. The liability of the Grantee is governed by the provisions contained in Chapter 466 and other applicable laws.

9.2 Relationship of the Parties. Nothing contained in this Grant Agreement is intended or should be construed in any manner as creating or establishing the relationship of co-partners or a joint venture between the Grantee and the Council, nor shall the Grantee be considered or deemed to be an agent, representative, or employee of the Council in the performance of this Grant Agreement, or the Grantee Program.

The Grantee represents that it has already or will secure or cause to be secured all personnel required for the performance of this Grant Agreement and the Grantee Program. All personnel of the Grantee or other persons while engaging in the performance of this Grant Agreement the Grantee Program shall not have any contractual relationship with the Council related to the work of the Grantee Program and shall not be considered employees of the Council. In addition, all claims that may arise on behalf of said personnel or other persons out of employment or alleged employment including, but not limited to, claims under the Workers' Compensation Act of the State of Minnesota, claims of discrimination against the Grantee, its officers, agents, contractors, or employees shall in no way be the responsibility of the Council. Such personnel or other persons shall not require nor be entitled to any compensation, rights or benefits of any kind whatsoever from the Council, including but not limited to, tenure rights, medical and hospital care, sick and vacation leave, disability benefits, severance pay and retirement benefits.

10. Audits.

Under Minn. Stat. § 16C.05, subd. 5, the Grantee's books, records, documents, and accounting procedures and practices relevant to this Grant Agreement are subject to examination by the Council and/or the State Auditor or Legislative Auditor, as appropriate, for a minimum of six years from the termination date of this Grant Agreement.

11. Government Data Practices.

The Grantee and Council must comply with the Minnesota Government Data Practices Act, Minn. Stat. Chapter 13, as it applies to all data provided by the Council under this grant contract, and as it applies to all data created, collected, received, stored, used, maintained, or disseminated by the Grantee under this Grant Agreement. The civil remedies of Minn. Stat. § 13.08 apply to the release of the data referred to in this clause by either the Grantee or the Council. If the Grantee receives a request to release the data referred to in this Clause, the Grantee must immediately notify the Council.

12. Workers' Compensation.

The Grantee certifies that it is in compliance with Minn. Stat. § 176.181, subd. 2, pertaining to workers’ compensation insurance coverage. The Grantee’s employees and agents will not be considered Council employees. Any claims that may arise under the Minnesota Workers Compensation Act on behalf of these employees and any claims made by any third party as a consequence of any act or omission on the part of these employees are in no way the Council’s obligation or responsibility.

13. Data Availability.

To the extent and as requested by the Council, Grantee agrees to comply with Minn. Stat. § 114D.50, subd. 5 requirements for data collected by the Grantee Programs funded with money from the Clean Water Fund that have value for planning and management of natural resources, emergency preparedness and infrastructure investments, including but not limited to the requirement that to the extent practicable, summary data and results of Grantee Programs funded with money from the Clean Water Fund should be readily accessible on the internet and identified as a Clean Water Fund Grantee Program. The Council will put overall summary information on the internet and will encourage the Grantee put its city information on the web. Grantee understands and agrees that Council may list its name and summary information on the internet or in any other Grantor reporting.

Data collected by the Grantee Programs, if any, funded with money from the Clean Water Fund that have value for planning and management of natural resources, emergency preparedness, and infrastructure investments must conform to the enterprise information architecture developed by the Office of MN.IT Services. Spatial data must conform to geographic information system guidelines and standards outlined in that architecture and adopted by the Minnesota Geographic Data Clearinghouse at the Minnesota Geospatial Information Office. A description of these data that adheres to the Office of MN.IT Services geographic metadata standards must be submitted to the Minnesota Geospatial Information Office to be made available online through the clearinghouse and the data must be accessible and free to the public unless made private under chapter 13. To the extent practicable, summary data and results of the Grantee Program funded with money from the clean water fund should be readily accessible on the Internet and identified as a Clean Water Fund Grantee Program.

14. Governing Law, Jurisdiction, and Venue.

Minnesota law, without regard to its choice-of-law provisions, governs this Grant Agreement. Venue for all legal proceedings out of this Grant Agreement, or its breach, must be in the appropriate state or federal court of competent jurisdiction in Ramsey County, Minnesota.

15. Termination.

The Council may cancel this Grant Agreement at any time, with or without cause, upon 30 days’ written notice to the Grantee. Upon termination, the Grantee will be entitled to payment for services prequalified and satisfactorily performed before the termination notice.

16. Data Disclosure.

Under Minn. Stat. § 270C.65, subd. 3, and other applicable law, the Grantee consents to disclosure of its federal employer tax identification number, and/or Minnesota tax identification number, already provided to the Council, to federal and state tax agencies and Council personnel involved in the payment of Council obligations. Grantee will require compliance with this Section 16 by Grantee’s subrecipient of Grant funds and shall submit evidence of such compliance to Council as requested.

17. Notices.

In addition to any notice required under applicable law to be given in another manner, any notices required hereunder must be in writing and must be personally served or sent by email or United States mail, to the business address of the party to whom it is directed. The business address is the address specified below or such different address as may be specified, by either party by written notice to the other:

To the Grantee at:

James Kosluchar, Public Works Director/City Engineer
7071 University Ave, Fridley, MN 55432
763-572-3550
jim.kosluchar@fridleymn.gov

To the Council’s Authorized Representative at:

Name: Brian Davis or successor
Title: Principal Engineer
Mailing Address: 390 North Robert Street
St. Paul, MN 55101
Phone: (651) 602-1519
E-Mail Address: brian.davis@metc.state.mn.us

18. Miscellaneous.

18.1 Report to Legislature. As provided in Minn. Stat. § 3.195, the Council must submit a report on the expenditure and use of money appropriated under the Clean Water Fund to the legislature by January 15 of each year. The report must detail the outcomes in terms of additional use of Clean Water Fund resources, user satisfaction surveys, and other appropriate outcomes. The grantee agrees to provide to the Council by January 1 of each year a report on any user satisfaction surveys it has related to this Grantee Program, and other appropriate outcomes of the Grantee Program as prescribed in Section 18.3 of this Agreement.

18.2 Supplement. The funds granted under this agreement are to supplement and shall not substitute for traditional sources of funding. Grantee certifies to the Council that there was and is no traditional Grantee sources of funding for the City to help fund 80% of the subject water efficiency rebate or grant work.

18.3 Measurable Outcomes. A Grantee Program or program receiving funding from the Clean Water Fund must meet or exceed the constitutional requirement to protect, enhance, and restore water quality in lakes, rivers and streams and to protect groundwater and drinking water from degradation. A Grantee Program or program receiving funding from the Clean Water Fund must include measurable outcomes, as defined in Minn. Stat. § 3.303, subdivision 10, and a plan for measuring and evaluating the results. A Grantee Program or program must be consistent with current science and incorporate state-of-the-art technology. All information for funded Grantee Program work, including the proposed measurable outcomes, must be made available for publication on the web site required under Minn. Stat. § 3.303, subdivision 10, as soon as practicable and forwarded to the Council and the Legislative Coordinating Commission under the provisions of Minn. Stat. § 3.303, subd. 10. The Grantee must compile and submit all information for funded Grantee Programs or programs, including the proposed measurable outcomes and all other items required under Minn. Stat. § 3.303, subdivision 10, to the Council and, if requested by the Council, the Legislative Coordinating Commission as soon as practicable or by January 15 of the applicable fiscal year, whichever comes first.

18.4 Minn. Stat. § 16B.98. Grants funded by the Clean Water Fund must be implemented according to section 16B.98 and must account for all expenditures.

18.5 Benefit to Minnesota Waters. Money from the Clean Water Fund may only be spent on Grantee Programs that benefit Minnesota waters.

18.6 Website. If the Grantee has information on its website about the water efficiency grant program under Minn. Stat. § 114D.50, the Grantee will when practicable in accordance with Minn. Stat. § 114D.50, subd. 4(f) prominently display on the Grantee’s website home page the Legacy logo accompanied by the phrase "Click here for more information." When a person clicks on the Legacy logo image, the website must direct the person to a web page that includes both the contact information that a person may use to obtain additional information, as well as a link to the Council’s and Legislative Coordinating Commission Website required under section 3.303, subdivision 10.

18.7 Future Eligibility. Future eligibility for money from the Clean Water Fund is contingent upon the Grantee satisfying all application requirements related to Council’s fulfillment of Minn. Stat. § 114D.50 as well as any additional requirements contained in 2021, 1st Special Session, Chapter 1, Article 2, Section 8.

18.8 Prevailing Wages. The Grantee agrees to comply with all of the applicable provisions contained in chapter 177 of the Minnesota Statutes, and specifically those provisions contained in Minn. Stat. §§ 177.41 through 177.435, as they may be amended, modified or replaced from time to time with respect to the Grantee Program. By agreeing to this provision, the Grantee is not acknowledging or agreeing that the cited provisions apply to the Grantee Program.

18.9 Disability Access. Where appropriate, Grantee of clean water funds, in consultation with the Council on Disability and other appropriate governor-appointed disability councils, boards, committees, and commissions, should make progress toward providing greater access to programs, print publications, and digital media for people with disabilities related to the programs the recipient funds using appropriations made in this agreement.

18.10. General Provisions.

- (i) Lawsuit. This Grant shall be canceled if a court determines that the appropriation illegally substitutes for a traditional source of funding.
- (ii) Termination Due to Lack of Funds. Grantee recognizes that Council’s obligation to reimburse Grantee for eligible Grantee Program costs is dependent upon Council’s receipt of funds from the State of Minnesota appropriated to Council under 2021 Session Laws, 1st Special Session, Chapter 1, Article 2, Section 8. Should the State of Minnesota terminate such appropriation or should such funds become unavailable to Council for any reason, Council shall, upon written notice to Grantee of termination or unavailability of such funds, have no further obligations for reimbursement or otherwise under this Grant Agreement. In the event of such written notice, Grantee has no further obligation to complete the Grantee Program as required by this Grant Agreement.

19. Default and Remedies.

19.1 Defaults. The Grantee's failure to fully comply with any of the provisions contained in this Grant Agreement constitute an event of default ("Event of Default").

19.2. Remedies. Upon an event of default, the Council may exercise any one or more of the following remedies:

- a. Refrain from disbursing the Grant.
- b. Demand that all or any portion of the Grant already disbursed be repaid to it, and upon such demand the Grantee shall repay such amount to the Council.
- c. Enforce any additional remedies the Council may have at law or in equity.

IN WITNESS WHEREOF, the parties have caused this agreement to be executed by their duly authorized representatives.

METROPOLITAN COUNCIL

By: _____
Regional Administrator, successor, or delegate

Date: _____

GRANTEE:

The Grantee certifies that the appropriate person(s) have executed the this agreement on behalf of the Grantee as required by applicable articles, bylaws, resolutions, or ordinances.

By: _____

Printed Name and Title

Date: _____

EXHIBIT A
(Application from community)

Metropolitan Council Water Efficiency Grant Application Form

Applicant Information:

Municipality: City of Fridley

Municipal Utility: City of Fridley

Mailing Address: 7071 University Avenue, Fridley MN, 55432

Primary Contact Information: Municipality primary authorized representative (all correspondence regarding the Water Efficiency Grant Program should be addressed to individual named below):

NAME: James Kosluchar

TITLE: Public Works Director/City Engineer

STREET: 7071 University

CITY, ZIP: Fridley MN 55432

PHONE: 763-572-3550

EMAIL: jim.kosluchar@fridleymn.gov

Secondary Contact Information: Municipality secondary authorized representative:

NAME: Beth Kondrick

TITLE: Administrative Assistant, Engineering and Public Works

STREET: 7071 University Ave NE

CITY, ZIP: Fridley, 55432

PHONE: 763-572-3554

EMAIL: beth.kondrick@fridleymn.gov

Municipal Total Per Capita Water Use (2020): 113 (gallons per person-day)

Municipal Residential Per Capita Water Use (2020): 60.49 (gallons per person-day)

Municipal Ratio of Peak Month to Winter Month Water Use (2020): 1.91

Municipality’s estimated annual water savings from proposed program: 333,610 (gallons)



Program Design:

Requested Grant Amount (must equal 80% of total program budget): \$ 20,000

Required Municipality Matching Amount (must equal 20% of total program budget): \$ 5,000

Total Program Budget (Requested Grant Amount + Match): \$ 25,000

Example Calculation:

Requested Grant Amount	\$16,000 (80% of total)
Required Municipality Matching Amount	\$4,000 (20% of total)
Total Program Budget	\$20,000 (100% of total)

Will your program be a grant program or rebate program? Rebate

Estimated Number of Items:

Item	Estimated Number
Toilets	45
Irrigation Controllers	10
Clothes Washing Machines	30
Irrigation Spray Sprinkler Bodies	10
Irrigation System Audits	3
Dishwashers	30

Project Work Plan and Schedule:*

Task Description	Responsible Person	Start Date	Completion Date
Enter into grant agreement with the Metropolitan Council; update rebate program forms and upload to website	Wally Wysopal, (City Manager); Jim Kosluchar, (Public Works Director); Beth Kondrick (Engineering Administrative Assistant); Sandi Hara (Utility Clerk)	5/23/2022	5/31/2022
Update outreach and application materials for website, social media, and fliers	Brooke Hall (Digital Communications Specialist); Beth Kondrick)	5/23/2022	5/31/2022
Perform general outreach via newsletter, electronic newsletter, Facebook, utility bills etc. Provide targeted outreach to groups (Fridley Environmental Quality and Energy Commission, City Council), property managers, high water users (based on utility bills, known sprinkler information, restaurants, hotels, etc.), religious organizations; Incorporate information into plumbing permits and at building counter; promote at City events (townhall, raingarden workshop, Environmental Fun Fair)	Rachel Workin (Environmental Planner); Beth Kondrick	6/1/2022	5/31/2024
Administer rebate program: Review and approve rebates for qualified purchases; process invoices from customers; add rebates to utility bills	Beth Kondrick; Sandi Hara	6/1/2022	6/30/2024
Grant reporting: Retain records and report on grant activities in compliance with grant agreement	Beth Kondrick	6/1/2022	6/30/2024

* Municipality may create own project plan and schedule form

Communications to Property Owners:

How will your program be advertised (check all that apply):

Newsletter X

Print Media X

Email X

Twitter X

Website X

Radio

Television X

Facebook X

Nextdoor X

Other Social Media X

Please attach examples of proposed newsletter, print media, or email communications.

Critical Points to Remember:

- The applying municipality must be served by a municipal public water supply system
- New construction and new developments are not eligible
- A portion of each eligible activity’s cost must be paid by the property owner
- Funds are for rebates or grants only; consulting and city staff time are ineligible
- Grant recipients must display the Clean Water, Land and Legacy Amendment logo and the Metropolitan Council logo on program-related web pages and paper communications

EXHIBIT B

Clean Water Fund Water Efficiency Grant Program Overview & Goal, Structure, and Qualified Activities (should anything herein be contradicted by the Agreement language, the Agreement terms prevail).

Metropolitan Council Water Efficiency Grant Program



Overview

The Metropolitan Council (Council) will implement a water efficiency grant program effective July 1, 2022 to June 30, 2024. Grants will be awarded on a competitive basis to municipalities that are served by a municipal water system.

The Council will provide 80% of the program cost; the municipality must provide the remaining 20%. Municipalities will use the combined Council and municipality funds to run their own grant or rebate programs.

Grants will be made available in amounts with a minimum of \$5,000 and a maximum of \$50,000. Grantees will be required to provide estimated water savings achieved through this program for Clean Water, Land & Legacy Amendment reporting purposes.

Legislative Directive - Minnesota 2021 Session Law

\$625,000 the first year and \$625,000 the second year are for the water demand reduction grant program to encourage municipalities in the metropolitan area to implement measures to reduce water demand to ensure the reliability and protection of drinking water supplies. Fiscal year 2022 appropriations are available until June 30, 2023, and fiscal year 2023 appropriations are available until June 30, 2024.

Grant Program Goal

The goal of the water efficiency grant program is to support technical and behavioral changes that improve municipal water use efficiency in the seven-county metropolitan area.

Critical Points to Remember

- The applying municipality must be served by a municipal public water supply system
- New construction and new developments are not eligible
- A portion of each eligible activity’s cost must be paid by the property owner
- Funds are for rebates or grants only; consulting and city staff time are ineligible
- Grant recipients must display the Clean Water, Land and Legacy Amendment logo and the Metropolitan Council logo on program-related web pages and paper communications

Grant Program Structure: Administration and Funding

The Water Efficiency Grant Program will be administered by Metropolitan Council Environmental Services (MCES) and will be funded with \$1,000,000 appropriated by the 2021 Minnesota Legislature. Grant applications will be reviewed and ranked by the MCES Water Supply Planning Unit staff. The remaining \$250,000 of this funding has been allocated to a different municipal water efficiency grant project.

Grants are only for water efficiency programs offering rebates or grants to property owners who are customers of the municipal water supply system and who replace specified water using devices with approved devices that use substantially less water.

Grants will be awarded to municipalities in amounts ranging from \$5,000 to \$50,000 for providing rebates or grants to property owners. Municipalities will be responsible for the design and operation of their rebate or grant program and its details. Grant payments to the municipality will be for 80% of approved program amounts. The municipality must provide the remaining 20% of the granted/rebated amount to the property owner. Municipality rebates or grants are eligible for reimbursement on device replacements conducted July 1, 2022 through June 30, 2024.

Here is an example of the grant funding design:

Metropolitan Council Grant Amount	\$16,000 (80% of total)
Municipality Match	\$4,000 (20% of total)
Municipality Grant/Rebate Program Total	\$20,000 (100% of total)

Eligibility

This grant program is limited to municipalities in the seven-county metropolitan area.

Municipalities eligible per above must apply to participate and, if approved, sign a standard Council Grant Agreement, before any eligible rebates or grants can be submitted for reimbursement. Agreements shall require that municipalities:

- Entirely pass through grants received (as is being done by MCES)
- Verify purchase of devices to receive grants
- Retain records and cooperate with any audits
- Conduct all communications with property owners and ensure all written communications to property owners include both the Clean Water, Land and Legacy Amendment and the Metropolitan Council’s logo
- Provide quantitative information for state reporting purposes

Eligible water efficiency devices consist of the following:

- Toilet replacement with a US EPA WaterSense labeled toilet
- Irrigation controller replacement with a US EPA WaterSense labeled controller, either weather-based or soil moisture-based
- Clothes washing machine replacement with a US DOE Energy Star labeled clothes washing machine
- Irrigation spray sprinkler body replacement with a US EPA WaterSense labeled spray sprinkler body
- Irrigation system audit by an Irrigation Professional certified by a US EPA WaterSense program
- Residential dishwasher replacement with a US DOE Energy Star labeled residential dishwasher

Expenses eligible for reimbursement are the out-of-pocket cost of the device and its installation only, not to include any owner labor costs. In addition, new construction and new developments are ineligible, as this program is intended as a current infrastructure replacement program.

Application Process

- Applicants must be served by a municipal public water supply system

- Municipalities will submit MCES supplied application form by March 31, 2022. Required information includes:
 - the municipality’s rebate or grant program design and work plan
 - proposed examples of communications to property owners
 - requested total grant amount
 - estimated annual amount of water saved by the applying municipality
- Application form is available at: <https://metro council.org/Wastewater-Water/Funding-Finance/Available-Funding-Grants.aspx>
- Submit competed application to: brian.davis@metc.state.mn.us
- Metropolitan Council will notify municipalities of grant awards and provide grant agreements by April 29, 2022.

Proposal Selection Criteria

In the event that funds requested exceed funds available, the following criteria will be used to determine the amount granted to a given municipality:

- Municipalities with identified water supply issues in Master Water Supply Plan Community Profiles or Local Water Supply Plans
- Municipalities’ ratio of peak monthly water use to winter monthly water use
- Municipalities’ average residential per capita water use
- The order in which applications are received and until grant funds are completely committed

Funding Process and Reporting Requirements

- Utilizing forms provided by MCES, the following information must be reported on a quarterly basis:
 - Number, type and amount of rebates or grants provided to property owners, along with each property address
 - Estimated annual gallons of water saved per device installation
 - Municipality matching funds disbursed
 - Number of unmet funding requests from property owners, if any
- Upon review and confirmation of the above information, MCES will process a grant payment in the amount of 80% of approved total rebates or grants for the reporting period.
- MCES will provide confirmation of grant balances available upon request and reserves the right to amend grant agreements, in collaboration with grantee municipality, if quarterly reporting indicates rebate or grant programs will not fully utilize grant awards within the grant period.

Qualified Activities

- Residential dishwasher replacement with a US DOE Energy Star labeled residential dishwasher:
<https://www.energystar.gov/products/dishwashers>
- Toilet replacement with a US EPA WaterSense labeled toilet:
<https://lookforwatersense.epa.gov/products/Product-Search-Results-Toilets.html>
- Irrigation controller replacement with a US EPA WaterSense labeled controller, either weather-based or soil moisture-based:
<https://lookforwatersense.epa.gov/products/Product-Search-Results-IrrigationController.html>
<https://lookforwatersense.epa.gov/products/Product-Search-Results-SoilMoistureBasedIrrigationController.html>

- Clothes washing machine replacement with a US DOE Energy Star labeled clothes washing machine:
<https://www.energystar.gov/productfinder/product/certified-clothes-washers/results>
- Irrigation spray sprinkler body replacement with a US EPA WaterSense labeled spray sprinkler body:
<https://lookforwatersense.epa.gov/products/Product-Search-Results-Sprinkler.html>
- Irrigation system audit by an Irrigation Professionals certified by a US EPA WaterSense program:
<https://lookforwatersense.epa.gov/pros/>

Reporting Example

Property Street Address and Zip Code	(Select) Property Type:	(Select) Water Device Replaced:	Cost per Device (\$):	# of Devices:	Rebate or Grant per Device (\$)	Est. Annual Water (Gallons) Saved Per Device:	Calculated Totals:			
							Total Rebate or Grant	Municipality Contribution:	Eligible Grant Amount	Estimated Annual Water Saved (Gallons):
2094 Proviso Avenue	Residential	Clothes Washer	\$800.00	1	\$200.00	5,000	\$200.00	\$40.00	\$160.00	5,000
3452 Enola Drive	Residential	Irrigation Controller	\$250.00	1	\$150.00	20,000	\$150.00	\$30.00	\$120.00	20,000
994 Argentine Place	Residential	Irrigation Controller	\$200.00	1	\$150.00	20,000	\$150.00	\$30.00	\$120.00	20,000
5377 Shoreham Way	Residential	Toilet	\$350.00	1	\$125.00	7,000	\$125.00	\$25.00	\$100.00	7,000

EXHIBIT C Revision #

METROPOLITAN COUNCIL ENVIRONMENTAL SERVICES

**2022-2024 CLEAN WATER FUND WATER EFFICIENCY GRANT PROGRAM
GRANT AMENDMENT FORM**

NOTICE TO GRANTEE: Submission of this form is required to modify your city’s agreement with Metropolitan Council Environmental Services (MCES) 2022-2024 Clean Water Fund Water Efficiency Grant Program (Grant Program).

After determination of your city’s initial grant amount, completion and submission of this form is necessary when 1) you are requesting additional grant funds to meet unexpected rebate or grant demand, or 2) when your city has determined that the previously approved program’s rebate or grant demand will not be met, requiring less grant funds than anticipated when the agreement was signed.

The process for modifying your agreement is as follows:

1. Your City’s authorized representative submits one signed copy of Exhibit C to MCES, with an attachment itemizing requests for changes to prior granted amounts.
2. Upon receipt of signed Exhibit C, MCES Program Administrator obtains Council authorized signatures that modifies the agreement and returns a fully signed copy of Exhibit A indicating new grant amount to City’s designated authorized representative.

Instructions: Indicate the date of your change request in #1 box. Indicate the number of this particular change request in #2 box (and in box at top of page – must match). Enter the current grant agreement amount (as MCES approved) in #3 box. If you wish to increase your municipality’s grant amount, enter the amount you are requesting in #4 box. If you wish to decrease your grant amount due to less demand than anticipated, enter the amount in #5 box. Enter in #6 box the amount derived from adding #3 to #4 or derived from subtracting #5 from #3.

Grant Agreement #

1. Date of change request:

2. Change request number:

3. Current Grant Agreement Amount (as MCES approved):

4. Increase due to request for additional funding:

5. Decrease due to less demand:

6. Amended Grant Agreement Amount requested:

CITY NAME: _____

CITY AUTHORIZED REPRESENTATIVE (signature and date):

MCES PROGRAM ADMINISTRATOR APPROVAL (signature and date):

COUNCIL AUTHORIZED SIGNATURE AND DATE

Questions may be directed to the MCES Authorized Representative:

Brian Davis
MCES Principal Engineer
390 Robert Street North
St. Paul, MN 55101-1805
Phone: (651) 602-1519
Email: brian.davis@metc.state.mn.us



AGENDA REPORT

Meeting Date: May 23, 2022

Meeting Type: City Council

Submitted By: Roberta Collins, Assistant to the City Manager

Title

Resolution 2022-55, Approving an Appointment to the Parks and Recreation Commission

Background

Commissioner Mike Heintz submitted his resignation from the Parks & Recreation Commission and Planning Commission. In light of his resignation, the Fridley City Council (Council) interviewed four individuals who applied for vacancies on the City's commissions. After meeting with the applicants, the Council recommended that Suad Maow be appointed to the Fridley Parks and Recreation Commission to complete the term which expires on December 31, 2022.

Financial Impact

None.

Recommendation

Staff recommend the approval of Resolution No. 2022-55.

Focus on Fridley Strategic Alignment

<input type="checkbox"/> Vibrant Neighborhoods & Places	<input checked="" type="checkbox"/> Community Identity & Relationship Building
<input type="checkbox"/> Financial Stability & Commercial Prosperity	<input type="checkbox"/> Public Safety & Environmental Stewardship
<input checked="" type="checkbox"/> Organizational Excellence	

Attachments and Other Resources

- Resolution No. 2022-55

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.

Resolution No. 2022 - 55

Approving an Appointment to the Parks and Recreation Commission

Whereas, the Fridley City Council (Council) appoints local officials, commissions and committees to perform functions outlined and authorized by the City Charter and Fridley City Code (Code); and

Whereas, the Fridley City Charter Section 2.01, subd. 3 enables the Council to create advisory commissions to investigate any subject of interest to the City; and

Whereas, Chapter 105 of the Code enables the Council to create advisory commissions that are tasked with advising the Council on various municipal functions and regulations and appoint members to such advisory commissions; and

Whereas, resident Mike Heintz currently serves as the Chair of the Parks & Recreation Commission and is a member of the Planning Commission; and

Whereas, on May 4, 2022 Commissioner Mike Heintz submitted a letter of resignation from the Parks & Recreation Commission and the Planning Commission; and

Whereas, four residents expressed an interest in being appointed to a City advisory commission and met with the Council on April 11, 2022; and

Whereas, in its deliberations the Council determined Suad Maow should be appointed to the Parks and Recreation Commission.

Now, therefore, be it resolved, that the City Council of the City of Fridley approves the appointment of Suad Maow to the Parks and Recreation Commission for a term expiring on December 31, 2022.

Passed and adopted by the City Council of the City of Fridley this 23rd day of May, 2022.

Scott J. Lund – Mayor

Attest:

Melissa Moore – City Clerk



AGENDA REPORT

Meeting Date: May 23, 2022

Meeting Type: City Council

Submitted By: Korrie Johnson, Assistant Finance Director

Title

Resolution No. 2022-57, Approving Gifts, Donations and Sponsorships Received Between April 18, 2022 and May 13, 2022

Background

Each month, the City of Fridley (City) receives various donations and gifts to support City operations, programs and projects. Pursuant to Minnesota Statute § 465.03, the City may accept these donations and gifts for the benefit of residents. For specific donations or gifts, the donor may prescribe certain requirements, such as for a specific activity or department.

Consistent with the abovementioned statute, staff prepared Schedule No. 1 (Exhibit A), which outlines the various donations, gifts and/or sponsorships received by the City between April 18, 2022 and May 13, 2022. To accept the same, the Council must adopt the attached resolution by a two-third majority vote.

Lastly, for each donation, gift or sponsorship, staff ensure it meets an identified need, does not create a quid-pro-quo or long-term maintenance obligation, and the donor received an acknowledgment of their gift through a letter or publication.

Financial Impact

Every donation benefits the City of Fridley's finances.

Recommendation

Staff recommend the approval of Resolution No. 2022-57.

Focus on Fridley Strategic Alignment

<input type="checkbox"/> Vibrant Neighborhoods & Places	<input type="checkbox"/> Community Identity & Relationship Building
<input checked="" type="checkbox"/> Financial Stability & Commercial Prosperity	<input type="checkbox"/> Public Safety & Environmental Stewardship
<input type="checkbox"/> Organizational Excellence	

Attachments and Other Resources

- Resolution No. 2022-57
- Exhibit A: Schedule No. 1

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.

Resolution No. 2022-57

Approving Gifts, Donations and Sponsorships for the City of Fridley

Whereas, throughout the year the City of Fridley (City) receives various gifts and donations; and

Whereas, the City is sincerely grateful for the support it receives from an array of organizations and individuals; and

Whereas, without this support, the continuation of different events or programs would be difficult to sustain; and

Whereas, the attached schedule (Exhibit A) lists all of the donations and gifts received by various City departments between April 18, 2022 and May 13, 2022; and

Whereas, all of the items listed on the attached schedule (Exhibit A) are required to be accepted by the City Council by a two-thirds majority vote; and

Whereas, all items have been determined to be donated free of any quid-pro-quo expectation by the donor.

Now, therefore be it resolved, that the City Council of the City of Fridley hereby approves and accepts the various donations, gifts and sponsorships made between April 18, 2022 and May 13, 2022.

Passed and adopted by the City Council of the City of Fridley this 23rd day of May, 2022.

Scott J. Lund – Mayor

Attest:

Melissa Moore – City Clerk

Gifts, Donations, and Sponsorships - City of Fridley

Date Received	Department or Division	Program	Donor Name, if not anonymous	Amount/ Value	Fund
12/16/2021	SNC	General Donation	Lynn Prybella	\$100.00	270
12/16/2021	SNC	General Donation	James Sovada	\$50.00	270
12/28/2021	Public Safety	Night to Unite Donation (For 2022 Supplies)	MINCO	\$1,000.00	101
12/30/2021	SNC	Reimbursement of Grant Purchases	Springbrook Foundation	\$15,136.39	270
1/12/2022	Public Safety	Donation to FPD Canine Unit	Mary Schuster, Barbara Nelson, Susan Klous	\$200.00	101 (2110-31)
1/21/2022	SNC	Donation	Donation box	\$80.00	270
1/28/2022	Public Safety - Fire	Donation to Fire Victims or for other needs	Spring Lake Park Lions	\$2,500.00	101-2190
2/3/2022	Public Safety - Fire	Cash Donation for Car Seats	Renee Stevens	\$30.00	101-2190
2/7/2022	Public Safety - Fire	Night Lights for Home Inspection Program	Xcel Energy	\$350.00	101-2190
2/9/2022	Public Works	Donation for traffic safety upgrades	Rotary Club of Columbia Heights	\$8,000.00	101
2/9/2022	Public Works	Donation for traffic safety upgrades	Fridley ISD#14	\$2,000.00	101
2/18/2022	SNC	Donation	Vanguard Marketing	\$100.00	270
2/18/2022	Liquor Stores	Donation for fruit trees at the Parklet	MMBA	\$300.00	609
3/30/2022	SNC	Donation	Donation Box Contents	\$157.00	270
3/30/2022	SNC	Donation	Rasmussen-Northeast Bank Foundation	\$250.00	270
4/11/2022	Community Services	Bike Helmets for Recreation programs	SLP Lions	\$1,300.00	410
4/29/2022	SNC	Donation Box Contents	Various	\$95.00	270
5/6/2022	SNC	Donation	Donation from Katherine M Mrozek	\$120.00	270
5/11/2022	Public Safety	Donation of funds for Shop With a Cop Program	Wal-Mart	\$4,000.00	101
Year to Date Total				\$35,768.39	



AGENDA REPORT

Meeting Date: May 23, 2022

Meeting Type: City Council

Submitted By: Roberta Collins, Assistant to the City Manager

Title

Resolution No. 2022-56, Approving Claims for the Period Ending May 18, 2022

Background

Attached is Resolution No. 2022-56 and the claims report for the period ending May 18, 2022.

Financial Impact

Included in the budget.

Recommendation

Staff recommend adopting Resolution No. 2022-56.

Focus on Fridley Strategic Alignment

- | | |
|---|---|
| <input type="checkbox"/> Vibrant Neighborhoods & Places | <input type="checkbox"/> Community Identity & Relationship Building |
| <input checked="" type="checkbox"/> Financial Stability & Commercial Prosperity | <input type="checkbox"/> Public Safety & Environmental Stewardship |
| <input type="checkbox"/> Organizational Excellence | |

Attachments and Other Resources

- Resolution No. 2022-56
- City Council Claims Report

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.

Resolution No. 2022-56

Approving Claims for the Period Ending May 18, 2022

Whereas, Minnesota Statute § 412.271 generally requires the City Council to review and approve claims for goods and services prior to the release of payment; and

Whereas, a list of such claims for the period ending May 18, 2022, was reviewed by the City Council.

Now, therefore, be it resolved, that the City Council of the City of Fridley hereby approves the payment of the claims as presented.

Passed and adopted by the City Council of the City of Fridley this 23rd day of May, 2022.

Scott J. Lund – Mayor

Attest:

Melissa Moore – City Clerk



City of Fridley, MN

Item 11.

COUNCIL CLAIMS REPORT

By Fund

Payment Dates 5/5/2022 - 5/18/2022

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Fund: 101 - General Fund							
Vendor: 13268 - 121 BENEFITS							
DFT0003924	05/13/2022	INV0026900	CITY OF FRIDLEY HLTH REIMB ...	101-213150	Health Reimb HRA/Veba & HSA..	05/13/2022	950.00
Vendor 13268 - 121 BENEFITS Total:							950.00
Vendor: 10011 - ABM EQUIPMENT & SUPPLY							
196616	05/11/2022	0170644-IND	CREDIT FOR RETURNED CAR P...	101-141040	Inventory - Auto Parts & Suppl...	04/29/2022	-95.60
196616	05/11/2022	0170684-IN	CAR PARTS - VEHICLE 794	101-141040	Inventory - Auto Parts & Suppl...	05/11/2022	2,487.68
196616	05/11/2022	0170788-IN	CAR PARTS- VEHICLE 794	101-141040	Inventory - Auto Parts & Suppl...	05/11/2022	31.48
196616	05/11/2022	0170794-IN	CAR PARTS - VEH 662	101-141040	Inventory - Auto Parts & Suppl...	05/11/2022	295.53
Vendor 10011 - ABM EQUIPMENT & SUPPLY Total:							2,719.09
Vendor: 10195 - AUTONATION FORD WHITE BEAR LAKE							
196639	05/12/2022	188841	CAR PARTS- VEHICLE 356	101-141040	Inventory - Auto Parts & Suppl...	04/29/2022	57.56
196639	05/12/2022	188841D	RETURN CAR PARTS VEHICLE 3...	101-141040	Inventory - Auto Parts & Suppl...	04/29/2022	-57.56
196639	05/12/2022	197833	CAR PARTS - VEHICLE 360	101-141040	Inventory - Auto Parts & Suppl...	05/12/2022	108.70
196684	05/18/2022	202420	CAR PARTS- VEHICLE 604	101-141040	Inventory - Auto Parts & Suppl...	05/18/2022	95.13
Vendor 10195 - AUTONATION FORD WHITE BEAR LAKE Total:							203.83
Vendor: Ppt ID: 307066 - CITY OF FRIDLEY ICMA-457							
815	05/13/2022	INV0026878	CITY OF FRIDLEY ICMA Ppt ID: ...	101-213260	Deferred Comp.-ICMA 457 plan	05/13/2022	17,457.86
815	05/13/2022	INV0026879	CITY OF FRIDLEY ICMA Ppt ID: ...	101-213260	Deferred Comp.-ICMA 457 plan	05/13/2022	3,606.50
Vendor Ppt ID: 307066 - CITY OF FRIDLEY ICMA-457 Total:							21,064.36
Vendor: 267997 - FFFA DUES - CITY OF FRIDLEY ICMA-IAFF DUES/INTL ASSOC/FIRE FIGHTERS							
816	05/13/2022	INV0026897	FF DUES - LOCAL #1986	101-213230	Union Dues - FT Fire	05/13/2022	120.00
Vendor 267997 - FFFA DUES - CITY OF FRIDLEY ICMA-IAFF DUES/INTL ASSOC/FIRE FIGHTERS Total:							120.00
Vendor: Ppt ID: 803502 - CITY OF FRIDLEY ICMA-RHS							
817	05/13/2022	INV0026882	CITY OF FRIDLEY ICMA Ppt ID: ...	101-213280	RHS Plan (ICMA)	05/13/2022	352.88
817	05/13/2022	INV0026893	CITY OF FRIDLEY ICMA Ppt ID: ...	101-213280	RHS Plan (ICMA)	05/13/2022	100.00
817	05/13/2022	INV0026894	CITY OF FRIDLEY ICMA Ppt ID ...	101-213280	RHS Plan (ICMA)	05/13/2022	2,550.00
817	05/13/2022	INV0026895	CITY OF FRIDLEY ICMA Ppt ID: ...	101-213280	RHS Plan (ICMA)	05/13/2022	450.00
Vendor Ppt ID: 803502 - CITY OF FRIDLEY ICMA-RHS Total:							3,452.88
Vendor: Ppt ID: 705060 - CITY OF FRIDLEY ICMA-ROTH							
818	05/13/2022	INV0026896	CITY OF FRIDLEY ICMA Ppt ID: ...	101-213270	ICMA Roth IRA	05/13/2022	4,218.45
Vendor Ppt ID: 705060 - CITY OF FRIDLEY ICMA-ROTH Total:							4,218.45
Vendor: 10563 - DELTA DENTAL PLAN OF MINNESOTA							
DFT0003917	05/13/2022	INV0026880	MONTHLY PREMIUM	101-213160	Dental Insurance Payable	05/13/2022	7,769.29
Vendor 10563 - DELTA DENTAL PLAN OF MINNESOTA Total:							7,769.29

COUNCIL CLAIMS REPORT

Payment Dates: 5/5/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 10638 - EMERGENCY AUTOMOTIVE TECHNOLOGIES							
196695	05/18/2022	DL042822-22	CAR PARTS - VEHICLE 664	101-141040	Inventory - Auto Parts & Suppl...	05/18/2022	429.20
196695	05/18/2022	MS03302271A	INVENTORY CAR PARTS	101-141040	Inventory - Auto Parts & Suppl...	05/18/2022	1,023.12
Vendor 10638 - EMERGENCY AUTOMOTIVE TECHNOLOGIES Total:							1,452.32
Vendor: 13998 - EMPOWER RETIREMENT (for MN/MSRS)							
DFT0003915	05/13/2022	INV0026876	CITY OF FRIDLEY MNDPC Ppt ID..101-213260		Deferred Comp.-ICMA 457 plan	05/13/2022	1,576.93
DFT0003916	05/13/2022	INV0026877	CITY OF FRIDLEY MNDPC Ppt ID..101-213260		Deferred Comp.-ICMA 457 plan	05/13/2022	1,232.40
Vendor 13998 - EMPOWER RETIREMENT (for MN/MSRS) Total:							2,809.33
Vendor: 10717 - FLEET PRIDE TRUCK & TRAILER PARTS							
196697	05/18/2022	98335542	INVENTORY CAR PARTS	101-141040	Inventory - Auto Parts & Suppl...	05/18/2022	274.23
196697	05/18/2022	98628097	INVENTORY CAR PARTS	101-141040	Inventory - Auto Parts & Suppl...	05/18/2022	17.82
196697	05/18/2022	98729929	CAR PARTS VEHICLE 728	101-141040	Inventory - Auto Parts & Suppl...	05/18/2022	102.67
Vendor 10717 - FLEET PRIDE TRUCK & TRAILER PARTS Total:							394.72
Vendor: 10745 - FRIDLEY FIRE RELIEF ASSOC							
196609	05/11/2022	INV0026883	BI-WEEKLY PAYROLL CONTRIB...	101-213290	Union Dues - POC/Vol Fire	05/13/2022	150.00
196609	05/11/2022	INV0026884	MONTHLY VOL FF PAYROLL C...	101-213290	Union Dues - POC/Vol Fire	05/13/2022	600.00
Vendor 10745 - FRIDLEY FIRE RELIEF ASSOC Total:							750.00
Vendor: 10748 - FRIDLEY POLICE ASSOCIATION							
196610	05/11/2022	INV0026881	BI-WEEKLY PAYROLL CONTRIB...	101-213330	Fridley Police Association	05/13/2022	188.00
Vendor 10748 - FRIDLEY POLICE ASSOCIATION Total:							188.00
Vendor: 10782 - GENUINE PARTS CO/NAPA							
196583	05/06/2022	4342-864705	INVENTORY CAR PARTS	101-141040	Inventory - Auto Parts & Suppl...	05/06/2022	617.27
196583	05/06/2022	4342-864705D	DISCOUNT	101-141040	Inventory - Auto Parts & Suppl...	05/06/2022	-12.35
196583	05/06/2022	4342-864706	INVENTORY CAR PARTS	101-141040	Inventory - Auto Parts & Suppl...	05/06/2022	174.62
196583	05/06/2022	4342-864706D	DISCOUNT	101-141040	Inventory - Auto Parts & Suppl...	05/06/2022	-3.49
196583	05/06/2022	4342-864742D	BATTERY CORE CREDIT	101-141040	Inventory - Auto Parts & Suppl...	05/06/2022	-270.00
196624	05/11/2022	4342-865274	CAR PARTS - VEH 2172 (POLICE...	101-141040	Inventory - Auto Parts & Suppl...	05/11/2022	275.98
196624	05/11/2022	4342-865274D	DISCOUNT	101-141040	Inventory - Auto Parts & Suppl...	05/11/2022	-5.52
196699	05/18/2022	4342-865588	BATTERY CORE RETURNS	101-141040	Inventory - Auto Parts & Suppl...	05/18/2022	-360.00
196699	05/18/2022	4342-865759	CAR PARTS- VEHICLE 281	101-141040	Inventory - Auto Parts & Suppl...	05/18/2022	93.04
196699	05/18/2022	4342-865759D	DISCOUNT	101-141040	Inventory - Auto Parts & Suppl...	05/18/2022	-1.86
196699	05/18/2022	4342-865760	INVENTORY CAR PARTS	101-141040	Inventory - Auto Parts & Suppl...	05/18/2022	294.00
196699	05/18/2022	4342-865760D	DISCOUNT	101-141040	Inventory - Auto Parts & Suppl...	05/18/2022	-5.88
196699	05/18/2022	4342-866307	CAR PARTS - VEH 322	101-141040	Inventory - Auto Parts & Suppl...	05/18/2022	49.16
196699	05/18/2022	4342-866307D	DISCOUNT	101-141040	Inventory - Auto Parts & Suppl...	05/18/2022	-0.98
Vendor 10782 - GENUINE PARTS CO/NAPA Total:							843.99
Vendor: 10949 - HYDRAULIC SPECIALTY CO							
196656	05/12/2022	090004988189	CAR PARTS VEH 795	101-141040	Inventory - Auto Parts & Suppl...	05/12/2022	231.20
196656	05/12/2022	090004988210	CAR PARTS - VEH 795	101-141040	Inventory - Auto Parts & Suppl...	05/12/2022	64.52
Vendor 10949 - HYDRAULIC SPECIALTY CO Total:							295.72

COUNCIL CLAIMS REPORT

Payment Dates: 5/5/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 12450 - INTERNAL REVENUE SERVICE - PAYROLL TAXES							
DFT0003925	05/13/2022	INV0026901	BI-WEEKLY SOCIAL SECURITY ...	101-212120	FICA Payable	05/13/2022	44,122.88
DFT0003926	05/13/2022	INV0026902	BI-WEEKLY MEDICARE WITHH...	101-212130	Medicare Payable	05/13/2022	16,333.70
DFT0003928	05/13/2022	INV0026904	BI-WEEKLY FEDERAL TAX WIT...	101-212100	Federal Tax Withheld	05/13/2022	57,950.87
Vendor 12450 - INTERNAL REVENUE SERVICE - PAYROLL TAXES Total:							118,407.45
Vendor: 11099 - KATH FUEL OIL SERVICE							
196658	05/12/2022	742560	CAR PARTS - VEH 788	101-141040	Inventory - Auto Parts & Suppl...	05/12/2022	288.80
Vendor 11099 - KATH FUEL OIL SERVICE Total:							288.80
Vendor: 11190 - LANO EQUIPMENT INC							
196660	05/12/2022	02-907841	CAR PARTS - VEH 515	101-141040	Inventory - Auto Parts & Suppl...	05/12/2022	218.16
Vendor 11190 - LANO EQUIPMENT INC Total:							218.16
Vendor: 11198 - LAW ENFORCEMENT LABOR SERVICES							
196611	05/11/2022	INV0026898	POLICE UNION 119 - BI-WEEKL...	101-213210	Union Dues - Police	05/13/2022	2,145.00
196611	05/11/2022	INV0026899	SGT UNION 310 - MONTHLY D...	101-213210	Union Dues - Police	05/13/2022	390.00
Vendor 11198 - LAW ENFORCEMENT LABOR SERVICES Total:							2,535.00
Vendor: 13076 - LEGALSHIELD							
196612	05/11/2022	INV0026888	MONTHLY PAYROLL DEDUCTI...	101-213320	Miscellaneous Withholdings	05/13/2022	475.45
Vendor 13076 - LEGALSHIELD Total:							475.45
Vendor: 11298 - MANSFIELD OIL COMPANY							
196713	05/18/2022	23265020	UNLEADED GASOLINE	101-141010	Inventory - Fuel	05/18/2022	14,120.08
Vendor 11298 - MANSFIELD OIL COMPANY Total:							14,120.08
Vendor: 11427 - MINN CHILD SUPPORT PAYMENT CENTER							
196613	05/11/2022	INV0026875	BI-WEEKLY PAYROLL DEDUCTI...	101-213300	Child Support Withheld	05/13/2022	1,114.43
Vendor 11427 - MINN CHILD SUPPORT PAYMENT CENTER Total:							1,114.43
Vendor: 12451 - MINN DEPARTMENT OF REVENUE - PAYROLL TAXES							
DFT0003927	05/13/2022	INV0026903	BI-WEEKLY STATE INCOME TAX...	101-212110	State Tax Withheld	05/13/2022	24,857.58
Vendor 12451 - MINN DEPARTMENT OF REVENUE - PAYROLL TAXES Total:							24,857.58
Vendor: 11279 - MTI DISTRIBUTING CO							
196664	05/12/2022	1341378-00	INVENTORY CAR PARTS	101-141040	Inventory - Auto Parts & Suppl...	05/12/2022	618.26
Vendor 11279 - MTI DISTRIBUTING CO Total:							618.26
Vendor: 11546 - NCPERS MINNESOTA-478000							
196614	05/11/2022	INV0026889	BI-WEEKLY PAYROLL DEDUCTI...	101-213180	PERA Life Insurance	05/13/2022	736.00
Vendor 11546 - NCPERS MINNESOTA-478000 Total:							736.00
Vendor: 12443 - OPTUM BANK (HSA)							
DFT0003920	05/13/2022	INV0026887	HSA SAVINGS ACCT - EMPLOY...	101-213150	Health Reimb HRA/Veba & HSA...	05/13/2022	2,910.66
Vendor 12443 - OPTUM BANK (HSA) Total:							2,910.66
Vendor: 11685 - PERA - PUBLIC EMPLOYEES							
DFT0003921	05/13/2022	INV0026890	BI-WEEKLY DEDUCTION - COO...	101-213100	PERA	05/13/2022	41,315.43
DFT0003922	05/13/2022	INV0026891	BI-WEEKLY PAYROLL DEDUCTI...	101-213100	PERA	05/13/2022	164.46

COUNCIL CLAIMS REPORT

Payment Dates: 5/5/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
DFT0003923	05/13/2022	INV0026892	BI-WEEKLY PAYROLL DEDUCTI...	101-213100	PERA	05/13/2022	60,334.83
Vendor 11685 - PERA - PUBLIC EMPLOYEES Total:							101,814.72
Vendor: 11924 - RUFFRIDGE JOHNSON EQUIP CO INC							
196669	05/12/2022	IA22238	CAR PART - VEHICLE 788	101-141040	Inventory - Auto Parts & Suppl...	05/12/2022	358.00
196669	05/12/2022	IA22240	CAR PARTS- VEHICLE 788	101-141040	Inventory - Auto Parts & Suppl...	05/12/2022	102.93
Vendor 11924 - RUFFRIDGE JOHNSON EQUIP CO INC Total:							460.93
Vendor: 12081 - STANDARD INSURANCE COMPANY (LIFE)							
196731	05/18/2022	MAY 2022	MAY LIFE	101-213170	Life Insurance Payable	05/18/2022	2,434.94
196731	05/18/2022	MAY 2022	MAY LIFE RETIREE & POC	101-213170	Life Insurance Payable	05/18/2022	136.29
Vendor 12081 - STANDARD INSURANCE COMPANY (LIFE) Total:							2,571.23
Vendor: 12082 - STANDARD INSURANCE COMPANY LTD/STD							
196732	05/18/2022	MAY 2022	MAY LONG TERM DISABILITY	101-213200	Long Term Disability Withhold...	05/18/2022	3,053.42
196732	05/18/2022	MAY 2022	MAY SHORT TERM DISABILITY	101-213205	Short Term Disability	05/18/2022	3,672.52
Vendor 12082 - STANDARD INSURANCE COMPANY LTD/STD Total:							6,725.94
Vendor: 12122 - SUBURBAN TIRE WHOLESALE INC							
196734	05/18/2022	10186624	INVENTORY CAR PARTS	101-141040	Inventory - Auto Parts & Suppl...	05/18/2022	3,863.28
Vendor 12122 - SUBURBAN TIRE WHOLESALE INC Total:							3,863.28
Vendor: 12195 - TITAN MACHINERY							
196741	05/18/2022	16931106 GP	CAR PARTS - VEHICLE 793	101-141040	Inventory - Auto Parts & Suppl...	05/18/2022	152.00
Vendor 12195 - TITAN MACHINERY Total:							152.00
Vendor: 12237 - TRI-STATE BOBCAT INC							
196743	05/18/2022	A03266	CAR PARTS- VEH 508	101-141040	Inventory - Auto Parts & Suppl...	05/18/2022	29.50
Vendor 12237 - TRI-STATE BOBCAT INC Total:							29.50
329,131.45							
Division: 111 - Legislative							
Vendor: 11335 - MEDIATION SERVICES							
196715	05/18/2022	20220513 - 32204	MEDIATION SERVICES FEES	101-1110-631100	City Council / Services-Professi...	05/18/2022	3,060.86
Vendor 11335 - MEDIATION SERVICES Total:							3,060.86
Vendor: 13933 - TIMESAVER OFF SITE SECRETARIAL INC							
196675	05/12/2022	M27282	CITY COUNCIL MINUTES	101-1110-635100	City Council / Services Contrac...	05/12/2022	154.00
Vendor 13933 - TIMESAVER OFF SITE SECRETARIAL INC Total:							154.00
Division 111 - Legislative Total:							3,214.86
Division: 124 - Legal							
Vendor: 10477 - COON RAPIDS, CITY OF							
196693	05/18/2022	13584	PROSECUTION SERVICES - MAY...	101-1240-631100	Legal / Services-Professional	05/18/2022	28,286.67
Vendor 10477 - COON RAPIDS, CITY OF Total:							28,286.67

COUNCIL CLAIMS REPORT

Payment Dates: 5/5/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 12848 - KENNEDY & GRAVEN CHARTERED							
196659	05/12/2022	167289	LEGAL SERVICES THROUGH 3/...	101-1240-631100	Legal / Services-Professional	05/12/2022	2,265.86
Vendor 12848 - KENNEDY & GRAVEN CHARTERED Total:							2,265.86
Division 124 - Legal Total:							30,552.53
Division: 126 - Employee Resources							
Vendor: 11204 - LEAGUE OF MINNESOTA CITIES							
196707	05/18/2022	363460	DATA PRACTICES COURSE RAC...	101-1260-632120	ER-Empl Resources / Conferen...	05/18/2022	15.00
196707	05/18/2022	363460	DATA PRACTICES COURSE DAN...	101-1260-632120	ER-Empl Resources / Conferen...	05/18/2022	15.00
Vendor 11204 - LEAGUE OF MINNESOTA CITIES Total:							30.00
Vendor: 14159 - MINN OCCUPATIONAL HEALTH							
196662	05/12/2022	397046	2 QTR DOT DRUG RANDOM D...	101-1260-631100	ER-Empl Resources / Services-...	05/12/2022	147.24
Vendor 14159 - MINN OCCUPATIONAL HEALTH Total:							147.24
Vendor: 10213 - OMAN, MICHAELANNE							
196630	05/11/2022	20220506 - 31919	TRAVEL TO/FROM SAFETY & L...	101-1260-632110	ER-Empl Resources / Transpor...	05/11/2022	18.60
Vendor 10213 - OMAN, MICHAELANNE Total:							18.60
Division 126 - Employee Resources Total:							195.84
Division: 127 - Communications & Engagement							
Vendor: 12438 - GREENHAVEN PRINTING							
196650	05/12/2022	220965	NEWSLETTER PRINTING MAY/...	101-1270-633110	Comm & Engage / Printing & B...	05/12/2022	3,239.73
Vendor 12438 - GREENHAVEN PRINTING Total:							3,239.73
Division 127 - Communications & Engagement Total:							3,239.73
Division: 128 - City Clerk							
Vendor: 10106 - AMERICAN LEGION POST 303							
196617	05/11/2022	20220428 - 31372	2021 PARTIAL REFUND OF GA...	101-1280-475200	City Clerk / 3% Gambling Tax	05/11/2022	7,528.23
Vendor 10106 - AMERICAN LEGION POST 303 Total:							7,528.23
Vendor: 11230 - LIONS CLUB OF FRIDLEY							
196627	05/11/2022	20220428 - 31373	2021 PARTIAL REFUND OF GA...	101-1280-475200	City Clerk / 3% Gambling Tax	05/11/2022	23,065.17
Vendor 11230 - LIONS CLUB OF FRIDLEY Total:							23,065.17
Vendor: 12087 - STAR TRIBUNE							
196733	05/18/2022	9971 04/22	ORDINANCE NO. 1401	101-1280-633100	City Clerk / Advertising	05/18/2022	43.20
196733	05/18/2022	9971 04/22	ORDINANCE NO. 1402	101-1280-633100	City Clerk / Advertising	05/18/2022	50.40
196733	05/18/2022	9971 04/22	ORDINANCE NO. 1400	101-1280-633100	City Clerk / Advertising	05/18/2022	67.68
Vendor 12087 - STAR TRIBUNE Total:							161.28
Division 128 - City Clerk Total:							30,754.68
Division: 129 - Elections							
Vendor: 12087 - STAR TRIBUNE							
196733	05/18/2022	9971 04/22	NOTICE OF REDISTRICTING	101-1290-633100	Elections / Advertising	05/18/2022	30.24

COUNCIL CLAIMS REPORT

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
196733	05/18/2022	9971 04/22	NOTICE OF CANDIDATE FILING	101-1290-633100	Elections / Advertising	05/18/2022	56.16
Vendor 12087 - STAR TRIBUNE Total:							86.40
Division 129 - Elections Total:							86.40
Division: 131 - Accounting							
Vendor: 10147 - ANOKA COUNTY PROP RECORDS/TAXATION							
196634	05/12/2022	20220506 - 31921	ANNUAL TNT FEES	101-1310-635100	Accounting / Services Contract...	05/12/2022	2,432.19
Vendor 10147 - ANOKA COUNTY PROP RECORDS/TAXATION Total:							2,432.19
Division 131 - Accounting Total:							2,432.19
Division: 132 - Assessing							
Vendor: 12087 - STAR TRIBUNE							
196733	05/18/2022	9971 04/22	LOCAL BOARD OF APPEAL PUB...	101-1320-633100	Assessing / Advertising	05/18/2022	57.60
Vendor 12087 - STAR TRIBUNE Total:							57.60
Division 132 - Assessing Total:							57.60
Division: 133 - Information Technology							
Vendor: 10395 - CENTURY LINK							
196690	05/18/2022	2480 360 05/22	PHONE 763 574-2480 360	101-1330-633120	IT / Communication (phones, ...	05/18/2022	65.65
Vendor 10395 - CENTURY LINK Total:							65.65
Vendor: 11918 - ROSEVILLE, CITY OF							
196668	05/12/2022	0230913	PHONE CHRGS MAY 22	101-1330-633120	IT / Communication (phones, ...	05/12/2022	4,051.02
Vendor 11918 - ROSEVILLE, CITY OF Total:							4,051.02
Division 133 - Information Technology Total:							4,116.67
Division: 211 - Police							
Vendor: 10178 - ASPEN MILLS INC							
196620	05/11/2022	293003	OFFICER BODY ARMOR	101-2110-621110	Police / Clothing & Laundry	05/11/2022	989.00
196620	05/11/2022	293003D	DISCOUNT	101-2110-621110	Police / Clothing & Laundry	05/11/2022	-49.45
196620	05/11/2022	293019	OFFICER UNIFORM CLOTHING	101-2110-621110	Police / Clothing & Laundry	05/11/2022	310.10
196620	05/11/2022	293019D	DISCOUNT	101-2110-621110	Police / Clothing & Laundry	05/11/2022	-15.51
196620	05/11/2022	293062	OFFICER UNIFORM CLOTHING	101-2110-621110	Police / Clothing & Laundry	05/11/2022	381.59
196620	05/11/2022	293062D	DISCOUNT	101-2110-621110	Police / Clothing & Laundry	05/11/2022	-19.08
196637	05/12/2022	293119	OFFICER UNIFORM BOOTS AN...	101-2110-621110	Police / Clothing & Laundry	05/12/2022	247.89
196637	05/12/2022	293119D	DISCOUNT	101-2110-621110	Police / Clothing & Laundry	05/12/2022	-12.39
196637	05/12/2022	293165	CSO UNIFORMS	101-2110-621110	Police / Clothing & Laundry	05/12/2022	763.27
196637	05/12/2022	293165D	DISCOUNT	101-2110-621110	Police / Clothing & Laundry	05/12/2022	-38.16
196637	05/12/2022	293724	SERGEANT UNIFORM BOOTS	101-2110-621110	Police / Clothing & Laundry	05/12/2022	169.50
196637	05/12/2022	293724D	DISCOUNT	101-2110-621110	Police / Clothing & Laundry	05/12/2022	-8.48
196683	05/18/2022	293496	CSO UNIFORM	101-2110-621110	Police / Clothing & Laundry	05/18/2022	38.00
196683	05/18/2022	293496D	DISCOUNT	101-2110-621110	Police / Clothing & Laundry	05/18/2022	-1.90
196683	05/18/2022	293718	OFFICER UNIFORM	101-2110-621110	Police / Clothing & Laundry	05/18/2022	1,308.61
196683	05/18/2022	293718D	DISCOUNT	101-2110-621110	Police / Clothing & Laundry	05/18/2022	-65.43
196683	05/18/2022	293760	OFFICER UNIFORM CLOTHING	101-2110-621110	Police / Clothing & Laundry	05/18/2022	116.85
196683	05/18/2022	293760D	DISCOUNT	101-2110-621110	Police / Clothing & Laundry	05/18/2022	-5.84

COUNCIL CLAIMS REPORT

Payment Dates: 5/5/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
196683	05/18/2022	293882	OFFICER UNIFORM VEST CARR...	101-2110-621110	Police / Clothing & Laundry	05/18/2022	320.00
196683	05/18/2022	293882D	DISCOUNT	101-2110-621110	Police / Clothing & Laundry	05/18/2022	-16.00
196683	05/18/2022	293883	OFFICER UNIFORM CLOTHING	101-2110-621110	Police / Clothing & Laundry	05/18/2022	89.80
196683	05/18/2022	293883D	DISCOUNT	101-2110-621110	Police / Clothing & Laundry	05/18/2022	-4.49
196683	05/18/2022	294049	OFFICER UNIFORM BOOTS	101-2110-621110	Police / Clothing & Laundry	05/18/2022	109.99
196683	05/18/2022	294049D	DISCOUNT	101-2110-621110	Police / Clothing & Laundry	05/18/2022	-5.50
Vendor 10178 - ASPEN MILLS INC Total:							4,602.37
Vendor: 10195 - AUTONATION FORD WHITE BEAR LAKE							
196639	05/12/2022	589908	SUBLET REPAIR-VEH 360 FT E...	101-2110-635100	Police / Services Contracted, N...	05/12/2022	60.00
Vendor 10195 - AUTONATION FORD WHITE BEAR LAKE Total:							60.00
Vendor: 10395 - CENTURY LINK							
196690	05/18/2022	0233 605 05/22	PHONE 612 E83-0233 605	101-2110-633120	Police / Communication (phon...	05/18/2022	106.40
Vendor 10395 - CENTURY LINK Total:							106.40
Vendor: 14199 - FAUL PSYCHOLOGICAL PLLC							
196647	05/12/2022	1124	APRIL WELLNESS VISITS - POLI...	101-2110-631100	Police / Services-Professional	05/12/2022	450.00
196696	05/18/2022	1157	WELLNESS VISIT POLICE - 1	101-2110-631100	Police / Services-Professional	05/18/2022	150.00
196696	05/18/2022	1157	PRE-EMPLOYMENT PSYCHOL...	101-2110-631100	Police / Services-Professional	05/18/2022	650.00
Vendor 14199 - FAUL PSYCHOLOGICAL PLLC Total:							1,250.00
Vendor: 11008 - INTL ASSOC OF CHIEFS OF POLICE-IACP							
196702	05/18/2022	20220506 - 31909	IACP CONFERENCE REGISTRAT...	101-2110-632120	Police / Conferences & School	05/18/2022	850.00
Vendor 11008 - INTL ASSOC OF CHIEFS OF POLICE-IACP Total:							850.00
Vendor: 13156 - LEADS ONLINE LLC							
196706	05/18/2022	326474	LEADS ON LINE PAWN STOLEN...	101-2110-635130	Police / Hardware & Software ...	05/18/2022	3,879.00
Vendor 13156 - LEADS ONLINE LLC Total:							3,879.00
Vendor: 11285 - MADDEN GALANTER HANSEN LLP							
196711	05/18/2022	APRIL 2022	LABOR RELATIONS ATTORNEY	101-2110-631100	Police / Services-Professional	05/18/2022	266.00
Vendor 11285 - MADDEN GALANTER HANSEN LLP Total:							266.00
Vendor: 11463 - MINN POLICE & PEACE OFFICERS ASSOC							
196720	05/18/2022	QTR 2-4 2022	LEGAL DEFENSE FUND DUES F...	101-2110-632100	Police / Dues & Subscription, P...	05/18/2022	570.00
Vendor 11463 - MINN POLICE & PEACE OFFICERS ASSOC Total:							570.00
Vendor: 11485 - MINN UNEMPLOYMENT FUND							
196663	05/12/2022	QTR 1 2022	QTR 1 2022 UNEMPLOYMENT	101-2110-613130	Police / Unemployment Comp...	05/12/2022	3,565.82
Vendor 11485 - MINN UNEMPLOYMENT FUND Total:							3,565.82
Vendor: 12115 - STREICHER'S							
196673	05/12/2022	I1566109	SERGEANT UNIFORM BOOTS	101-2110-621110	Police / Clothing & Laundry	05/12/2022	154.99
196673	05/12/2022	I1566146	AMMUNITION	101-2110-621130	Police / Operating Supplies	05/12/2022	1,762.70
196673	05/12/2022	I1566284	GLASS BREAKER PROJECTILE	101-2110-621130	Police / Operating Supplies	05/12/2022	78.00
Vendor 12115 - STREICHER'S Total:							1,995.69

COUNCIL CLAIMS REPORT

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 13791 - TOPWASH.COM							
196742	05/18/2022	FRI-026	APRIL SQUAD CAR WASHES	101-2110-635100	Police / Services Contracted, N...	05/18/2022	234.00
Vendor 13791 - TOPWASH.COM Total:							234.00
Vendor: 12250 - TWIN CITIES TRANSPORT & RECOVERY INC							
196744	05/18/2022	22-0429-97055	VEHICLE TOW	101-2110-635100	Police / Services Contracted, N...	05/18/2022	315.00
Vendor 12250 - TWIN CITIES TRANSPORT & RECOVERY INC Total:							315.00
Vendor: 12313 - VERIZON WIRELESS							
196745	05/18/2022	9905354190	CELL PHONE POLICE	101-2110-633120	Police / Communication (phon...	05/18/2022	1,883.70
Vendor 12313 - VERIZON WIRELESS Total:							1,883.70
Division 211 - Police Total:							19,577.98
Division: 215 - Emergency Management							
Vendor: 10178 - ASPEN MILLS INC							
196683	05/18/2022	293509	FIRE CORPS LOGO SETUP	101-2150-621110	Emergency Mgmt / Clothing & ...	05/18/2022	65.00
Vendor 10178 - ASPEN MILLS INC Total:							65.00
Vendor: 12313 - VERIZON WIRELESS							
196745	05/18/2022	9905354190	CELL PHONE EOC	101-2150-633120	Emergency Mgmt / Communic...	05/18/2022	41.51
Vendor 12313 - VERIZON WIRELESS Total:							41.51
Division 215 - Emergency Management Total:							106.51
Division: 219 - Fire							
Vendor: 10178 - ASPEN MILLS INC							
196620	05/11/2022	293122	FF UNIFORM POC REPLACEME...	101-2190-621110	Fire / Clothing & Laundry	05/11/2022	14.85
196637	05/12/2022	293751	POC FF UNIFORM INITIAL ISSU...	101-2190-621110	Fire / Clothing & Laundry	05/12/2022	20.00
Vendor 10178 - ASPEN MILLS INC Total:							34.85
Vendor: 10395 - CENTURY LINK							
196690	05/18/2022	0545 311 05/22	PHONE 612 Z01-0545 311	101-2190-633120	Fire / Communication (phones,..	05/18/2022	336.84
Vendor 10395 - CENTURY LINK Total:							336.84
Vendor: 14199 - FAUL PSYCHOLOGICAL PLLC							
196647	05/12/2022	1124	APRIL WELLNESS VISITS - FIRE	101-2190-631100	Fire / Services-Professional	05/12/2022	450.00
196696	05/18/2022	1157	WELLNESS VISITS FIRE -2	101-2190-631100	Fire / Services-Professional	05/18/2022	300.00
196696	05/18/2022	1157	PRE-EMPLOYMENT PSYCHOL...	101-2190-631100	Fire / Services-Professional	05/18/2022	650.00
Vendor 14199 - FAUL PSYCHOLOGICAL PLLC Total:							1,400.00
Vendor: 10780 - GSSC GENERAL SECURITY SERVICES							
196652	05/12/2022	50002992	FIRE ALARM MONITORING QU...	101-2190-635100	Fire / Services Contracted, Non..	05/12/2022	58.56
Vendor 10780 - GSSC GENERAL SECURITY SERVICES Total:							58.56
Vendor: 10899 - HEALTH PARTNERS							
196625	05/11/2022	7996	PRE-EMPLOYMENT PHYSICAL	101-2190-631100	Fire / Services-Professional	05/11/2022	907.00
Vendor 10899 - HEALTH PARTNERS Total:							907.00

COUNCIL CLAIMS REPORT

Payment Dates: 5/5/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount	
Vendor: 11450 - MINN FIRE SERVICE CERT BOARD								
196719	05/18/2022	9956	BRAKIC OFFICER 1 CERTIFICAT...	101-2190-632100	Fire / Dues & Subscription, Pe...	05/18/2022	120.00	
							Vendor 11450 - MINN FIRE SERVICE CERT BOARD Total:	120.00
Vendor: 11485 - MINN UNEMPLOYMENT FUND								
196663	05/12/2022	QTR 1 2022	QTR 1 2022 UNEMPLOYMENT	101-2190-613130	Fire / Unemployment Compen...	05/12/2022	1,247.32	
							Vendor 11485 - MINN UNEMPLOYMENT FUND Total:	1,247.32
							Division 219 - Fire Total:	4,104.57
Division: 311 - Campus Facilities								
Vendor: 10165 - ARAMARK UNIFORM SERVICES								
196618	05/11/2022	629000254441	APRIL MAT RENTAL CH	101-3110-621110	Facilities / Clothing & Laundry	05/11/2022	32.94	
196618	05/11/2022	629000254452	APRIL MAT AND SHOP TOWEL ...	101-3110-621110	Facilities / Clothing & Laundry	05/11/2022	56.32	
196618	05/11/2022	629000254484	APRIL CLOTHING RENTAL FACIL...	101-3110-621110	Facilities / Clothing & Laundry	05/11/2022	11.11	
196618	05/11/2022	629000256858	MAY MAT & SHOP TOWEL RE...	101-3110-621110	Facilities / Clothing & Laundry	05/11/2022	56.32	
196618	05/11/2022	629000256905	MAY CLOTHING RENTAL FACIL...	101-3110-621110	Facilities / Clothing & Laundry	05/11/2022	11.11	
196682	05/18/2022	629000259307	MAY MAT RENTAL CH	101-3110-621110	Facilities / Clothing & Laundry	05/18/2022	32.94	
196682	05/18/2022	629000259316	MAY MAT AND SHOP TOWEL ...	101-3110-621110	Facilities / Clothing & Laundry	05/18/2022	56.32	
196682	05/18/2022	629000259342	MAY CLOTHING RENTAL FACIL...	101-3110-621110	Facilities / Clothing & Laundry	05/18/2022	11.11	
							Vendor 10165 - ARAMARK UNIFORM SERVICES Total:	268.17
Vendor: 10383 - CENTERPOINT ENERGY-MINNEGASCO								
196689	05/18/2022	1004-4 05/22	UTILITIES 10791004-4	101-3110-634100	Facilities / Utility Services	05/18/2022	2,990.25	
196689	05/18/2022	1005-1 05/22	UTILITIES 10791005-1	101-3110-634100	Facilities / Utility Services	05/18/2022	1,506.89	
							Vendor 10383 - CENTERPOINT ENERGY-MINNEGASCO Total:	4,497.14
Vendor: 13603 - CMT JANITORIAL SERVICES								
196643	05/12/2022	3938	CLEANING POLICE DEPARTME...	101-3110-635100	Facilities / Services Contracted,..	05/12/2022	2,412.00	
							Vendor 13603 - CMT JANITORIAL SERVICES Total:	2,412.00
Vendor: 12882 - JASONS JANITORIAL SERVICES								
196657	05/12/2022	050222	APRIL CLEANING SERVICES PW...	101-3110-635100	Facilities / Services Contracted,..	05/12/2022	2,400.00	
							Vendor 12882 - JASONS JANITORIAL SERVICES Total:	2,400.00
Vendor: 12620 - KLAMM MECHANICAL INC								
196703	05/18/2022	4292	RE-ATTACHED GASKET ON FIR...	101-3110-635100	Facilities / Services Contracted,..	05/18/2022	250.00	
							Vendor 12620 - KLAMM MECHANICAL INC Total:	250.00
Vendor: 12676 - LEPAGE & SONS								
196626	05/11/2022	169375	MAY TRASH SERVICE PW	101-3110-635100	Facilities / Services Contracted,..	05/11/2022	792.71	
196626	05/11/2022	169484	MAY TRASH SERVICE CH	101-3110-635100	Facilities / Services Contracted,..	05/11/2022	272.57	
							Vendor 12676 - LEPAGE & SONS Total:	1,065.28
Vendor: 11346 - MENARDS - FRIDLEY								
196716	05/18/2022	68019	SUPPLIES FOR PICNIC TABLES ...	101-3110-621140	Facilities / Supplies for Repair ...	05/18/2022	133.64	
							Vendor 11346 - MENARDS - FRIDLEY Total:	133.64

COUNCIL CLAIMS REPORT

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount	
Vendor: 13282 - PAPCO INC								
196667	05/12/2022	110330	HAD MICROMINI MACHINE SE...	101-3110-635100	Facilities / Services Contracted,..	05/12/2022	231.09	
							Vendor 13282 - PAPCO INC Total:	231.09
Vendor: 12005 - SHORT ELLIOTT HENDRICKSON INC								
196730	05/18/2022	426063	MAY TELECOM CLOUD SERVIC...	101-3110-631100	Facilities / Services-Professional	05/18/2022	300.00	
							Vendor 12005 - SHORT ELLIOTT HENDRICKSON INC Total:	300.00
Vendor: 12372 - WHEELER HARDWARE CO								
196746	05/18/2022	SPI129899	KEYS FOR BALLARDS	101-3110-621130	Facilities / Operating Supplies	05/18/2022	28.20	
							Vendor 12372 - WHEELER HARDWARE CO Total:	28.20
Vendor: 12402 - XCEL ENERGY								
196747	05/18/2022	779127462	UTILITIES 51-4330624-7	101-3110-634100	Facilities / Utility Services	05/18/2022	5,349.76	
							Vendor 12402 - XCEL ENERGY Total:	5,349.76
Vendor: 12411 - YALE MECHANICAL INC								
196679	05/12/2022	234450	CHECKED AND STOP LEAK IN S...	101-3110-635100	Facilities / Services Contracted,..	05/12/2022	240.50	
196679	05/12/2022	234498	WORKED ON LIEBERT #1 IN IT...	101-3110-635100	Facilities / Services Contracted,..	05/12/2022	402.50	
							Vendor 12411 - YALE MECHANICAL INC Total:	643.00
							Division 311 - Campus Facilities Total:	17,578.28
Division: 314 - Engineering								
Vendor: 12618 - RESPEC								
196728	05/18/2022	INV-0422-964	2022 ON SITE SUPPORT	101-3140-635130	Eng / Hardware & Software Su...	05/18/2022	5,335.32	
							Vendor 12618 - RESPEC Total:	5,335.32
Vendor: 12005 - SHORT ELLIOTT HENDRICKSON INC								
196730	05/18/2022	425832	SPRINT DECOM @ HWY 65 WT	101-3140-631100	Eng / Services-Professional	05/18/2022	520.00	
196730	05/18/2022	426062	VERIZON C-BAND LTE @ MOO...	101-3140-631100	Eng / Services-Professional	05/18/2022	114.20	
							Vendor 12005 - SHORT ELLIOTT HENDRICKSON INC Total:	634.20
							Division 314 - Engineering Total:	5,969.52
Division: 316 - Parks								
Vendor: 10165 - ARAMARK UNIFORM SERVICES								
196618	05/11/2022	629000254466	UNIFORMS - PARKS	101-3160-621110	Parks / Clothing & Laundry	05/11/2022	38.37	
196618	05/11/2022	629000256883	UNIFORMS- PARKS	101-3160-621110	Parks / Clothing & Laundry	05/11/2022	38.37	
196682	05/18/2022	629000259330	UNIFORMS - PARKS	101-3160-621110	Parks / Clothing & Laundry	05/18/2022	38.37	
							Vendor 10165 - ARAMARK UNIFORM SERVICES Total:	115.11
Vendor: 10327 - BRYAN ROCK PRODUCTS INC								
196641	05/12/2022	52553	RED BALL DIAMOND AGGREG...	101-3160-621140	Parks / Supplies for Repair & ...	05/12/2022	781.84	
							Vendor 10327 - BRYAN ROCK PRODUCTS INC Total:	781.84
Vendor: 10385 - CENTRAL LOCK & SAFE COMPANY INC								
196642	05/12/2022	220756	LOCK AND KEY FOR NATURE C...	101-3160-621130	Parks / Operating Supplies	05/12/2022	20.00	
							Vendor 10385 - CENTRAL LOCK & SAFE COMPANY INC Total:	20.00
Vendor: 13422 - CERES ENVIRONMENTAL INC								
196622	05/11/2022	47561	BRUSH DISPOSAL	101-3160-635100	Parks / Services Contracted, N...	05/11/2022	60.00	

COUNCIL CLAIMS REPORT

Payment Dates: 5/5/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
196622	05/11/2022	47570	BRUSH DISPOSAL	101-3160-635100	Parks / Services Contracted, N...	05/11/2022	60.00
196622	05/11/2022	47602	BRUSH DISPOSAL	101-3160-635100	Parks / Services Contracted, N...	05/11/2022	60.00
196622	05/11/2022	47628	BRUSH DISPOSAL	101-3160-635100	Parks / Services Contracted, N...	05/11/2022	60.00
196622	05/11/2022	47681	BRUSH DISPOSAL	101-3160-635100	Parks / Services Contracted, N...	05/11/2022	60.00
Vendor: 14255 - HERNANDEZ, THEO							
196700	05/18/2022	20220513 - 32180	REIMBURSE THEO HERNANDEZ..	101-3160-621110	Parks / Clothing & Laundry	05/18/2022	100.00
Vendor: 11346 - MENARDS - FRIDLEY							
196661	05/12/2022	67592	SUPPLIES TO REPAIR FENCE ON..	101-3160-621140	Parks / Supplies for Repair & ...	05/12/2022	174.52
Vendor: 11485 - MINN UNEMPLOYMENT FUND							
196663	05/12/2022	QTR 1 2022	QTR 1 2022 UNEMPLOYMENT	101-3160-613130	Parks / Unemployment Comp...	05/12/2022	4,276.24
Vendor: 11667 - ON SITE COMPANIES							
196725	05/18/2022	0001327870	PORTABLE RESTROOM-MOORE..	101-3160-635110	Parks / Rentals	05/18/2022	211.00
196725	05/18/2022	0001327871	PORTABLE RESTROOM-COM...	101-3160-635110	Parks / Rentals	05/18/2022	240.00
Vendor: 11971 - SCHULTE, MARK							
196729	05/18/2022	20220513 - 32209	REIMBURSE MARK SCHULTE F...	101-3160-621110	Parks / Clothing & Laundry	05/18/2022	154.99
Vendor: 12167 - TESSMAN COMPANY							
196739	05/18/2022	S354997-IN	GRASS SEED	101-3160-621140	Parks / Supplies for Repair & ...	05/18/2022	1,387.04
Vendor: 12242 - TRUEMAN-WELTERS INC							
196676	05/12/2022	RB76645.1	SUBLET - VEHICLE 564	101-3160-635100	Parks / Services Contracted, N...	05/12/2022	20.85
Vendor: 12372 - WHEELER HARDWARE CO							
196746	05/18/2022	SPI129899	KEYS FOR COMMONS RESTRO...	101-3160-621130	Parks / Operating Supplies	05/18/2022	70.60
Vendor: 12402 - XCEL ENERGY							
196632	05/11/2022	777081847	UTILITIES 51-5692894-0	101-3160-634100	Parks / Utility Services	05/11/2022	31.06
196747	05/18/2022	778836607	UTILITIES 51-5926810-7	101-3160-634100	Parks / Utility Services	05/18/2022	21.41
Vendor: 14254 - YOUNG, JORDAN							
196748	05/18/2022	20220513 - 32179	REIMBURSE JORDAN YOUNG ...	101-3160-621110	Parks / Clothing & Laundry	05/18/2022	200.00

Division 316 - Parks Total: 8,104.66

COUNCIL CLAIMS REPORT

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount	
Division: 317 - Lighting								
Vendor: 10150 - ANOKA COUNTY TREASURY OFFICE								
196635	05/12/2022	1ST QTR 2022	TRAFFIC SIGNAL MAINTENANCE	101-3170-635100	Lighting / Services Contracted,...	05/12/2022	149.68	
							Vendor 10150 - ANOKA COUNTY TREASURY OFFICE Total:	149.68
Vendor: 10927 - HOFFMAN BROS. SOD								
196655	05/12/2022	025580	BLACK DIRT	101-3170-621140	Lighting / Supplies for Repair &..	05/12/2022	300.00	
							Vendor 10927 - HOFFMAN BROS. SOD Total:	300.00
Vendor: 12402 - XCEL ENERGY								
196747	05/18/2022	778900143	UTILITIES 51-0013256071-2	101-3170-634100	Lighting / Utility Services	05/18/2022	42.65	
196747	05/18/2022	778907886	UTILITIES 51-0013256055-2	101-3170-634100	Lighting / Utility Services	05/18/2022	42.88	
							Vendor 12402 - XCEL ENERGY Total:	85.53
							Division 317 - Lighting Total:	535.21
Division: 318 - Streets								
Vendor: 10058 - ADVANTAGE SIGNS & GRAPHICS INC								
196680	05/18/2022	00051610	SIGN POST DRIVER	101-3180-621150	Streets / Tools & Minor Equip...	05/18/2022	305.00	
							Vendor 10058 - ADVANTAGE SIGNS & GRAPHICS INC Total:	305.00
Vendor: 10165 - ARAMARK UNIFORM SERVICES								
196618	05/11/2022	629000254460	UNIFORMS -STREETS	101-3180-621110	Streets / Clothing & Laundry	05/11/2022	55.31	
196618	05/11/2022	629000256873	UNIFORMS- STREETS	101-3180-621110	Streets / Clothing & Laundry	05/11/2022	55.31	
196682	05/18/2022	629000259325	UNIFORMS - STREETS	101-3180-621110	Streets / Clothing & Laundry	05/18/2022	55.31	
							Vendor 10165 - ARAMARK UNIFORM SERVICES Total:	165.93
Vendor: 10184 - ASTLEFORD INTERNATIONAL TRUCKS								
196638	05/12/2022	01S5504	SUBLET - ELECTRICAL REPAIR V...	101-3180-635100	Streets / Services Contracted, ...	05/12/2022	4,406.73	
							Vendor 10184 - ASTLEFORD INTERNATIONAL TRUCKS Total:	4,406.73
Vendor: 13537 - DEM-CON COMPANIES LLC								
196644	05/12/2022	10861	DISPOSAL OF FENCE POSTS - ...	101-3180-635100	Streets / Services Contracted, ...	05/12/2022	98.45	
							Vendor 13537 - DEM-CON COMPANIES LLC Total:	98.45
Vendor: 11322 - MC TOOL & SAFETY								
196628	05/11/2022	013447	CORE BIT	101-3180-621150	Streets / Tools & Minor Equip...	05/11/2022	70.00	
196628	05/11/2022	013447D	DISCOUNT	101-3180-621150	Streets / Tools & Minor Equip...	05/11/2022	-0.70	
							Vendor 11322 - MC TOOL & SAFETY Total:	69.30
Vendor: 14159 - MINN OCCUPATIONAL HEALTH								
196662	05/12/2022	397046	2 QTR DOT RANDROM DRUG T...	101-3180-631100	Streets / Services-Professional	05/12/2022	192.00	
							Vendor 14159 - MINN OCCUPATIONAL HEALTH Total:	192.00
Vendor: 11611 - NORTHEAST TOWING SERVICE INC								
196666	05/12/2022	20220502 - 31482	MOVED INTO DRIVEWAY PER ...	101-3180-635100	Streets / Services Contracted, ...	05/12/2022	75.00	
196666	05/12/2022	20220502 - 31482	TOWED VEHICLE 1180 REGIS L...	101-3180-635100	Streets / Services Contracted, ...	05/12/2022	75.00	
196666	05/12/2022	20220502 - 31482	MOVED VEHICLE OFF STREET ...	101-3180-635100	Streets / Services Contracted, ...	05/12/2022	75.00	
							Vendor 11611 - NORTHEAST TOWING SERVICE INC Total:	225.00

COUNCIL CLAIMS REPORT

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 11620 - NORTHERN TOOL & EQUIPMENT							
196629	05/11/2022	1641331276	HOOKS FOR LOADER	101-3180-621140	Streets / Supplies for Repair &...	05/11/2022	35.97
Vendor 11620 - NORTHERN TOOL & EQUIPMENT Total:							35.97
Vendor: 11924 - RUFFRIDGE JOHNSON EQUIP CO INC							
196669	05/12/2022	IA22256	SMALL TOOLS - LUTES	101-3180-621150	Streets / Tools & Minor Equip...	05/12/2022	324.90
Vendor 11924 - RUFFRIDGE JOHNSON EQUIP CO INC Total:							324.90
Division 318 - Streets Total:							5,823.28
Division: 319 - Fleet Services: Garage/Shop							
Vendor: 10165 - ARAMARK UNIFORM SERVICES							
196618	05/11/2022	629000254481	UNIFORMS - FLEET	101-3190-621110	Fleet Services / Clothing & Lau...	05/11/2022	38.63
196618	05/11/2022	629000256899	UNIFORMS - FLEET	101-3190-621110	Fleet Services / Clothing & Lau...	05/11/2022	38.63
196682	05/18/2022	629000259340	UNIFORMS - FLEET	101-3190-621110	Fleet Services / Clothing & Lau...	05/18/2022	38.63
Vendor 10165 - ARAMARK UNIFORM SERVICES Total:							115.89
Vendor: 10195 - AUTONATION FORD WHITE BEAR LAKE							
196684	05/18/2022	590195	SUBLET-VEH 901 AIR BAR LIGHT	101-3190-635100	Fleet Services / Services Contr...	05/18/2022	3,927.12
Vendor 10195 - AUTONATION FORD WHITE BEAR LAKE Total:							3,927.12
Vendor: 10238 - BEISSWENGER'S HARDWARE							
196686	05/18/2022	574323	SHOP SUPPLIES	101-3190-621140	Fleet Services / Supplies for Re...	05/18/2022	90.35
Vendor 10238 - BEISSWENGER'S HARDWARE Total:							90.35
Vendor: 10505 - BLAINE CUSTOM APPAREL & AWARDS							
196687	05/18/2022	29232	ACRYLIC AWARD	101-3190-621130	Fleet Services / Operating Supp...	05/18/2022	80.00
Vendor 10505 - BLAINE CUSTOM APPAREL & AWARDS Total:							80.00
Vendor: 10395 - CENTURY LINK							
196690	05/18/2022	0546 766 05/22	PHONE 612 Z01-0546 766	101-3190-633120	Fleet Services / Communication	05/18/2022	364.05
Vendor 10395 - CENTURY LINK Total:							364.05
Vendor: 10457 - COMO LUBE & SUPPLIES INC							
196692	05/18/2022	686376	RECYCLE OIL FILTERS	101-3190-635100	Fleet Services / Services Contr...	05/18/2022	55.00
196692	05/18/2022	686376	PARTS WASHER RENTAL	101-3190-635110	Fleet Services / Rentals	05/18/2022	102.50
Vendor 10457 - COMO LUBE & SUPPLIES INC Total:							157.50
Vendor: 10782 - GENUINE PARTS CO/NAPA							
196699	05/18/2022	4342-866490	SHOP SUPPLIES	101-3190-621140	Fleet Services / Supplies for Re...	05/18/2022	44.07
196699	05/18/2022	4342-866490D	DISCOUNT	101-3190-621140	Fleet Services / Supplies for Re...	05/18/2022	-0.88
Vendor 10782 - GENUINE PARTS CO/NAPA Total:							43.19
Vendor: 14159 - MINN OCCUPATIONAL HEALTH							
196662	05/12/2022	397046	2 QTR DOT RANDOM DRUG TE...	101-3190-631100	Fleet Services / Services-Profes...	05/12/2022	110.00
Vendor 14159 - MINN OCCUPATIONAL HEALTH Total:							110.00

COUNCIL CLAIMS REPORT

Payment Dates: 5/5/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount	
Vendor: 11620 - NORTHERN TOOL & EQUIPMENT								
196629	05/11/2022	1641331276	WELDING SUPPLIES	101-3190-621140	Fleet Services / Supplies for Re...	05/11/2022	710.76	
							Vendor 11620 - NORTHERN TOOL & EQUIPMENT Total:	710.76
							Division 319 - Fleet Services: Garage/Shop Total:	5,598.86
Division: 410 - Recreation								
Vendor: 12438 - GREENHAVEN PRINTING								
196650	05/12/2022	220965	REC BROCHURE PRINTING MA...	101-4100-633110	Rec / Printing & Binding	05/12/2022	3,239.73	
							Vendor 12438 - GREENHAVEN PRINTING Total:	3,239.73
Vendor: 11471 - MINN RECREATION & PARK ASSOC - MRPA								
196721	05/18/2022	10423	MPRA JOB AD POSTING-REC S...	101-4100-633100	Rec / Advertising	05/18/2022	125.00	
							Vendor 11471 - MINN RECREATION & PARK ASSOC - MRPA Total:	125.00
Vendor: 11485 - MINN UNEMPLOYMENT FUND								
196663	05/12/2022	QTR 1 2022	QTR 1 2022 UNEMPLOYMENT	101-4100-613130	Rec / Unemployment Compen...	05/12/2022	8,794.24	
							Vendor 11485 - MINN UNEMPLOYMENT FUND Total:	8,794.24
Vendor: 12157 - TAHO SPORTSWEAR								
196737	05/18/2022	22TS1652	T-SHIRTS FOR YOUTH BASEBALL	101-4103-621130	Rec Youth Instr / Operating Su...	05/18/2022	358.60	
							Vendor 12157 - TAHO SPORTSWEAR Total:	358.60
							Division 410 - Recreation Total:	12,517.57
Division: 511 - Building Inspection								
Vendor: 10431 - CLAUSON, ROBERT INC								
196623	05/11/2022	APRIL 2022	ELECTRICAL INSPECTIONS - AP...	101-5110-635100	Bldg Inspection / Services Cont...	05/11/2022	7,372.80	
							Vendor 10431 - CLAUSON, ROBERT INC Total:	7,372.80
Vendor: 14263 - SWICK, MARKI								
196736	05/18/2022	20220516 - 32302	80% PLUMBING PERMIT REFU...	101-5110-435300	Bldg Inspection / Plumbing Pe...	05/18/2022	32.00	
							Vendor 14263 - SWICK, MARKI Total:	32.00
							Division 511 - Building Inspection Total:	7,404.80
Division: 514 - Rental Inspections								
Vendor: 14264 - LUCAS, RENEE								
196709	05/18/2022	20220516 - 32319	RENTAL LICENSE REFUND	101-5140-431200	Rental Inspection / Rental Lice...	05/18/2022	150.00	
							Vendor 14264 - LUCAS, RENEE Total:	150.00
Vendor: 11485 - MINN UNEMPLOYMENT FUND								
196663	05/12/2022	QTR 1 2022	QTR 1 2022 UNEMPLOYMENT	101-5140-613130	Rental Inspection / Unemploy...	05/12/2022	6,009.50	
							Vendor 11485 - MINN UNEMPLOYMENT FUND Total:	6,009.50
							Division 514 - Rental Inspections Total:	6,159.50
							Fund 101 - General Fund Total:	497,262.69

COUNCIL CLAIMS REPORT

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Fund: 225 - Cable TV Fund							
Division: 127 - Communications & Engagement							
Vendor: 10447 - COMCAST CABLE							
196691	05/18/2022	4545 05/22	CABLE FEES	225-1270-633120	Comm & Engage / Communicat..	05/18/2022	319.96
Vendor 10447 - COMCAST CABLE Total:							319.96
Division 127 - Communications & Engagement Total:							319.96
Fund 225 - Cable TV Fund Total:							319.96
Fund: 237 - Solid Waste Abatement							
Division: 518 - Recycling							
Vendor: 11322 - MC TOOL & SAFETY							
196714	05/18/2022	013434	SAFETY WEAR-HARD HATS/GL...	237-5180-621130	Recycling / Operating Supplies	05/18/2022	121.29
196714	05/18/2022	013434D	DISCOUNT	237-5180-621130	Recycling / Operating Supplies	05/18/2022	-1.21
Vendor 11322 - MC TOOL & SAFETY Total:							120.08
Vendor: 14258 - NORTHSTAR MAINTENANCE MANAGEMENT							
196724	05/18/2022	2283	COMPOSTABLE FOOD BOATS	237-5180-621130	Recycling / Operating Supplies	05/18/2022	54.72
Vendor 14258 - NORTHSTAR MAINTENANCE MANAGEMENT Total:							54.72
Vendor: 11877 - REPUBLIC SERVICES #899							
196727	05/18/2022	0899-003909022	APRIL RECYCLING	237-5180-635100	Recycling / Services Contracted..	05/18/2022	35,314.89
Vendor 11877 - REPUBLIC SERVICES #899 Total:							35,314.89
Division 518 - Recycling Total:							35,489.69
Fund 237 - Solid Waste Abatement Total:							35,489.69
Fund: 270 - Springbrook NC Fund							
Division: 419 - Spring Brook Nature Center							
Vendor: 10165 - ARAMARK UNIFORM SERVICES							
196682	05/18/2022	629000257311	MAY MAT AND MOP RENTAL ...	270-4190-621110	SNC / Clothing & Laundry	05/18/2022	31.92
Vendor 10165 - ARAMARK UNIFORM SERVICES Total:							31.92
Vendor: 10383 - CENTERPOINT ENERGY-MINNEGASCO							
196689	05/18/2022	0290-5 05/22	UTILITIES 5530290-5	270-4190-634100	SNC / Utility Services	05/18/2022	25.71
Vendor 10383 - CENTERPOINT ENERGY-MINNEGASCO Total:							25.71
Vendor: 14256 - GARVEY, CHRISTINA							
196698	05/18/2022	20220513 - 32173	REFUND SUMMER CAMP FEES	270-4191-459100	SNC-Day Camp / Program Rev...	05/18/2022	132.00
Vendor 14256 - GARVEY, CHRISTINA Total:							132.00
Vendor: 12676 - LEPAGE & SONS							
196626	05/11/2022	169378	MAY TRASH SERVICE SNC	270-4190-635100	SNC / Services Contracted, No...	05/11/2022	131.37
Vendor 12676 - LEPAGE & SONS Total:							131.37
Vendor: 11485 - MINN UNEMPLOYMENT FUND							
196663	05/12/2022	QTR 1 2022	QTR 1 2022 UNEMPLOYMENT	270-4190-613130	SNC / Unemployment Compen...	05/12/2022	2,204.94
Vendor 11485 - MINN UNEMPLOYMENT FUND Total:							2,204.94

COUNCIL CLAIMS REPORT

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 11667 - ON SITE COMPANIES							
196725	05/18/2022	0001327872	PORTABLE RESTROOM-SNC	270-4190-635110	SNC / Rentals	05/18/2022	276.00
Vendor 11667 - ON SITE COMPANIES Total:							276.00
Vendor: 12017 - SILENT KNIGHT SECURITY SYSTEMS							
196670	05/12/2022	00057466	ANNUAL FIRE MONITORING S...	270-4190-635100	SNC / Services Contracted, No...	05/12/2022	420.00
Vendor 12017 - SILENT KNIGHT SECURITY SYSTEMS Total:							420.00
Vendor: 14257 - THREE RIVERS PARK DISTRICT							
196740	05/18/2022	40394	RAFTING TRIP FOR SUMMER C...	270-4191-635100	SNC-Day Camp / Services Cont...	05/18/2022	490.00
Vendor 14257 - THREE RIVERS PARK DISTRICT Total:							490.00
Division 419 - Spring Brook Nature Center Total:							3,711.94
Fund 270 - Springbrook NC Fund Total:							3,711.94
Fund: 351 - REVOLVING FUND..							
Division: 816 - Revolving Loans							
Vendor: 10848 - GROTH SEWER & WATER LLC							
196651	05/12/2022	6737	WATER LINE ASSESSMENT-600...	351-8160-635100	Revolving Loans / Services Con...	05/12/2022	4,891.00
Vendor 10848 - GROTH SEWER & WATER LLC Total:							4,891.00
Division 816 - Revolving Loans Total:							4,891.00
Fund 351 - REVOLVING FUND.. Total:							4,891.00
Fund: 406 - Capital Improvements-STR							
Division: 318 - Streets							
Vendor: 10147 - ANOKA COUNTY PROP RECORDS/TAXATION							
196634	05/12/2022	20220506 - 31921	ANNUAL SPECIAL ASSESSMENT..	406-3180-635100	CIP Streets / Services Contract...	05/12/2022	2,262.23
Vendor 10147 - ANOKA COUNTY PROP RECORDS/TAXATION Total:							2,262.23
Vendor: 10289 - BOLTON & MENK INC							
196688	05/18/2022	0287324	73RD AVENUE CORRIDOR ANA...	406-3180-631100	CIP Streets / Services-Professi...	05/18/2022	672.00
Vendor 10289 - BOLTON & MENK INC Total:							672.00
Vendor: 14209 - HENNING PROFESSIONAL SERVICES							
196654	05/12/2022	134-03	53RD AVENUE TURNAROUND	406-3180-705100	CIP Streets / Infrastructure	05/12/2022	900.00
Vendor 14209 - HENNING PROFESSIONAL SERVICES Total:							900.00
Division 318 - Streets Total:							3,834.23
Fund 406 - Capital Improvements-STR Total:							3,834.23
Fund: 409 - Capital Improvements-INFO TECH							
Division: 133 - Information Technology							
Vendor: 14214 - GRAPHIC SOLUTIONS GROUP INC							
196649	05/12/2022	8062017-10	SIGN PLOTTER SUPPLIES	409-1330-704100	IT Capital / IT Equip-Furniture/...	05/12/2022	3,931.70
Vendor 14214 - GRAPHIC SOLUTIONS GROUP INC Total:							3,931.70
Division 133 - Information Technology Total:							3,931.70
Fund 409 - Capital Improvements-INFO TECH Total:							3,931.70

COUNCIL CLAIMS REPORT

Payment Dates: 5/5/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Fund: 410 - Capital Equipment Fund							
Division: 211 - Police							
Vendor: 10638 - EMERGENCY AUTOMOTIVE TECHNOLOGIES							
196645	05/12/2022	DL042822-21	EQUIPMENT FOR SQUAD 390	410-2110-703100	CapEq. Police / Machinery & E...	05/12/2022	305.22
Vendor 10638 - EMERGENCY AUTOMOTIVE TECHNOLOGIES Total:							305.22
Vendor: 13969 - ENTERPRISE FM TRUST							
196646	05/12/2022	FBN4466147	MAY LEASE - VEH 315	410-2110-635110	CapEq. Police / Lease	05/12/2022	1,321.15
196646	05/12/2022	FBN4466147	MAY LEASE - VEH 313	410-2110-635110	CapEq. Police / Lease	05/12/2022	1,038.67
196646	05/12/2022	FBN4466147	MAY LEASE - VEH 314	410-2110-635110	CapEq. Police / Lease	05/12/2022	1,327.38
Vendor 13969 - ENTERPRISE FM TRUST Total:							3,687.20
Vendor: 11402 - MINN DEPT OF PUBLIC SAFETY							
196718	05/18/2022	20220513 - 32197	UNMARKED SQUAD #390 TITL...	410-2110-703100	CapEq. Police / Machinery & E...	05/18/2022	2,645.43
Vendor 11402 - MINN DEPT OF PUBLIC SAFETY Total:							2,645.43
Division 211 - Police Total:							6,637.85
Division: 219 - Fire							
Vendor: 11283 - MAC QUEEN EMERGENCY							
196710	05/18/2022	P02399	HEAVY RESCUE PARATECH EQ...	410-2190-703100	CapEq. Fire / Machinery & Equ...	05/18/2022	1,615.12
Vendor 11283 - MAC QUEEN EMERGENCY Total:							1,615.12
Division 219 - Fire Total:							1,615.12
Division: 316 - Parks							
Vendor: 13969 - ENTERPRISE FM TRUST							
196646	05/12/2022	FBN4466147	MAY LEASE - VEH 546	410-3160-635110	CapEq. Parks / Lease	05/12/2022	550.88
196646	05/12/2022	FBN4466147	MAY LEASE - VEH 544	410-3160-635110	CapEq. Parks / Lease	05/12/2022	553.71
Vendor 13969 - ENTERPRISE FM TRUST Total:							1,104.59
Division 316 - Parks Total:							1,104.59
Division: 318 - Streets							
Vendor: 13969 - ENTERPRISE FM TRUST							
196646	05/12/2022	FBN4466147	MAY LEASE - VEH 724	410-3180-635110	CapEq. Streets / Lease	05/12/2022	526.86
Vendor 13969 - ENTERPRISE FM TRUST Total:							526.86
Division 318 - Streets Total:							526.86
Division: 512 - Planning-Code Enforcement							
Vendor: 13969 - ENTERPRISE FM TRUST							
196646	05/12/2022	FBN4466147	MAY LEASE - VEH 104	410-5120-635110	CapEq. Planning / Lease	05/12/2022	530.00
Vendor 13969 - ENTERPRISE FM TRUST Total:							530.00
Division 512 - Planning-Code Enforcement Total:							530.00
Fund 410 - Capital Equipment Fund Total:							10,414.42

COUNCIL CLAIMS REPORT

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Fund: 601 - Water Fund							
Division: 601 - Water							
Vendor: 10165 - ARAMARK UNIFORM SERVICES							
196618	05/11/2022	629000254468	UNIFORMS - WATER	601-6012-621110	Water Ops / Clothing & Laundry	05/11/2022	30.61
196618	05/11/2022	629000256889	UNIFORMS - WATER	601-6012-621110	Water Ops / Clothing & Laundry	05/11/2022	30.61
196682	05/18/2022	629000259333	UNIFORMS - WATER	601-6012-621110	Water Ops / Clothing & Laundry	05/18/2022	30.61
Vendor 10165 - ARAMARK UNIFORM SERVICES Total:							91.83
Vendor: 10222 - BARTON SAND & GRAVEL CO							
196685	05/18/2022	220515	ASPHALT	601-6012-621140	Water Ops / Supplies for Repai...	05/18/2022	7,405.49
Vendor 10222 - BARTON SAND & GRAVEL CO Total:							7,405.49
Vendor: 10383 - CENTERPOINT ENERGY-MINNEGASCO							
196689	05/18/2022	2843-3 05/22	UTILITIES 10942843-3	601-6012-634100	Water Ops / Utility Services	05/18/2022	1,058.06
196689	05/18/2022	3440-7 05/22	UTILITIES 5513440-7	601-6012-634100	Water Ops / Utility Services	05/18/2022	24.60
Vendor 10383 - CENTERPOINT ENERGY-MINNEGASCO Total:							1,082.66
Vendor: 10395 - CENTURY LINK							
196690	05/18/2022	0548 412 05/22	PHONE 612 Z01-0548 412	601-6012-633120	Water Ops / Communication (...)	05/18/2022	233.44
Vendor 10395 - CENTURY LINK Total:							233.44
Vendor: 10509 - CULLIGAN							
196694	05/18/2022	100X07236404	SALT AND SANITIZATION PACK	601-6012-621130	Water Ops / Operating Supplies	05/18/2022	200.00
196694	05/18/2022	100X07236404	SOFTENER RENTAL	601-6012-635110	Water Ops / Rentals	05/18/2022	126.45
196694	05/18/2022	100X07236404D	CREDIT	601-6012-635110	Water Ops / Rentals	05/18/2022	-56.84
196694	05/18/2022	100X07266609	SOFTENER RENTAL	601-6012-635110	Water Ops / Rentals	05/18/2022	139.93
Vendor 10509 - CULLIGAN Total:							409.54
Vendor: 13969 - ENTERPRISE FM TRUST							
196646	05/12/2022	FBN4466147	MAY LEASE - VEH 603	601-6019-635110	Water CIP / Lease	05/12/2022	550.88
Vendor 13969 - ENTERPRISE FM TRUST Total:							550.88
Vendor: 10681 - FERGUSON WATERWORKS #2518							
196648	05/12/2022	0493055	GASKET- WTP #3	601-6012-621140	Water Ops / Supplies for Repai...	05/12/2022	73.32
196648	05/12/2022	0493243	PIPE SUPPORT - WELL # 3	601-6012-621140	Water Ops / Supplies for Repai...	05/12/2022	168.48
Vendor 10681 - FERGUSON WATERWORKS #2518 Total:							241.80
Vendor: 10894 - HAWKINS INC							
196653	05/12/2022	6162732	WATER TREATMENT SUPPLIES	601-6012-621130	Water Ops / Operating Supplies	05/12/2022	1,615.05
196653	05/12/2022	6179226	WATER TREATMENT SUPPLY	601-6012-621130	Water Ops / Operating Supplies	05/12/2022	1,211.98
Vendor 10894 - HAWKINS INC Total:							2,827.03
Vendor: 10927 - HOFFMAN BROS. SOD							
196655	05/12/2022	025580	BLACK DIRT	601-6012-621140	Water Ops / Supplies for Repai...	05/12/2022	300.00
Vendor 10927 - HOFFMAN BROS. SOD Total:							300.00
Vendor: 10996 - INSTRUMENTAL RESEARCH INC							
196701	05/18/2022	4024	APRIL WATER TESTING	601-6012-635100	Water Ops / Services Contract...	05/18/2022	320.00
Vendor 10996 - INSTRUMENTAL RESEARCH INC Total:							320.00

COUNCIL CLAIMS REPORT

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount	
Vendor: 11123 - KLEIN UNDERGROUND LLC								
196704	05/18/2022	54385	YARD RESTORATION-691 CHER...	601-6012-635100	Water Ops / Services Contract...	05/18/2022	2,065.75	
							Vendor 11123 - KLEIN UNDERGROUND LLC Total:	2,065.75
Vendor: 14261 - LEE, MICHAEL								
196708	05/18/2022	20220513 - 32199	WELL SEALING GRANT REIMB...	601-6012-638140	Water Ops / Miscellaneous Ex...	05/18/2022	960.00	
							Vendor 14261 - LEE, MICHAEL Total:	960.00
Vendor: 14159 - MINN OCCUPATIONAL HEALTH								
196662	05/12/2022	397046	2 QTR DOT RANDOM DRUG TE...	601-6012-631100	Water Ops / Services-Professi...	05/12/2022	110.00	
							Vendor 14159 - MINN OCCUPATIONAL HEALTH Total:	110.00
Vendor: 11586 - NEW BRIGHTON, CITY OF								
196723	05/18/2022	22-0002356	WATER TREATMENT SUPPLIES	601-6012-621130	Water Ops / Operating Supplies	05/18/2022	1,381.54	
							Vendor 11586 - NEW BRIGHTON, CITY OF Total:	1,381.54
Vendor: 11691 - PACE ANALYTICAL SERVICE INC								
196726	05/18/2022	1222-5862	2022 DRINKING WATER SURV...	601-6012-635100	Water Ops / Services Contract...	05/18/2022	2,607.15	
							Vendor 11691 - PACE ANALYTICAL SERVICE INC Total:	2,607.15
Vendor: 12618 - RESPEC								
196728	05/18/2022	INV-0422-965	GIS SERVICES- WATER DEPT	601-6012-635130	Water Ops / Hardware & Soft...	05/18/2022	840.00	
							Vendor 12618 - RESPEC Total:	840.00
Vendor: 12105 - STIMEY ELECTRIC								
196672	05/12/2022	4832	INSTALL VFD - WTP #3	601-6019-703100	Water CIP / Machinery & Equi...	05/12/2022	6,953.07	
							Vendor 12105 - STIMEY ELECTRIC Total:	6,953.07
Vendor: 12144 - SWINNEY, ADAM								
196631	05/11/2022	20220502 - 31498	SAFETY BOOT REIMBURSEME...	601-6012-621110	Water Ops / Clothing & Laundry	05/11/2022	199.74	
							Vendor 12144 - SWINNEY, ADAM Total:	199.74
Vendor: 12379 - WILLIAM E YOUNG CO INC								
196678	05/12/2022	20485	REPLACE TRANSMITTER FOR R...	601-6012-635100	Water Ops / Services Contract...	05/12/2022	715.00	
							Vendor 12379 - WILLIAM E YOUNG CO INC Total:	715.00
Vendor: 12411 - YALE MECHANICAL INC								
196679	05/12/2022	234071	BEARINGS BAD IN HEATER AT ...	601-6012-635100	Water Ops / Services Contract...	05/12/2022	240.50	
							Vendor 12411 - YALE MECHANICAL INC Total:	240.50
							Division 601 - Water Total:	29,535.42
							Fund 601 - Water Fund Total:	29,535.42
Fund: 602 - Sewer Fund								
Division: 602 - Sewer								
Vendor: 10165 - ARAMARK UNIFORM SERVICES								
196618	05/11/2022	629000254475	UNIFORMS - SEWER	602-6022-621110	Sewer Ops / Clothing & Laundry	05/11/2022	27.34	
196618	05/11/2022	629000256894	UNIFORMS - SEWER	602-6022-621110	Sewer Ops / Clothing & Laundry	05/11/2022	27.34	
196682	05/18/2022	629000259336	UNIFORMS - SEWER	602-6022-621110	Sewer Ops / Clothing & Laundry	05/18/2022	27.34	
							Vendor 10165 - ARAMARK UNIFORM SERVICES Total:	82.02

COUNCIL CLAIMS REPORT

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 10383 - CENTERPOINT ENERGY-MINNEGASCO							
196689	05/18/2022	0265-6 05/22	UTILITIES 11430265-6	602-6022-634100	Sewer Ops / Utility Services	05/18/2022	20.38
196689	05/18/2022	3414-1 05/22	UTILITIES 11603414-1	602-6022-634100	Sewer Ops / Utility Services	05/18/2022	19.18
Vendor 10383 - CENTERPOINT ENERGY-MINNEGASCO Total:							39.56
Vendor: 10395 - CENTURY LINK							
196621	05/11/2022	1683 087 04/22	PHONE	602-6022-633120	Sewer Ops / Communication (...)	05/11/2022	55.36
Vendor 10395 - CENTURY LINK Total:							55.36
Vendor: 13969 - ENTERPRISE FM TRUST							
196646	05/12/2022	FBN4466147	MAY LEASE - VEH 673	602-6029-635110	Sewer CIP / Lease	05/12/2022	550.88
Vendor 13969 - ENTERPRISE FM TRUST Total:							550.88
Vendor: 10899 - HEALTH PARTNERS							
196625	05/11/2022	7996	PRE-EMPLOYMENT PHYSICAL	602-6022-631100	Sewer Ops / Services-Professi...	05/11/2022	669.00
Vendor 10899 - HEALTH PARTNERS Total:							669.00
Vendor: 11346 - MENARDS - FRIDLEY							
196661	05/12/2022	67972	BATTERIES	602-6022-621140	Sewer Ops / Supplies for Repai...	05/12/2022	55.48
Vendor 11346 - MENARDS - FRIDLEY Total:							55.48
Vendor: 11368 - METROPOLITAN COUNCIL							
196717	05/18/2022	0001139637	JUNE WASTEWATER CHARGE	602-6022-634100	Sewer Ops / Utility Services	05/18/2022	400,495.63
Vendor 11368 - METROPOLITAN COUNCIL Total:							400,495.63
Vendor: 12618 - RESPEC							
196728	05/18/2022	INV-0422-965	GIS SERVICES- SANITARY SEW...	602-6022-635130	Sewer Ops / Hardware & Soft...	05/18/2022	840.00
Vendor 12618 - RESPEC Total:							840.00
Vendor: 14252 - SWENSON, DANIEL							
196735	05/18/2022	20220513 - 32167	REIMBURSE DAN SWENSEN F...	602-6022-621110	Sewer Ops / Clothing & Laundry	05/18/2022	157.24
Vendor 14252 - SWENSON, DANIEL Total:							157.24
Vendor: 12162 - TECH SALES CO							
196738	05/18/2022	326010	TRAINING ON FLOW MODULES..	602-6022-635100	Sewer Ops / Services Contract...	05/18/2022	3,052.00
Vendor 12162 - TECH SALES CO Total:							3,052.00
Division 602 - Sewer Total:							405,997.17
Fund 602 - Sewer Fund Total:							405,997.17
Fund: 603 - Storm Water Fund							
Division: 603 - Storm							
Vendor: 10087 - ALLIED BLACKTOP CO							
196633	05/12/2022	7659	CONTRACTED STREET SWEEPI...	603-6032-635100	Storm Ops / Services Contract...	05/12/2022	9,325.00
Vendor 10087 - ALLIED BLACKTOP CO Total:							9,325.00
Vendor: 10137 - ANOKA CONSERVATION DISTRICT							
196681	05/18/2022	2022073	STORM WATER SUPPLIES	603-6032-621140	Storm Ops / Supplies for Repair..	05/18/2022	90.00
Vendor 10137 - ANOKA CONSERVATION DISTRICT Total:							90.00

COUNCIL CLAIMS REPORT

Payment Dates: 5/5/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount	
Vendor: 13120 - BARR ENGINEERING								
196640	05/12/2022	23021087.01-5	FARR LAKE POND MAINTENAN...	603-6039-635100	Storm CIP / Services Contracte...	05/12/2022	1,163.50	
							Vendor 13120 - BARR ENGINEERING Total:	1,163.50
Vendor: 11173 - LAKE RESTORATION INC								
196705	05/18/2022	INV019333	ST MORITZ POND TREATMENT...	603-6032-635100	Storm Ops / Services Contract...	05/18/2022	398.00	
							Vendor 11173 - LAKE RESTORATION INC Total:	398.00
Vendor: 14253 - NASH, ANTHONY								
196722	05/18/2022	20220513 - 32168	REIMBURSE TONY NASH FOR ...	603-6032-621110	Storm Ops / Clothing & Laundry	05/18/2022	200.00	
							Vendor 14253 - NASH, ANTHONY Total:	200.00
Vendor: 12618 - RESPEC								
196728	05/18/2022	INV-0422-965	GIS SERVICES - STORM WATER	603-6032-635130	Storm Ops / Hardware & Soft...	05/18/2022	840.00	
							Vendor 12618 - RESPEC Total:	840.00
							Division 603 - Storm Total:	12,016.50
							Fund 603 - Storm Water Fund Total:	12,016.50
Fund: 609 - Municipal Liquor								
Vendor: 13054 - 56 BREWING LLC								
196573	05/06/2022	5618281	APRIL BEER	609-145030	Inventory-Store 2 / Beer	05/06/2022	55.00	
196573	05/06/2022	5618325	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/06/2022	192.00	
196573	05/06/2022	5618328	APRIL BEER	609-145030	Inventory-Store 2 / Beer	05/06/2022	64.00	
							Vendor 13054 - 56 BREWING LLC Total:	311.00
Vendor: 12821 - AM CRAFT SPIRITS SALES								
196574	05/06/2022	14374	APRIL MISC	609-144040	Inventory-Store 1 / Misc	05/06/2022	313.00	
							Vendor 12821 - AM CRAFT SPIRITS SALES Total:	313.00
Vendor: 10175 - ARTISAN BEER COMPANY								
196619	05/11/2022	APRIL 2022	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/11/2022	5,619.85	
196619	05/11/2022	APRIL 2022	APRIL BEER	609-145030	Inventory-Store 2 / Beer	05/11/2022	166.95	
							Vendor 10175 - ARTISAN BEER COMPANY Total:	5,786.80
Vendor: 10240 - BELLBOY CORPORATION								
196575	05/06/2022	APRIL 2022	APRIL LIQ	609-144010	Inventory-Store 1 / Liquor	05/06/2022	3,917.25	
196575	05/06/2022	APRIL 2022	APRIL MISC	609-144040	Inventory-Store 1 / Misc	05/06/2022	286.73	
							Vendor 10240 - BELLBOY CORPORATION Total:	4,203.98
Vendor: 12388 - BREAKTHRU BEVERAGE BEER LLC								
196576	05/06/2022	APRIL 2022	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/06/2022	47,996.15	
196576	05/06/2022	APRIL 2022	APRIL MISC	609-144040	Inventory-Store 1 / Misc	05/06/2022	190.80	
196576	05/06/2022	APRIL 2022	APRIL BEER	609-145030	Inventory-Store 2 / Beer	05/06/2022	14,526.40	
							Vendor 12388 - BREAKTHRU BEVERAGE BEER LLC Total:	62,713.35
Vendor: 12389 - BREAKTHRU BEVERAGE WINE & SPIRITS								
196577	05/06/2022	APRIL 2022	APRIL LIQ	609-144010	Inventory-Store 1 / Liquor	05/06/2022	17,197.74	
196577	05/06/2022	APRIL 2022	APRIL WINE	609-144020	Inventory-Store 1 / Wine	05/06/2022	528.00	
196577	05/06/2022	APRIL 2022	APRIL MISC	609-144040	Inventory-Store 1 / Misc	05/06/2022	472.28	

COUNCIL CLAIMS REPORT

Payment Dates: 5/5/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
196577	05/06/2022	APRIL 2022	APRIL LIQ	609-145010	Inventory-Store 2 / Liquor	05/06/2022	2,690.34
196577	05/06/2022	APRIL 2022	APRIL WINE	609-145020	Inventory-Store 2 / Wine	05/06/2022	240.00
Vendor 12389 - BREAKTHRU BEVERAGE WINE & SPIRITS Total:							21,128.36
Vendor: 10369 - CAPITOL BEVERAGE SALES							
196578	05/06/2022	APRIL 2022	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/06/2022	23,052.23
196578	05/06/2022	APRIL 2022	APRIL MISC	609-144040	Inventory-Store 1 / Misc	05/06/2022	298.18
196578	05/06/2022	APRIL 2022	APRIL BEER	609-145030	Inventory-Store 2 / Beer	05/06/2022	8,042.52
Vendor 10369 - CAPITOL BEVERAGE SALES Total:							31,392.93
Vendor: 10434 - CLEAR RIVER BEVERAGE							
196579	05/06/2022	625929	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/06/2022	857.90
196579	05/06/2022	628849	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/06/2022	831.19
196579	05/06/2022	628853	APRIL BEER	609-145030	Inventory-Store 2 / Beer	05/06/2022	277.75
Vendor 10434 - CLEAR RIVER BEVERAGE Total:							1,966.84
Vendor: 10439 - COCA-COLA DISTRIBUTION							
196580	05/06/2022	3615213770	APRIL MISC	609-144040	Inventory-Store 1 / Misc	05/06/2022	530.76
Vendor 10439 - COCA-COLA DISTRIBUTION Total:							530.76
Vendor: 13432 - DREKKER BREWING COMPANY							
196582	05/06/2022	14120	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/06/2022	1,005.75
196582	05/06/2022	14179	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/06/2022	1,125.00
Vendor 13432 - DREKKER BREWING COMPANY Total:							2,130.75
Vendor: 10826 - GRAPE BEGINNINGS / WINEBOW							
196584	05/06/2022	MN00111129	APRIL LIQ	609-144010	Inventory-Store 1 / Liquor	05/06/2022	462.00
196584	05/06/2022	MN00111129	APRIL WINE	609-144020	Inventory-Store 1 / Wine	05/06/2022	198.00
Vendor 10826 - GRAPE BEGINNINGS / WINEBOW Total:							660.00
Vendor: 13153 - HAMMERHEART BREWING LLC							
196585	05/06/2022	2022-81	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/06/2022	630.00
Vendor 13153 - HAMMERHEART BREWING LLC Total:							630.00
Vendor: 10931 - HOHENSTEINS INC							
196586	05/06/2022	APRIL 2022	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/06/2022	6,452.60
196586	05/06/2022	APRIL 2022	APRIL BEER	609-145030	Inventory-Store 2 / Beer	05/06/2022	991.85
Vendor 10931 - HOHENSTEINS INC Total:							7,444.45
Vendor: 13309 - INBOUND BREWCO							
196587	05/06/2022	13515	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/06/2022	284.00
Vendor 13309 - INBOUND BREWCO Total:							284.00
Vendor: 13431 - INVICTUS BREWING							
196588	05/06/2022	4447	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/06/2022	333.00
196588	05/06/2022	E-1463	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/06/2022	101.00
Vendor 13431 - INVICTUS BREWING Total:							434.00
Vendor: 11028 - JJ TAYLOR DIST OF MINN							
196589	05/06/2022	APRIL 2022	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/06/2022	42,332.23

COUNCIL CLAIMS REPORT

Payment Dates: 5/5/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
196589	05/06/2022	APRIL 2022	APRIL MISC	609-144040	Inventory-Store 1 / Misc	05/06/2022	434.30
196589	05/06/2022	APRIL 2022	APRIL BEER	609-145030	Inventory-Store 2 / Beer	05/06/2022	7,885.81
196589	05/06/2022	APRIL 2022	APRIL MISC	609-145040	Inventory-Store 2 / Misc	05/06/2022	64.10
Vendor 11028 - JJ TAYLOR DIST OF MINN Total:							50,716.44
Vendor: 11064 - JOHNSON BROTHERS LIQUOR							
196590	05/06/2022	APRIL 2022	APRIL LIQ	609-144010	Inventory-Store 1 / Liquor	05/06/2022	70,400.00
196590	05/06/2022	APRIL 2022	APRIL WINE	609-144020	Inventory-Store 1 / Wine	05/06/2022	47,884.37
196590	05/06/2022	APRIL 2022	APRIL MISC	609-144040	Inventory-Store 1 / Misc	05/06/2022	308.48
196590	05/06/2022	APRIL 2022	APRIL LIQ	609-145010	Inventory-Store 2 / Liquor	05/06/2022	13,792.44
196590	05/06/2022	APRIL 2022	APRIL WINE	609-145020	Inventory-Store 2 / Wine	05/06/2022	8,171.35
Vendor 11064 - JOHNSON BROTHERS LIQUOR Total:							140,556.64
Vendor: 13070 - LUPULIN BREWING							
196591	05/06/2022	44293	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/06/2022	521.90
196591	05/06/2022	44644	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/06/2022	490.75
Vendor 13070 - LUPULIN BREWING Total:							1,012.65
Vendor: 12747 - MATTSON ICE							
196592	05/06/2022	18419	APRIL MISC	609-144040	Inventory-Store 1 / Misc	05/06/2022	106.05
196592	05/06/2022	18449	APRIL MISC	609-145040	Inventory-Store 2 / Misc	05/06/2022	219.45
196592	05/06/2022	18461	APRIL MISC	609-144040	Inventory-Store 1 / Misc	05/06/2022	164.85
Vendor 12747 - MATTSON ICE Total:							490.35
Vendor: 13006 - MAVERICK WINE COMPANY							
196593	05/06/2022	INV758839.0	APRIL LIQ	609-144010	Inventory-Store 1 / Liquor	05/06/2022	570.00
196593	05/06/2022	INV758839.0	APRIL WINE	609-144020	Inventory-Store 1 / Wine	05/06/2022	159.96
196593	05/06/2022	INV766208	APRIL LIQ	609-144010	Inventory-Store 1 / Liquor	05/06/2022	654.06
Vendor 13006 - MAVERICK WINE COMPANY Total:							1,384.02
Vendor: 13915 - MEGA BEER LLC							
196594	05/06/2022	13752	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/06/2022	640.00
196594	05/06/2022	13753	APRIL BEER	609-145030	Inventory-Store 2 / Beer	05/06/2022	319.00
Vendor 13915 - MEGA BEER LLC Total:							959.00
Vendor: 13098 - MODIST BREWING CO LLC							
196595	05/06/2022	E-30788	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/06/2022	170.00
Vendor 13098 - MODIST BREWING CO LLC Total:							170.00
Vendor: 11717 - PAUSTIS WINE COMPANY							
196596	05/06/2022	162493	APRIL LIQ	609-144010	Inventory-Store 1 / Liquor	05/06/2022	87.00
196596	05/06/2022	162493	APRIL WINE	609-144020	Inventory-Store 1 / Wine	05/06/2022	3,043.00
Vendor 11717 - PAUSTIS WINE COMPANY Total:							3,130.00
Vendor: 11728 - PEPSI COLA BOTTLING CO							
196597	05/06/2022	84840560	APRIL MISC	609-144040	Inventory-Store 1 / Misc	05/06/2022	524.51
Vendor 11728 - PEPSI COLA BOTTLING CO Total:							524.51
Vendor: 11747 - PHILLIPS WINE & SPIRITS							
196598	05/06/2022	APRIL 2022	APRIL LIQ	609-144010	Inventory-Store 1 / Liquor	05/06/2022	18,489.67

COUNCIL CLAIMS REPORT

Payment Dates: 5/5/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
196598	05/06/2022	APRIL 2022	APRIL WINE	609-144020	Inventory-Store 1 / Wine	05/06/2022	9,321.70
196598	05/06/2022	APRIL 2022	APRIL LIQ	609-145010	Inventory-Store 2 / Liquor	05/06/2022	4,240.76
196598	05/06/2022	APRIL 2022	APRIL WINE	609-145020	Inventory-Store 2 / Wine	05/06/2022	1,433.75
Vendor 11747 - PHILLIPS WINE & SPIRITS Total:							33,485.88
Vendor: 13391 - PRYES BREWING							
196599	05/06/2022	W-35506	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/06/2022	654.80
Vendor 13391 - PRYES BREWING Total:							654.80
Vendor: 12746 - RED BULL DISTRIBUTION							
196601	05/06/2022	2002390933	APRIL MISC	609-144040	Inventory-Store 1 / Misc	05/06/2022	1,046.00
Vendor 12746 - RED BULL DISTRIBUTION Total:							1,046.00
Vendor: 12031 - SMALL LOT MN							
196671	05/12/2022	MN52220	APRIL LIQ	609-145010	Inventory-Store 2 / Liquor	05/12/2022	230.28
196671	05/12/2022	MN52220	APRIL WINE	609-145020	Inventory-Store 2 / Wine	05/12/2022	96.00
196671	05/12/2022	MN52221	APRIL LIQ	609-144010	Inventory-Store 1 / Liquor	05/12/2022	230.28
196671	05/12/2022	MN52221	APRIL WINE	609-144020	Inventory-Store 1 / Wine	05/12/2022	400.08
Vendor 12031 - SMALL LOT MN Total:							956.64
Vendor: 12045 - SOUTHERN WINE / SOUTHERN GLAZERS							
196602	05/06/2022	APRIL 2022	APRIL LIQ	609-144010	Inventory-Store 1 / Liquor	05/06/2022	48,508.80
196602	05/06/2022	APRIL 2022	APRIL WINE	609-144020	Inventory-Store 1 / Wine	05/06/2022	9,877.00
196602	05/06/2022	APRIL 2022	APRIL MISC	609-144040	Inventory-Store 1 / Misc	05/06/2022	209.36
196602	05/06/2022	APRIL 2022	APRIL LIQ	609-145010	Inventory-Store 2 / Liquor	05/06/2022	7,424.78
196602	05/06/2022	APRIL 2022	APRIL WINE	609-145020	Inventory-Store 2 / Wine	05/06/2022	1,226.32
Vendor 12045 - SOUTHERN WINE / SOUTHERN GLAZERS Total:							67,246.26
Vendor: 13914 - SP3 LLC - PEQUOD DISTRIBUTING							
196603	05/06/2022	W-142574	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/06/2022	478.25
Vendor 13914 - SP3 LLC - PEQUOD DISTRIBUTING Total:							478.25
Vendor: 13580 - SUMMER LAKES BEVERAGE							
196604	05/06/2022	3647	APRIL MISC	609-144040	Inventory-Store 1 / Misc	05/06/2022	360.00
Vendor 13580 - SUMMER LAKES BEVERAGE Total:							360.00
Vendor: 12326 - VINOCOPIA INC							
196605	05/06/2022	0302125-IN	APRIL LIQ	609-145010	Inventory-Store 2 / Liquor	05/06/2022	157.75
196605	05/06/2022	0302125-IN	APRIL WINE	609-145020	Inventory-Store 2 / Wine	05/06/2022	616.00
196605	05/06/2022	0302126-IN	APRIL LIQ	609-144010	Inventory-Store 1 / Liquor	05/06/2022	421.33
196605	05/06/2022	0302126-IN	APRIL WINE	609-144020	Inventory-Store 1 / Wine	05/06/2022	1,628.92
196605	05/06/2022	0302126-IN	APRIL MISC	609-144040	Inventory-Store 1 / Misc	05/06/2022	45.00
196605	05/06/2022	0303118-IN	APRIL LIQ	609-144010	Inventory-Store 1 / Liquor	05/06/2022	747.00
196605	05/06/2022	0303119-IN	APRIL LIQ	609-144010	Inventory-Store 1 / Liquor	05/06/2022	179.00
196605	05/06/2022	0303119-IN	APRIL WINE	609-144020	Inventory-Store 1 / Wine	05/06/2022	72.00
Vendor 12326 - VINOCOPIA INC Total:							3,867.00

COUNCIL CLAIMS REPORT

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 13748 - VISIONCATS LLC							
196677	05/12/2022	1236	APRIL MISC	609-144040	Inventory-Store 1 / Misc	05/12/2022	198.00
Vendor 13748 - VISIONCATS LLC Total:							198.00
Vendor: 12384 - WINE COMPANY							
196606	05/06/2022	201695	APRIL WINE	609-144020	Inventory-Store 1 / Wine	05/06/2022	560.53
196606	05/06/2022	202925	APRIL WINE	609-144020	Inventory-Store 1 / Wine	05/06/2022	652.80
Vendor 12384 - WINE COMPANY Total:							1,213.33
Vendor: 12385 - WINE MERCHANTS							
196607	05/06/2022	7374399	APRIL WINE	609-145020	Inventory-Store 2 / Wine	05/06/2022	128.00
196607	05/06/2022	7377129	APRIL WINE	609-145020	Inventory-Store 2 / Wine	05/06/2022	66.15
196607	05/06/2022	7377135	APRIL WINE	609-144020	Inventory-Store 1 / Wine	05/06/2022	1,521.45
196607	05/06/2022	7378098	APRIL WINE	609-144020	Inventory-Store 1 / Wine	05/06/2022	128.00
Vendor 12385 - WINE MERCHANTS Total:							1,843.60
Vendor: 12416 - Z WINES USA							
196608	05/06/2022	25356	APRIL WINE	609-144020	Inventory-Store 1 / Wine	05/06/2022	616.00
Vendor 12416 - Z WINES USA Total:							616.00
450,839.59							
Division: 691 - Store 1 - Cub location							
Vendor: 12821 - AM CRAFT SPIRITS SALES							
196574	05/06/2022	14374	APRIL FREIGHT	609-6910-500101	Liq Store 1 / COGS-Freight	05/06/2022	4.70
Vendor 12821 - AM CRAFT SPIRITS SALES Total:							4.70
Vendor: 13337 - ARMOUR CREATIVE LLC							
196636	05/12/2022	2233	DESIGN WORK FOR FRIDLEY LI...	609-6910-635100	Liq Store 1 / Services Contract...	05/12/2022	600.00
Vendor 13337 - ARMOUR CREATIVE LLC Total:							600.00
Vendor: 10240 - BELLBOY CORPORATION							
196575	05/06/2022	APRIL 2022	APRIL FREIGHT	609-6910-500101	Liq Store 1 / COGS-Freight	05/06/2022	46.00
196575	05/06/2022	APRIL 2022	APRIL BAGS	609-6910-621130	Liq Store 1 / Operating Supplies	05/06/2022	916.35
Vendor 10240 - BELLBOY CORPORATION Total:							962.35
Vendor: 12389 - BREAKTHRU BEVERAGE WINE & SPIRITS							
196577	05/06/2022	APRIL 2022	APRIL FREIGHT	609-6910-500101	Liq Store 1 / COGS-Freight	05/06/2022	233.46
Vendor 12389 - BREAKTHRU BEVERAGE WINE & SPIRITS Total:							233.46
Vendor: 10383 - CENTERPOINT ENERGY-MINNEGASCO							
196689	05/18/2022	1717-3 05/22	UTILITIES 9791717-3	609-6910-634100	Liq Store 1 / Utility Services	05/18/2022	436.81
Vendor 10383 - CENTERPOINT ENERGY-MINNEGASCO Total:							436.81
Vendor: 10534 - DAILEY DATA & ASSOCIATES							
196581	05/06/2022	105528	DRIVERS LICENSE SWIPER	609-6910-621130	Liq Store 1 / Operating Supplies	05/06/2022	278.53
Vendor 10534 - DAILEY DATA & ASSOCIATES Total:							278.53
Vendor: 10826 - GRAPE BEGINNINGS / WINEBOW							
196584	05/06/2022	MN00111129	APRIL FREIGHT	609-6910-500101	Liq Store 1 / COGS-Freight	05/06/2022	6.00
Vendor 10826 - GRAPE BEGINNINGS / WINEBOW Total:							6.00

Item 11.

Payment Dates: 5/5/20

COUNCIL CLAIMS REPORT

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount	
Vendor: 11064 - JOHNSON BROTHERS LIQUOR								
196590	05/06/2022	APRIL 2022	APRIL FREIGHT	609-6910-500101	Liq Store 1 / COGS-Freight	05/06/2022	1,946.08	
							Vendor 11064 - JOHNSON BROTHERS LIQUOR Total:	1,946.08
Vendor: 12676 - LEPAGE & SONS								
196626	05/11/2022	169377	MAY TRASH SERVICE LIQ 1	609-6910-635100	Liq Store 1 / Services Contract...	05/11/2022	62.32	
							Vendor 12676 - LEPAGE & SONS Total:	62.32
Vendor: 13006 - MAVERICK WINE COMPANY								
196593	05/06/2022	INV758839.0	APRIL FREIGHT	609-6910-500100	Liq Store 1 / COGS	05/06/2022	4.50	
196593	05/06/2022	INV766208	APRIL FREIGHT	609-6910-500101	Liq Store 1 / COGS-Freight	05/06/2022	4.50	
							Vendor 13006 - MAVERICK WINE COMPANY Total:	9.00
Vendor: 11485 - MINN UNEMPLOYMENT FUND								
196663	05/12/2022	QTR 1 2022	QTR 1 2022 UNEMPLOYMENT	609-6910-613130	Liq Store 1 / Unemployment C...	05/12/2022	3,266.01	
							Vendor 11485 - MINN UNEMPLOYMENT FUND Total:	3,266.01
Vendor: 11717 - PAUSTIS WINE COMPANY								
196596	05/06/2022	162493	APRIL FREIGHT	609-6910-500101	Liq Store 1 / COGS-Freight	05/06/2022	38.75	
							Vendor 11717 - PAUSTIS WINE COMPANY Total:	38.75
Vendor: 11747 - PHILLIPS WINE & SPIRITS								
196598	05/06/2022	APRIL 2022	APRIL FREIGHT	609-6910-500101	Liq Store 1 / COGS-Freight	05/06/2022	453.53	
							Vendor 11747 - PHILLIPS WINE & SPIRITS Total:	453.53
Vendor: 11823 - QUALITY REFRIGERATION SERVICE								
196600	05/06/2022	0101406	SEMI ANNUAL HVAC SERVICE	609-6910-635100	Liq Store 1 / Services Contract...	05/06/2022	412.43	
							Vendor 11823 - QUALITY REFRIGERATION SERVICE Total:	412.43
Vendor: 12031 - SMALL LOT MN								
196671	05/12/2022	MN52221	APRIL FREIGHT	609-6910-500101	Liq Store 1 / COGS-Freight	05/12/2022	9.00	
							Vendor 12031 - SMALL LOT MN Total:	9.00
Vendor: 12045 - SOUTHERN WINE / SOUTHERN GLAZERS								
196602	05/06/2022	APRIL 2022	APRIL FREIGHT	609-6910-500101	Liq Store 1 / COGS-Freight	05/06/2022	750.31	
							Vendor 12045 - SOUTHERN WINE / SOUTHERN GLAZERS Total:	750.31
Vendor: 12134 - SUPPLY SOLUTIONS LLC								
196674	05/12/2022	36268	CLEANING SUPPLIES	609-6910-621130	Liq Store 1 / Operating Supplies	05/12/2022	155.42	
							Vendor 12134 - SUPPLY SOLUTIONS LLC Total:	155.42
Vendor: 12326 - VINOCOPIA INC								
196605	05/06/2022	0302126-IN	APRIL FREIGHT	609-6910-500101	Liq Store 1 / COGS-Freight	05/06/2022	28.75	
196605	05/06/2022	0303118-IN	APRIL FREIGHT	609-6910-500101	Liq Store 1 / COGS-Freight	05/06/2022	7.50	
196605	05/06/2022	0303119-IN	APRIL FREIGHT	609-6910-500101	Liq Store 1 / COGS-Freight	05/06/2022	7.50	
							Vendor 12326 - VINOCOPIA INC Total:	43.75
Vendor: 12384 - WINE COMPANY								
196606	05/06/2022	201695	APRIL FREIGHT	609-6910-500101	Liq Store 1 / COGS-Freight	05/06/2022	10.00	
196606	05/06/2022	202925	APRIL FREIGHT	609-6910-500101	Liq Store 1 / COGS-Freight	05/06/2022	10.00	
							Vendor 12384 - WINE COMPANY Total:	20.00

5/18/2022 12:34:12 PM

Page 13

134

COUNCIL CLAIMS REPORT

Payment Dates: 5/5/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount	
Vendor: 12385 - WINE MERCHANTS								
196607	05/06/2022	7377135	APRIL FREIGHT	609-6910-500101	Liq Store 1 / COGS-Freight	05/06/2022	31.05	
196607	05/06/2022	7378098	APRIL FREIGHT	609-6910-500101	Liq Store 1 / COGS-Freight	05/06/2022	1.35	
							Vendor 12385 - WINE MERCHANTS Total:	32.40
Vendor: 12402 - XCEL ENERGY								
196747	05/18/2022	778781089	UTILITIES 51-0838492-9	609-6910-634100	Liq Store 1 / Utility Services	05/18/2022	1,233.13	
							Vendor 12402 - XCEL ENERGY Total:	1,233.13
Vendor: 12416 - Z WINES USA								
196608	05/06/2022	25356	APRIL FREIGHT	609-6910-500101	Liq Store 1 / COGS-Freight	05/06/2022	12.00	
							Vendor 12416 - Z WINES USA Total:	12.00
							Division 691 - Store 1 - Cub location Total:	10,965.98
Division: 692 - Store 2 - Hwy 65 location								
Vendor: 12389 - BREAKTHRU BEVERAGE WINE & SPIRITS								
196577	05/06/2022	APRIL 2022	APRIL FREIGHT	609-6920-500101	Liq Store 2 / COGS-Freight	05/06/2022	35.75	
							Vendor 12389 - BREAKTHRU BEVERAGE WINE & SPIRITS Total:	35.75
Vendor: 10383 - CENTERPOINT ENERGY-MINNEGASCO								
196689	05/18/2022	2808-1 05/22	UTILITIES 5582808-1	609-6920-634100	Liq Store 2 / Utility Services	05/18/2022	256.11	
							Vendor 10383 - CENTERPOINT ENERGY-MINNEGASCO Total:	256.11
Vendor: 11064 - JOHNSON BROTHERS LIQUOR								
196590	05/06/2022	APRIL 2022	APRIL FREIGHT	609-6920-500101	Liq Store 2 / COGS-Freight	05/06/2022	314.30	
							Vendor 11064 - JOHNSON BROTHERS LIQUOR Total:	314.30
Vendor: 12676 - LEPAGE & SONS								
196626	05/11/2022	169338	MAY TRASH SERVICE LIQ 2	609-6920-635100	Liq Store 2 / Services Contract...	05/11/2022	40.70	
							Vendor 12676 - LEPAGE & SONS Total:	40.70
Vendor: 11747 - PHILLIPS WINE & SPIRITS								
196598	05/06/2022	APRIL 2022	APRIL FREIGHT	609-6920-500101	Liq Store 2 / COGS-Freight	05/06/2022	83.74	
							Vendor 11747 - PHILLIPS WINE & SPIRITS Total:	83.74
Vendor: 11823 - QUALITY REFRIGERATION SERVICE								
196600	05/06/2022	1102425	MAY HVAC SERVICE AGREEME...	609-6920-635100	Liq Store 2 / Services Contract...	05/06/2022	289.24	
							Vendor 11823 - QUALITY REFRIGERATION SERVICE Total:	289.24
Vendor: 12031 - SMALL LOT MN								
196671	05/12/2022	MN52220	APRIL FREIGHT	609-6920-500101	Liq Store 2 / COGS-Freight	05/12/2022	5.00	
							Vendor 12031 - SMALL LOT MN Total:	5.00
Vendor: 12045 - SOUTHERN WINE / SOUTHERN GLAZERS								
196602	05/06/2022	APRIL 2022	APRIL FREIGHT	609-6920-500101	Liq Store 2 / COGS-Freight	05/06/2022	93.44	
							Vendor 12045 - SOUTHERN WINE / SOUTHERN GLAZERS Total:	93.44
Vendor: 12326 - VINOCOPIA INC								
196605	05/06/2022	0302125-IN	APRIL FREIGHT	609-6920-500101	Liq Store 2 / COGS-Freight	05/06/2022	8.75	
							Vendor 12326 - VINOCOPIA INC Total:	8.75

COUNCIL CLAIMS REPORT

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 12385 - WINE MERCHANTS							
196607	05/06/2022	7374399	APRIL FREIGHT	609-6920-500101	Liq Store 2 / COGS-Freight	05/06/2022	1.35
196607	05/06/2022	7377129	APRIL FREIGHT	609-6920-500101	Liq Store 2 / COGS-Freight	05/06/2022	1.35
Vendor 12385 - WINE MERCHANTS Total:							2.70
Vendor: 12402 - XCEL ENERGY							
196747	05/18/2022	778547781	UTILITIES 51-5583129-3	609-6920-634100	Liq Store 2 / Utility Services	05/18/2022	858.79
Vendor 12402 - XCEL ENERGY Total:							858.79
Division 692 - Store 2 - Hwy 65 location Total:							1,988.52
Fund 609 - Municipal Liquor Total:							463,794.09
Fund: 703 - Employee Benefits							
Vendor: 12443 - OPTUM BANK (HSA)							
DFT0003919	05/13/2022	INV0026886	HSA SAVINGS ACCT - EMPLOY...	703-213340	Health Care Spending	05/13/2022	4,373.73
Vendor 12443 - OPTUM BANK (HSA) Total:							4,373.73
Fund 703 - Employee Benefits Total:							4,373.73
Fund: 704 - Self Insurance Fund							
Division: 713 - Self Insurance							
Vendor: 13268 - 121 BENEFITS							
196615	05/11/2022	680209	APRIL 2022 FSA, HRA/VEBA, C...	704-7130-631100	Self Ins / Services-Professional	05/11/2022	695.00
Vendor 13268 - 121 BENEFITS Total:							695.00
Vendor: 14262 - MALONEY, JOHN							
196712	05/18/2022	20220513 - 32233	REIMBURSE HOMEOWNER FO...	704-7130-635100	Self Ins / Services Contracted, ...	05/18/2022	3,500.00
Vendor 14262 - MALONEY, JOHN Total:							3,500.00
Vendor: 14151 - NFP INSURANCE SERVICES INC							
196665	05/12/2022	IN188	MAR BENEFITS ADMINISTRATI...	704-7130-631100	Self Ins / Services-Professional	05/12/2022	686.25
196665	05/12/2022	IN228	BENEFITS ADMINISTRATION F...	704-7130-631100	Self Ins / Services-Professional	05/12/2022	697.50
Vendor 14151 - NFP INSURANCE SERVICES INC Total:							1,383.75
Division 713 - Self Insurance Total:							5,578.75
Fund 704 - Self Insurance Fund Total:							5,578.75
Grand Total:							1,481,151.29

Report Summary

Fund Summary

Fund	Payment Amount
101 - General Fund	497,262.69
225 - Cable TV Fund	319.96
237 - Solid Waste Abatement	35,489.69
270 - Springbrook NC Fund	3,711.94
351 - REVOLVING FUND..	4,891.00
406 - Capital Improvements-STR	3,834.23
409 - Capital Improvements-INFO TECH	3,931.70
410 - Capital Equipment Fund	10,414.42
601 - Water Fund	29,535.42
602 - Sewer Fund	405,997.17
603 - Storm Water Fund	12,016.50
609 - Municipal Liquor	463,794.09
703 - Employee Benefits	4,373.73
704 - Self Insurance Fund	5,578.75
Grand Total:	1,481,151.29

Account Summary

Account Number	Account Name	Payment Amount
101-1110-631100	City Council / Services-Pro...	3,060.86
101-1110-635100	City Council / Services Con...	154.00
101-1240-631100	Legal / Services-Professio...	30,552.53
101-1260-631100	ER-Empl Resources / Servi...	147.24
101-1260-632110	ER-Empl Resources / Tran...	18.60
101-1260-632120	ER-Empl Resources / Conf...	30.00
101-1270-633110	Comm & Engage / Printing..	3,239.73
101-1280-475200	City Clerk / 3% Gambling ...	30,593.40
101-1280-633100	City Clerk / Advertising	161.28
101-1290-633100	Elections / Advertising	86.40
101-1310-635100	Accounting / Services Con...	2,432.19
101-1320-633100	Assessing / Advertising	57.60
101-1330-633120	IT / Communication (pho...	4,116.67
101-141010	Inventory - Fuel	14,120.08
101-141040	Inventory - Auto Parts & S...	11,540.60
101-2110-613130	Police / Unemployment C...	3,565.82
101-2110-621110	Police / Clothing & Laundry	4,757.36
101-2110-621130	Police / Operating Supplies	1,840.70
101-2110-631100	Police / Services-Professi...	1,516.00
101-2110-632100	Police / Dues & Subscripti...	570.00
101-2110-632120	Police / Conferences & Sc...	850.00
101-2110-633120	Police / Communication (...)	1,990.10

Account Summary

Account Number	Account Name	Payment Amount
101-2110-635100	Police / Services Contract...	609.00
101-2110-635130	Police / Hardware & Soft...	3,879.00
101-212100	Federal Tax Withheld	57,950.87
101-212110	State Tax Withheld	24,857.58
101-212120	FICA Payable	44,122.88
101-212130	Medicare Payable	16,333.70
101-213100	PERA	101,814.72
101-213150	Health Reimb HRA/Veba &..	3,860.66
101-213160	Dental Insurance Payable	7,769.29
101-213170	Life Insurance Payable	2,571.23
101-213180	PERA Life Insurance	736.00
101-213200	Long Term Disability With...	3,053.42
101-213205	Short Term Disability	3,672.52
101-213210	Union Dues - Police	2,535.00
101-213230	Union Dues - FT Fire	120.00
101-213260	Deferred Comp.-ICMA 457..	23,873.69
101-213270	ICMA Roth IRA	4,218.45
101-213280	RHS Plan (ICMA)	3,452.88
101-213290	Union Dues - POC/Vol Fire	750.00
101-213300	Child Support Withheld	1,114.43
101-213320	Miscellaneous Withholdin...	475.45
101-213330	Fridley Police Association	188.00
101-2150-621110	Emergency Mgmt / Clothi...	65.00
101-2150-633120	Emergency Mgmt / Com...	41.51
101-2190-613130	Fire / Unemployment Co...	1,247.32
101-2190-621110	Fire / Clothing & Laundry	34.85
101-2190-631100	Fire / Services-Professional	2,307.00
101-2190-632100	Fire / Dues & Subscription,..	120.00
101-2190-633120	Fire / Communication (ph...	336.84
101-2190-635100	Fire / Services Contracted,..	58.56
101-3110-621110	Facilities / Clothing & Lau...	268.17
101-3110-621130	Facilities / Operating Supp...	28.20
101-3110-621140	Facilities / Supplies for Re...	133.64
101-3110-631100	Facilities / Services-Profes...	300.00
101-3110-634100	Facilities / Utility Services	9,846.90
101-3110-635100	Facilities / Services Contra...	7,001.37
101-3140-631100	Eng / Services-Professional	634.20
101-3140-635130	Eng / Hardware & Softwa...	5,335.32
101-3160-613130	Parks / Unemployment C...	4,276.24
101-3160-621110	Parks / Clothing & Laundry	570.10
101-3160-621130	Parks / Operating Supplies	90.60
101-3160-621140	Parks / Supplies for Repair...	2,343.40

Account Summary

Account Number	Account Name	Payment Amount
101-3160-634100	Parks / Utility Services	52.47
101-3160-635100	Parks / Services Contracte...	320.85
101-3160-635110	Parks / Rentals	451.00
101-3170-621140	Lighting / Supplies for Re...	300.00
101-3170-634100	Lighting / Utility Services	85.53
101-3170-635100	Lighting / Services Contrac...	149.68
101-3180-621110	Streets / Clothing & Laund...	165.93
101-3180-621140	Streets / Supplies for Repa...	35.97
101-3180-621150	Streets / Tools & Minor E...	699.20
101-3180-631100	Streets / Services-Professi...	192.00
101-3180-635100	Streets / Services Contrac...	4,730.18
101-3190-621110	Fleet Services / Clothing &...	115.89
101-3190-621130	Fleet Services / Operating...	80.00
101-3190-621140	Fleet Services / Supplies f...	844.30
101-3190-631100	Fleet Services / Services-P...	110.00
101-3190-633120	Fleet Services / Communi...	364.05
101-3190-635100	Fleet Services / Services C...	3,982.12
101-3190-635110	Fleet Services / Rentals	102.50
101-4100-613130	Rec / Unemployment Co...	8,794.24
101-4100-633100	Rec / Advertising	125.00
101-4100-633110	Rec / Printing & Binding	3,239.73
101-4103-621130	Rec Youth Instr / Operatin...	358.60
101-5110-435300	Bldg Inspection / Plumbin...	32.00
101-5110-635100	Bldg Inspection / Services...	7,372.80
101-5140-431200	Rental Inspection / Rental...	150.00
101-5140-613130	Rental Inspection / Unem...	6,009.50
225-1270-633120	Comm & Engage / Comm...	319.96
237-5180-621130	Recycling / Operating Sup...	174.80
237-5180-635100	Recycling / Services Contr...	35,314.89
270-4190-613130	SNC / Unemployment Co...	2,204.94
270-4190-621110	SNC / Clothing & Laundry	31.92
270-4190-634100	SNC / Utility Services	25.71
270-4190-635100	SNC / Services Contracted,...	551.37
270-4190-635110	SNC / Rentals	276.00
270-4191-459100	SNC-Day Camp / Program...	132.00
270-4191-635100	SNC-Day Camp / Services ...	490.00
351-8160-635100	Revolving Loans / Services...	4,891.00
406-3180-631100	CIP Streets / Services-Prof...	672.00
406-3180-635100	CIP Streets / Services Cont...	2,262.23
406-3180-705100	CIP Streets / Infrastructure	900.00
409-1330-704100	IT Capital / IT Equip-Furni...	3,931.70
410-2110-635110	CapEq. Police / Lease	3,687.20

Account Summary

Account Number	Account Name	Payment Amount
410-2110-703100	CapEq. Police / Machinery...	2,950.65
410-2190-703100	CapEq. Fire / Machinery &...	1,615.12
410-3160-635110	CapEq. Parks / Lease	1,104.59
410-3180-635110	CapEq. Streets / Lease	526.86
410-5120-635110	CapEq. Planning / Lease	530.00
601-6012-621110	Water Ops / Clothing & L...	291.57
601-6012-621130	Water Ops / Operating Su...	4,408.57
601-6012-621140	Water Ops / Supplies for ...	7,947.29
601-6012-631100	Water Ops / Services-Prof...	110.00
601-6012-633120	Water Ops / Communicat...	233.44
601-6012-634100	Water Ops / Utility Servic...	1,082.66
601-6012-635100	Water Ops / Services Cont...	5,948.40
601-6012-635110	Water Ops / Rentals	209.54
601-6012-635130	Water Ops / Hardware & ...	840.00
601-6012-638140	Water Ops / Miscellaneou...	960.00
601-6019-635110	Water CIP / Lease	550.88
601-6019-703100	Water CIP / Machinery & ...	6,953.07
602-6022-621110	Sewer Ops / Clothing & L...	239.26
602-6022-621140	Sewer Ops / Supplies for ...	55.48
602-6022-631100	Sewer Ops / Services-Prof...	669.00
602-6022-633120	Sewer Ops / Communicat...	55.36
602-6022-634100	Sewer Ops / Utility Servic...	400,535.19
602-6022-635100	Sewer Ops / Services Cont...	3,052.00
602-6022-635130	Sewer Ops / Hardware & ...	840.00
602-6029-635110	Sewer CIP / Lease	550.88
603-6032-621110	Storm Ops / Clothing & La...	200.00
603-6032-621140	Storm Ops / Supplies for ...	90.00
603-6032-635100	Storm Ops / Services Cont...	9,723.00
603-6032-635130	Storm Ops / Hardware & ...	840.00
603-6039-635100	Storm CIP / Services Cont...	1,163.50
609-144010	Inventory-Store 1 / Liquor	161,864.13
609-144020	Inventory-Store 1 / Wine	76,591.81
609-144030	Inventory-Store 1 / Beer	133,768.60
609-144040	Inventory-Store 1 / Misc	5,488.30
609-145010	Inventory-Store 2 / Liquor	28,536.35
609-145020	Inventory-Store 2 / Wine	11,977.57
609-145030	Inventory-Store 2 / Beer	32,329.28
609-145040	Inventory-Store 2 / Misc	283.55
609-6910-500100	Liq Store 1 / COGS	4.50
609-6910-500101	Liq Store 1 / COGS-Freight	3,600.48
609-6910-613130	Liq Store 1 / Unemploym...	3,266.01
609-6910-621130	Liq Store 1 / Operating Su...	1,350.30

Account Summary

Account Number	Account Name	Payment Amount
609-6910-634100	Liq Store 1 / Utility Servic...	1,669.94
609-6910-635100	Liq Store 1 / Services Cont...	1,074.75
609-6920-500101	Liq Store 2 / COGS-Freight	543.68
609-6920-634100	Liq Store 2 / Utility Servic...	1,114.90
609-6920-635100	Liq Store 2 / Services Cont...	329.94
703-213340	Health Care Spending	4,373.73
704-7130-631100	Self Ins / Services-Professi...	2,078.75
704-7130-635100	Self Ins / Services Contrac...	3,500.00
	Grand Total:	1,481,151.29

Project Account Summary

Project Account Key	Payment Amount	
None	1,453,752.61	
1000	2,262.23	
4063121521	900.00	
4063122803	672.00	
4091322303	3,931.70	
4102122100	2,950.65	
4102122110	3,687.20	
4102122901	1,615.12	
4103122610	1,104.59	
4103122811	526.86	
4105122210	530.00	
6016022477	6,953.07	
6016022611	550.88	
6026022612	550.88	
6036020472	1,163.50	
	Grand Total:	1,481,151.29



City of Fridley, MN

Item 11.

COUNCIL CLAIMS REPORT

By Fund

Payment Dates 4/25/2022 - 4/25/2022

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Fund: 101 - General Fund							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	WIRELESS HRA / AT&T PAYME...	101-132200	Due from HRA	04/25/2022	39.43
DFT0003914	04/25/2022	INV0026874	Car Parts 662 / THE HOME DE...	101-141040	Inventory - Auto Parts & Suppl...	04/25/2022	35.82
Vendor 12262 - US BANK (P-CARDS) Total:							75.25
							75.25
Division: 111 - Legislative							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	WIRELESS CITY COUNCIL / AT&...	101-1110-633120	City Council / Communication	04/25/2022	39.57
Vendor 12262 - US BANK (P-CARDS) Total:							39.57
Division 111 - Legislative Total:							39.57
Division: 121 - City Management							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	Paper / AMZN MKTP US*1Z1C...	101-1210-621120	Gen Mgmt / Office Supplies	04/25/2022	19.99
DFT0003914	04/25/2022	INV0026874	Pop for Meetings / WALGREE...	101-1210-621130	Gen Mgmt / Operating Supplies	04/25/2022	12.84
DFT0003914	04/25/2022	INV0026874	Surveys / SMK*SURVEYMONK...	101-1210-632100	Gen Mgmt / Dues & Subscripti...	04/25/2022	50.00
DFT0003914	04/25/2022	INV0026874	Surveys / SMK*SURVEYMONK...	101-1210-632100	Gen Mgmt / Dues & Subscripti...	04/25/2022	53.00
DFT0003914	04/25/2022	INV0026874	Cookies/Div. Mgrs. Lunch / CO...	101-1210-632120	Gen Mgmt / Conferences & Sc...	04/25/2022	7.99
DFT0003914	04/25/2022	INV0026874	Credit/Div. Mgrs. Lunch / ROU...	101-1210-632120	Gen Mgmt / Conferences & Sc...	04/25/2022	-97.48
DFT0003914	04/25/2022	INV0026874	Div. Mgrs. Lunch 3/29/22 / RO...	101-1210-632120	Gen Mgmt / Conferences & Sc...	04/25/2022	99.30
DFT0003914	04/25/2022	INV0026874	WIRELESS CITY MANAGER / A...	101-1210-633120	Gen Mgmt / Communication (...)	04/25/2022	44.51
Vendor 12262 - US BANK (P-CARDS) Total:							190.15
Division 121 - City Management Total:							190.15
Division: 126 - Employee Resources							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	Training for Directors / LEAGUE...	101-1260-632120	ER-Empl Resources / Conferen...	04/25/2022	50.00
DFT0003914	04/25/2022	INV0026874	Training for Div. Mgrs / LEAGU...	101-1260-632120	ER-Empl Resources / Conferen...	04/25/2022	170.00
Vendor 12262 - US BANK (P-CARDS) Total:							220.00
Division 126 - Employee Resources Total:							220.00
Division: 127 - Communications & Engagement							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	Office Supplies / AMZN MKTP ...	101-1270-621120	Comm & Engage / Office Suppl...	04/25/2022	25.15
DFT0003914	04/25/2022	INV0026874	iPad protection / BESTBUYCO...	101-1270-621130	Comm & Engage / Operating S...	04/25/2022	139.98

COUNCIL CLAIMS REPORT

Payment Dates: 4/25/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
DFT0003914	04/25/2022	INV0026874	TC-Gateway / FACEBK ASKUW...	101-1270-633100	Comm & Engage / Advertising	04/25/2022	23.22
Vendor 12262 - US BANK (P-CARDS) Total:							188.35
Division 127 - Communications & Engagement Total:							188.35
Division: 132 - Assessing							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	refund for uniforms / AMERIC...	101-1320-621110	Assessing / Clothing & Laundry	04/25/2022	-188.09
DFT0003914	04/25/2022	INV0026874	#116 #118 REG / ANOKA COU...	101-1320-621130	Assessing / Operating Supplies	04/25/2022	38.50
DFT0003914	04/25/2022	INV0026874	mn realtor dues / REALTOR AS...	101-1320-632100	Assessing / Dues & Subscriptio...	04/25/2022	131.00
Vendor 12262 - US BANK (P-CARDS) Total:							-18.59
Division 132 - Assessing Total:							-18.59
Division: 133 - Information Technology							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	INK CART FOR CHECK SCANNER...	101-1330-621130	IT / Operating Supplies	04/25/2022	67.41
DFT0003914	04/25/2022	INV0026874	DOMAIN RENEWALS / DNH*G...	101-1330-633120	IT / Communication (phones, ...	04/25/2022	372.06
DFT0003914	04/25/2022	INV0026874	SSL CERTS / DNH*GODADDY.C...	101-1330-633120	IT / Communication (phones, ...	04/25/2022	699.98
DFT0003914	04/25/2022	INV0026874	WIRELESS IT / AT&T PAYMENT	101-1330-633120	IT / Communication (phones, ...	04/25/2022	236.61
DFT0003914	04/25/2022	INV0026874	2FA FOR CJIS / DUO*COM	101-1330-633120	IT / Communication (phones, ...	04/25/2022	3,600.00
DFT0003914	04/25/2022	INV0026874	REFUND 1 SSL CERT / DNH*G...	101-1330-633120	IT / Communication (phones, ...	04/25/2022	-249.99
DFT0003914	04/25/2022	INV0026874	LOG STORAGE MS365 / MICR...	101-1330-635130	IT / Hardware & Software Sup...	04/25/2022	0.29
Vendor 12262 - US BANK (P-CARDS) Total:							4,726.36
Division 133 - Information Technology Total:							4,726.36
Division: 142 - Emergency Reserves							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	WIRELESS EMERGENCY / AT&T...	101-1420-633120	Emergency Reserves / Commu...	04/25/2022	88.73
Vendor 12262 - US BANK (P-CARDS) Total:							88.73
Division 142 - Emergency Reserves Total:							88.73
Division: 211 - Police							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	FBI ACADEMY FUEL FOR TRA / ...	101-2110-621100	Police / Fuels & Lubes	04/25/2022	26.73
DFT0003914	04/25/2022	INV0026874	CANINE CONFERENCE FUEL / ...	101-2110-621100	Police / Fuels & Lubes	04/25/2022	27.66
DFT0003914	04/25/2022	INV0026874	DTF FUEL / HOLIDAY STATIONS...	101-2110-621100	Police / Fuels & Lubes	04/25/2022	66.35
DFT0003914	04/25/2022	INV0026874	DTF FUEL / HOLIDAY STATIONS...	101-2110-621100	Police / Fuels & Lubes	04/25/2022	49.14
DFT0003914	04/25/2022	INV0026874	DTF FUEL / SPEEDWAY 04793 ...	101-2110-621100	Police / Fuels & Lubes	04/25/2022	63.05
DFT0003914	04/25/2022	INV0026874	DTF FUEL / KWIK TRIP 812000...	101-2110-621100	Police / Fuels & Lubes	04/25/2022	60.83
DFT0003914	04/25/2022	INV0026874	FBI ACADEMY FUEL / EXXON...	101-2110-621100	Police / Fuels & Lubes	04/25/2022	42.18
DFT0003914	04/25/2022	INV0026874	TRAINING CANINE FUEL / CEN...	101-2110-621100	Police / Fuels & Lubes	04/25/2022	52.71
DFT0003914	04/25/2022	INV0026874	DTF FUEL / SPEEDWAY 04477	101-2110-621100	Police / Fuels & Lubes	04/25/2022	46.11
DFT0003914	04/25/2022	INV0026874	FBI ACADEMY FUEL / MEIJER #...	101-2110-621100	Police / Fuels & Lubes	04/25/2022	33.90
DFT0003914	04/25/2022	INV0026874	OFFICE SUPPLIES / OFFICE DE...	101-2110-621120	Police / Office Supplies	04/25/2022	80.64
DFT0003914	04/25/2022	INV0026874	OFFICE SUPPLIES / OFFICE DE...	101-2110-621120	Police / Office Supplies	04/25/2022	55.40
DFT0003914	04/25/2022	INV0026874	Training projectiles / BLT*ANS...	101-2110-621130	Police / Operating Supplies	04/25/2022	320.52

COUNCIL CLAIMS REPORT

Payment Dates: 4/25/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
DFT0003914	04/25/2022	INV0026874	MOBILE FIELD FOR SHELVES / ...	101-2110-621130	Police / Operating Supplies	04/25/2022	149.00
DFT0003914	04/25/2022	INV0026874	MOBILE FIELD FORCE SHELV / ...	101-2110-621130	Police / Operating Supplies	04/25/2022	129.98
DFT0003914	04/25/2022	INV0026874	EVIDENCE ROOM SUPPLIES / ...	101-2110-621130	Police / Operating Supplies	04/25/2022	79.88
DFT0003914	04/25/2022	INV0026874	OPERATING SUPPLIES BATTE / ...	101-2110-621130	Police / Operating Supplies	04/25/2022	79.30
DFT0003914	04/25/2022	INV0026874	COMMENDATION AWARD / C...	101-2110-621130	Police / Operating Supplies	04/25/2022	41.98
DFT0003914	04/25/2022	INV0026874	Forf Lot Cam Batteries / TARG...	101-2110-621130	Police / Operating Supplies	04/25/2022	41.96
DFT0003914	04/25/2022	INV0026874	COMMENDATION AWARD / C...	101-2110-621130	Police / Operating Supplies	04/25/2022	28.84
DFT0003914	04/25/2022	INV0026874	EVIDENCE SUPPLIES / TRAFFIC...	101-2110-621130	Police / Operating Supplies	04/25/2022	194.21
DFT0003914	04/25/2022	INV0026874	EVIDENCE ROOM SUPPLIES / ...	101-2110-621130	Police / Operating Supplies	04/25/2022	35.73
DFT0003914	04/25/2022	INV0026874	CRIME SCENE TAPE AND BAT / ...	101-2110-621130	Police / Operating Supplies	04/25/2022	65.94
DFT0003914	04/25/2022	INV0026874	EVIDENCE ROOM SUPPLIES / O...	101-2110-621130	Police / Operating Supplies	04/25/2022	15.48
DFT0003914	04/25/2022	INV0026874	DOG FOOD / CHEWY.COM	101-2110-621130	Police / Operating Supplies	04/25/2022	129.11
DFT0003914	04/25/2022	INV0026874	Sales Tax Refund / BLT*ANSG...	101-2110-621130	Police / Operating Supplies	04/25/2022	-20.62
DFT0003914	04/25/2022	INV0026874	USE OF FORCE TNG SUPPLIE / ...	101-2110-621130	Police / Operating Supplies	04/25/2022	109.98
DFT0003914	04/25/2022	INV0026874	TRANSACTION / CRAIGSLIST.O...	101-2110-621130	Police / Operating Supplies	04/25/2022	5.00
DFT0003914	04/25/2022	INV0026874	VEHICLE REGISTRATION / ANO...	101-2110-621130	Police / Operating Supplies	04/25/2022	92.00
DFT0003914	04/25/2022	INV0026874	TRANSACTION / CRAIGSLIST.O...	101-2110-621130	Police / Operating Supplies	04/25/2022	5.00
DFT0003914	04/25/2022	INV0026874	VEHICLE REGISTRATION FEE / ...	101-2110-621130	Police / Operating Supplies	04/25/2022	2.29
DFT0003914	04/25/2022	INV0026874	DOG FOOD / CHUCK & DON'S ...	101-2110-621130	Police / Operating Supplies	04/25/2022	92.99
DFT0003914	04/25/2022	INV0026874	COMMENDATION AWARD FR...	101-2110-621130	Police / Operating Supplies	04/25/2022	131.48
DFT0003914	04/25/2022	INV0026874	TRANSACTION / CRAIGSLIST.O...	101-2110-621130	Police / Operating Supplies	04/25/2022	-5.00
DFT0003914	04/25/2022	INV0026874	MOBILE FIELD FORCE SHELV / ...	101-2110-621130	Police / Operating Supplies	04/25/2022	-149.00
DFT0003914	04/25/2022	INV0026874	TRANSACTION / CRAIGSLIST.O...	101-2110-621130	Police / Operating Supplies	04/25/2022	-5.00
DFT0003914	04/25/2022	INV0026874	CHIEF POLICE ASSOC DUES / M...	101-2110-632100	Police / Dues & Subscription, P...	04/25/2022	180.00
DFT0003914	04/25/2022	INV0026874	DTF PARKING / PARKING MET...	101-2110-632110	Police / Transportation	04/25/2022	4.50
DFT0003914	04/25/2022	INV0026874	USPCA TRIAL FEE / USPCA	101-2110-632120	Police / Conferences & School	04/25/2022	70.00
DFT0003914	04/25/2022	INV0026874	POST TRAINING / BCA TRAINI...	101-2110-632120	Police / Conferences & School	04/25/2022	75.00
DFT0003914	04/25/2022	INV0026874	POST TRAINING / BCA TRAINI...	101-2110-632120	Police / Conferences & School	04/25/2022	75.00
DFT0003914	04/25/2022	INV0026874	POST TRAINING / SAFARILAND...	101-2110-632120	Police / Conferences & School	04/25/2022	175.00
DFT0003914	04/25/2022	INV0026874	POST TRAINING CONFERENCE / ..	101-2110-632120	Police / Conferences & School	04/25/2022	590.00
DFT0003914	04/25/2022	INV0026874	USPCA TRIAL FEE / PAYPAL *U...	101-2110-632120	Police / Conferences & School	04/25/2022	120.00
DFT0003914	04/25/2022	INV0026874	CANINE CONFERENCE FOOD / ...	101-2110-632120	Police / Conferences & School	04/25/2022	21.20
DFT0003914	04/25/2022	INV0026874	POST TRAINING / ALLIED MEDI...	101-2110-632120	Police / Conferences & School	04/25/2022	80.00
DFT0003914	04/25/2022	INV0026874	POST TRAINING CREDIT / PAY...	101-2110-632120	Police / Conferences & School	04/25/2022	-200.00
DFT0003914	04/25/2022	INV0026874	POST TRAINING / DEFENSIVE ...	101-2110-632120	Police / Conferences & School	04/25/2022	450.00
DFT0003914	04/25/2022	INV0026874	MN CHIEF CONFERENCE FOOD...	101-2110-632120	Police / Conferences & School	04/25/2022	9.99
DFT0003914	04/25/2022	INV0026874	FOOD MN CHIEF CONFERENCE...	101-2110-632120	Police / Conferences & School	04/25/2022	13.21
DFT0003914	04/25/2022	INV0026874	FBI REGISTRATION / FBI NATI...	101-2110-632120	Police / Conferences & School	04/25/2022	320.00
DFT0003914	04/25/2022	INV0026874	POST TRAINING / DEFENSIVE ...	101-2110-632120	Police / Conferences & School	04/25/2022	450.00
DFT0003914	04/25/2022	INV0026874	POST TRAINING / DEFENSIVE ...	101-2110-632120	Police / Conferences & School	04/25/2022	250.00
DFT0003914	04/25/2022	INV0026874	USPCA TRIAL FEE REFUND / PA...	101-2110-632120	Police / Conferences & School	04/25/2022	-60.00
DFT0003914	04/25/2022	INV0026874	POST TRAINING CREDIT / SAF...	101-2110-632120	Police / Conferences & School	04/25/2022	-175.00
DFT0003914	04/25/2022	INV0026874	WIRELESS POLICE / AT&T PAY...	101-2110-633120	Police / Communication (phon...	04/25/2022	1,081.53
DFT0003914	04/25/2022	INV0026874	Forf Lot Cam Cell Service / RE...	101-2110-633120	Police / Communication (phon...	04/25/2022	20.00

COUNCIL CLAIMS REPORT

Payment Dates: 4/25/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
DFT0003914	04/25/2022	INV0026874	CANINE BOARDING / ARMSTR...	101-2110-635100	Police / Services Contracted, N...	04/25/2022	234.60
DFT0003914	04/25/2022	INV0026874	CAR WASH DETAIL / PERFECT ...	101-2110-635100	Police / Services Contracted, N...	04/25/2022	24.63
DFT0003914	04/25/2022	INV0026874	AUTO THEFT IAATI DUES / PAY...	101-2112-632100	Pol-Auto Theft / Dues, Subscri...	04/25/2022	135.00
DFT0003914	04/25/2022	INV0026874	IAATI AUTO THEFT TRNG / PA...	101-2112-632120	Pol-Auto Theft / Conferences &..	04/25/2022	450.00

Vendor 12262 - US BANK (P-CARDS) Total: 6,570.41

Division 211 - Police Total: 6,570.41

Division: 219 - Fire

Vendor: 12262 - US BANK (P-CARDS)

DFT0003914	04/25/2022	INV0026874	GLUCOSE TEST STRIPS / AMZN...	101-2190-621130	Fire / Operating Supplies	04/25/2022	57.99
DFT0003914	04/25/2022	INV0026874	GPS FOR SIDE SONAR UNIT / J...	101-2190-621150	Fire / Tools & Minor Equipment	04/25/2022	137.75
DFT0003914	04/25/2022	INV0026874	FREIGHT CHARGE / JOHNSON ...	101-2190-621150	Fire / Tools & Minor Equipment	04/25/2022	17.14
DFT0003914	04/25/2022	INV0026874	WILLIAMS NFSA DUES / NFSA	101-2190-632100	Fire / Dues & Subscription, Pe...	04/25/2022	50.00
DFT0003914	04/25/2022	INV0026874	LANGE NFSA DUES / NFSA	101-2190-632100	Fire / Dues & Subscription, Pe...	04/25/2022	50.00
DFT0003914	04/25/2022	INV0026874	WILLIAMS NFSA CLASS2 / NFSA	101-2190-632120	Fire / Conferences & School	04/25/2022	225.00
DFT0003914	04/25/2022	INV0026874	KNOTT INSTRUCTOR 1 CLASS / ...	101-2190-632120	Fire / Conferences & School	04/25/2022	425.00
DFT0003914	04/25/2022	INV0026874	LANGE NFSA CLASS / NFSA	101-2190-632120	Fire / Conferences & School	04/25/2022	175.00
DFT0003914	04/25/2022	INV0026874	LANGE NFSA CLASS2 / NFSA	101-2190-632120	Fire / Conferences & School	04/25/2022	225.00
DFT0003914	04/25/2022	INV0026874	WILLIAMS NFSA CLASS / NFSA	101-2190-632120	Fire / Conferences & School	04/25/2022	175.00
DFT0003914	04/25/2022	INV0026874	WIRELESS FIRE / AT&T PAYME...	101-2190-633120	Fire / Communication (phones,...	04/25/2022	88.73
DFT0003914	04/25/2022	INV0026874	MOBILE ALERTING LICENSE / A...	101-2190-635130	Fire / Hardware & Software Su...	04/25/2022	7.90

Vendor 12262 - US BANK (P-CARDS) Total: 1,634.51

Division 219 - Fire Total: 1,634.51

Division: 311 - Campus Facilities

Vendor: 12262 - US BANK (P-CARDS)

DFT0003914	04/25/2022	INV0026874	Laminating Pouches / AMAZO...	101-3110-621120	Facilities / Office Supplies	04/25/2022	14.39
DFT0003914	04/25/2022	INV0026874	Highlighters / AMZN MKTP US...	101-3110-621120	Facilities / Office Supplies	04/25/2022	6.98
DFT0003914	04/25/2022	INV0026874	Highlighters Office Supp / AM...	101-3110-621120	Facilities / Office Supplies	04/25/2022	17.17
DFT0003914	04/25/2022	INV0026874	Office Supplies / AMZN MKTP ...	101-3110-621120	Facilities / Office Supplies	04/25/2022	30.26
DFT0003914	04/25/2022	INV0026874	Colored Paper / STAPLS73527...	101-3110-621120	Facilities / Office Supplies	04/25/2022	78.12
DFT0003914	04/25/2022	INV0026874	Erasers Office Supplies / AMZN...	101-3110-621120	Facilities / Office Supplies	04/25/2022	9.88
DFT0003914	04/25/2022	INV0026874	Lead for Pencils / AMZN MKTP...	101-3110-621120	Facilities / Office Supplies	04/25/2022	9.56
DFT0003914	04/25/2022	INV0026874	Single Remotes / AMAZON.C...	101-3110-621130	Facilities / Operating Supplies	04/25/2022	49.95
DFT0003914	04/25/2022	INV0026874	Foam Hand Sanitizer / AMZN ...	101-3110-621130	Facilities / Operating Supplies	04/25/2022	78.00
DFT0003914	04/25/2022	INV0026874	Gel and Air Fresheners / AMZN...	101-3110-621130	Facilities / Operating Supplies	04/25/2022	98.65
DFT0003914	04/25/2022	INV0026874	Stand Up Desk Divider / AMZN...	101-3110-621130	Facilities / Operating Supplies	04/25/2022	59.00
DFT0003914	04/25/2022	INV0026874	Emergency Lights / AMZN MK...	101-3110-621140	Facilities / Supplies for Repair ...	04/25/2022	44.00
DFT0003914	04/25/2022	INV0026874	Brush Assem Tennant / TENN...	101-3110-621140	Facilities / Supplies for Repair ...	04/25/2022	161.82
DFT0003914	04/25/2022	INV0026874	Rep Shower hooks/ tape (/ TH...	101-3110-621140	Facilities / Supplies for Repair ...	04/25/2022	60.96
DFT0003914	04/25/2022	INV0026874	Emergency Lights / AMZN MK...	101-3110-621140	Facilities / Supplies for Repair ...	04/25/2022	22.00
DFT0003914	04/25/2022	INV0026874	WallpaperRepair Supplie / THE...	101-3110-621140	Facilities / Supplies for Repair ...	04/25/2022	27.01
DFT0003914	04/25/2022	INV0026874	Emergency Lights & Batt / AM...	101-3110-621140	Facilities / Supplies for Repair ...	04/25/2022	55.21
DFT0003914	04/25/2022	INV0026874	Maint Supplies / MENARDS FR...	101-3110-621140	Facilities / Supplies for Repair ...	04/25/2022	105.94

COUNCIL CLAIMS REPORT

Payment Dates: 4/25/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
DFT0003914	04/25/2022	INV0026874	Brushes for Tennant / TENNA...	101-3110-621140	Facilities / Supplies for Repair ...	04/25/2022	859.14
DFT0003914	04/25/2022	INV0026874	Credit Lights / AMZN MKTP US	101-3110-621140	Facilities / Supplies for Repair ...	04/25/2022	-34.43
DFT0003914	04/25/2022	INV0026874	Bottle Water Filters / HOMED...	101-3110-621140	Facilities / Supplies for Repair ...	04/25/2022	831.48
DFT0003914	04/25/2022	INV0026874	Replacement Microwaves / BE...	101-3110-621150	Facilities / Tools & Minor Equi...	04/25/2022	1,225.44
DFT0003914	04/25/2022	INV0026874	WIRELESS FACILITIES / AT&T P...	101-3110-633120	Facilities / Communication	04/25/2022	93.97
Vendor 12262 - US BANK (P-CARDS) Total:							3,904.50
Division 311 - Campus Facilities Total:							3,904.50
Division: 314 - Engineering							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	ENG VEHICLES REGIST / ANOKA...	101-3140-621130	Eng / Operating Supplies	04/25/2022	71.75
DFT0003914	04/25/2022	INV0026874	WIRELESS ENGINEERING / AT...	101-3140-633120	Eng / Communication (phones,...	04/25/2022	531.36
Vendor 12262 - US BANK (P-CARDS) Total:							603.11
Division 314 - Engineering Total:							603.11
Division: 316 - Parks							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	Hi Vis Stocking Hats / AMZN M...	101-3160-621110	Parks / Clothing & Laundry	04/25/2022	29.98
DFT0003914	04/25/2022	INV0026874	Rain Suit / AMZN MKTP US*1Z...	101-3160-621110	Parks / Clothing & Laundry	04/25/2022	50.95
DFT0003914	04/25/2022	INV0026874	Credit for hi vis caps / AMZN ...	101-3160-621110	Parks / Clothing & Laundry	04/25/2022	-27.98
DFT0003914	04/25/2022	INV0026874	Forestry chaps / AMZN MKTP ...	101-3160-621110	Parks / Clothing & Laundry	04/25/2022	49.88
DFT0003914	04/25/2022	INV0026874	Hi Vis Caps / AMZN MKTP US*...	101-3160-621110	Parks / Clothing & Laundry	04/25/2022	27.98
DFT0003914	04/25/2022	INV0026874	SERVICE FEE / PAYMENTUS-SE...	101-3160-621130	Parks / Operating Supplies	04/25/2022	28.63
DFT0003914	04/25/2022	INV0026874	PARK VEHICLES REG / ANOKA ...	101-3160-621130	Parks / Operating Supplies	04/25/2022	288.75
DFT0003914	04/25/2022	INV0026874	Wall Guards Comm Bathroom ...	101-3160-621130	Parks / Operating Supplies	04/25/2022	294.39
DFT0003914	04/25/2022	INV0026874	Paint/supplies-ParksBldg / THE...	101-3160-621140	Parks / Supplies for Repair & ...	04/25/2022	501.53
DFT0003914	04/25/2022	INV0026874	Float / AMZN MKTP US*1Z6N...	101-3160-621140	Parks / Supplies for Repair & ...	04/25/2022	13.87
DFT0003914	04/25/2022	INV0026874	Reel Parks / AMZ*JOHN M. EL...	101-3160-621150	Parks / Tools & Minor Equipm...	04/25/2022	1,649.52
DFT0003914	04/25/2022	INV0026874	WIRELESS PARKS / AT&T PAY...	101-3160-633120	Parks / Communication (phon...	04/25/2022	323.33
Vendor 12262 - US BANK (P-CARDS) Total:							3,230.83
Division 316 - Parks Total:							3,230.83
Division: 318 - Streets							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	STREET VEHICLES REGIST / AN...	101-3180-621130	Streets / Operating Supplies	04/25/2022	327.25
DFT0003914	04/25/2022	INV0026874	WIRELESS STREETS / AT&T PA...	101-3180-633120	Streets / Communication (pho...	04/25/2022	448.56
Vendor 12262 - US BANK (P-CARDS) Total:							775.81
Division 318 - Streets Total:							775.81
Division: 319 - Fleet Services: Garage/Shop							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	GARAGE VEHICLES REGIST / A...	101-3190-621130	Fleet Services / Operating Supp...	04/25/2022	38.50

COUNCIL CLAIMS REPORT

Payment Dates: 4/25/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
DFT0003914	04/25/2022	INV0026874	WIRELESS FLEET / AT&T PAYM...	101-3190-633120	Fleet Services / Communication	04/25/2022	137.02
Vendor 12262 - US BANK (P-CARDS) Total:							175.52
Division 319 - Fleet Services: Garage/Shop Total:							175.52
Division: 410 - Recreation							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	#405 #408 #418 REG / ANOKA...	101-4100-621130	Rec / Operating Supplies	04/25/2022	57.75
DFT0003914	04/25/2022	INV0026874	p-card error - reimburse / HALF...	101-4100-621130	Rec / Operating Supplies	04/25/2022	38.00
DFT0003914	04/25/2022	INV0026874	job post ad / WWW.PEACHJAR...	101-4100-633100	Rec / Advertising	04/25/2022	75.00
DFT0003914	04/25/2022	INV0026874	WIRELESS REC / AT&T PAYME...	101-4100-633120	Rec / Communication (phones,...	04/25/2022	236.02
DFT0003914	04/25/2022	INV0026874	clay supplies / AMZN MKTP US...	101-4102-621130	Rec After School / Operating S...	04/25/2022	16.99
DFT0003914	04/25/2022	INV0026874	clay supplies / AMAZON.COM...	101-4102-621130	Rec After School / Operating S...	04/25/2022	13.94
DFT0003914	04/25/2022	INV0026874	ROX supplies / HY-VEE SPRING...	101-4105-621130	Rec Special Events / Operating...	04/25/2022	7.92
DFT0003914	04/25/2022	INV0026874	ROX supplies / TARGET 00...	101-4105-621130	Rec Special Events / Operating...	04/25/2022	15.16
DFT0003914	04/25/2022	INV0026874	ROX supplies / TARGET.COM *	101-4105-621130	Rec Special Events / Operating...	04/25/2022	25.03
DFT0003914	04/25/2022	INV0026874	ROX supplies / AMZN MKTP U...	101-4105-621130	Rec Special Events / Operating...	04/25/2022	70.79
DFT0003914	04/25/2022	INV0026874	ROX supplies / AMZN MKTP U...	101-4105-621130	Rec Special Events / Operating...	04/25/2022	11.49
DFT0003914	04/25/2022	INV0026874	fire wood / THE HOME DEPOT ...	101-4105-621130	Rec Special Events / Operating...	04/25/2022	7.88
DFT0003914	04/25/2022	INV0026874	ROX supplies / DOLLAR TREE	101-4105-621130	Rec Special Events / Operating...	04/25/2022	7.50
DFT0003914	04/25/2022	INV0026874	ROX supplies / CUB FOODS #3...	101-4105-621130	Rec Special Events / Operating...	04/25/2022	3.29
DFT0003914	04/25/2022	INV0026874	field trip deposit / FRENCH OP...	101-4106-621130	Rec ROCKS / Operating Supplies	04/25/2022	165.00
DFT0003914	04/25/2022	INV0026874	ROCKS supplies / AMZN MKTP...	101-4106-621130	Rec ROCKS / Operating Supplies	04/25/2022	74.97
DFT0003914	04/25/2022	INV0026874	pickleball net / AMZN MKTP U...	101-4107-621130	Rec Sports / Operating Supplies	04/25/2022	75.27
DFT0003914	04/25/2022	INV0026874	pickleball tape / THE HOME D...	101-4107-621130	Rec Sports / Operating Supplies	04/25/2022	-74.52
DFT0003914	04/25/2022	INV0026874	pickleball tape / THE HOME D...	101-4107-621130	Rec Sports / Operating Supplies	04/25/2022	69.56
Vendor 12262 - US BANK (P-CARDS) Total:							897.04
Division 410 - Recreation Total:							897.04
Division: 511 - Building Inspection							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	RETURN BOOKS / INT'L CODE ...	101-5110-621130	Bldg Inspection / Operating Su...	04/25/2022	-300.00
DFT0003914	04/25/2022	INV0026874	#108 REG / ANOKA COUNTY LI...	101-5110-621130	Bldg Inspection / Operating Su...	04/25/2022	19.25
DFT0003914	04/25/2022	INV0026874	WIRELESS INSPECTIONS / AT&T...	101-5110-633120	Bldg Inspection / Comm. (pho...	04/25/2022	196.17
Vendor 12262 - US BANK (P-CARDS) Total:							-84.58
Division 511 - Building Inspection Total:							-84.58
Division: 512 - Planning-Code Enforcement							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	Office Supplies / OFFICE DEPOT...	101-5120-621120	Planning / Office Supplies	04/25/2022	24.99
DFT0003914	04/25/2022	INV0026874	Office Supplies / OFFICE DEPOT...	101-5120-621120	Planning / Office Supplies	04/25/2022	44.96
DFT0003914	04/25/2022	INV0026874	#111 REGIST / ANOKA COUNTY...	101-5120-621130	Planning / Operating Supplies	04/25/2022	19.25
DFT0003914	04/25/2022	INV0026874	WIRELESS PLANNING / AT&T P...	101-5120-633120	Planning / Communication (ph...	04/25/2022	123.65
Vendor 12262 - US BANK (P-CARDS) Total:							212.85
Division 512 - Planning-Code Enforcement Total:							212.85

COUNCIL CLAIMS REPORT

Payment Dates: 4/25/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Division: 514 - Rental Inspections							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	#110 REG / ANOKA COUNTY LI...	101-5140-621130	Rental Inspection / Operating ...	04/25/2022	19.25
DFT0003914	04/25/2022	INV0026874	WIRELESS RENTAL / AT&T PA...	101-5140-633120	Rental Inspection / Comm (ph...	04/25/2022	44.53
Vendor 12262 - US BANK (P-CARDS) Total:							63.78
Division 514 - Rental Inspections Total:							63.78
Fund 101 - General Fund Total:							23,493.60
Fund: 225 - Cable TV Fund							
Division: 127 - Communications & Engagement							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	Email marketing platform / MA...	225-1270-632100	Comm & Engage / Dues & Sub...	04/25/2022	90.00
DFT0003914	04/25/2022	INV0026874	Adobe Stock Images / ADOBE ...	225-1270-632100	Comm & Engage / Dues & Sub...	04/25/2022	29.99
DFT0003914	04/25/2022	INV0026874	MAGC DUES/ MINNESOTA AS...	225-1270-632100	Comm & Engage / Dues & Sub...	04/25/2022	80.00
DFT0003914	04/25/2022	INV0026874	MAGC DUES / MINNESOTA AS...	225-1270-632100	Comm & Engage / Dues & Sub...	04/25/2022	160.00
DFT0003914	04/25/2022	INV0026874	Social media platform / SPRO...	225-1270-632100	Comm & Engage / Dues & Sub...	04/25/2022	134.10
DFT0003914	04/25/2022	INV0026874	Northern Lights / MAGCONLIN...	225-1270-632100	Comm & Engage / Dues & Sub...	04/25/2022	255.00
DFT0003914	04/25/2022	INV0026874	Facebook Advertising / FACEBK...	225-1270-633100	Comm & Engage / Advertising	04/25/2022	1.67
DFT0003914	04/25/2022	INV0026874	Facebook Advertising / FACEBK...	225-1270-633100	Comm & Engage / Advertising	04/25/2022	3.47
DFT0003914	04/25/2022	INV0026874	WIRELESS MARKETING / AT&T...	225-1270-633120	Comm & Engage / Communicat...	04/25/2022	44.51
Vendor 12262 - US BANK (P-CARDS) Total:							798.74
Division 127 - Communications & Engagement Total:							798.74
Fund 225 - Cable TV Fund Total:							798.74
Fund: 260 - Police Activity Fund							
Division: 211 - Police							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	PSDS CONFERENCE FLIGHT / ...	260-2114-632110	Police PSDS / Transportation	04/25/2022	517.20
DFT0003914	04/25/2022	INV0026874	PSDS CONFERENCE FLIGHT / ...	260-2114-632110	Police PSDS / Transportation	04/25/2022	517.20
DFT0003914	04/25/2022	INV0026874	CONFERENCE TRANSPORTATION...	260-2114-632110	Police PSDS / Transportation	04/25/2022	38.48
DFT0003914	04/25/2022	INV0026874	PSDS CONFERENCE PARKING /...	260-2114-632110	Police PSDS / Transportation	04/25/2022	105.00
DFT0003914	04/25/2022	INV0026874	CONFERENCE TRANSPORTATIO...	260-2114-632110	Police PSDS / Transportation	04/25/2022	15.00
DFT0003914	04/25/2022	INV0026874	PSDS TRANSPORTATION / UBE...	260-2114-632110	Police PSDS / Transportation	04/25/2022	5.77
DFT0003914	04/25/2022	INV0026874	CONFERENCE TRANSPORTATIO...	260-2114-632110	Police PSDS / Transportation	04/25/2022	100.77
DFT0003914	04/25/2022	INV0026874	PSDS CONFERENCE KUHNS / G...	260-2114-632120	Police PSDS / Conferences & S...	04/25/2022	958.38
DFT0003914	04/25/2022	INV0026874	PSDS CONFERENCE / SUPERIO...	260-2114-632120	Police PSDS / Conferences & S...	04/25/2022	999.00
DFT0003914	04/25/2022	INV0026874	PSDS CONFERENCE NIHART / ...	260-2114-632120	Police PSDS / Conferences & S...	04/25/2022	1,072.90
DFT0003914	04/25/2022	INV0026874	PSDS CONFERENCE HOTEL / G...	260-2114-632120	Police PSDS / Conferences & S...	04/25/2022	768.72
DFT0003914	04/25/2022	INV0026874	PSDS Train Meal 6 PPL / GAYL...	260-2114-632120	Police PSDS / Conferences & S...	04/25/2022	294.10
DFT0003914	04/25/2022	INV0026874	PSDS MEAL FOR 5 / GAYLORD ...	260-2114-632120	Police PSDS / Conferences & S...	04/25/2022	135.00

COUNCIL CLAIMS REPORT

Payment Dates: 4/25/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
DFT0003914	04/25/2022	INV0026874	WIRELESS PSDS / AT&T PAYM...	260-2114-633120	Police PSDS / Communication	04/25/2022	206.11
Vendor 12262 - US BANK (P-CARDS) Total:							5,733.63
Division 211 - Police Total:							5,733.63
Fund 260 - Police Activity Fund Total:							5,733.63

Fund: 270 - Springbrook NC Fund

Division: 419 - Spring Brook Nature Center

Vendor: 12262 - US BANK (P-CARDS)

DFT0003914	04/25/2022	INV0026874	SNC Copy Paper / STAPLS7353...	270-4190-621120	SNC / Office Supplies	04/25/2022	81.98
DFT0003914	04/25/2022	INV0026874	Under Desk Mount / AMZN M...	270-4190-621120	SNC / Office Supplies	04/25/2022	139.99
DFT0003914	04/25/2022	INV0026874	bird seed / LUXEMBURG FEED ...	270-4190-621130	SNC / Operating Supplies	04/25/2022	227.08
DFT0003914	04/25/2022	INV0026874	phenology clips / AMZN MKTP...	270-4190-621130	SNC / Operating Supplies	04/25/2022	8.99
DFT0003914	04/25/2022	INV0026874	Program Supplies / AMZN MK...	270-4190-621130	SNC / Operating Supplies	04/25/2022	11.49
DFT0003914	04/25/2022	INV0026874	ipad charger cable / AMZN MK...	270-4190-621130	SNC / Operating Supplies	04/25/2022	12.90
DFT0003914	04/25/2022	INV0026874	Animal room filter / AMZN MK...	270-4190-621130	SNC / Operating Supplies	04/25/2022	42.00
DFT0003914	04/25/2022	INV0026874	FireWood / HY-VEE F&F B PAR...	270-4190-621130	SNC / Operating Supplies	04/25/2022	17.18
DFT0003914	04/25/2022	INV0026874	refill supplies / AMAZON.COM...	270-4190-621130	SNC / Operating Supplies	04/25/2022	27.43
DFT0003914	04/25/2022	INV0026874	enrichment tank shelf / THE H...	270-4190-621130	SNC / Operating Supplies	04/25/2022	6.45
DFT0003914	04/25/2022	INV0026874	historicalprogrampattern / ET...	270-4190-621130	SNC / Operating Supplies	04/25/2022	5.00
DFT0003914	04/25/2022	INV0026874	program books / AMZN MKTP...	270-4190-621130	SNC / Operating Supplies	04/25/2022	23.11
DFT0003914	04/25/2022	INV0026874	garbage bungee / AMZN MKTP...	270-4190-621140	SNC / Supplies for Repair & Ma..	04/25/2022	6.98
DFT0003914	04/25/2022	INV0026874	garbage bungee / AMZN MKTP...	270-4190-621140	SNC / Supplies for Repair & Ma..	04/25/2022	19.96
DFT0003914	04/25/2022	INV0026874	squeegee / AMAZON.COM*16...	270-4190-621140	SNC / Supplies for Repair & Ma..	04/25/2022	9.98
DFT0003914	04/25/2022	INV0026874	Environmental Ed Wrkshop / ...	270-4190-632120	SNC / Conferences & School	04/25/2022	22.29
DFT0003914	04/25/2022	INV0026874	WIRELESS SNC / AT&T PAYME...	270-4190-633120	SNC / Communication (phones,..	04/25/2022	39.43
DFT0003914	04/25/2022	INV0026874	Camp merch / STICKER MULE	270-4191-621130	SNC-Day Camp / Operating Su...	04/25/2022	204.00
DFT0003914	04/25/2022	INV0026874	Second Grade Seed balls / IN ...	270-4193-621130	SNC-Schools / Operating Suppl...	04/25/2022	64.43
DFT0003914	04/25/2022	INV0026874	Second Grade Supplies/ TARG...	270-4193-621130	SNC-Schools / Operating Suppl...	04/25/2022	6.94
DFT0003914	04/25/2022	INV0026874	Seed Balls / THE HOME DEPOT...	270-4193-621130	SNC-Schools / Operating Suppl...	04/25/2022	12.79
DFT0003914	04/25/2022	INV0026874	Second Grade Seeds / CUB FO...	270-4193-621130	SNC-Schools / Operating Suppl...	04/25/2022	8.70
Vendor 12262 - US BANK (P-CARDS) Total:							999.10
Division 419 - Spring Brook Nature Center Total:							999.10
Fund 270 - Springbrook NC Fund Total:							999.10

Fund: 410 - Capital Equipment Fund

Division: 410 - Recreation

Vendor: 12262 - US BANK (P-CARDS)

DFT0003914	04/25/2022	INV0026874	bicycles - SHIP grant / TRAILHE...	410-4100-621130	CapEq. Rec / Operating Suppli...	04/25/2022	12,992.00
DFT0003914	04/25/2022	INV0026874	bike hangers SHIP / SARIS CYCL...	410-4100-703100	CapEq. Rec / Machinery & Equ...	04/25/2022	1,348.78
Vendor 12262 - US BANK (P-CARDS) Total:							14,340.78
Division 410 - Recreation Total:							14,340.78
Fund 410 - Capital Equipment Fund Total:							14,340.78

COUNCIL CLAIMS REPORT

Payment Dates: 4/25/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Fund: 601 - Water Fund							
Division: 601 - Water							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	WATER VEHICLES REGIST / AN...	601-6012-621130	Water Ops / Operating Supplies	04/25/2022	115.50
DFT0003914	04/25/2022	INV0026874	Smoke/CO Detector / MENAR...	601-6012-621130	Water Ops / Operating Supplies	04/25/2022	24.88
DFT0003914	04/25/2022	INV0026874	Non Oxy fuel / KWIK TRIP 465...	601-6012-621140	Water Ops / Supplies for Repai...	04/25/2022	34.78
DFT0003914	04/25/2022	INV0026874	Propane Torches / THE HOME...	601-6012-621150	Water Ops / Tools & Minor Equ...	04/25/2022	249.90
DFT0003914	04/25/2022	INV0026874	WIRELESS WATER / AT&T PAY...	601-6012-633120	Water Ops / Communication (...)	04/25/2022	394.34
Vendor 12262 - US BANK (P-CARDS) Total:							819.40
Division 601 - Water Total:							819.40
Fund 601 - Water Fund Total:							819.40
Fund: 602 - Sewer Fund							
Division: 602 - Sewer							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	SEWER VEHICLES REGIST / AN...	602-6022-621130	Sewer Ops / Operating Supplies	04/25/2022	154.00
DFT0003914	04/25/2022	INV0026874	WIRELESS SEWER / AT&T PAY...	602-6022-633120	Sewer Ops / Communication (...)	04/25/2022	507.72
Vendor 12262 - US BANK (P-CARDS) Total:							661.72
Division 602 - Sewer Total:							661.72
Fund 602 - Sewer Fund Total:							661.72
Fund: 603 - Storm Water Fund							
Division: 603 - Storm							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	Foam Core Wally Presentation ...	603-6032-621130	Storm Ops / Operating Supplies	04/25/2022	8.27
Vendor 12262 - US BANK (P-CARDS) Total:							8.27
Division 603 - Storm Total:							8.27
Fund 603 - Storm Water Fund Total:							8.27
Fund: 609 - Municipal Liquor							
Division: 691 - Store 1 - Cub location							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	Work Shirts / DAVES SPORT S...	609-6910-621110	Liq Store 1 / Clothing & Laundry	04/25/2022	1,047.00
DFT0003914	04/25/2022	INV0026874	FL FB Ads / FACEBK ASKUWC7...	609-6910-633100	Liq Store 1 / Advertising	04/25/2022	223.31
DFT0003914	04/25/2022	INV0026874	Facebook Ads / FACEBK KF48...	609-6910-633100	Liq Store 1 / Advertising	04/25/2022	250.00
DFT0003914	04/25/2022	INV0026874	Mail Chimp E-Mail Charge / M...	609-6910-633100	Liq Store 1 / Advertising	04/25/2022	59.49
DFT0003914	04/25/2022	INV0026874	credit card fees store 1 / NCR ...	609-6910-635100	Liq Store 1 / Services Contract...	04/25/2022	513.70
DFT0003914	04/25/2022	INV0026874	Counterpoint subscriptio / NCR...	609-6910-635130	Liq Store 1 / Hardware & Soft...	04/25/2022	844.80
Vendor 12262 - US BANK (P-CARDS) Total:							2,938.30
Division 691 - Store 1 - Cub location Total:							2,938.30
Division: 692 - Store 2 - Hwy 65 location							
Vendor: 12262 - US BANK (P-CARDS)							
DFT0003914	04/25/2022	INV0026874	Work Shirts / DAVES SPORT S...	609-6920-621110	Liq Store 2 / Clothing & Laundry	04/25/2022	1,000.00

COUNCIL CLAIMS REPORT

Payment Dates: 4/25/20

Item 11.

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
DFT0003914	04/25/2022	INV0026874	credit card fees store 2 / NCR ...	609-6920-635100	Liq Store 2 / Services Contract...	04/25/2022	127.30
Vendor 12262 - US BANK (P-CARDS) Total:							1,127.30
Division 692 - Store 2 - Hwy 65 location Total:							1,127.30
Fund 609 - Municipal Liquor Total:							4,065.60
Grand Total:							50,920.84

Report Summary

Fund Summary

Fund	Payment Amount
101 - General Fund	23,493.60
225 - Cable TV Fund	798.74
260 - Police Activity Fund	5,733.63
270 - Springbrook NC Fund	999.10
410 - Capital Equipment Fund	14,340.78
601 - Water Fund	819.40
602 - Sewer Fund	661.72
603 - Storm Water Fund	8.27
609 - Municipal Liquor	4,065.60
Grand Total:	50,920.84

Account Summary

Account Number	Account Name	Payment Amount
101-1110-633120	City Council / Communicat..	39.57
101-1210-621120	Gen Mgmt / Office Suppli...	19.99
101-1210-621130	Gen Mgmt / Operating Su...	12.84
101-1210-632100	Gen Mgmt / Dues & Subsc...	103.00
101-1210-632120	Gen Mgmt / Conferences...	9.81
101-1210-633120	Gen Mgmt / Communicat...	44.51
101-1260-632120	ER-Empl Resources / Conf...	220.00
101-1270-621120	Comm & Engage / Office ...	25.15
101-1270-621130	Comm & Engage / Operat...	139.98
101-1270-633100	Comm & Engage / Adverti...	23.22
101-1320-621110	Assessing / Clothing & La...	-188.09
101-1320-621130	Assessing / Operating Sup...	38.50
101-1320-632100	Assessing / Dues & Subscr...	131.00
101-132200	Due from HRA	39.43
101-1330-621130	IT / Operating Supplies	67.41
101-1330-633120	IT / Communication (pho...	4,658.66
101-1330-635130	IT / Hardware & Software ...	0.29
101-141040	Inventory - Auto Parts & S...	35.82
101-1420-633120	Emergency Reserves / Co...	88.73
101-2110-621100	Police / Fuels & Lubes	468.66
101-2110-621120	Police / Office Supplies	136.04
101-2110-621130	Police / Operating Supplies	1,571.05
101-2110-632100	Police / Dues & Subscripti...	180.00
101-2110-632110	Police / Transportation	4.50
101-2110-632120	Police / Conferences & Sc...	2,264.40
101-2110-633120	Police / Communication (...)	1,101.53
101-2110-635100	Police / Services Contract...	259.23

Account Summary

Account Number	Account Name	Payment Amount
101-2112-632100	Pol-Auto Theft / Dues, Su...	135.00
101-2112-632120	Pol-Auto Theft / Conferen...	450.00
101-2190-621130	Fire / Operating Supplies	57.99
101-2190-621150	Fire / Tools & Minor Equi...	154.89
101-2190-632100	Fire / Dues & Subscription,...	100.00
101-2190-632120	Fire / Conferences & Scho...	1,225.00
101-2190-633120	Fire / Communication (ph...	88.73
101-2190-635130	Fire / Hardware & Softwa...	7.90
101-3110-621120	Facilities / Office Supplies	166.36
101-3110-621130	Facilities / Operating Supp...	285.60
101-3110-621140	Facilities / Supplies for Re...	2,133.13
101-3110-621150	Facilities / Tools & Minor ...	1,225.44
101-3110-633120	Facilities / Communication	93.97
101-3140-621130	Eng / Operating Supplies	71.75
101-3140-633120	Eng / Communication (ph...	531.36
101-3160-621110	Parks / Clothing & Laundry	130.81
101-3160-621130	Parks / Operating Supplies	611.77
101-3160-621140	Parks / Supplies for Repair...	515.40
101-3160-621150	Parks / Tools & Minor Equ...	1,649.52
101-3160-633120	Parks / Communication (p...	323.33
101-3180-621130	Streets / Operating Suppli...	327.25
101-3180-633120	Streets / Communication ...	448.56
101-3190-621130	Fleet Services / Operating...	38.50
101-3190-633120	Fleet Services / Communi...	137.02
101-4100-621130	Rec / Operating Supplies	95.75
101-4100-633100	Rec / Advertising	75.00
101-4100-633120	Rec / Communication (ph...	236.02
101-4102-621130	Rec After School / Operat...	30.93
101-4105-621130	Rec Special Events / Oper...	149.06
101-4106-621130	Rec ROCKS / Operating Su...	239.97
101-4107-621130	Rec Sports / Operating Su...	70.31
101-5110-621130	Bldg Inspection / Operati...	-280.75
101-5110-633120	Bldg Inspection / Comm. (...)	196.17
101-5120-621120	Planning / Office Supplies	69.95
101-5120-621130	Planning / Operating Supp...	19.25
101-5120-633120	Planning / Communication..	123.65
101-5140-621130	Rental Inspection / Operat..	19.25
101-5140-633120	Rental Inspection / Comm...	44.53
225-1270-632100	Comm & Engage / Dues &...	749.09
225-1270-633100	Comm & Engage / Adverti...	5.14
225-1270-633120	Comm & Engage / Comm...	44.51
260-2114-632110	Police PSDS / Transportati...	1,299.42

Account Summary

Account Number	Account Name	Payment Amount
260-2114-632120	Police PSDS / Conferences...	4,228.10
260-2114-633120	Police PSDS / Communicat...	206.11
270-4190-621120	SNC / Office Supplies	221.97
270-4190-621130	SNC / Operating Supplies	381.63
270-4190-621140	SNC / Supplies for Repair ...	36.92
270-4190-632120	SNC / Conferences & Sch...	22.29
270-4190-633120	SNC / Communication (ph...	39.43
270-4191-621130	SNC-Day Camp / Operatin...	204.00
270-4193-621130	SNC-Schools / Operating ...	92.86
410-4100-621130	CapEq. Rec / Operating S...	12,992.00
410-4100-703100	CapEq. Rec / Machinery &...	1,348.78
601-6012-621130	Water Ops / Operating Su...	140.38
601-6012-621140	Water Ops / Supplies for ...	34.78
601-6012-621150	Water Ops / Tools & Mino...	249.90
601-6012-633120	Water Ops / Communicat...	394.34
602-6022-621130	Sewer Ops / Operating Su...	154.00
602-6022-633120	Sewer Ops / Communicat...	507.72
603-6032-621130	Storm Ops / Operating Su...	8.27
609-6910-621110	Liq Store 1 / Clothing & La...	1,047.00
609-6910-633100	Liq Store 1 / Advertising	532.80
609-6910-635100	Liq Store 1 / Services Cont...	513.70
609-6910-635130	Liq Store 1 / Hardware & ...	844.80
609-6920-621110	Liq Store 2 / Clothing & La...	1,000.00
609-6920-635100	Liq Store 2 / Services Cont...	127.30
Grand Total:		50,920.84

Project Account Summary

Project Account Key	Payment Amount
None	27,600.54
211003	2,090.00
211031	688.27
211201	135.00
211202	450.00
211401	5,527.52
4104122000	14,340.78
C19103	88.73
Grand Total:	50,920.84



AGENDA REPORT

Meeting Date: May 23, 2022

Meeting Type: City Council

Submitted By: Joe Starks, Director of Finance/City Treasurer
Korrie Johnson, Assistant Finance Director

Title

Resolution No. 2022-51, Approving and Accepting the Annual Comprehensive Financial Report (ACFR) for the Fiscal Year ending December 31, 2021

Background

Pursuant to Minnesota Statute § 471.697 and City Charter § 7.11, the City Manager must submit to the City Council and the Office of the State Auditor (OSA) a complete financial report for the City of Fridley (City) for the preceding fiscal year. In order to satisfy these requirements, the City prepares the Annual Comprehensive Financial Report (ACFR) (Exhibit A) with the assistance of an external auditing firm, Redpath and Company (Redpath).

Consistent with these accounting regulations, Redpath audited the financial activities and statements of the City, which included a two-week, virtual site visit in April. As a result of this process, Redpath issued an unmodified or "clean" audit opinion, indicating the financial statements of the City are fairly presented and free of any material misstatement in accordance with Generally Accepted Accounting Principles (GAAP).

Redpath also reviewed other financial management practices of the City, such as contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions and tax increment financing. During this review, Redpath did not identify any areas of non-compliance. The attached Audit Management Letter (AML) summarizes of their audit results (Exhibit B).

Assuming the City Council approves and accepts the attached reports, staff will submit the ACFR to the OSA and publish a corresponding summary in the official publication as required by the City Charter. These documents will also be on file and available for public inspection in the City Clerk's Office.

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.

Financial Impact

None.

Recommendation

Staff recommend the approval of Resolution No. 2022-51.

Focus on Fridley Strategic Alignment

- | | |
|---|---|
| <input type="checkbox"/> Vibrant Neighborhoods & Places | <input type="checkbox"/> Community Identity & Relationship Building |
| <input checked="" type="checkbox"/> Financial Stability & Commercial Prosperity | <input type="checkbox"/> Public Safety & Environmental Stewardship |
| <input type="checkbox"/> Organizational Excellence | |

Attachments and Other Resources

- Resolution No. 2022-51
- Exhibit A: Annual Comprehensive Finance Report for the Fiscal Year Ending December 31, 2021
- Exhibit B: Audit Management Letter

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.

Resolution No. 2022-51

**Approving and Accepting the Annual Comprehensive Financial Report for the Fiscal Year
Ending December 31, 2021**

Whereas, Minnesota Statute § 471.697 and City Charter § 7.11 require the City Manager to submit to the City Council and other parties a complete financial report for the City of Fridley (City) for the preceding fiscal year; and

Whereas, the City engaged the Redpath and Company to audit the financial statements of the governmental activities, business-type activities, aggregate discretely presented component units, each major fund and aggregate remaining fund information of the City for the fiscal year ending December 31, 2021; and

Whereas, Redpath and Company conducted a site visit between April 4, 2022 and April 15, 2022 to complete the majority of the auditing process for the fiscal year ending December 31, 2021; and

Whereas, as a result of this process, Redpath and Company issued an unmodified or “clean” audit opinion, indicating the financial statements of the City are fairly presented and free on any material misstatement in accordance with Generally Accepted Accounting Principles (GAAP).

Therefore, be it resolved, that the City Council of the City of Fridley hereby approves and accepts the Comprehensive Annual Finance Report for the fiscal year ending December 31, 2021.

Passed and adopted by the City Council of the City of Fridley this 23rd day of May, 2022.

Scott J. Lund – Mayor

Attest:

Melissa Moore – City Clerk



City of Fridley, Minnesota



Annual Comprehensive Financial Report For year end December 31, 2021

FridleyMN.gov/233/City-Financials



This page intentionally left blank

CITY OF FRIDLEY, MINNESOTA

Annual Comprehensive Financial Report

For Year End December 31, 2021



**Prepared by:
Finance Department**

**Joseph Starks
Finance Director**



This page intentionally left blank

CITY OF FRIDLEY, MINNESOTA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2021
TABLE OF CONTENTS

	EXHIBIT	PAGE
I. INTRODUCTORY SECTION		
Letter of Transmittal		3
Certificate of Achievement		11
Elected and Appointed Officials		13
City Administrative Organizational Structure		15
II. FINANCIAL SECTION		
Independent Auditor's Report		19
Management's Discussion and Analysis		25
Basic Financial Statements:		
Government-Wide Financial Statements:		
Statement of Net Position	A-1	39
Statement of Activities	A-2	40
Fund Financial Statements:		
Balance Sheet - Governmental Funds	A-3	42
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	A-4	44
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	A-5	47
Statement of Net Position - Proprietary Funds	A-6	48
Statement of Revenues, Expenses and Changes in Fund Net Position - Proprietary Funds	A-7	50
Statement of Cash Flows - Proprietary Funds	A-8	52
Statement of Fiduciary Net Position - Fiduciary Funds	A-9	54
Statement of Changes in Fiduciary Net Position - Fiduciary Funds	A-10	55
Notes to Financial Statements		57
Required Supplementary Information:		
Budgetary Comparison Schedule - General Fund	B-1	102
Schedule of Changes in the Total OPEB Liability and Related Ratios	B-2	106
Schedule of Proportionate Share of Net Pension Liability - General Employees Retirement Fund	B-3	107
Schedule of Pension Contributions - General Employees Retirement Fund	B-4	108
Schedule of Proportionate Share of Net Pension Liability - Public Employees Police and Fire Fund	B-5	109
Schedule of Pension Contributions - Public Employees Police and Fire Fund	B-6	110
Notes to RSI		111

CITY OF FRIDLEY, MINNESOTA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2021
TABLE OF CONTENTS

	EXHIBIT	PAGE
Combining and Individual Fund Statements and Schedules:		
Combining Balance Sheet - Nonmajor Governmental Funds	C-1	118
Combining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	C-2	119
Subcombining Balance Sheet - Nonmajor Special Revenue Funds	C-3	124
Subcombining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	C-4	126
Subcombining Balance Sheet - Nonmajor Capital Project Funds	C-5	130
Subcombining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Project Funds	C-6	131
Special Revenue Funds:		
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:		
Cable TV Fund	D-1	134
Solid Waste Abatement Fund	D-2	135
Police Activity Fund	D-3	136
Springbrook Nature Center Fund	D-4	137
Internal Service Funds:		
Combining Statement of Net Position	E-1	140
Combining Statement of Revenues, Expenses and Changes in Net Position	E-2	141
Combining Statement of Cash Flows	E-3	142
Housing and Redevelopment Authority (Component Unit):		
Balance Sheet - Governmental Funds	F-1	144
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	F-2	146
Subcombining Balance Sheet - Nonmajor Capital Project Funds	F-3	148
Subcombining Statement of Revenues, Expenditures and Changes in Fund Balances - Nonmajor Capital Project Funds	F-4	150
Custodial Funds:		
Combining Statement of Net Position - Fiduciary Funds	G-1	154
Combining Statement of Changes in Fiduciary Net Position - Fiduciary Funds	G-2	155

CITY OF FRIDLEY, MINNESOTA
ANNUAL COMPREHENSIVE FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2021
TABLE OF CONTENTS

	EXHIBIT	PAGE
III. STATISTICAL SECTION (Unaudited)		
Financial Trends:		
Net Position by Component	Table 1	160
Changes in Net Position	Table 2	162
Fund Balances - Governmental Funds	Table 3	166
Changes in Fund Balances - Governmental Funds	Table 4	168
Revenue Capacity:		
Tax Capacity Value and Estimated Market Value of Taxable Property	Table 5	170
Direct and Overlapping Property Tax Capacity Rates	Table 6	172
Principal Property Taxpayers	Table 7	174
Property Tax Levies and Collections	Table 8	175
Debt Capacity:		
Ratios of Outstanding Debt by Type	Table 9	176
Direct and Overlapping Governmental Activities Debt	Table 10	177
Legal Debt Margin Information	Table 11	179
Pledged Revenue Coverage	Table 12	180
Demographic and Economic:		
Demographic and Economic Statistics	Table 13	182
Principal Employers	Table 14	183
Full-Time Equivalent City Government Employees by Function/Program	Table 15	184
Operating Information:		
Operating Indicators by Function/Program	Table 16	186
Capital Asset Statistics by Function/Program	Table 17	188



This page intentionally left blank

I. INTRODUCTORY SECTION



This page intentionally left blank



Fridley Civic Campus

7071 University Ave N.E. Fridley, MN 55432
763-571-3450 | FAX: 763-571-1287 | FridleyMN.gov

May 12, 2022

To the Citizens of the City of Fridley,
Mayor and Council Members

The Annual Comprehensive Financial Report (ACFR) of the City of Fridley, Minnesota (City), for the fiscal year ended December 31, 2021, is submitted herewith:

Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the City. The City believes that the data, as presented, is accurate in all material aspects. The data is presented in a manner designed to fairly set forth the financial position and results of operations of the City as measured by the financial activity of its various funds. All disclosures necessary to enable the reader to gain the maximum understanding of the City's financial activity have been included.

Generally Accepted Accounting Principles (GAAP) require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The City's MD&A may be found immediately following the report of the independent auditors.

All City funds, departments, commissions, and other organizations for which the City is financially accountable are presented within the ACFR. The City provides a full range of services to its citizens, including police and fire protection; water and sanitary sewer utilities; the construction and maintenance of streets and sidewalks; recreational facilities; commercial and residential real estate development coordination; and general administrative services. The Housing and Redevelopment Authority (HRA) is included in the reporting entity as a component unit of the City as the governing board is appointed by the City Council and because of the City's financial relationship with the HRA.

CITY OF FRIDLEY, MINNESOTA

The organization, form and contents of this report were prepared in accordance with the standards prescribed by the Governmental Accounting Standards Board (GASB), the Government Finance Officers Association of the United States and Canada (GFOA), the American Institute of Certified Public Accountants, the Minnesota Office of the State Auditor, the City Charter, the Fridley City Code and other applicable actions of the City Council.

PROFILE OF THE CITY

The City is a first-ring suburban community with an estimated 2021 population of 29,590. The City is located 10 minutes north of downtown Minneapolis and 25 minutes northwest of downtown St. Paul. Incorporated in July of 1949, the City covers about 11 square miles and is home to some of the most important industries in the world. An "industrial spine" around the rail corridor has served the City well and has provided the community with nearly as many jobs as the number of residents. The City is home to the largest number of employees in Anoka County.

LOCAL ECONOMY

The local economy continues to grow through an increase in new construction, redevelopment, and renovation. Unemployment in Minnesota continued to drop throughout 2021. Current unemployment as of February 2022 is at a historic low of 2.7% which is lower than the national average of 3.6%. Through the first ten months of 2021, Minnesota employers added just over 190,000 jobs which brought the total above 2.9 million jobs by year-end. The state is still below pre-pandemic employment levels but continues to recover from the COVID-19 recession which began in 2020. There are nearly twice as many open positions as available job seekers in Minnesota. Over the past 12 months, the Consumer Price Index rose 8.2%. Inflation continues to be a worry for many as the cost of life's necessities continues to far exceed the increase in wages.

In July of 2021, the City received \$1,472,232 from the American Rescue Plan Act (ARPA). An additional \$48,212 was received in November of 2021 from the unclaimed reserves. The City anticipates receiving an equal amount in 2022. The City has decided to use all of the ARPA funds for Utility Infrastructure projects through 2024. By applying ARPA money to utility infrastructure projects, our community benefits twofold; by stabilizing utility rates for our residential and commercial customers and by reducing the need for external debt issuances in the utility funds.

CITY OF FRIDLEY, MINNESOTA

Fridley Liquor, the municipal liquor operation owned and operated by the City, had another record-breaking year of sales. This could be attributed to the lower unemployment rate and government stimulus checks. Gross sales totaled about \$7,300,000, an increase of about 7.3% compared to 2020.

Once again, the taxable market value of the City increased significantly in 2021, growing by about \$397,488,100, or 19.9%, compared to 2020. The number of residential home sales also increased by about 22% over the same time period, largely due to additional development adjacent to the Fridley Civic Campus. Additionally, the City experienced another strong year of real estate development, adding about \$87,575,510 of new market value to the community.

The estimated market value for all properties in the City increased with apartments up 18.0%, Commercial/Industrial up 8.0% and residential values up 19.7% (unaudited), the average sale price of a residential homestead increased by more than 13.6% compared to the previous year. These increases in valuation are consistent with other cities located in the Minneapolis–St. Paul Metropolitan Statistical Area.

LONG-TERM FINANCIAL PLANNING

As a fully-developed community, the City continues to experience certain financial challenges. In order to maintain affordable housing and the corresponding tax base, the City must help protect its aging housing stock. The City also works diligently, through the budget process, to develop financial plans that emphasize reasonable tax rates, consistent service delivery, infrastructure investments, and good standing within the broader financial and local government community.

The City continues to focus on quality-of-life improvements throughout the community. These initiatives include revitalizing parks and public areas, maintaining and improving current City services, and increasing the communication between City representatives and the public. The City is working on a Park System Improvement Plan which has been approved by council for up to \$30 Million to be spent on parks over the next 8-10 years.

CITY OF FRIDLEY, MINNESOTA

The City also continues to work closely with every level of government and other interested parties to improve transportation throughout the community, including major investment in area highways, roads and streets. Funding for these improvements comes largely from the State and certain federal agencies with additional monies levied through special assessment against benefiting properties and other applicable funds controlled by the City.

Annually, the City develops a five-year financial plan for all budgeted funds. The plans help the organization better understand the effects of certain public policy decision and allow the City to make more proactive decisions regarding its financial position.

MAJOR INITIATIVES

In 2021, the City continued a number of projects in partnership with various public and private entities related to several infrastructure and redevelopment project. The following non-exhaustive list outlines many of the more significant projects.

1. The City completed one major street rehabilitation project in the Rice Creek Terrace area. This project was a result from a petition from individuals that reside in that neighborhood.
2. Improvements were made to the Fridley Civic Campus Park, including trails and other land improvements.
3. A new Sanitary Sewer lift station was built on 53rd Avenue.
4. The City completed the Park System Improvement Plan, which included a series of community listening sessions and feedback to identify possible capital improvements to the parks and trails located throughout the City. The City plans to issue debt by 2023 to fund identified improvements.
5. The Northstar Transit Station completed the third and final building in 2021 which consisted of 71 affordable housing units. In total, this site added 250 residential units. The development began initially in 2019.

CITY OF FRIDLEY, MINNESOTA

6. The Old City Hall was purchased by a private developer in 2019; this new development will consist of 134 senior units with construction wrapping up in the spring. The building will provide a mix of independent, assisted and memory-care living situations.

7. A new TIF district began in 2020 with the purchase of the old Holly Center shopping complex by a private developer. Construction was near completion at the end of 2021. Leasing on the 262 residential dwelling units began in early 2022. In addition, the building will eventually have 10,000 square feet of rentable commercial space.

Moving into 2022, the City continues its effort to enhance and expand various programs and services while ensuring a fiscally responsible organization sensitive to the needs of the community. The 2022 Budget reflects these goals while also responding to various cost pressures and guidance from the City Council. While the 2022 Budget does not include any new initiatives or services, it does provide additional budget authority to support the outcome of an updated compensation plan.

As noted above, the City plans on allocating ARPA funds to various utility infrastructure projects in 2022, including Sanitary Sewer Lining for \$530K, Storm Sewer repair for \$200K, Total Maximum Daily Load (TMDL) and water quality for \$180K and sediment removal for \$100K.

In 2022, construction and development began quite strongly. As of April 15, 2022, the value of new construction totaled about \$6.4M. The City has several large projects anticipated for 2022, including, but not limited to the following:

1. The following development projects are being planned for 2022.
 - a. A multi-tenant retail building (north of Dunkin Doughnuts)
 - b. A one Gig Solar canopy over the parking lot in the Medtronic Rice Creek Campus
 - c. An industrial expansion to D & B Plating
 - d. A major remodel to the former Barry Blower industrial plant on 77th Avenue NE.

CITY OF FRIDLEY, MINNESOTA

2. A bridge over the BNSF Northern Switching Yard to extend 57th Avenue to East River Road is on the drawing board. Funding sources to assure project completion are now being sought out. Talks have been positive with the Senate Tax Committee for additional design funds. This project is still likely many years out.
3. Metropolitan Council Environmental Services (MCES) plans to build a new lift station at 6900 East River Road to replace the existing lift station currently located in the City of Brooklyn Park. The final planning and design took place in 2021 with construction set to begin in 2023.
4. The City plans to complete two street projects in 2022. The first will provide for the rehabilitation of streets and applicable utilities in the Lakeview neighborhood. The second involves rehabilitation of various street segments. In addition, a shared use trail on 7th Street and 57th Avenue is being planned.
5. With the feedback portion of the Park System Improvement Plan being complete. The City is now planning on issuing tax abatement bonds in the amount of \$20 Million by 2023. The plan calls for \$30 Million in park improvements over the next 8-10 years in which \$10 Million will be funded internally.

RELEVANT FINANCIAL POLICIES

In developing and improving the accounting system of the City, consideration is given to the adequacy of internal accounting controls. Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition, and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived from the same. The evaluation of costs and benefits are based on the reasonable estimates and judgments of City management.

All internal control evaluations occur within the above framework. The internal accounting controls of the City adequately safeguard assets and provide reasonable assurance of the proper recording of financial transactions.

CITY OF FRIDLEY, MINNESOTA

Budgets for the General, Special Revenue and Capital Projects Funds are adopted on an annual basis. Budgetary control is maintained in compliance with the City Charter. The City Charter provides that it is the duty of the City Manager to strictly enforce the provisions of the budget. The management policy of the City is such that the existence of a particular item or appropriation in the approved budget does not mean that it will or must be expended.

Budget adjustments between City departments are made upon the approval of a resolution by the City Council. The City Charter provides that the City Council shall not have power to increase the total amount of the budget, whether by insertion of new items or otherwise, beyond the estimated revenue unless the actual revenue exceeds such revenue estimates, and in that event not beyond such actual revenue. There is a monthly process to review actual revenues and expenditures. The City Council also adopts a revised budget annually to reflect any material changes, consistent with the City Charter.

Expenditures are not approved until it has been determined that the expenditure 1) meets a public purpose, 2) is necessary, 3) adequate funds have been appropriated; 4) funds are available; and 5) the authorization of the appropriation expenditure by the appropriate parties. As required by the City Charter, budgetary control is maintained within each department at the department level per the annually adopted budget resolution. This is the level of control at which expenditures may not legally exceed appropriations.

The purpose of the Fund Balance Policy is to establish appropriate fund balance levels for each fund that is primarily supported by property tax revenues or user fees. These policies will ensure that adequate resources are available to meet cash flow needs for carrying out the regular operations of the City. The funds addressed in this policy include the General Fund, Solid Waste Abatement Fund, Springbrook Nature Center Fund, Cable Television Fund, and all Enterprise Funds. In 2021, all the funds addressed by this policy, with the exception of the Springbrook Nature Center, met their fund balance guidelines.

The purpose of the Investment Policy is to develop an overall program and philosophy for cash investments, designed and managed with a high degree of professionalism and worthy of the public trust. It establishes that elected and appointed officials as well as certain employees are custodians of a portfolio. It also establishes cash investment objectives, delegation of authority, standards of

CITY OF FRIDLEY, MINNESOTA

prudence, internal controls, authorized investments, selection process for investments and broker representations.

Section 7.13 of the City Charter requires an annual audit to be made of the books of account, financial records and transactions of all administrative departments of the City by a certified public accountant or the Office of the State Auditor. The accounting firm of Redpath and Company was engaged by the City to render an opinion on the financial statements of the City. The auditor's report on the basic financial statements and combining and individual fund statements and schedules is included in the Financial Section of this report.

AWARDS AND ACKNOWLEDGEMENTS

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to the City for its ACFR for the fiscal year ended December 31, 2020. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized Annual Comprehensive Financial Report. This report must satisfy both GAAP and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The City continues to strive to meet the requirements of the Certificate of Achievement Program and will continue submitting it to the GFOA to determine the eligibility for future certificates.

The preparation of this report could not have been accomplished without the dedicated services of all members of the Finance Department, with special recognition to Korrie Johnson, Assistant Finance Director, and the staff of the Accounting Division. Staff are also grateful for the professional guidance from the City auditors, Redpath and Company. Staff would also like to express appreciation to the Mayor and City Council for their interest and support in planning and conducting the financial operations of the City in a responsible and thoughtful manner.

Respectfully submitted,



Walter T. Wysopal
City Manager



Joe Starks
Director of Finance/City Treasurer



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Fridley
Minnesota**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2020

Christopher P. Morill

Executive Director/CEO



This page intentionally left blank

CITY OF FRIDLEY, MINNESOTA
ELECTED AND APPOINTED OFFICIALS
December 31, 2021

ELECTED OFFICIALS

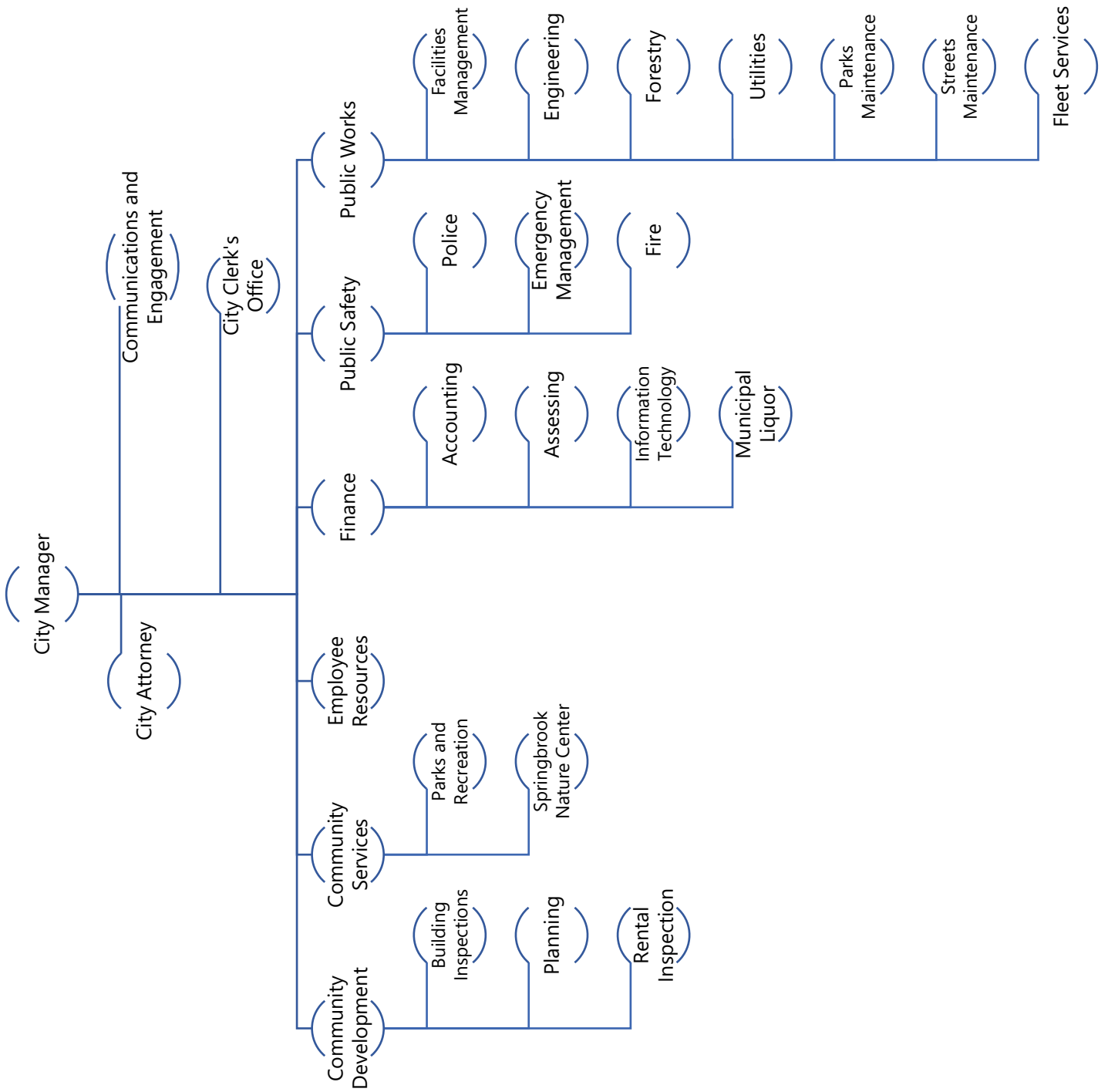
		<u>Term of Office</u> <u>Expires December</u>
Mayor	Scott J.Lund	2024
Councilmember At Large	David Ostwald	2024
Councilmember, Ward I	Thomas Tillberry	2022
Councilmember, Ward II	Stephen Eggert	2022
Councilmember, Ward III	Ann R. Bolkcom	2022

APPOINTED OFFICIALS

City Manager	Walter T. Wysopal
City Attorney	Sarah J. Sonsalla
Prosecuting Attorney	City of Coon Rapids
City Clerk	Melissa M. Moore
Department Heads:	
Director of Finance/Treasurer	Joseph A. Starks
Director of Public Safety	Brian T. Weierke
Director of Public Works	James P. Kosluchar
Director of Community Development	Scott J. Hickok
Director of Community Services	Michael W. Maher
Director of Employee Resources	Rebecca A. Hellegers



This page intentionally left blank





This page intentionally left blank

II. FINANCIAL SECTION



This page intentionally left blank



INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and
Members of the City Council
City of Fridley, Minnesota

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Fridley, Minnesota, as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise City of Fridley, Minnesota's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information of City of Fridley, Minnesota, as of December 31, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of City of Fridley, Minnesota and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Report on Summarized Comparative Information

We have previously audited City of Fridley, Minnesota's 2020 financial statements, and we expressed unmodified audit opinions on the respective financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component unit, each major fund, and the aggregate remaining fund information in our report dated May 12, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Fridley, Minnesota's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Governmental Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of City of Fridley, Minnesota's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about City of Fridley, Minnesota's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison schedule, and the schedules of OPEB and pension information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Fridley, Minnesota's basic financial statements. The combining and individual nonmajor fund financial statements and schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 12, 2022 on our consideration of City of Fridley, Minnesota's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of City of Fridley, Minnesota's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Fridley, Minnesota's internal control over financial reporting and compliance.



REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

May 12, 2022



This page intentionally left blank

MANAGEMENT'S DISCUSSION AND ANALYSIS

As management of the City of Fridley (City), we offer readers of the City's financial statements this narrative overview and analysis of the financial activities of the City for the fiscal year ended December 31, 2021. The City encourages readers to consider the information presented here in conjunction with additional information that we have furnished in the letter of transmittal, which can be found on pages 3 through 9 of this report.

Financial Highlights

The City's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by \$77,942,586 (net position). Of this amount, \$22,149,225 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors in accordance with the City's fund designations and fiscal policies.

During 2021, the City's total net position increased by \$5,233,602.

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of \$37,386,282. Of this total amount, \$3,740,977, or 10% is restricted through legal restrictions or third-party agreements.

At the end of the current fiscal year, the General Fund balance of \$10,725,339 included \$105,578 in non-spendable, \$20,849 in restricted, and \$10,598,912 in unassigned fund balance.

The City's total debt decreased by \$3,945,000 during the current fiscal year. Total debt outstanding at December 31, 2021 is \$61,645,000.

Overview of the Financial Statements

The discussion and analysis are intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements comprise of three components: 1) government-wide financial statements; 2) fund financial statements; and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private sector business. The statement of net position presents information on all of the City's assets, deferred outflows of resources, liabilities, and deferred inflows of resource, with the remainder reported as net position. Over time, increases or decreases in net position may serve as a

Management's Discussion and Analysis

useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes, and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (i.e., governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (i.e., business-type activities). The governmental activities of the City include general government, public safety, public works, community development, and recreation. The business-type activities of the City include Municipal Liquor, Water, Sanitary Sewer and Storm Water.

The government-wide financial statements can be found on pages 39 through 41 of this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds; proprietary funds; and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financial requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statement. By doing so, readers may better understand the long-term impact of the City's near term financial decisions. Both the expenditures, and change in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Management's Discussion and Analysis

The City maintains five individual major governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General Fund, Debt Service Fund, Street Improvement, CARES/ARPA, and Community Investment Fund, all of which are considered to be major funds.

Data from the other governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for its General Fund, the Cable Television (TV), Solid Waste Abatement, Springbrook Nature Center, and Police Activity special revenue funds. A budgetary comparison statement has been provided for those funds to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 42 through 45 of this report.

Proprietary funds. The City maintains four enterprise funds and two internal service funds as a part of its proprietary fund type. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its Municipal Liquor, Water, Sanitary Sewer, and Storm Water operations. The City uses internal service funds to account for its Employee Benefits and Self-insurance. Because these services predominately benefit governmental rather than business-type functions, they have been included within governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Water, Sanitary Sewer, Storm Water and Municipal Liquor operations, all of which are considered to be major funds of the City. Conversely, the internal service funds are combined into a single, aggregated presentation in the proprietary fund financial statements. Individual fund data for the internal service funds is provided in the form of combining statements elsewhere in this report.

The basic proprietary fund financial statements can be found on pages 48 through 53 of this report.

Management's Discussion and Analysis

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statement can be found on page 54 of this report.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 57 through 101 of this report.

Other information. The combining statements referred to earlier in connection with the non-major governmental funds are presented immediately following the required supplementary information on budgetary comparisons. Combining and individual fund statements and schedules can be found on pages 109 through 131 of this report.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City, assets exceeded liabilities by \$77,942,586 at the close of the most recent fiscal year.

A significant portion of the City's net position (\$52,030,240 or 67%) reflects its investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Management's Discussion and Analysis

City of Fridley's Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Current and other assets	\$44,599,512	\$41,217,118	\$13,888,898	\$13,633,597	\$58,488,410	\$54,850,715
Capital assets	74,905,330	78,497,282	26,731,616	26,710,575	101,636,946	105,207,857
Total assets	<u>\$119,504,842</u>	<u>\$119,714,400</u>	<u>\$40,620,514</u>	<u>\$40,344,172</u>	<u>\$160,125,356</u>	<u>\$160,058,572</u>
Total deferred outflows of resources	9,204,400	4,169,839	13,069	14,276	9,217,469	4,184,115
Long-term liabilities outstanding	\$67,101,539	\$73,308,202	\$3,163,587	\$4,872,659	\$70,265,126	\$78,180,861
Other liabilities	7,132,824	5,487,217	2,168,730	3,296,268	9,301,554	8,783,485
Total liabilities	<u>\$74,234,363</u>	<u>\$78,795,419</u>	<u>\$5,332,317</u>	<u>\$8,168,927</u>	<u>\$79,566,680</u>	<u>\$86,964,346</u>
Total deferred inflows of resources	11,826,207	4,567,860	7,352	1,497	11,833,559	4,569,357
Net position:						
Net investment in capital assets	\$28,987,129	\$31,075,685	\$23,043,111	\$21,135,232	\$52,030,240	\$52,210,917
Restricted	3,763,121	3,662,136	-	-	3,763,121	3,662,136
Unrestricted	9,898,422	5,783,139	12,250,803	11,052,792	22,149,225	16,835,931
Total net position	<u>\$42,648,672</u>	<u>\$40,520,960</u>	<u>\$35,293,914</u>	<u>\$32,188,024</u>	<u>\$77,942,586</u>	<u>\$72,708,984</u>

The City adopted accounting guidance, Governmental Account Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement No. 27* in 2016. Essentially, the standard required the unfunded portion of defined benefit pension plans to be reported by all participating employers. Recording the net pension liability and the pension related deferred outflows and inflows of resources do not change the City's future funding requirements or obligations under the plans, which are determined by Minnesota statutes.

Net position was negatively impacted by \$10,052,484 at December 31, 2021 due to pension-related amounts included in the above schedule related to the standard are as follows:

Deferred outflows of resources	\$8,726,017
Deferred inflows of resources	(11,557,042)
Noncurrent liabilities	(7,221,459)
Total	<u>(\$10,052,484)</u>

A portion of the City's net position represents resources that are subject to external restrictions on how they may be used. The remaining balance of \$22,149,225 in unrestricted net position may be used to meet the City's ongoing obligations to citizens and creditors.

Management's Discussion and Analysis

At the end of the current fiscal year, the City is able to report positive balances in all three categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

Governmental Activities

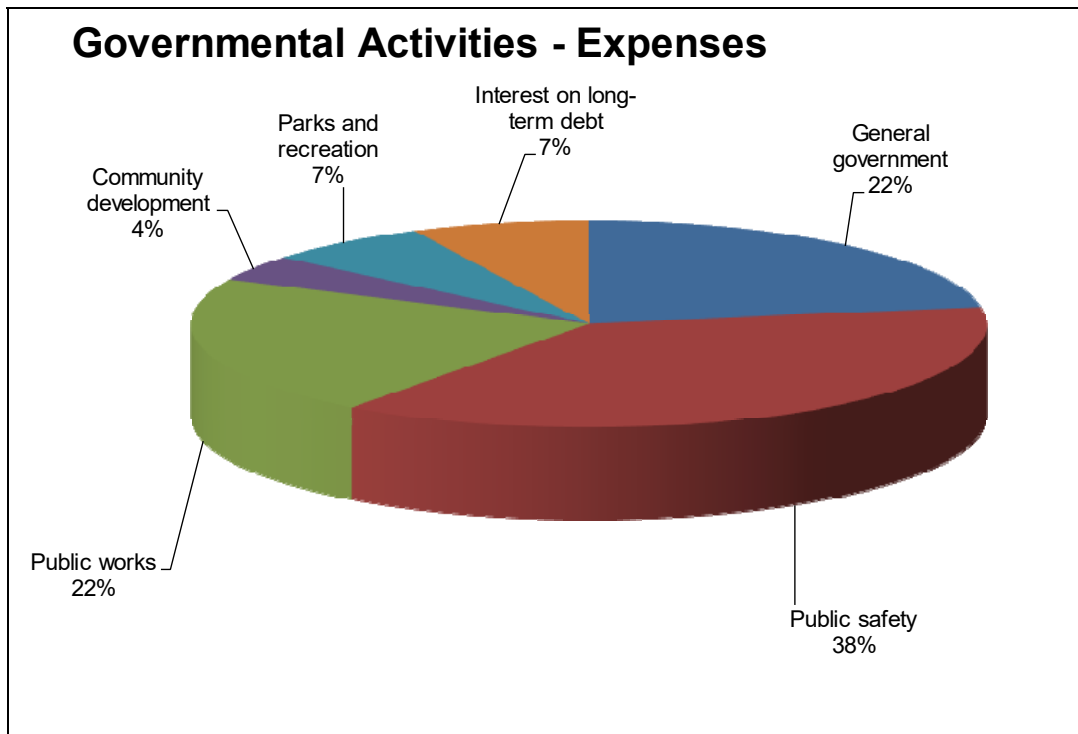
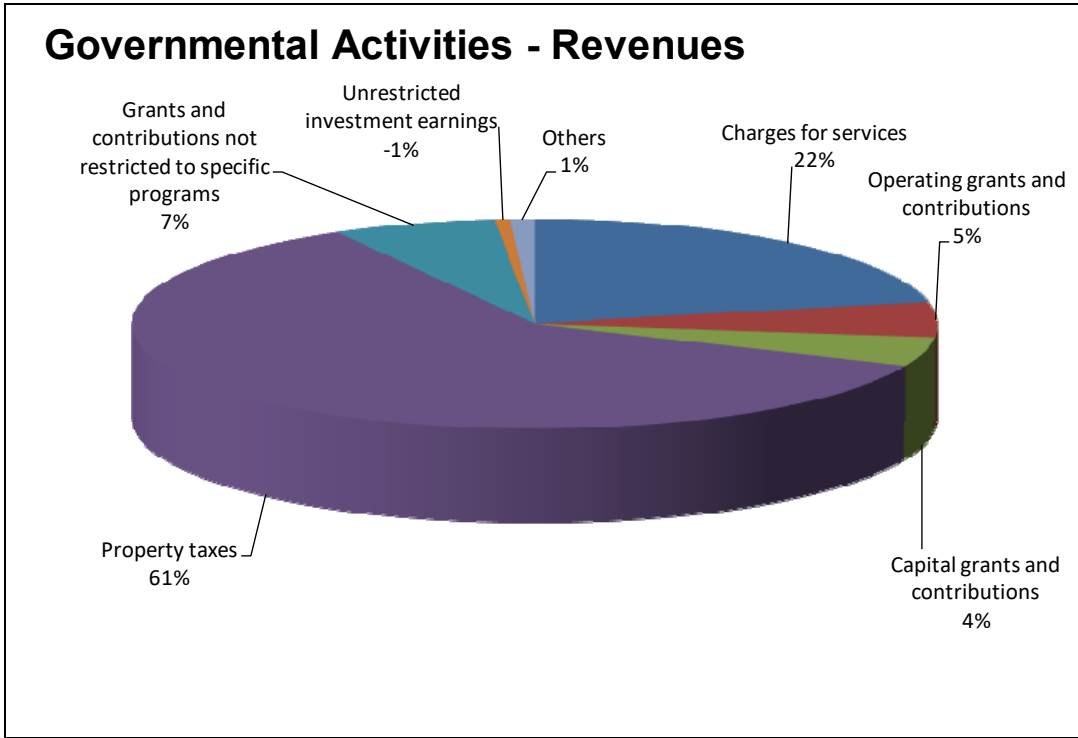
Governmental activities increased the City's net position by \$2,127,712. Capital grants and contributions decreased by \$4,831,235. In 2020, \$2,735,930 million of MSA construction monies was recognized as revenue compared to \$637,615 for 2021. Also, in 2020 there was \$2,228,710 in contributed assets compared to \$0 in 2021. Operating grants and contributions decreased by \$120,025. This decrease is the result of an overall decrease in donations for 2021. In addition, property taxes increased \$707,736 with a 4.85% levy increase. Other general revenues decreased \$3,185,372, in part due to the City receiving \$2,171,608 of federal Coronavirus Relief Fund monies in 2020. 2021 expenses decreased by \$14,711,734. The decrease is largely due to the payment of \$14,962,612 to the Housing and Redevelopment Authority for the pay-off of the Northern Stacks TIF Note in 2020.

City of Fridley's Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Revenues:						
Program revenues:						
Charges for services	\$6,096,585	\$5,495,120	\$19,882,607	\$18,312,149	\$25,979,192	\$23,807,269
Operating grants and contributions	1,483,495	1,603,520	-	118,410	1,483,495	1,721,930
Capital grants and contributions	1,265,349	6,096,584	275,449	163,816	1,540,798	6,280,400
General revenues:						
Property taxes	16,932,793	16,225,057	-	-	16,932,793	16,225,057
Grants and contributions not restricted to specific programs	1,848,065	3,948,112	-	-	1,848,065	3,948,112
Unrestricted investment earnings	(180,488)	980,709	(24,062)	262,616	(204,550)	1,243,325
Gain (loss) on sale of property	129,604	21,429	12,450	-	142,054	21,429
Other	266,241	298,544	880	1,657	267,121	300,201
Total revenues	27,841,644	34,669,075	20,147,324	18,858,648	47,988,968	53,527,723
Expenses:						
General government	5,851,445	6,003,817	-	-	5,851,445	6,003,817
Public safety	9,816,095	9,946,434	-	-	9,816,095	9,946,434
Public works	5,698,161	5,304,937	-	-	5,698,161	5,304,937
Community development	1,051,339	16,037,288	-	-	1,051,339	16,037,288
Recreation and naturalist	1,754,110	1,459,005	-	-	1,754,110	1,459,005
Interest on long-term debt	1,881,282	2,012,685	-	-	1,881,282	2,012,685
Liquor	-	-	6,552,204	6,115,659	6,552,204	6,115,659
Water	-	-	3,086,716	3,192,159	3,086,716	3,192,159
Sewer	-	-	5,776,014	5,911,370	5,776,014	5,911,370
Storm water	-	-	1,288,000	1,243,060	1,288,000	1,243,060
Total expenses	26,052,432	40,764,166	16,702,934	16,462,248	42,755,366	57,226,414
Increase (decrease) in net position before transfers	1,789,212	(6,095,091)	3,444,390	2,396,400	5,233,602	(3,698,691)
Transfers	338,500	257,504	(338,500)	(257,504)	-	-
Increase in net position	2,127,712	(5,837,587)	3,105,890	2,138,896	5,233,602	(3,698,691)
Net position - January 1	40,520,960	46,358,547	32,188,024	30,049,128	72,708,984	76,407,675
Net position - December 31	\$42,648,672	\$40,520,960	\$35,293,914	\$32,188,024	\$77,942,586	\$72,708,984

Management's Discussion and Analysis

Below are specific graphs which provide comparisons of the governmental activities revenues and expenses:

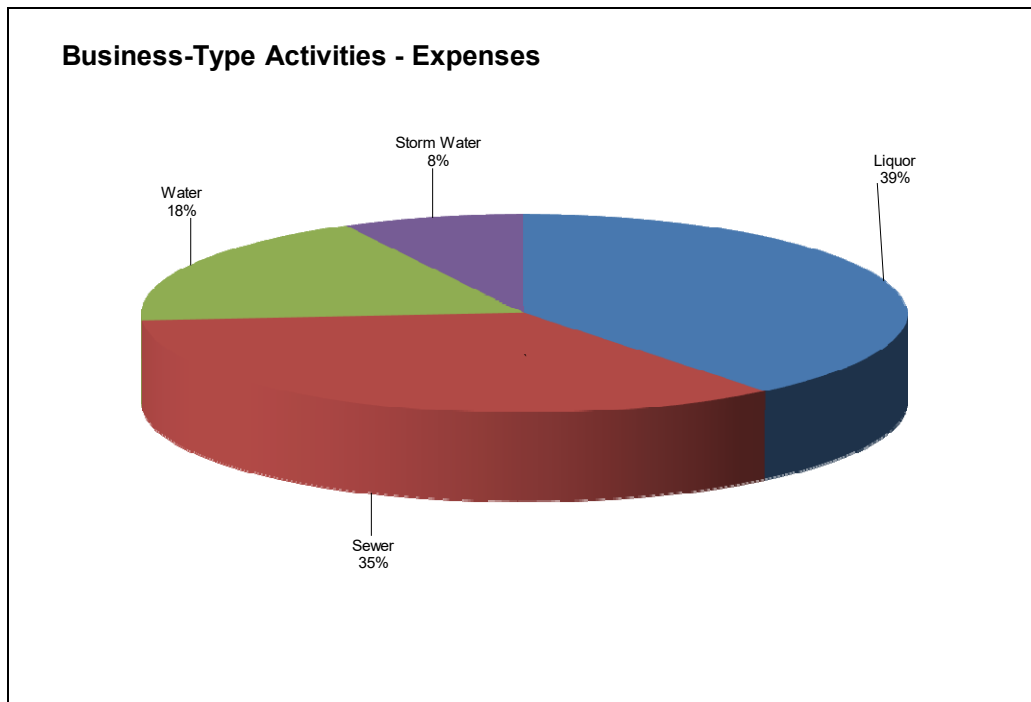
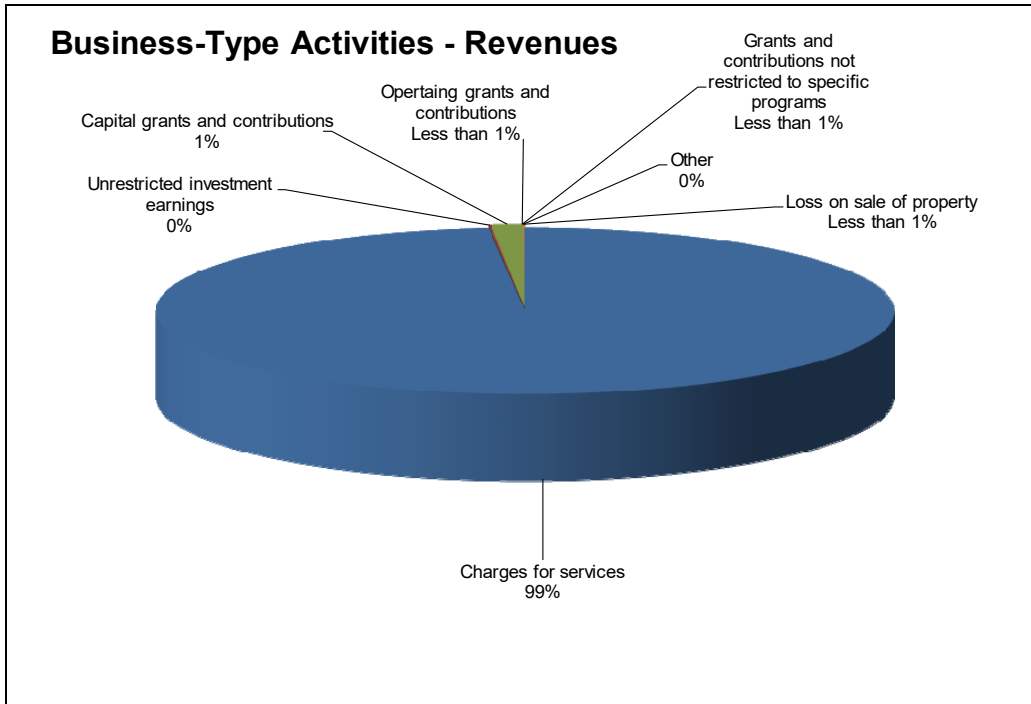


Management’s Discussion and Analysis

Business–Type Activities

Business–type activities increased net position by \$3,105,890. This increase is primarily due to an increase in customer billings in the utility funds.

Business–Type of Activities – Program Revenues vs Operating Expenses



Management's Discussion and Analysis

Financial Analysis of the Government's Funds

Governmental funds. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City's financing requirements. In particular, unrestricted fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year. At the end of the current fiscal year, the City's governmental funds reported a combined ending fund balance of \$37,386,262.

The General Fund's fund balance decreased by \$2,968,486 in 2021. This was more than the \$0 anticipated fund balance change with the 2021 budget. Per policy, the City transferred \$4,321,388 to the Community Investment Fund in 2021. Investment income came in \$149,885 under budget, Permit revenue came in \$214,656 over budget and the City received \$214,651 in additional intergovernmental revenues. The City was also \$156,982 above budget in charges for services.

The Debt Service Fund increased by \$101,279 in 2021.

The Street Improvements Fund has an assigned fund balance of \$2,656,006 and is identified as a major fund. The fund balance increased by \$400,879 in 2021.

The Community Investment Fund has a committed fund balance of \$13,339,393 and is identified as a major fund. The fund balance increased \$4,264,440. This fund has an interfund loan to the Water fund in the amount of \$2,962,519 to finance the Locke Park Water Treatment Plant project and an interfund loan to the Water, Sewer and Storm Water funds totaling \$1,120,000 to pay-off the 2010A Bonds.

The CARES/APPA fund has \$1,520,444 in unearned revenue at December 31, 2021.

Non-major special revenue funds decreased by \$40,579 in 2021.

Non-major capital project funds increased by \$456,907 in 2021. This was mainly due to spending \$324,636 less in the equipment fund due to COVID-19 related supply issues. In addition, the market for used equipment was up which resulted in a \$11,604 increase in sales of assets over budget.

Proprietary funds. The City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail. The unrestricted net position in the respective proprietary funds are: Municipal Liquor, \$1,700,833; Water, \$3,484,311; Sanitary Sewer, \$4,397,092; and Storm Water, \$2,643,538. The Municipal Liquor, Water, Sanitary Sewer, and Storm Water funds increased in net position of \$362,111, \$1,547,079, \$524,243 and \$549,074, respectively.

Management's Discussion and Analysis

Budgetary Highlights**General Fund**

The original revenue and expenditure budgets were not amended.

Operating expenditures in total were less than the final budgetary estimates by \$380,539. The Finance Department was under budget by \$70,604, primarily due to savings in personal services resulting from staff shortages in the last quarter. Non-Departmental was under budget by \$60,431 as money is allotted in this department for mid-year staff promotions and due to higher-than-average staff turnover, the additional budget authority was not needed. Community Services was under budget by \$114,344 due to fewer program offerings resulting in lower contractual services. Community Development was under budget by \$79,755 primarily due delays in filling open positions in the midst of the pandemic, along with fewer property abatements.

Total revenues were more than the final budgetary estimates by \$969,463. Special assessments came in \$137,559 over budget due to timing of project completion. Permit revenues exceeded budget estimates by \$214,656 mainly due to an increase in heating and plumbing permits. Increases in intergovernmental revenue over budget by \$214,651 were largely due to higher than anticipated state aid, additional state grants and increases in public safety pensions. These increases had an offset of \$193,729 due to a change in the fair value of investments.

Capital Asset and Debt Administration

Capital assets. The City's investment in capital assets for its governmental and business type activities as of December 31, 2021, amounts to \$101,636,946 (net of accumulated depreciation). This investment in capital assets includes land, buildings and structures, improvements other than buildings, machinery and equipment, infrastructure and construction in progress.

**City of Fridley's Capital Assets
(Net of Depreciation)**

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
Land	\$5,502,104	\$5,502,104	\$699,047	\$699,047	\$6,201,151	\$6,201,151
Buildings and structures	45,505,334	47,604,554	5,807,043	5,157,816	51,312,377	52,762,370
Improvements other than buildings	3,473,964	3,672,407	-	-	3,473,964	3,672,407
Machinery and equipment	4,969,485	5,834,664	850,547	1,070,811	5,820,032	6,905,475
Infrastructure	15,249,880	15,840,082	19,341,119	19,493,115	34,590,999	35,333,197
Construction in progress	204,563	43,471	33,860	289,786	238,423	333,257
Total Capital Assets	<u>\$74,905,330</u>	<u>\$78,497,282</u>	<u>\$26,731,616</u>	<u>\$26,710,575</u>	<u>\$101,636,946</u>	<u>\$105,207,857</u>

Additional information on the City's capital assets can be found in Note 5.

Management's Discussion and Analysis

Long-term debt. At the end of the current fiscal year, the City had total bonded debt outstanding of \$61,645,000. This is an decrease of \$3,945,000 from 2021. \$44,495,000 of this is for General Obligation Improvement Debt, which is supported by special assessments and property tax levies. \$13,420,000 is General Obligation Tax Increment Debt which is support by tax increments. An additional \$150,000 is for General Obligation Equipment Certificate Debt, which finances the City's capital equipment purchases. \$3,580,000 is General Obligation Utility Revenue Debt, which is financed by the respective Utility Fund. In addition, there is long-term debt in the amount of \$1,148,400 for compensated absences.

Additional information on the City's long-term debt can be found in Note 6.

City of Fridley's Outstanding Debt

The City of Fridley has an Aa2 rating.

General Obligation Improvement Bonds, General Obligation Equipment Certificates, General Obligation Revenue Bonds, the related premiums or discounts, and Compensated Absences are as follows:

	Governmental Activities		Business-Type Activities		Totals	
	2021	2020	2021	2020	2021	2020
General Obligation Improvement Bonds	\$44,495,000	\$45,790,000	\$ -	\$ -	\$44,495,000	\$45,790,000
General Obligation Tax Increment Bonds	13,420,000	14,050,000	-	-	13,420,000	14,050,000
General Obligation Revenue Bonds	-	-	3,580,000	5,455,000	3,580,000	5,455,000
General Obligation Equipment Certificates	150,000	295,000	-	-	150,000	295,000
Compensated Absences	1,148,400	1,115,436	-	-	1,148,400	1,115,436
Bond issuance premium/discount	2,135,244	2,335,572	108,505	120,343	2,243,749	2,455,915
Total	\$61,348,644	\$63,586,008	\$3,688,505	\$5,575,343	\$65,037,149	\$69,161,351

State statutes limit the amount of general obligation debt a Minnesota city may issue to 3% of total Estimated Market Value. The current debt limitation for the City is \$92,227,783. Only \$44,645,000 of the City's outstanding debt is counted within the statutory limitation because all other debt is either wholly or partially repaid by revenues other than general property tax levies.

Requests for information. This financial report is designed to provide a general overview of the City's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Finance Director, 7071 University Avenue NE, Fridley, Minnesota 55432.



This page intentionally left blank

BASIC FINANCIAL STATEMENTS



This page intentionally left blank

CITY OF FRIDLEY, MINNESOTA
STATEMENT OF NET POSITION
December 31, 2021
With Comparative Totals For December 31, 2020

	Primary Government		Total		Component Unit	
	Governmental	Business-Type			Housing & Redevelopment Authority	
	Activities	Activities	2021	2020	2021	2020
Assets:						
Cash and investments	\$37,061,270	\$12,737,225	\$49,798,495	\$44,589,275	\$14,466,642	\$12,075,562
Receivables:						
Accounts	175,805	3,826,465	4,002,270	3,610,298	60,141	72,288
Taxes	436,082	-	436,082	560,345	23,657	350,453
Special assessments	1,240,696	25,369	1,266,065	1,493,232	-	-
Mortgage	-	-	-	-	1,806,444	1,389,674
Notes	-	-	-	-	1,000,000	1,000,000
Interest	78,348	-	78,348	106,792	16,397	18,773
Due from component unit	496,534	-	496,534	531,116	-	-
Due from other governments	947,709	6,135	953,844	2,657,124	-	-
Internal balances	4,057,490	(4,057,490)	-	-	-	-
Prepaid items	-	400,496	400,496	380,452	-	-
Inventories - at cost	105,578	950,698	1,056,276	922,081	-	-
Land held for resale	-	-	-	-	367,130	293,130
Capital assets (net of accumulated depreciation):						
Land	5,502,104	699,047	6,201,151	6,201,151	1,011,755	1,011,755
Buildings and structures	45,505,334	5,807,043	51,312,377	52,762,370	-	-
Improvements other than buildings	3,473,964	-	3,473,964	3,672,407	-	-
Machinery and equipment	4,969,485	850,547	5,820,032	6,905,475	-	-
Infrastructure	15,249,880	19,341,119	34,590,999	35,333,197	-	-
Construction in progress	204,563	33,860	238,423	333,257	-	-
Total assets	119,504,842	40,620,514	160,125,356	160,058,572	18,752,166	16,211,635
Deferred outflows of resources:						
Related to other post employment benefits	478,383	13,069	491,452	461,020	517	770
Related to pensions	8,726,017	-	8,726,017	3,723,095	-	-
Total deferred outflows of resources	9,204,400	13,069	9,217,469	4,184,115	517	770
Liabilities:						
Due to primary government	-	-	-	-	497,142	530,597
Accounts payable	623,454	548,713	1,172,167	1,366,986	529,184	444,644
Deposits payable	213,077	50,282	263,359	218,801	-	-
Contracts payable	222,516	49,848	272,364	411,251	-	-
Due to other governments	24,452	609,748	634,200	1,510,235	-	23,463
Salaries payable	727,476	96,454	823,930	718,966	-	-
Accrued interest payable	863,385	30,172	893,557	941,194	-	-
Unearned revenue	1,522,530	218,513	1,741,043	39,470	-	-
Compensated absences payable:						
Due within one year	830,934	-	830,934	751,582	-	-
Due in more than one year	317,466	-	317,466	363,854	-	-
Other post employment benefits payable:						
Due in more than one year	1,467,370	40,081	1,507,451	1,595,283	1,585	2,821
Bonds payable:						
Due within one year	2,105,000	565,000	2,670,000	2,825,000	-	-
Due in more than one year	58,095,244	3,123,506	61,218,750	65,220,915	-	-
Net pension liability:						
Due in more than one year	7,221,459	-	7,221,459	11,000,809	-	-
Total liabilities	74,234,363	5,332,317	79,566,680	86,964,346	1,027,911	1,001,525
Deferred inflows of resources:						
Related to other post employment benefits	269,165	7,352	276,517	45,690	291	81
Related to pensions	11,557,042	-	11,557,042	4,523,667	-	-
Total deferred outflows of resources	11,826,207	7,352	11,833,559	4,569,357	291	81
Net position:						
Net investment in capital assets	28,987,129	23,043,111	52,030,240	52,210,917	1,011,755	1,011,755
Restricted for:						
Debt service	3,587,890	-	3,587,890	3,497,500	-	-
Tax increment purposes	-	-	-	-	3,894,177	2,352,805
Police forfeitures	100,069	-	100,069	83,703	-	-
Cable television equipment	52,095	-	52,095	54,202	-	-
Donations	23,067	-	23,067	26,731	-	-
Unrestricted	9,898,422	12,250,803	22,149,225	16,835,931	12,818,549	11,846,239
Total net position	\$42,648,672	\$35,293,914	\$77,942,586	\$72,708,984	\$17,724,481	\$15,210,799

The accompanying notes are an integral part of these financial statements.

CITY OF FRIDLEY, MINNESOTA
STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2021
With Comparative Totals For The Year Ended December 31, 2020

Functions/Programs	Program Revenues			
	Expenses	Charges For Services	Operating Grants and Contributions	
Primary government:				
Governmental activities:				
General government	\$5,851,445	\$1,623,061	\$203,485	\$ -
Public safety	9,816,095	2,066,986	848,230	-
Public works	5,698,161	874,269	428,970	1,265,349
Community development	1,051,339	1,299,234	-	-
Parks and recreation	1,754,110	233,035	2,810	-
Interest on long-term debt	1,881,282	-	-	-
Total governmental activities	26,052,432	6,096,585	1,483,495	1,265,349
Business-type activities:				
Liquor	6,552,204	7,290,355	-	-
Water	3,086,716	4,666,860	-	-
Sewer	5,776,014	6,325,191	-	-
Storm water	1,288,000	1,600,201	-	275,449
Total business-type activities	16,702,934	19,882,607	-	275,449
Total primary government	\$42,755,366	\$25,979,192	\$1,483,495	\$1,540,798
Component unit:				
Housing and Redevelopment Authority	\$4,201,772	\$710,395	\$ -	\$ -
Total component unit	\$4,201,772	\$710,395	\$ -	\$ -

General revenues:
 Property taxes
 Tax increment collections
 Grants and contributions not
 restricted to specific programs
 Investment income/(loss)
 Gain on sale of property
 Other reimbursements
 Other
Transfers
 Total general revenues
 and transfers

Change in net position

Net position - January 1

Net position - December 31

The accompanying notes are an integral part of these financial statements.

Net (Expense) Revenue and Changes in Net Position				Component Unit	
Primary Government				Housing & Redevelopment Authority	
Governmental Activities	Business-Type Activities	Total		2021	2020
		2021	2020	2021	2020
(\$4,024,899)	\$ -	(\$4,024,899)	(\$4,291,670)	\$ -	\$ -
(6,900,879)	-	(6,900,879)	(6,948,155)	-	-
(3,129,573)	-	(3,129,573)	2,049,864	-	-
247,895	-	247,895	(14,966,580)	-	-
(1,518,265)	-	(1,518,265)	(1,399,716)	-	-
(1,881,282)	-	(1,881,282)	(2,012,685)	-	-
(17,207,003)	-	(17,207,003)	(27,568,942)	-	-
-	738,151	738,151	592,880	-	-
-	1,580,144	1,580,144	951,090	-	-
-	549,177	549,177	48,706	-	-
-	587,650	587,650	539,451	-	-
-	3,455,122	3,455,122	2,132,127	-	-
(17,207,003)	3,455,122	(13,751,881)	(25,436,815)	\$ -	\$ -
				(\$3,491,377)	(\$3,615,253)
				(3,491,377)	(3,615,253)
16,932,793	-	16,932,793	16,225,057	565,967	529,319
-	-	-	-	4,934,802	4,257,538
1,848,065	-	1,848,065	3,948,112	-	-
(180,488)	(24,062)	(204,550)	1,243,325	(75,683)	100,803
129,604	12,450	142,054	21,429	145,283	2,108,063
-	880	880	-	-	-
266,241	-	266,241	300,201	434,690	400,502
338,500	(338,500)	-	-	-	-
19,334,715	(349,232)	18,985,483	21,738,124	6,005,059	7,396,225
2,127,712	3,105,890	5,233,602	(3,698,691)	2,513,682	3,780,972
40,520,960	32,188,024	72,708,984	76,407,675	15,210,799	11,429,827
\$42,648,672	\$35,293,914	\$77,942,586	\$72,708,984	\$17,724,481	\$15,210,799

The accompanying notes are an integral part of these financial statements.

CITY OF FRIDLEY, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2021
With Comparative Totals For December 31, 2020

	<u>General</u>	<u>Debt Service</u>
<u>Assets</u>		
Cash and investments	\$11,166,058	\$3,498,586
Receivables:		
Accounts	52,432	-
Taxes	342,925	81,519
Special assessments	121,356	613
Interest	78,348	-
Due from component unit	2,006	-
Due from other governments	111,422	-
Due from other funds	16,872	-
Inventories, at cost	105,578	-
Total assets	<u>\$11,996,997</u>	<u>\$3,580,718</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>		
Liabilities:		
Accounts payable	\$240,197	\$ -
Deposits payable	168,091	-
Contracts payable	-	-
Due to other governments	23,811	-
Due to other funds	-	-
Salaries payable	549,225	-
Unearned revenue	-	-
Total liabilities	<u>981,324</u>	<u>-</u>
Deferred inflows of resources:		
Unavailable revenue	<u>290,334</u>	<u>44,841</u>
Fund balance:		
Nonspendable	105,578	-
Restricted	20,849	3,587,889
Committed	-	-
Assigned	-	-
Unassigned	10,598,912	(52,012)
Total fund balance	<u>10,725,339</u>	<u>3,535,877</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$11,996,997</u>	<u>\$3,580,718</u>

The accompanying notes are an integral part of these financial statements.

Street Improvements	Community Investment	CARES/ARPA	Other Governmental Funds	Intra-Activity Eliminations	Totals Governmental Funds	
					2021	2020
\$2,178,274	\$9,255,262	\$1,535,234	\$6,829,654	\$ -	\$34,463,068	\$29,907,634
-	-	-	123,373	-	175,805	165,726
18	489	-	11,131	-	436,082	560,345
1,048,909	17,247	-	52,571	-	1,240,696	1,469,195
-	-	-	-	-	78,348	106,792
-	-	-	494,528	-	496,534	531,116
697,505	-	-	138,782	-	947,709	2,520,835
-	4,082,519	-	-	(16,872)	4,082,519	3,285,970
-	-	-	-	-	105,578	65,779
<u>\$3,924,706</u>	<u>\$13,355,517</u>	<u>\$1,535,234</u>	<u>\$7,650,039</u>	<u>(\$16,872)</u>	<u>\$42,026,339</u>	<u>\$38,613,392</u>
\$34,299	\$ -	\$ -	\$347,824	\$ -	\$622,320	\$554,955
11,300	-	-	33,686	-	213,077	168,801
178,935	-	-	43,581	-	222,516	299,973
-	-	-	641	-	24,452	109,293
-	-	-	16,872	(16,872)	-	-
-	-	-	32,338	-	581,563	520,936
-	-	1,520,444	2,086	-	1,522,530	-
<u>224,534</u>	<u>-</u>	<u>1,520,444</u>	<u>477,028</u>	<u>(16,872)</u>	<u>3,186,458</u>	<u>1,653,958</u>
<u>1,044,166</u>	<u>16,124</u>	<u>-</u>	<u>58,154</u>	<u>-</u>	<u>1,453,619</u>	<u>1,786,834</u>
-	-	-	-	-	105,578	65,779
-	-	-	132,239	-	3,740,977	3,591,226
-	13,339,393	14,790	2,826,771	-	16,180,954	11,550,431
2,656,006	-	-	4,155,847	-	6,811,853	6,362,198
-	-	-	-	-	10,546,900	13,602,966
<u>2,656,006</u>	<u>13,339,393</u>	<u>14,790</u>	<u>7,114,857</u>	<u>-</u>	<u>37,386,262</u>	<u>35,172,600</u>
<u>\$3,924,706</u>	<u>\$13,355,517</u>	<u>\$1,535,234</u>	<u>\$7,650,039</u>	<u>(\$16,872)</u>	<u>\$42,026,339</u>	<u>\$38,613,392</u>
Fund balance reported above					\$37,386,262	\$35,172,600
Amounts reported for governmental activities in the statement of net position are different because:						
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.					74,905,330	78,497,282
Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.					1,453,619	1,786,834
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.					(61,063,629)	(63,359,021)
Other post employment benefits are not due and payable in the current period and, therefore, are not reported in the funds.					(1,258,152)	(1,140,416)
Internal service funds are used by management to charge the cost of certain activities to individual funds. The assets and liabilities are included in the governmental statement of net position.					(8,774,758)	(10,436,319)
Net position of governmental activities					<u>\$42,648,672</u>	<u>\$40,520,960</u>

The accompanying notes are an integral part of these financial statements.

CITY OF FRIDLEY, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For The Year Ended December 31, 2021
With Comparative Totals For The Year Ended December 31, 2020

	General	Debt Service
Revenues:		
Taxes	\$13,301,862	\$3,182,936
Special assessments	167,759	10,336
Licenses and permits	1,265,772	-
Intergovernmental revenue	2,019,751	-
Charges for services	2,267,682	-
Fines and forfeits	127,549	-
Investment income (loss)	(49,685)	(5,365)
Contributions and donations	11,684	-
Payment from component unit	-	1,090,038
Interest on loan	-	-
Miscellaneous:		
Other	234,679	-
Total revenues	19,347,053	4,277,945
Expenditures:		
Current:		
General government	3,815,797	-
Public safety	9,231,935	-
Public works	3,402,718	-
Community development	1,068,455	-
Parks and recreation	664,846	-
Debt service	-	4,176,666
Capital outlay	-	-
Total expenditures	18,183,751	4,176,666
Excess (deficiency) of revenues over (under) expenditures	1,163,302	101,279
Other financing sources (uses):		
Proceeds from sale of capital assets	-	-
Issuance of bonds	-	-
Premium on bond issuance	-	-
Transfers in	189,600	-
Transfers out	(4,321,388)	-
Total other financing sources (uses)	(4,131,788)	-
Net change in fund balance	(2,968,486)	101,279
Fund balance - January 1	13,693,825	3,434,598
Fund balance - December 31	\$10,725,339	\$3,535,877

The accompanying notes are an integral part of these financial statements.

Street Improvements	Community Investment	CARES/ARPA	Other Governmental Funds	Intra-Activity Eliminations	Totals Governmental Funds	
					2021	2020
\$ -	\$777	\$ -	\$492,123	\$ -	\$16,977,698	\$16,133,737
574,831	26,803	-	60,660	-	840,389	819,347
-	-	-	260,474	-	1,526,246	1,559,003
656,602	-	-	1,212,196	-	3,888,549	8,111,582
-	-	-	962,821	-	3,230,503	2,795,287
-	-	-	23,670	-	151,219	169,156
(7,305)	(57,297)	(838)	(44,328)	-	(164,818)	898,347
-	-	-	24,843	-	36,527	85,753
-	-	-	-	-	1,090,038	863,674
-	98,579	-	-	-	98,579	108,000
-	-	-	31,562	-	266,241	283,304
<u>1,224,128</u>	<u>68,862</u>	<u>(838)</u>	<u>3,024,021</u>	<u>-</u>	<u>27,941,171</u>	<u>31,827,190</u>
-	25,810	-	1,181,962	-	5,023,569	5,177,833
-	-	-	530,012	-	9,761,947	8,924,373
35,632	-	-	13,527	-	3,451,877	3,222,623
-	-	-	5,196	-	1,073,651	15,999,027
-	-	-	773,423	-	1,438,269	1,175,270
-	-	-	8	-	4,176,674	3,561,580
686,517	-	-	583,109	-	1,269,626	4,412,516
<u>722,149</u>	<u>25,810</u>	<u>0</u>	<u>3,087,237</u>	<u>-</u>	<u>26,195,613</u>	<u>42,473,222</u>
<u>501,979</u>	<u>43,052</u>	<u>(838)</u>	<u>(63,216)</u>	<u>-</u>	<u>1,745,558</u>	<u>(10,646,032)</u>
-	-	-	129,604	-	129,604	21,429
-	-	-	-	-	-	4,540,000
-	-	-	-	-	-	619,659
-	4,482,190	-	350,000	(4,683,290)	338,500	338,500
(101,100)	(260,802)	-	-	4,683,290	-	(80,996)
<u>(101,100)</u>	<u>4,221,388</u>	<u>0</u>	<u>479,604</u>	<u>-</u>	<u>468,104</u>	<u>5,438,592</u>
400,879	4,264,440	(838)	416,388	-	2,213,662	(5,207,440)
2,255,127	9,074,953	15,628	6,698,469	-	35,172,600	40,380,040
<u>\$2,656,006</u>	<u>\$13,339,393</u>	<u>\$14,790</u>	<u>\$7,114,857</u>	<u>\$ -</u>	<u>\$37,386,262</u>	<u>\$35,172,600</u>

The accompanying notes are an integral part of these financial statements.



This page intentionally left blank

CITY OF FRIDLEY, MINNESOTA
RECONCILIATION OF THE STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES OF
GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2021

With Comparative Totals For The Year Ended December 31, 2020

	2021	2020
Amounts reported for governmental activities in the statement of activities (Exhibit A-2) are different because:		
Net changes in fund balances - total governmental funds (Exhibit A-4)	\$2,213,662	(\$5,207,440)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period.	(3,591,952)	(106,368)
Contributed capital assets recorded as revenue in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	-	2,228,712
Deferred revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(333,215)	419,156
The issuance of long-term debt (e.g., bonds, leases) provides current resources to governmental funds, while the repayment of the principal of financial long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.	2,270,328	(3,430,742)
Internal service funds are used by management to charge the cost of certain activities to individual funds. This amount is net expenditures attributable to governmental activities.	1,661,561	512,127
Other post employment benefits in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.	(117,736)	(73,010)
Accrued interest reported in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.	25,064	(180,022)
Change in net position of governmental activities (Exhibit A-2)	\$2,127,712	(\$5,837,587)

The accompanying notes are an integral part of these financial statements.

CITY OF FRIDLEY, MINNESOTA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2021

With Comparative Totals For Enterprise Funds For December 31, 2020

	Business-Type Activities - Enterprise Funds	
	Liquor	Water
Assets:		
Current assets:		
Cash and investments	\$1,311,515	\$5,885,194
Accounts receivable	3,304	1,614,285
Special assessments receivable	-	21,121
Due from other governments	-	1,688
Prepaid items	-	-
Inventories - at cost	860,554	90,144
	<u>2,175,373</u>	<u>7,612,432</u>
Noncurrent assets:		
Capital assets:		
Land	151,946	147,485
Buildings and structures	536,891	8,302,096
Machinery and equipment	244,185	2,797,376
Infrastructure	-	22,696,485
Construction in process	-	-
Total capital assets	<u>933,022</u>	<u>33,943,442</u>
Less: Allowance for depreciation	<u>(520,546)</u>	<u>(19,650,347)</u>
Net capital assets	412,476	14,293,095
Total noncurrent assets	<u>412,476</u>	<u>14,293,095</u>
Total assets	<u>2,587,849</u>	<u>21,905,527</u>
Deferred outflows of resources:		
Related to pensions	-	-
Related to other post employment benefits	3,232	4,673
Total deferred outflows of resources	<u>3,232</u>	<u>4,673</u>
Liabilities:		
Current liabilities:		
Accounts payable	329,784	114,969
Deposits payable	282	-
Accrued interest payable	-	30,172
Contracts payable	-	-
Due to other governments	65,064	220,481
Due to other funds	-	3,717,519
Salaries payable	26,953	32,691
Payroll deductions payable	-	-
Compensated absences payable	-	-
Bonds payable - current	-	565,000
Unearned revenue	43,962	-
Total current liabilities	<u>466,045</u>	<u>4,680,832</u>
Noncurrent liabilities:		
Other post employment benefits	9,910	14,332
Compensated absences - noncurrent	-	-
Bonds payable - noncurrent	-	3,123,506
Net pension liability	-	-
Total noncurrent liabilities	<u>9,910</u>	<u>3,137,838</u>
Total liabilities	<u>475,955</u>	<u>7,818,670</u>
Deferred inflows of resources:		
Related to pensions	-	-
Related to other post employment benefits	1,817	2,629
Total deferred outflows of resources	<u>1,817</u>	<u>2,629</u>
Net position:		
Net investment in capital assets	412,476	10,604,590
Unrestricted	1,700,833	3,484,311
Total net position	<u>\$2,113,309</u>	<u>\$14,088,901</u>
Net position reported above		
Adjustment to report the cumulative internal balance for the net effect activity between the internal service fund and the enterprise funds over time		
Net position of business-type activities (Exhibit A-1)		

The accompanying notes are an integral part of these financial statements.

Business-Type Activities - Enterprise Funds			Totals		Governmental Activities -
Sewer	Storm Water	2021	2020		Internal Service Funds
\$2,848,767	\$2,691,749	\$12,737,225	\$12,187,858		\$2,598,202
1,736,661	472,215	3,826,465	3,432,983		-
-	4,248	25,369	24,037		-
4,447	-	6,135	136,289		-
400,496	-	400,496	380,452		-
-	-	950,698	856,302		-
4,990,371	3,168,212	17,946,388	17,017,921		2,598,202
22,800	376,816	699,047	699,047		-
903,244	-	9,742,231	8,726,784		-
1,229,371	423,635	4,694,567	4,743,735		-
10,864,383	13,850,095	47,410,963	46,451,932		-
-	33,859	33,859	289,786		-
13,019,798	14,684,405	62,580,667	60,911,284		-
(8,739,625)	(6,938,533)	(35,849,051)	(34,200,709)		-
4,280,173	7,745,872	26,731,616	26,710,575		-
4,280,173	7,745,872	26,731,616	26,710,575		-
9,270,544	10,914,084	44,678,004	43,728,496		2,598,202
-	-	-	-		8,726,017
2,176	2,988	13,069	14,276		-
2,176	2,988	13,069	14,276		8,726,017
37,523	66,437	548,713	800,997		1,134
-	50,000	50,282	50,000		-
-	-	30,172	52,745		-
-	49,848	49,848	111,278		-
324,193	10	609,748	1,400,942		-
210,000	155,000	4,082,519	3,285,970		-
15,839	20,971	96,454	85,836		-
-	-	-	-		145,913
-	-	-	-		830,934
-	-	565,000	755,000		-
-	174,551	218,513	39,470		-
587,555	516,817	6,251,249	6,582,238		977,981
6,675	9,164	40,081	52,316		-
-	-	-	-		317,466
-	-	3,123,506	4,820,343		-
-	-	-	-		7,221,459
6,675	9,164	3,163,587	4,872,659		7,538,925
594,230	525,981	9,414,836	11,454,897		8,516,906
-	-	-	-		11,557,042
1,225	1,681	7,352	1,497		-
1,225	1,681	7,352	1,497		11,557,042
4,280,173	7,745,872	23,043,111	21,135,232		-
4,397,092	2,643,538	12,225,774	11,151,146		(8,749,729)
\$8,677,265	\$10,389,410	\$35,268,885	\$32,286,378		(\$8,749,729)
		\$35,268,885	\$32,286,378		
		25,029	(98,354)		
		\$35,293,914	\$32,188,024		

The accompanying notes are an integral part of these financial statements.

CITY OF FRIDLEY, MINNESOTA
STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN FUND NET POSITION
PROPRIETARY FUNDS

For The Year Ended December 31, 2021

With Comparative Totals For The Enterprise Funds For The Year Ended December 31, 2020

	Business-Type Activities - Enterprise Funds	
	Liquor	Water
Sales	\$7,290,355	\$ -
Cost of sales	(5,231,959)	-
Gross profit	<u>2,058,396</u>	<u>-</u>
Operating revenues:		
Customer billings	-	4,663,743
Charges for services	-	-
Other revenues	-	3,117
Total operating revenues	<u>-</u>	<u>4,666,860</u>
Total gross profit and operating revenues	<u>2,058,396</u>	<u>4,666,860</u>
Operating expenses:		
Personal services	708,858	759,387
Supplies and other charges:		
Disposal charges	-	-
Other	610,852	1,184,947
Depreciation	36,669	996,798
Total operating expenses	<u>1,356,379</u>	<u>2,941,132</u>
Operating income (loss)	<u>702,017</u>	<u>1,725,728</u>
Nonoperating revenues (expenses):		
Intergovernmental revenue	-	-
Investment income (loss)	(1,406)	4,397
Insurance reimbursement	-	-
Interest and fiscal charges	-	(185,746)
Gain (loss) on sale of capital assets	-	2,700
Other	-	-
Total nonoperating revenues (expenses)	<u>(1,406)</u>	<u>(178,649)</u>
Income (loss) before transfers and capital contributions	<u>700,611</u>	<u>1,547,079</u>
Transfers and capital contributions:		
Transfers in	-	-
Transfers out	(338,500)	-
Capital contributions	-	-
Total contributions and transfers	<u>(338,500)</u>	<u>-</u>
Change in net position	362,111	1,547,079
Net position - January 1	<u>1,751,198</u>	<u>12,541,822</u>
Net position - December 31	<u><u>\$2,113,309</u></u>	<u><u>\$14,088,901</u></u>

Changes in net position reported above

Adjustment to report the cumulative internal balance for the net effect of activity between the internal service funds and the enterprise funds over time.

Changes in net position of business-type activities (Exhibit A-2)

The accompanying notes are an integral part of these financial statements.

Business-Type Activities - Enterprise Funds				Governmental Activities -
Sewer	Storm Water	Totals		Internal Service Funds
		2021	2020	
\$ -	\$ -	\$7,290,355	\$6,708,539	\$ -
-	-	(5,231,959)	(4,906,841)	-
-	-	2,058,396	1,801,698	-
6,325,191	1,600,200	12,589,134	11,600,924	-
-	-	-	-	1,767,286
-	1	3,118	2,686	-
6,325,191	1,600,201	12,592,252	11,603,610	1,767,286
6,325,191	1,600,201	14,650,648	13,405,308	1,767,286
409,876	514,468	2,392,589	2,321,559	(262,052)
4,585,270	-	4,585,270	4,729,563	-
471,911	436,338	2,704,048	2,761,301	353,953
322,715	358,812	1,714,994	1,561,013	-
5,789,772	1,309,618	11,396,901	11,373,436	91,901
535,419	290,583	3,253,747	2,031,872	1,675,385
-	-	-	118,410	70,054
(14,197)	(12,856)	(24,062)	262,616	(15,670)
-	-	-	-	55,175
(6,729)	(4,982)	(197,457)	(268,276)	-
9,750	-	12,450	-	-
-	880	880	1,657	-
(11,176)	(16,958)	(208,189)	114,407	109,559
524,243	273,625	3,045,558	2,146,279	1,784,944
-	-	-	80,996	-
-	-	(338,500)	(338,500)	-
-	275,449	275,449	163,816	-
-	275,449	(63,051)	(93,688)	-
524,243	549,074	2,982,507	2,052,591	1,784,944
8,153,022	9,840,336	32,286,378	30,233,787	(10,534,673)
\$8,677,265	\$10,389,410	\$35,268,885	\$32,286,378	(\$8,749,729)
		\$2,982,507	\$2,052,591	
		123,383	86,305	
		\$3,105,890	\$2,138,896	

The accompanying notes are an integral part of these financial statements.

CITY OF FRIDLEY, MINNESOTA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For The Year Ended December 31, 2021
With Comparative Totals For The Enterprise Funds For The Year Ended December 31, 2020

	Business-Type Activities - Enterprise Funds	
	Liquor	Water
Cash flows from operating activities:		
Receipts from customers and users	\$7,291,825	\$4,591,930
Receipts from interfund services provided	-	-
Payment to suppliers	(6,115,283)	(1,362,347)
Payment to employees	(708,695)	(754,063)
Operating contribution	-	-
Net cash flows from operating activities	<u>467,847</u>	<u>2,475,520</u>
Cash flows from noncapital financing activities:		
Intergovernmental revenue	-	-
Transfers in	-	-
Transfers out	(338,500)	-
Net cash flows from noncapital financing activities	<u>(338,500)</u>	<u>-</u>
Cash flows from capital and related financing activities:		
Acquisition of capital assets	(10,000)	(506,414)
Proceeds from sale of capital assets	-	2,700
Proceeds from issuance of interfund loan	-	755,000
Capital grants and contributions	-	-
Principal received on special assessments	-	-
Insurance reimbursement	-	-
Principal paid on revenue bonds	-	(1,445,000)
Repayment on interfund loan	-	(323,451)
Interest and paying agent fees on revenue bonds	-	(214,307)
Net cash flows from capital and related financing activities	<u>(10,000)</u>	<u>(1,731,472)</u>
Cash flows from investing activities:		
Investment income (loss)	(1,406)	4,397
Net increase (decrease) in cash and cash equivalents	117,941	748,445
Cash and cash equivalents - January 1	1,193,574	5,136,749
Cash and cash equivalents - December 31	<u>\$1,311,515</u>	<u>\$5,885,194</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	<u>\$702,017</u>	<u>\$1,725,728</u>
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:		
Depreciation	36,669	996,798
Operating contribution	-	-
Changes in assets and liabilities:		
Decrease (increase) in receivables	(3,304)	(74,930)
Decrease (increase) in prepaid items	-	-
Decrease (increase) in inventories	(97,347)	2,951
Decrease (increase) in deferred outflows of resources	301	391
Increase (decrease) in payables	(176,428)	(177,516)
Increase (decrease) in unearned revenue	4,492	-
Increase (decrease) in deferred inflows of resources	1,447	2,098
Total adjustments	<u>(234,170)</u>	<u>749,792</u>
Net cash provided by operating activities	<u>\$467,847</u>	<u>\$2,475,520</u>
Noncash investing and financing activities		
Capital contributions	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

Business-Type Activities - Enterprise Funds				Governmental Activities -
Sewer	Storm Water	Totals		Internal Service Funds
		2021	2020	
\$6,144,449	\$1,769,068	\$19,797,272	\$18,190,311	\$ -
-	-	-	-	1,778,875
(5,849,206)	(413,789)	(13,740,625)	(12,147,778)	(363,853)
(410,069)	(514,317)	(2,387,144)	(2,278,570)	(1,420,162)
-	-	-	160	-
<u>(114,826)</u>	<u>840,962</u>	<u>3,669,503</u>	<u>3,764,123</u>	<u>(5,140)</u>
-	-	-	118,410	70,054
-	-	-	80,996	-
-	-	(338,500)	(338,500)	-
<u>-</u>	<u>-</u>	<u>(338,500)</u>	<u>(139,094)</u>	<u>70,054</u>
(712,338)	(512,931)	(1,741,683)	(3,742,698)	-
15,398	-	18,098	-	-
210,000	155,000	1,120,000	3,285,970	-
-	275,449	275,449	163,816	-
-	880	880	1,497	-
-	-	-	-	55,175
(245,000)	(185,000)	(1,875,000)	(730,000)	-
-	-	(323,451)	-	-
(10,062)	(7,498)	(231,867)	(286,988)	-
<u>(742,002)</u>	<u>(274,100)</u>	<u>(2,757,574)</u>	<u>(1,308,403)</u>	<u>55,175</u>
(14,197)	(12,856)	(24,062)	262,616	(15,670)
(871,025)	554,006	549,367	2,579,242	104,419
3,719,792	2,137,743	12,187,858	9,608,616	2,493,783
<u>\$2,848,767</u>	<u>\$2,691,749</u>	<u>\$12,737,225</u>	<u>\$12,187,858</u>	<u>\$2,598,202</u>
<u>\$535,419</u>	<u>\$290,583</u>	<u>\$3,253,747</u>	<u>\$2,031,872</u>	<u>\$1,675,385</u>
322,715	358,812	1,714,994	1,561,013	-
-	-	-	160	-
(180,742)	(5,684)	(264,660)	(131,497)	11,589
(20,044)	-	(20,044)	12,300	-
-	-	(94,396)	62,835	-
232	283	1,207	(8,083)	(5,002,922)
(773,378)	21,079	(1,106,243)	225,331	(3,722,567)
-	174,551	179,043	9,659	-
972	1,338	5,855	533	7,033,375
<u>(650,245)</u>	<u>550,379</u>	<u>415,756</u>	<u>1,732,251</u>	<u>(1,680,525)</u>
<u>(\$114,826)</u>	<u>\$840,962</u>	<u>\$3,669,503</u>	<u>\$3,764,123</u>	<u>(\$5,140)</u>
<u>\$ -</u>	<u>\$275,449</u>	<u>\$275,449</u>	<u>\$163,816</u>	<u>\$ -</u>

The accompanying notes are an integral part of these financial statements.

CITY OF FRIDLEY, MINNESOTA
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
December 31, 2021

	2021
Assets:	
Cash and investments	\$6,337
Accounts receivables	5,829
Total assets	\$12,166
Liabilities:	
Accounts payable	12,166
Net Position:	
Restricted	\$ -

The accompanying notes are an integral part of these financial statements.

Exhibit A-10

CITY OF FRIDLEY, MINNESOTA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION - FIDUCIARY FUNDS
For The Year Ended December 31, 2021

	2021
Additions:	
Tax collections from other government	\$90,924
Total additions	90,924
Deductions:	
Payments of tax to other governments	86,378
Administrative fee	4,546
Total deductions	90,924
Net increase in fiduciary net position	-
Net position - beginning	-
Net position - ending	\$ -



This page intentionally left blank

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

1. Summary of Significant Accounting Policies

The City of Fridley, Minnesota was incorporated July 1, 1949, under Chapter 410.03 of the Statutes of the State of Minnesota providing for a council-manager form of government under the "Home Rule Charter City" concept. The City provides the following services as authorized by its charter: general administrative services, public safety (police and fire), public improvements, planning and zoning, and culture and recreation.

The financial statements of the City of Fridley, Minnesota have been prepared in conformity with generally accepted accounting principles as applied to governmental units by the Governmental Accounting Standards Board (GASB). The following is a summary of the significant accounting policies.

A. Financial Reporting Entity

As required by generally accepted accounting principles, the financial statements of the reporting entity include those of the City of Fridley, Minnesota (the primary government) and its component units. The component units discussed below are included in the City's reporting entity because of the significance of their operational or financial relationships with the City.

Component Units

In conformity with generally accepted accounting principles, the financial statements of the component units have been included in the financial reporting entity as discretely presented component units.

Discretely Presented Component Unit - The Fridley Housing and Redevelopment Authority (HRA) is governed by commissioners appointed by the Fridley City Council. The HRA is responsible for providing housing and redevelopment assistance to the City and its residents. Funding for the various programs administered by the HRA is provided through the issuance of tax increment revenue bonds and general obligation tax increment bonds guaranteed by the City. Separate financial statements are not prepared for the HRA.

B. Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental Activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or business-type activity is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or business-type activity. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or business-type activity and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or business-type activity. Taxes and other items not included among program revenues are reported instead as *general revenues*.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund financial statements and the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers all revenues, except reimbursement grants, to be available if they are collected within 60 days of the end of the current fiscal period. Reimbursement grants are considered available if they are collected within one year of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, special assessments, intergovernmental revenues, charges for services and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the government.

The government reports the following major governmental funds:

The *General Fund* is the government's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Debt Service Fund* services debt on the general obligation improvement bonds that were issued to finance construction of public improvements. Special assessment improvements are paid for completely or in part by property owners deemed to have benefited from such improvements.

The *CARES/ARPA Fund* is used to account for monies received as a result of the pandemic.

The *Street Improvements Fund* is used to account for repairs and replacements of city streets and street related equipment such as signs and street lights.

The *Community Investment Fund* is used to account for capital costs associated with the parks and public utilities maintained by the City.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

The government reports the following major proprietary funds:

The *Liquor Fund* accounts for operations of the municipal liquor stores.

The *Water Fund* accounts for the water service charges which are used to finance the water system operating expenses.

The *Sewer Fund* accounts for the sewer service charges which are used to finance the sanitary sewer system operating expenses.

The *Storm Water Fund* accounts for storm sewer charges which are used to finance the storm sewer operating expenses.

Additionally, the government reports the following fund types:

Internal Service Funds are used to account for employee fringe benefits, pension benefits, and insurance deductibles that are provided on a cost reimbursement or fee basis to departments or agencies within the City. These funds are essential for segregating costs for determining the total cost of providing a service and for assuring that the goods and services provided are properly utilized.

Fiduciary Funds - Custodial Funds are used to account for monies on behalf of the North Metro Convention and Tourism Bureau.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are transactions that would be treated as revenues, expenditures or expenses if they involved external organizations, such as buying goods and services or payments in lieu of taxes, are similarly treated when they involve other funds of the City of Fridley. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the liquor, water, sewer, and storm water enterprise funds are charges to customers for sales and services. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for an allowable use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

D. Budgets

The City Charter grants the City Council full authority over the financial affairs of the City. The City Manager is charged with the responsibility of preparing the estimates of the annual budget and the enforcement of the provisions of the budget as specified in the City Charter. Upon adoption of the annual budget resolution by the Council, it becomes the formal appropriation budget for City operations. All budget adjustments must be approved by the Council. Budgets for the General, Special Revenue and Capital Improvement Capital Projects Funds are adopted on a basis consistent with accounting principles generally accepted in the United States of America. Budgeted expenditure appropriations lapse at year end.

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the appropriation, is not employed by the City because it is, at present, not considered necessary to assure effective budgetary control or to facilitate effective cash management.

E. Legal Compliance Budgets

The City follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The City Manager submits to the City Council a proposed operating budget for the fiscal year commencing the following January 1. The operating budget includes expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of a resolution.
4. The City Council may authorize transfer of budgeted amounts between departments within any fund.
5. Reported budget amounts are as originally adopted or as amended by Council approved transfers. The City Charter limits appropriations to the total estimated revenues and fund balances. If actual revenues exceed the original estimates, appropriations may be increased by the Council up to the amount of revenue increases.
6. All budget amounts lapse at the end of the year to the extent they have not been expended or encumbered. Encumbrances are reappropriated into the following year's budget.
7. Annual budgets are legally adopted for the General Fund and for the following Special Revenue Funds: Cable TV Fund, Solid Waste Abatement Fund, Springbrook Nature Fund, and the Police Activity Fund. Formal budgeting integration is employed as a management control device during the year for each of these funds. Formal budgetary integration is not employed for Debt Service Funds because effective budgetary control is achieved through the bond indenture provisions. Budgetary control for other Capital Projects Funds is accomplished through the use of project controls.
8. As required by the City Charter, budgetary control is maintained within department at the departmental level. This is the level of control at which expenditures may not legally exceed appropriations.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

9. The General Fund budget includes prior year encumbrances which were reappropriated to the current year. Expenditures for the items encumbered are included in the current year's expenditures.

The following is a listing of funds whose expenditures exceeded budgeted appropriations:

	<u>Final Budget</u>	<u>Actual</u>	<u>Amount Over Budget</u>
Nonmajor Funds:			
Solid Waste Abatement Fund	\$538,770	\$561,266	\$22,496

F. Cash and Investments

Cash balances from all funds are combined and invested to the extent available in certificates of deposit, U.S. government securities and other securities authorized by State Statute. Investment income is allocated to the respective funds on the basis of applicable cash balance participation by each fund. Investments are stated at fair value, based upon quoted market prices as of the balance sheet date. Investment income is accrued at the balance sheet date.

The City provides temporary advances to funds that have insufficient cash balances by means of an advance from another fund shown as interfund receivables in the advancing fund, and an interfund payable in the fund with the deficit, until adequate resources are received. These interfund balances are eliminated on the government-wide financial statements.

For purposes of the statement of cash flows the City considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. All of the cash and investments allocated to the proprietary funds have original maturities of 90 days or less. Therefore the entire balance in the Proprietary Funds is considered cash equivalents.

Restricted cash balances relate to unspent bond proceeds.

Investments are stated at fair value, except for investments in external investment pools that meet GASB 79 requirements, which are stated at amortized cost. Investment income is accrued at the balance sheet date.

G. Receivables and Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. Short-term interfund loans are classified as "due from/to other funds." All short-term interfund receivables and payables at December 31, 2021 are planned to be eliminated in 2022. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Uncollectible property taxes and special assessments are not material and therefore have not been reported. Because utility bills are considered liens on property, no estimated uncollectible amounts are established. Uncollectible amounts are not material for other receivables and have not been reported.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

H. Property Tax Revenue Recognition

The City Council annually adopts a tax levy and certifies it to the County in December (levy/assessment date) of each year for collection in the following year. The County is responsible for billing and collecting all property taxes for itself, the City, the local School District and other taxing authorities. Such taxes become a lien on January 1 and are recorded as receivables by the City at that date. Real property taxes are payable (by property owners) on May 15 and October 15 of each calendar year. Personal property taxes are payable by taxpayers on February 28 and June 30 of each year. These taxes are collected by the County and remitted to the City on or before July 7 and December 2 of the same year. Delinquent collections for November and December are received the following January. The City has no ability to enforce payment of property taxes by property owners. The County possesses this authority.

Government-Wide Financial Statements

The City recognizes property tax revenue in the period for which the taxes were levied. Uncollectible property taxes are not material and have not been reported.

Governmental Fund Financial Statements

The City recognizes property tax revenue when it becomes both measurable and available to finance expenditures of the current period. In practice, current and delinquent taxes and State credits received by the City in July, December and January are recognized as revenue for the current year. Taxes collected by the County by December 31 (remitted to the City the following January) and taxes and credits not received at year end are classified as delinquent and due from County taxes receivable. The portion of delinquent taxes not collected by the City in January is fully offset by deferred inflows of resources because they are not available to finance current expenditures.

I. Special Assessment Revenue Recognition

Special assessments are levied against the benefited properties for the assessable costs of special assessment improvement projects in accordance with State Statutes. The City usually adopts the assessment rolls when the individual projects are complete or substantially complete. The assessments are collectible over a term of years generally consistent with the term of years of the related bond issue. Collection of annual installments is handled by the County in the same manner as property taxes. Property owners are allowed to prepay future installments without interest or prepayment penalties.

Once a special assessment roll is adopted, the amount attributed to each parcel is a lien upon that property until full payment is made or the amount is determined to be excessive by the City Council or court action. If special assessments are allowed to go delinquent, the property is subject to tax forfeit sale. Proceeds of sales from tax forfeit properties are remitted to the City in payment of delinquent special assessments. Pursuant to State Statutes, a property shall be subject to a tax forfeit sale after three years unless it is homesteaded, agricultural or seasonal recreational land in which event the property is subject to such sale after five years.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

Government-Wide Financial Statements

The City recognizes special assessment revenue in the period that the assessment roll was adopted by the City Council. Uncollectible special assessments are not material and have not been reported.

Governmental Fund Financial Statements

Revenue from special assessments is recognized by the City when it becomes measurable and available to finance expenditures of the current fiscal period. In practice, current and delinquent special assessments received by the City are recognized as revenue for the current year. Special assessments that are collected by the County by December 31 (remitted to the City the following January) are also recognized as revenue for the current year. All remaining delinquent, deferred and special deferred assessments receivable in governmental funds are completely offset by deferred inflows of resources.

J. Inventories

Governmental Funds

Inventories of the general fund are stated at cost, which approximates market, using the first-in, first-out (FIFO) method. The primary government does not maintain material amounts of inventory within the other governmental funds. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

Proprietary Funds

Liquor fund inventories are valued on the average cost basis. Other proprietary funds inventory items are expensed at the time they are sold or used (consumption method).

K. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. Prepaid items are reported using the consumption method and recorded as expenditures/expenses at the time of consumption.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

L. Capital Assets

Capital assets, which include property, plant, equipment and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), and intangible assets such as easements are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an estimated useful life in excess of two years and an initial cost of more than the following:

Capitalization Threshold	
Land	\$1
Building and building improvements	\$25,000
Land improvements	\$25,000
Vehicles and equipment	\$10,000
Infrastructure	\$50,000

Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities) the government chose to include all such items regardless of their acquisition date or amount. The City was able to estimate the historical cost for the initial reporting of these assets through back-trending (i.e. estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost of the infrastructure to be capitalized to the acquisition year or estimated acquisition year).

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant and equipment of the primary government, and the component units, are depreciated using the straight line method over the following estimated useful lives:

Assets	
Improvements other than building	10 – 20 years
Buildings and structures	10 – 40 years
Machinery and equipment	3 – 25 years
Infrastructure	15 – 50 years

M. Compensated Absences

All liabilities for compensated absences, both current and long-term, for annual leave, severance and separation pay are accounted for in the Employee Benefit Fund, an Internal Service Fund. Each year compensated absence expenditures and expenses are recorded in the Governmental and Proprietary Funds respectively, equivalent to the full amount accrued by fund employees during the year. These charges are offset by a corresponding transfer of assets from the home department funds to the Employee Benefit Fund to fund the liability. This liability represents the maximum possible dilution of Employee Benefit Fund assets by retirements or extended leaves by employees. The personnel ordinance limits the annual accumulation of benefits that can be accumulated from year-to-year.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

N. Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts are generally immaterial and are expensed in the year of bond issuance. Material premiums and discounts are deferred and amortized over the life of the bonds.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses.

O. Fund Balance Classifications

In the fund financial statements, governmental funds report fund balance in classifications that disclose constraints for which amounts in those funds can be spent. These classifications are as follows:

Nonspendable - consists of amounts that are not in spendable form, such as prepaid items.

Restricted - consists of amounts related to externally imposed constraints established by creditors, grantors or contributors; or constraints imposed by state statutory provisions.

Committed - consists of internally imposed constraints. These constraints are established by Resolution of the City Council.

Assigned - consists of internally imposed constraints. These constraints reflect the specific purpose for which it is the City's intended use. Pursuant to City Council Resolution, the City Manager and/or the Finance Director are authorized to establish assignments of fund balance.

Unassigned - is the residual classification for the general fund and also reflects negative residual amounts in other funds.

When both restricted and unrestricted resources are available for use, it is the City's policy to first use restricted resources, and then use unrestricted resources as they are needed.

When committed, assigned or unassigned resources are available for use, it is the City's policy to use resources in the following order: 1) committed 2) assigned and 3) unassigned.

P. Interfund Transactions

Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund, are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. Interfund loans are reported as an interfund loan receivable or payable which offsets the movement of cash between funds. All other interfund transactions are reported as transfers.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

Q. Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles (GAAP) requires management to make estimates that affect amounts reported in the financial statements during the reporting period. Actual results could differ from such estimates.

R. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/expenditure) until then. The government has two items that qualify for reporting in this category. They are the pension and OPEB related deferred outflows of resources reported in the government-wide Statement of Net Position and the proprietary funds Statement of Net Position.

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The government has pension related deferred inflows of resources reported in the government-wide Statement of Net Position and the proprietary funds Statement of Net Position. The City also has a type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable revenue, is reported only in the governmental fund balance sheet. The governmental funds report unavailable revenues from the following sources: property taxes and special assessments.

S. Defined Benefit Pension Plans

For purposes of measuring the net pension liability, deferred outflows and inflows of resources, and pension expense, information about the fiduciary net position of the Public Employees Retirement Association (PERA) and additions to and deductions from PERA's fiduciary net position have been determined on the same basis as they are reported by PERA except that PERA's fiscal year end is June 30. For this purpose, plan contributions are recognized as of employer payroll paid dates and benefit payments and refunds are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

T. Reconciliation of Government-Wide and Fund Financial Statements

1. Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position

The governmental fund balance sheet includes reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that “long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds”. The details of this (\$61,063,629) difference are as follows:

Bonds payable	\$58,065,000
Premium on bonds payable	2,135,244
Accrued interest payable	<u>863,385</u>
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	 <u><u>\$61,063,629</u></u>

2. Explanation of certain differences between the governmental fund statement of revenues, expenditures and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures and changes in fund balances includes reconciliation between *net changes in fund balances – total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that “governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense”. The details of this (\$3,591,952) difference are as follows:

Net book value of capital asset disposals	\$ -
Capital outlay	1,269,628
Depreciation expense	<u>(4,861,580)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	 <u><u>(\$3,591,952)</u></u>

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

Another element of that reconciliation states that “revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds”. The details of this (\$333,215) difference are as follows:

Unavailable revenue - general property taxes:	
At December 31, 2020	271,343
At December 31, 2021	(226,738)
Unavailable revenue - special assessments:	
At December 31, 2020	1,465,491
At December 31, 2021	(1,226,881)
Unavailable revenue - miscellaneous	
At December 31, 2020	50,000
At December 31, 2021	<u>-</u>
Net adjustments to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u><u>\$333,215</u></u>

Another element of that reconciliation states that “the issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal on long-term debt consumes the current financial resources of governmental funds”. Neither transaction, however, has any effect on net position. The details of this (\$2,270,328) difference are as follows:

Principal repayments:	
G.O. improvement bonds	\$2,070,000
Amortization of premium on bonds issuance	200,328
Bond Premium	-
Bond issuance	<u>-</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	<u><u>\$2,270,328</u></u>

U. Reclassifications

Certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year’s presentation.

V. Comparative Totals

The basic financial statements, required supplementary information, combining and individual fund financial statements and schedules, and supplementary financial information include certain prior-year summarized comparative information in total but not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

information should be read in conjunction with the City's financial statements for the year ended December 31, 2020, from which the summarized information was derived.

2. Deposits and Investments

A. Deposits

In accordance with Minnesota Statutes, the City maintains deposits at those depository banks authorized by the City Council, all of which are members of the Federal Reserve System.

Minnesota Statutes require that all City deposits be protected by insurance, surety bond, or collateral. The fair value of collateral pledged must equal 110% of the deposits not covered by insurance or bonds.

Minnesota Statutes require that securities pledged as collateral be held in safekeeping by the City Treasurer or in a financial institution other than that furnishing the collateral. Minnesota Statute 118.A.03 identifies allowable forms of collateral.

Custodial Credit Risk – Deposits: Custodial credit risk is the risk that in the event of a bank failure, the City's deposits may not be returned to it. State Statutes require that insurance, surety bonds or collateral protect all City deposits. The fair value of collateral pledged must equal 110% of deposits not covered by insurance or bonds. At times, deposits may be in excess of collateral pledged.

B. Investments

Subject to rating, yield, maturity and issuer requirements as prescribed by statute, Minnesota Statutes 118A.04 and 118A.05 authorized the City to invest in United States securities, state and local securities, commercial paper, time deposits, high-risk mortgage-backed securities, temporary general obligation bonds, repurchase agreements, Minnesota joint powers investment trust and guaranteed investment contracts.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

As of December 31, 2021 the City had the following investments and maturities:

Investment Type	Rating	Fair Value	Investment Maturities (in Years)			
			Less Than 1	1-5	6-10	Over 10 Years
Federal Home Loan Bank	AAA	\$681,099	\$ -	\$681,099	\$ -	\$ -
Federal National Mortgage Association	AAA	10,010,578	3,461,764	6,548,814	-	-
Federal Home Loan Mortgage Corporation	AAA	4,877,010	1,584,852	3,292,158	-	-
Local government bonds	Aaa-Aa3	7,593,657	1,003,790	6,589,867	-	-
International Bonds	N/A	747,668	-	747,668	-	-
International Development Finance Corp	N/A	4,894,742	-	4,894,742	-	-
US Treasury Note	N/A	12,505,173	-	12,505,173	-	-
Brokered CDs	N/R	1,658,466	247,375	1,411,091	-	-
Money market	N/R	4,174,291	4,174,291	-	-	-
Total		<u>\$47,142,684</u>	<u>\$10,472,072</u>	<u>\$36,670,612</u>	<u>\$ -</u>	<u>\$ -</u>
Total investments						\$47,142,684
Deposits						2,650,811
Petty cash						5,000
Total cash and investments						<u>\$49,798,495</u>

As of December 31, 2021 the HRA had the following investments and maturities:

Investment Type	Rating	Fair Value	Investment Maturities (in Years)			
			Less Than 1	1-5	6-10	Over 10 Years
Federal Home Loan Bank	AAA	\$248,835	\$ -	\$248,835	\$ -	\$ -
Federal National Mortgage Association	AAA	434,499	-	434,499	-	-
Federal Home Loan Mortgage Corp	AAA	1,257,854	-	1,257,854	-	-
Local Government Bonds	Aaa - AAA ₃	1,224,291	-	1,224,291	-	-
International Development Finance Corp	N/A	1,515,842	-	1,515,842	-	-
International Bonds	N/A	249,223	-	249,223	-	-
US Treasury Note	N/A	7,204,326	299,496	6,904,830	-	-
Money Market	N/R	2,139,099	2,139,099	-	-	-
Total		<u>\$14,273,969</u>	<u>\$2,438,595</u>	<u>\$11,835,374</u>	<u>-</u>	<u>-</u>
Total investments						\$14,273,969
Deposits						192,673
Total cash and investments						<u>\$14,466,642</u>

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. The hierarchy has three levels. Level 1 investments are valued using inputs that are based on quoted prices in active markets for identical assets. Level 2 investments are valued using inputs other than quoted prices included in Level 1 that are observable either directly or indirectly. Inputs for Level 2 include quoted prices for similar assets in active markets, quoted prices for identical or similar assets in inactive markets, inputs other than quoted prices that are observable for the asset, or inputs derived principally from or corroborated by observable market data by correlation or other means. Level 3 investments are valued using inputs that are unobservable.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

The City has the following recurring fair value measurements as of December 31, 2021:

Investment Type	12/31/2021	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Investments at fair value:				
Federal Home Loan Bank	\$681,099	\$ -	\$681,099	\$ -
Federal National Mortgage Association	10,010,578	-	10,010,578	-
Federal Home Loan Mortgage Corporation	12,505,173	-	12,505,173	-
Local government bonds	4,877,010	-	4,877,010	-
International Bonds	747,668	-	747,668	-
International Development Finance Corp	4,894,742	-	4,894,742	-
US Treasury	7,593,657	-	7,593,657	-
Brokered CDs	1,658,466	-	1,658,466	-
Total/Subtotal	42,968,393	\$ -	\$42,968,393	\$ -
Investments not categorized:				
External investment pool - US Bank Fund	4,174,291			
Total	<u>\$47,142,684</u>			

The HRA has the following recurring fair value measurements as of December 31, 2021:

Investment Type	12/31/2021	Fair Value Measurement Using		
		Level 1	Level 2	Level 3
Investments at fair value:				
Federal Home Loan Bank	\$248,835	\$ -	\$248,835	\$ -
Federal National Mortgage Association	434,499	-	434,499	-
Federal Home Loan Mortgage Corp	1,257,854	-	1,257,854	-
Local Government Bonds	1,224,291	-	1,224,291	-
International Development Finance Corp	1,515,842	-	1,515,842	-
International Bonds	249,223	-	249,223	-
US Treasury Note	7,204,326	-	7,204,326	-
Total/Subtotal	<u>\$12,134,870</u>	\$ -	\$12,134,870	\$ -
Investments not categorized:				
Money market	2,139,099			
Total	<u>\$14,273,969</u>			

The City's external investment pool PFM Fund is rated AAAM by Standard and Poor's and the fair value of the position in the pool is the same as the value of pool shares. The pool is managed to maintain a portfolio weighted average maturity of no greater than 60 days and seeks to maintain a constant net asset value (NAV) per share of \$1. The pool measures their investments in accordance with Government Accounting Standards Board Statement No. 79, at amortized cost. The PFM Fund has no redemption requirements.

The City's external investment pool investment is with the 4M fund which is regulated by Minnesota Statutes and the Board of Directors of the League of Minnesota Cities. The 4M fund is an unrated pool and the fair value of pool shares. The pool is managed to maintain a portfolio weighted average maturity of no greater than 60 days and seeks to maintain a constant net asset value (NAV) per share of \$1. The pool measures their investment in accordance with Government Accounting Standards Board Statements No. 79, at amortized cost. The 4M Liquid Asset Fund has no redemption requirement. The 4M Plus Fund requires funds to be deposited for a minimum of 14 calendar days. Withdrawals prior to the 14-day restriction period are subject to a penalty equal to 7 days interest on the amount withdrawn.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

C. Investment Risks

Custodial credit risk – investments – For investments in securities, custodial credit risk is the risk that in the event of failure of the counterparty to a transaction, the City will not be able to recover the value of its investment securities that are in the possession of an outside party. Investments in investment pools and money markets are not evidenced by securities that exist in physical or book entry form, and therefore are not subject to custodial credit risk disclosures. The City policy is to limit its exposure by holding investments in securities with a major bank's corporate trust department. Investments are delivered to the City's trust account and then payment is released to the broker-dealer.

Interest rate risk – Interest rate risk is the risk that changes in interest rates of debt investments could adversely affect the fair value of an investment. The City's investment policy requires the City to diversify its investment portfolio to eliminate the risk of loss resulting from over concentration of assets in a specific maturity. The policy also states the City's investment portfolio will remain sufficiently liquid to enable the City to meet all operating requirements which might be reasonably anticipated.

Credit risk – Credit risk is the risk that an issuer or other counterparty to an investment will be unable to fulfill its obligation to the holder of the investment. State law limits investments to commercial paper to those rated in the highest quality category by at least two nationally recognized rating agencies; in any security of the State of Minnesota or any of its municipalities which is rated "A" or better by a national bond rating service for general obligation and rated "AA" or better for a revenue obligation; a general obligation of the Minnesota Housing Finance Agency to those rated "A" or better by a national bond rating agency; mutual funds or money market funds whose investments are restricted to securities described in MS 118A.04. The City's investment policy does not place further restrictions on investment options.

Concentration of credit risk (City) – Concentration of credit risk is the risk of loss that may be attributed to the magnitude of a government's investment in a single issuer. The City places no limit on the amount the City may invest in any one issuer. Investments in a single issuer exceeding 5% of the City's overall investment portfolio are in various holdings as follows:

International	10.38%
Federal Home Loan Mortgage Corporation	10.35%
US Treasury Note	26.53%
Federal National Mortgage Association	21.23%

Concentration of credit risk (HRA) – Concentration of credit risk is the risk of loss that may be attributed to the magnitude of a government's investment in a single issuer. The HRA places no limit on the amount the HRA may invest in any one issuer. Investments in a single issuer exceeding 5% of the HRA's overall investment portfolio are in various holdings as follows:

Various Local Gov't Bonds	10.62%
---------------------------	--------

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

3. Receivables

Significant receivables balances not expected to be collected within one year of December 31, 2021 are as follows:

	Primary Government					Total
	Major Funds					
	General	Debt Service	Street Improvements	Community Investment	Nonmajor Funds	
Special assessments receivable	\$86,375	\$224	\$791,996	\$11,941	\$40,064	\$930,600
Delinquent property taxes	141,672	34,070	-	-	5,258	181,000
	<u>\$228,047</u>	<u>\$34,294</u>	<u>\$791,996</u>	<u>\$11,941</u>	<u>\$45,322</u>	<u>\$1,111,600</u>

	HRA Component Unit			
	Major Funds			
	General Fund	Revolving Loan	BAE Northern Stacks	Total
Mortgage receivable	\$ -	\$1,806,444	\$ -	\$1,806,444
Allowance for uncollectible accounts	-	-	-	-
Delinquent tax increment	-	-	3,944	3,944
	<u>\$ -</u>	<u>\$1,806,444</u>	<u>\$3,944</u>	<u>\$1,806,444</u>

4. Unavailable Revenues

Governmental funds report deferred inflows of resources in connection with receivables that are not considered to be available to liquidate liabilities of the current period. At the end of the current fiscal year, the various components of unavailable revenue reported in the governmental funds were as follows:

	Property Taxes	Special Assessments	Miscellaneous	Total
Major funds:				
General	\$176,459	\$113,875	\$ -	\$290,334
Debt Service	44,546	295	-	44,841
Street Improvements	18	1,044,148	-	1,044,166
Community Investment	382	15,742	-	16,124
Nonmajor	5,363	52,791	-	58,154
Total unavailable revenue	<u>\$226,768</u>	<u>\$1,226,851</u>	<u>\$ -</u>	<u>\$1,453,619</u>

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

5. Capital Assets

Capital asset activity for the year ended December 31, 2021 was as follows:

Primary Government	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	\$5,502,104	\$ -		\$5,502,104
Construction in progress	43,471	168,700	(7,608)	204,563
Total capital assets, not being depreciated	<u>5,545,575</u>	<u>168,700</u>	<u>(7,608)</u>	<u>5,706,667</u>
Capital assets, being depreciated:				
Buildings and structures	53,577,177	5,145	-	53,582,322
Machinery and equipment	14,429,040	392,470	(691,591)	14,129,919
Improvements	5,330,908	98,135	-	5,429,043
Infrastructure	36,101,262	612,786	(245,813)	36,468,235
Total capital assets, being depreciated	<u>109,438,387</u>	<u>1,108,536</u>	<u>(937,404)</u>	<u>109,609,519</u>
Less accumulated depreciation for:				
Buildings and structures	5,972,623	2,104,365		8,076,988
Machinery and equipment	8,594,376	1,257,649	(691,591)	9,160,434
Improvements	1,658,501	296,578		1,955,079
Infrastructure	20,261,180	1,202,988	(245,813)	21,218,355
Total accumulated depreciation	<u>36,486,680</u>	<u>4,861,580</u>	<u>(937,404)</u>	<u>40,410,856</u>
Total capital assets being depreciated - net	<u>72,951,707</u>	<u>(3,753,044)</u>	<u>0</u>	<u>69,198,663</u>
Governmental activities capital assets - net	<u>\$78,497,282</u>	<u>(\$3,584,344)</u>	<u>(\$7,608)</u>	<u>\$74,905,330</u>
Primary Government				
	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	\$699,047	\$ -		\$699,047
Construction in progress	289,786	33,860	(289,786)	33,860
Total capital assets, not being depreciated	<u>988,833</u>	<u>33,860</u>	<u>(289,786)</u>	<u>732,907</u>
Capital assets, being depreciated:				
Buildings and structures	8,726,784	1,028,580	(13,133)	9,742,231
Machinery and equipment	4,743,735	9,997	(59,167)	4,694,565
Infrastructure	46,451,932	959,031		47,410,963
Total capital assets, being depreciated	<u>59,922,451</u>	<u>1,997,608</u>	<u>(72,300)</u>	<u>61,847,759</u>
Less accumulated depreciation for:				
Buildings and structures	3,568,968	373,706	(7,486)	3,935,188
Machinery and equipment	3,672,921	230,264	(59,167)	3,844,018
Infrastructure	26,958,820	1,111,024		28,069,844
Total accumulated depreciation	<u>34,200,709</u>	<u>1,714,994</u>	<u>(66,653)</u>	<u>35,849,050</u>
Total capital assets being depreciated - net	<u>25,721,742</u>	<u>282,614</u>	<u>(5,647)</u>	<u>25,998,709</u>
Business-type activities capital assets - net	<u>\$26,710,575</u>	<u>\$316,474</u>	<u>(\$295,433)</u>	<u>\$26,731,616</u>
Component Unit				
Capital assets, not being depreciated:				
Land	<u>\$1,011,755</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$1,011,755</u>

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	\$910,132
Public safety	1,194,300
Public works, including depreciation of general infrastructure assets	2,403,865
Community development	20,853
Parks and recreation	332,430
Total depreciation expense - governmental activities	<u>\$4,861,580</u>
Business-type activities:	
Liquor	\$36,669
Water	996,798
Sewer	322,715
Storm water	358,812
Total depreciation expense - business-type activities	<u>\$1,714,994</u>

6. Long-Term Debt

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. The reporting entity's long-term debt is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type activities.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

As of December 31, 2021, the governmental long-term bonded debt and loans of the financial reporting entity consisted of the following:

Governmental Activities:

\$1,280,000 General Obligation Equipment Certificates, Series 2012A due in varying annual installments of \$135,000 - \$150,000 through February 1, 2022; interest at 1.00% - 1.65%	150,000
\$49,130,000 General Obligation Improvement Bonds, Series 2017A due in varying annual installments of \$1,060,000 - \$2,925,000 through February 1, 2042; interest at 3.00% - 5.00%	44,495,000
\$9,510,000 General Obligation Tax Increment Bonds, Series 2019A due in varying annual installments of \$930,000- \$1,150,000 beginning February 1, 2027 through February 1, 2035; interest at 2.125% - 5.00%	9,510,000
\$4,540,000 General Obligation Tax Increment Bonds, Series 2020A due in varying annual installments of \$630,000- \$860,000 beginning February 1, 2021 through February 1, 2026; interest at 5.00%	3,910,000
Unamortized premium	<u>2,135,244</u>
Subtotal governmental activities	<u>\$60,200,244</u>

Business-Type Activities:

\$2,810,000 General Obligation Utility Revenue Bonds of 2010A due in varying annual installments of \$160,000 - \$265,000 through February 1, 2026; interest at 2.50% - 3.50%	-
\$5,995,000 General Obligation Water Revenue Bonds of 2016A due in varying annual installments of \$275,000 - \$575,000 through February 1, 2031; interest at 2.00% - 2.25%	3,580,000
Unamortized premium	<u>108,505</u>
Subtotal business-type activities	<u>3,688,505</u>
Total primary government	<u><u>\$63,888,749</u></u>

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

Annual debt service requirements to maturity for general obligation bonds and loans are as follows:

Year Ending December 31,	Primary Government							
	Governmental Activities						Business-Type Activities	
	G.O. Improvement		G.O. Tax Increment		G.O. Equipment Certificates		Revenue Bonds	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2022	\$1,250,000	\$1,594,112	\$705,000	\$426,663	\$150,000	\$1,238	\$565,000	\$66,763
2023	1,465,000	1,526,238	745,000	390,413	-	-	575,000	55,362
2024	1,535,000	1,451,238	780,000	352,288	-	-	285,000	46,763
2025	1,615,000	1,372,488	820,000	312,288	-	-	290,000	41,012
2026	1,695,000	1,289,738	860,000	270,288	-	-	295,000	35,163
2027	1,780,000	1,211,763	930,000	225,538	-	-	300,000	29,212
2028	1,850,000	1,139,163	975,000	177,912	-	-	310,000	23,113
2029	1,925,000	1,073,288	1,025,000	143,287	-	-	315,000	16,862
2030	1,985,000	1,014,637	1,045,000	122,587	-	-	320,000	10,512
2031	2,040,000	954,263	1,065,000	101,487	-	-	325,000	3,656
2032	2,105,000	890,771	1,085,000	79,987	-	-	-	-
2033	2,170,000	822,619	1,105,000	58,087	-	-	-	-
2034	2,240,000	750,956	1,130,000	35,737	-	-	-	-
2035	2,315,000	676,937	1,150,000	12,219	-	-	-	-
2036	2,390,000	600,481	-	-	-	-	-	-
2037	2,465,000	520,047	-	-	-	-	-	-
2038	2,550,000	433,825	-	-	-	-	-	-
2039	2,640,000	343,000	-	-	-	-	-	-
2040	2,730,000	249,025	-	-	-	-	-	-
2041	2,825,000	151,812	-	-	-	-	-	-
2042	2,925,000	51,188	-	-	-	-	-	-
Total	\$44,495,000	\$18,117,589	\$13,420,000	\$2,708,781	\$150,000	\$1,238	\$3,580,000	\$328,418

Long-term liability activity for the year ended December 31, 2021, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
G.O. improvement bonds	\$59,840,000	\$ -	(\$1,925,000)	\$57,915,000	\$1,955,000
G.O. equipment certificates	295,000	-	(145,000)	150,000	150,000
Total bonds payable	60,135,000	-	(2,070,000)	58,065,000	2,105,000
Bond issuance premium/discount	2,335,572	-	(200,328)	2,135,244	-
Compensated absences	1,115,436	820,409	(787,444)	1,148,401	830,934
Total governmental activities long-term debt	\$63,586,008	\$820,409	(\$3,057,772)	\$61,348,645	\$2,935,934
Business-type activities:					
Bonds payable:					
G.O. revenue bonds	\$5,455,000	\$ -	(\$1,875,000)	\$3,580,000	\$565,000
Bond issuance premium/discount	120,343	-	(11,838)	108,505	-
Total business-type activities long-term debt	\$5,575,343	\$ -	(\$1,886,838)	\$3,688,505	\$565,000

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

Compensated absences are generally liquidated by the Employee Benefits Fund. All long-term bonded indebtedness outstanding at December 31, 2021 is backed by the full faith and credit of the City, including improvement and revenue bond issues. Delinquent assessments receivable at December 31, 2021 totaled \$53,327.

Revenues Pledged

Bond Issue	Use of Proceeds	Revenue Pledged				Remaining Principal	Current Year	
		Type	Percent of total debt service	Debt service as a % of net revenues	Term of Pledge		Principal and Interest paid	Pledged Revenue received
2020A	Housing Redevelopment	Tax Increment	100%		2020-2026	\$3,910,000	\$841,250	\$ -
2019A	Housing Redevelopment	Tax Increment	100%		2020-2035	9,510,000	248,787	-
2017A	Building Improvements	Property Taxes	100%		2017-2042	44,495,000	2,867,664	3,022,389
2012A	Capital Equipment	Property Taxes	100%		2013-2022	150,000	148,525	160,511
2016A Water Revenue Bonds	Infrastructure Improvements	Water Customer Net Revenue	100%	13.56%	2016-2031	3,580,000	632,962	4,666,860
2010A Utility Revenue Bonds	Infrastructure Improvements	Water, Sewer and Storm Customer Net Revenue	100%	10.91%	2011-2026	-	1,373,875	12,592,252

7. Defined Benefit Pension Plans

A. Plan Description

The City participates in the following cost-sharing multiple-employer defined benefit pension plans administered by the Public Employees Retirement Association of Minnesota (PERA). PERA's defined benefit pension plans are established and administered in accordance with Minnesota Statutes, Chapters 353 and 356. PERA's defined benefit pension plans are tax qualified plans under Section 401(a) of the Internal Revenue Code.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

1. General Employees Retirement Fund (GERF)

All full-time (with the exception of employees covered by PEPFF) and certain part-time employees of the City are covered by the General Employees Retirement Fund (GERF). GERF members belong to the Coordinated Plan. Coordinated Plan members are covered by Social Security.

2. Public Employees Police and Fire Fund (PEPFF)

The PEPFF, originally established for police officers and firefighters not covered by a local relief association, now covers all police officers and firefighters hired since 1980. Effective July 1, 1999, the PEPFF also covers police officers and firefighters belonging to local relief associations that elected to merge with and transfer assets and administration to PERA..

B. Benefits Provided

PERA provides retirement, disability, and death benefits. Benefit provisions are established by state statute and can only be modified by the state legislature. Vested, terminated employees who are entitled to benefits but are not receiving them yet, are bound by the provisions in effect at the time they last terminated their public service.

1. GERF Benefits

Benefits are based on a member's highest average salary for any five successive years of allowable service, age, and years of credit at termination of service. Two methods are used to compute benefits for PERA's Coordinated members. Members hired prior to July 1, 1989 receive the higher of Method 1 or Method 2 formulas. Only Method 2 is used for members hired after June 30, 1989. Under Method 1, the accrual rate for Coordinated members is 1.2% of average salary for each of the first ten years of service and 1.7% of average salary for each additional year. Under Method 2, the accrual rate for Coordinated Plan members is 1.7% of average salary for all years of service. For members hired prior to July 1, 1989 a full annuity is available when age plus years of service equal 90 and normal retirement age is 65. For members hired on or after July 1, 1989, normal retirement age is the age for unreduced Social Security benefits capped at 66.

Benefit increases are provided to benefit recipients each January. The postretirement increase is equal to 50% of the cost-of-living adjustment (COLA) announced by the SSA, with a minimum increase of at least 1% and a maximum of 1.5%. Recipients that have been receiving the annuity or benefit for at least a full year as of the June 30 before the effective date of the increase will receive the full increase. Recipients receiving the annuity or benefit for at least one month but less than a full year as of the June 30 before the effective date of the increase will receive a reduced prorated increase. For members retiring on January 1, 2024 or later, the increase will be delayed until normal retirement age (age 65 if hired prior to July 1, 1989, or age 66 for individuals hired on or after July 1, 1989). Members retiring under Rule of 90 are exempt from the delay to normal retirement.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

2. PEPFF Benefits

Benefits for PEPFF members first hired after June 30, 2010 but before July 1, 2014 vest on a prorated basis from 50% after five years up to 100% after ten years of credited service. Benefits for PEPFF members first hired after June 30, 2014 vest on a prorated basis from 50% after ten years up to 100% after twenty years of credited service. The annuity accrual rate is 3% of average salary for each year of service. For PEPFF members who were first hired prior to July 1, 1989, a full annuity is available when age plus years of service equal at least 90.

Benefit increases are provided to benefit recipients each January. Beginning in 2020, the postretirement increase will be fixed at 1%. Recipients that have been receiving the annuity or benefit for at least 36 months as of the June 30 before the effective date of the increase will receive the full increase. For recipients receiving the annuity or benefit for at least 25 months but less than 36 months as of the June 30 before the effective date of the increase will receive a reduced prorated increase.

C. Contributions

Minnesota Statutes Chapter 353 sets the rates for employer and employee contributions. Contribution rates can only be modified by the state legislature.

1. GERS Contributions

Coordinated Plan members were required to contribute 6.50% of their annual covered salary in fiscal year 2021 and the City was required to contribute 7.50%. The City's contributions to the GERS for the year ended December 31, 2021, were \$541,932. The City's contributions were equal to the required contributions as set by state statute.

2. PEPFF Contributions

Police and Fire members were required to contribute 11.80% of their annual covered salary in fiscal year 2021 and the City was required to contribute 17.70%. The City's contributions to the PEPFF for the year ended December 31, 2021, were \$839,373. The City's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

1. GERS Pension Costs

At December 31, 2021, the City reported a liability of \$4,214,932 for its proportionate share of GERS's net pension liability. The City net pension liability reflected a reduction due to the State of Minnesota's contribution of \$16 million. The State of Minnesota is considered a non-employer contributing entity and the state's contribution meets the definition of a special funding situation. The State of Minnesota's proportionate share of the net pension liability associated with the City totaled \$128,697. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City contributions received by PERA during the

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

measurement period for employer payroll paid dates from July 1, 2020 through June 30, 2021, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.987% at the end of the measurement period and 00946% for the beginning of the period.

City's proportionate share of the net pension liability	\$4,214,932
State of Minnesota's proportionate share of the net pension liability associated with the City	128,697
Total	<u><u>\$4,343,629</u></u>

For the year ended December 31, 2021, the City recognized pension expense of \$25,353 for its proportionate share of the GERF's pension expense. In addition, the City recognized an additional \$10,384 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$16 million to the GERF.

At December 31, 2021, the City reported its proportionate share of the GERF's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$26,433	\$128,989
Changes in actuarial assumptions	2,573,550	93,853
Net collective difference between projected and actual investment earnings	-	3,655,854
Changes in proportion	243,862	69,091
Contributions paid to PERA subsequent to the measurement date	272,033	-
Total	<u><u>\$3,115,878</u></u>	<u><u>\$3,947,787</u></u>

The \$272,033 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended December 31,</u>	<u>Pension Expense</u>
2022	(\$162,607)
2023	30,389
2024	23,906
2025	(995,630)
Thereafter	-
	<u><u>(\$1,103,942)</u></u>

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

2. PEPFF Pension Costs

At December 31, 2021, the City reported a liability of \$3,006,527 for its proportionate share of the PEPFF's net pension liability. The net pension liability was measured as of June 30, 2021 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportionate share of the net pension liability was based on the City's contributions received by PERA during the measurement period for employer payroll paid dates from July 1, 2020 through June 30, 2021, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.3895% at the end of the measurement period and 0.4043% for the beginning of the period.

The State of Minnesota also contributed \$18 million to PEPFF during the plan fiscal year ended June 30, 2021. The contribution consisted of \$9 million in direct state aid that meets the definition of a special funding situation and \$9 million in supplemental state aid that does not meet the definition of a special funding situation. The direct state aid was paid on October 1, 2020. Thereafter, by October 1 of each year, the state will pay \$9 million to the PEPFF until full funding is reached or July 1, 2048, whichever is earlier. The \$9 million in supplemental state aid will continue until the fund is 90% funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90% funded, whichever occurs later. Strong asset returns for the fiscal year ended 2021 will accelerate the phasing out of these state contributions, although we do not anticipate them to be phased out during the fiscal year ending 2022.

The State of Minnesota is included as a non-employer contributing entity in the PEPFF Schedule of Employer Allocations and Schedule of Pension Amounts by Employer, Current Reporting Period Only (pension allocation schedules) for the \$9 million in direct state aid. PEPFF employers need to recognize their proportionate share of the State of Minnesota's pension expense (and grant revenue) under GASB 68 special funding situation accounting and financial reporting requirements. For the year ended December 31, 2021, the City recognized pension expense of (\$358,070) for its proportionate share of the Police and Fire Plan's pension expense. The City recognized an additional \$36,529 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of \$9 million to the PEPFF.

The State of Minnesota is not included as a non-employer contributing entity in the Police and Fire Pension Plan pension allocation schedules for the \$9 million in supplemental state aid. The City also recognized \$36,529 for the year ended December 31, 2021 as revenue and an offsetting reduction of net pension liability for its proportionate share of the State of Minnesota's on-behalf contributions to the Police and Fire Fund.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

At December 31, 2021, the City reported its proportionate share of the PEPFF's deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual economic experience	\$574,397	\$ -
Changes in actuarial assumptions	4,418,808	1,534,424
Net collective difference between projected and actual investment earnings	-	5,736,680
Changes in proportion	196,335	338,150
Contributions paid to PERA subsequent to the measurement date	420,597	
Total	<u>\$5,610,137</u>	<u>\$7,609,254</u>

The \$420,597 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended December 31, 2022. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as outflows:

<u>Year Ended December 31,</u>	<u>Pension Expense</u>
2022	(\$1,940,422)
2023	(341,279)
2024	(439,703)
2025	(638,905)
2026	940,595
Thereafter	-
	<u>(\$2,419,714)</u>

The net pension liability will be liquidated by the general, water, sewer, storm water and liquor funds.

E. Actuarial Assumptions

The total pension liability in the June 30, 2021 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Inflation	2.25 percent per year
Investment Rate of Return	6.50 percent

The long-term investment rate of return is based on a review of inflation and investment return assumptions from a number of national investment consulting firms. The review provided a range of investment return rates deemed to be reasonable by the actuary. An investment return of 6.50% was deemed to be within that range of reasonableness for financial reporting purposes.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

Salary growth assumptions in the GERF range in annual increments from 10.25% after one year of service to 3.0% after 29 years of service and 6.0% per year thereafter. In the PEPFF, salary growth assumptions range from 11.75% after one year of service to 3.0% after 24 years of service.

Mortality rates for GERF were based on the Pub-2010 General Employee Mortality Table. Mortality rates for PEPFF were based on the Pub-2010 Public Safety Employee Mortality tables. The tables are adjusted slightly to fit PERA's experience. Cost of living benefit increases after retirement are assumed to be 1.25% per year for GERF and 1.0% per year for PEPFF.

Actuarial assumptions for GERF are reviewed every four years. The most recent four-year experience study for GERF was completed in 2019. The assumption changes were adopted by the Board and become effective with the July 1, 2020 actuarial valuation. The most recent four-year experience study for PEPFF was completed in 2020 and adopted by the Board and became effective with the July 1, 2021 actuarial valuation.

The following changes in actuarial assumptions and plan provisions occurred in 2021:

General Employees Fund

Changes in Actuarial Assumptions:

- The investment return and single discount rates were changed from 7.50% to 6.50% for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

Police and Fire Fund

Changes in Actuarial Assumptions:

- The investment return and single discount rates were changed from 7.50% to 6.50% for financial reporting purposes.
- The inflation assumption was changed from 2.50% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.00%.
- The base mortality tables for healthy annuitants, disabled annuitants and employees were changed from RP-2014 tables to Pub-2010 Public Safety Mortality tables. The mortality improvement scale was changed from MP-2019 to MN-2020.
- Assumed salary increase and retirement rates were modified as recommended in the July 14, 2020 experience study. The changes result in a decrease in gross salary increase rates, slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations.
- Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities.
- Assumed percent married for active female members was changed from 60% to 70%.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

The State Board of Investment, which manages the investments of PERA, prepares an analysis of the reasonableness on a regular basis of the long-term expected rate of return using a building-block method in which best-estimate ranges of expected future rates of return are developed for each major asset class. These ranges are combined to produce an expected long-term rate of return by weighting the expected future rates of return by the target asset allocation percentages. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	33.5%	5.10%
International equity	16.5%	5.30%
Fixed income	25.0%	0.75%
Private markets	25.0%	5.90%
Total	<u>100%</u>	

F. Discount Rate

The discount rate used to measure the total pension liability in 2021 was 6.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at rates set in Minnesota Statutes. Based on these assumptions, the fiduciary net position of the GERF and the PEPFF was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

G. Pension Liability Sensitivity

The following presents the City's proportionate share of the net pension liability, calculated using the discount rate disclosed in the preceding paragraph, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate one percentage point lower or one percentage point higher than the current discount rate:

	<u>1% Decrease in Discount Rate (5.5%)</u>	<u>Discount Rate (6.5%)</u>	<u>1% Increase in Discount Rate (7.5%)</u>
City's Proportionate share of the GERF net pension liability	\$8,596,310	\$4,214,932	\$619,744
City's Proportionate share of the PEPFF net pension liability	\$9,545,216	\$3,006,527	(\$2,353,577)

The net pension liability is generally liquidated by the Employee Benefits Internal Service Fund.

H. Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in a separately-issued PERA financial report that includes financial statements and required supplementary information. That report may be obtained at www.mnpera.org.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

I. Pension Expense

Pension expense recognized by the City for the year ended December 31, 2021 is as follows

GERF	\$25,353
PEPFF	<u>(358,070)</u>
Total	<u><u>(\$332,717)</u></u>

8. Defined Contribution Plan

Five Council members of the City of Fridley are covered by the Public Employees Defined Contribution Plan (PEDCP), a multiple-employer deferred compensation plan administered by PERA. The PEDCP is a tax qualified plan under Section 401(a) of the Internal Revenue Code and all contributions by or on behalf of employees are tax deferred until time of withdrawal.

Plan benefits depend solely on amounts contributed to the plan plus investment earnings, less administrative expenses. Minnesota Statutes, Chapter 353D.03, specifies plan provisions, including the employee and employer contribution rates for those qualified personnel who elect to participate. An eligible elected official who decides to participate contributes 5% of salary which is matched by the elected official's employer. For ambulance service personnel, employer contributions are determined by the employer, and for salaried employees must be a fixed percentage of salary. Employer contributions for volunteer personnel may be a unit value for each call or period of alert duty. Employees who are paid for their services may elect to make member contributions in an amount not to exceed the employer share. Employer and employee contributions are combined and used to purchase shares in one or more of the seven accounts of the Minnesota Supplemental Investment Fund. For administering the plan, PERA receives 2% of employer contributions and twenty-five hundredths of 1% (.0025) of the assets in each member's account annually.

Total contributions made by the City during fiscal year 2021 were:

Contribution Amount		Percentage of Covered Payroll		Required
Employee	Employer (Pension Expense)	Employee	Employer	Rate
\$2,138	\$2,138	5%	5%	5%

9. Defined Contribution Pension Plan - Fridley Volunteer Firefighters Relief Association

Plan Description

The Fridley Volunteer Firefighters Relief Association (Association), is a single employer public employee retirement system that acts as a common investment administrator for all of the City's firefighters. Pursuant to a 1987 amendment to its by-laws, the pension plan is a defined contribution plan, prior to 1987 the pension plan was a defined benefit pension plan.

Benefits and contribution requirements are established by the Association's by-laws and can be amended by the Association's Board of Trustees with approval from the City of Fridley, Minnesota. All provisions are within limitations established by Minnesota Statutes.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

Type of Benefit

The exclusive pension provided by the Association is a “Defined Contribution Lump Sum Service Pension,” as defined in Minnesota Statutes §424A.02, Subdivision 4.

Contribution Made

The City collected and remitted \$184,950 and \$176,560 in State Aid to the Association for December 31, 2021 and 2020, respectively. This transaction is recorded as revenue and expenditures in the City’s financial statements.

During 2021 and as of December 31, 2021, the Association held no securities issued by the City or other related parties.

10. Post-Employment Benefits Other Than Pensions (OPEB)

A. Plan Description

In addition to providing the pension benefits described in Note 7, 8 and 9, the City provides post employment health care benefits, as defined in paragraph B, through its group health insurance plan (the plan). The plan is a single-employer defined benefit OPEB plan administered by the City. The authority to provide these benefits is established in Minnesota Statutes Sections 471.61 Subd. 2a and 299A.465. The benefits, benefit levels, employee contributions and employer contributions are governed by the City and can be amended by the City through its personnel manual and collective bargaining agreements with employee groups. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

B. Benefits Provided

The City is required by State Statute to allow retirees to continue participation in the City’s group health insurance plan if the individual terminates service with the City through service retirement or disability retirement. Covered spouses may continue coverage after the retiree’s death. The surviving spouse of an active employee may continue coverage in the group health insurance plan after the employee’s death.

The City provides health coverage for peace officers or firefighters disabled or killed in the line of duty in accordance with Minnesota Statute 299A.465. The amount of coverage provided is equal to the employer portion of health insurance premiums that would have otherwise been paid if the officer or firefighter was an active employee. During 2021, benefits were provided to three officers disabled in the line of duty.

All health care coverage is provided through the City’s group health insurance plans. The retiree is required to pay 100% of their premium cost for the City-sponsored group health insurance plan in which they participate. The premium is a blended rate determined on the entire active and retiree population. Since the projected claims costs for retirees exceed the blended premium paid by retirees, the retirees are receiving an implicit rate subsidy (benefit). The coverage levels are the same as those afforded to active employees. Upon a retiree reaching age 65, Medicare becomes the primary insurer.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

C. Participants

As of the January 1, 2021 actuarial valuation date, participants of the plan consisted of:

Active employees	146
Inactive employees or beneficiaries currently receiving benefits	<u>4</u>
Total	<u>150</u>

D. Total OPEB Liability and Changes in Total OPEB Liability

The City's total OPEB liability of \$1,509,036 was measured as of January 1, 2021 and was determined by an actuarial valuation as of January 1, 2021. Changes in the total OPEB liability during 2021 were:

Balance - beginning of year	\$1,598,105
Changes for the year:	
Service cost	40,554
Interest cost	46,853
Changes of benefit terms	-
Differences between expected and actual experience	(272,762)
Changes in assumptions	142,709
Benefit payments	<u>(46,423)</u>
Net changes	<u>(89,069)</u>
Balance - end of year	<u>\$1,509,036</u>

There were no plan changes since the measurement date of January 1, 2021.

E. Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.00%
Salary increases	3.00%
Discount rate	2.00%
20-year municipal bond yield	2.00%
Healthcare cost trend rates	6.5% as of January 1, 2021 grading to 5.00% over 6 years and then 4.00% over the next 48 years
Retirees' share of benefit-related costs	100%

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

Mortality rates were based on the Pub-2010 Public Retirement Plan Headcount – weighted mortality tables (General, Safety) with MP-2020 Generational Improvement Scale. The actuarial assumptions (retirement withdrawal) used in the January 1, 2021 valuation are similar to those used to value pension liabilities for Minnesota public employees. The state pension plans base their assumptions on periodic experience studies.

There were no changes in assumptions and other inputs since the prior measurements date are as follows:

Changes since prior valuation:

- The health care trend rates and salary increases were updated.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2018 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel) to Pub-2010 Public Retirement Plan Headcount – weighted mortality tables (General, Safety) with MP-2020 Generational Improvement Scale.
- The retirement and withdrawal tables for non-safety personnel were updated.
- The discount rate was changed from 2.90% to 2.00%.

F. Sensitivity of the Total OPEB Liability to Changes in The Discount Rate

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (1.00%) or 1% higher (3.00%) than the current discount rate:

	1% Decrease <u>(1.00%)</u>	Discount Rate <u>(2.00%)</u>	1% Increase <u>(3.00%)</u>
Total OPEB liability	\$1,696,173	\$1,509,036	\$1,347,566

G. Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (5.50% decreasing to 4.00% over 6 years) or 1% higher (7.50% decreasing to 6.00% over 6 years) than the current healthcare cost trend rates:

	1% Decrease <u>(5.50% decreasing to 4.00%)</u>	Healthcare Cost Trend Rates <u>(6.50% decreasing to 5.00%)</u>	1% Increase <u>(7.50% decreasing to 6.00%)</u>
Total OPEB liability	\$1,335,876	\$1,509,036	\$1,710,674

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

H. OPEB Expense and Deferred Outflows and Inflows of Resources Related To OPEB

For the year ended December 31, 2021, the City recognized \$125,350 of OPEB expense. At December 31, 2021, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$215,763	\$238,666
Changes in actuarial assumptions	236,913	38,142
Contributions subsequent to the measurement date	39,291	-
Total	<u>\$491,967</u>	<u>\$276,808</u>

\$39,291 reported as deferred outflows of resources related to OPEB resulting from City contributions after the measurement date will be recognized as a reduction of the OPEB liability in the year ended December 31, 2022. Amounts reported as deferred outflows and inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year Ended December 31,	OPEB Expense
2022	\$37,941
2023	37,941
2024	37,941
2025	37,941
2026	37,942
Thereafter	(13,838)

11. Interfund Receivables, Payables and Transfers

Interfund payables and receivables are representative of lending/borrowing arrangements to cover deficit cash balances at the end of the fiscal year. Interfund receivables and payables of the City are as follows:

	Interfund Receivables	Interfund Payables
Due From/Due To:		
Major Funds:		
General Fund	\$16,872	\$ -
Community Investment (1)	4,082,519	
Water (1)	-	3,717,519
Sewer	-	210,000
Storm Water	-	155,000
Nonmajor Governmental Funds:		
Police Activity	-	16,872
Total	<u>\$4,099,391</u>	<u>\$4,099,391</u>

(1) Interfund loan from Community Investment Fund to Water Fund to support capital costs related to the Locke Park Water Treatment Improvement Project
Balance was \$2,962,519 at December 31, 2021

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

Interfund receivables and payables of the HRA component unit at December 31, 2021 are as follows:

	Interfund Receivables	Interfund Payables
Due From/Due To:		
General Fund	\$10,622,922	\$ -
Capital Projects Funds:		
Lake Pointe	-	215,303
Gateway East	-	211,653
Gateway West	-	240,109
Gateway Northeast	-	2,901,765
BAE Hazardous Sub District	-	2,668,461
Northern Stacks VIII	-	12,368
Holly Center	-	25,247
Locke Point Park	-	4,348,016
Total	\$10,622,922	\$10,622,922

The above balances are not expected to be eliminated within one year of December 31, 2021.

Interfund Transfers:

	Transfer In	Transfer Out
Governmental Funds:		
Major Funds:		
General Fund (1) (2)	\$189,600	\$4,321,388
Street Improvements (2)	-	101,100
Community Investment (3)	4,482,190	260,802
Nonmajor Funds (4)	350,000	-
Total governmental funds	5,021,790	4,683,290
Proprietary Funds:		
Liquor	-	338,500
Total proprietary funds	-	338,500
Total	\$5,021,790	\$5,021,790

(1) Transfer of \$4,321,388 to Community Investment fund per City policy.

(2) Transfer of \$101,100 to finance General Fund

(3) Transfer of \$100,000 from Community Investment to finance park improvements

(4) Transfer of from Liquor fund to Capital Equipment (\$175,000) and Park Improvement (\$175,000)

Interfund transfers allow the City and HRA to allocate financial resources to the funds that receive benefit from services provided by another fund. Most of the interfund transfers fall under that category.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

12. Fund Balance

A. CLASSIFICATIONS

At December 31, 2021, a summary of the governmental fund balance classifications are as follows:

	General Fund	Debt Service	Street Improvements	Community Investment	CARES/ ARPA	Other Governmental	Total City	Component Unit
Nonspendable:								
Inventory	\$105,578	\$ -	\$ -	\$ -	\$ -	\$ -	\$105,578	\$ -
Mortgage loan receivable	-	-	-	-	-	-	-	1,806,444
Total nonspendable	105,578	-	-	-	-	-	105,578	1,806,444
Restricted for:								
Donations	20,849	-	-	-	-	2,218	23,067	-
Debt service	-	3,587,889	-	-	-	-	3,587,889	-
Tax increment	-	-	-	-	-	5,233	5,233	3,894,177
Police forfeitures	-	-	-	-	-	72,693	72,693	-
Cable television equipment	-	-	-	-	-	52,095	52,095	-
Unspent bond proceeds	-	-	-	-	-	-	-	-
Total restricted	20,849	3,587,889	-	-	-	132,239	3,740,977	3,894,177
Committed to:								
Cable television programming	-	-	-	-	-	1,138,931	1,138,931	-
Recycling programs	-	-	-	-	-	87,611	87,611	-
Nature Center activities	-	-	-	-	-	184,667	184,667	-
Community investment	-	-	-	13,339,393	-	-	13,339,393	-
Police activity	-	-	-	-	14,790	27,376	42,166	-
Capital equipment	-	-	-	-	-	1,351,720	1,351,720	-
Emergency reserves	-	-	-	-	-	36,466	36,466	-
Housing loan program	-	-	-	-	-	-	-	1,190,093
Total committed	-	-	-	13,339,393	14,790	2,826,771	16,180,954	1,190,093
Assigned to:								
Capital improvements	-	-	2,656,006	-	-	4,155,847	6,811,853	-
Total assigned	-	-	2,656,006	-	-	4,155,847	6,811,853	-
Unassigned								
	10,598,912	(52,012)	-	-	-	-	10,546,900	9,040,477
Total	\$10,725,339	\$3,535,877	\$2,656,006	\$13,339,393	\$14,790	\$7,114,857	\$37,386,262	\$15,931,191

B. MINIMUM UNASSIGNED FUND BALANCE POLICY

The City Council has formally adopted a policy regarding the minimum unassigned fund balance for the General Fund. The most significant revenue source of the General Fund is property taxes. This revenue source is received in two installments during the year – June and December. As such, it is the City’s goal to begin each fiscal year with sufficient working capital to fund operations between each semi-annual receipt of property taxes. The City’s policy for unassigned funds in the General Fund is equal to 35% - 50% of the following year General Fund expenditures.

At December 31, 2021, the unassigned fund balance of the General Fund was \$10,598,112, compared to its targeted unassigned fund balance of between \$6,871,865 and \$9,816,950.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

13. Tax Increment Districts

The HRA is the administering authority for the following Tax Increment Districts:

Year Established	District	District Name	Tax Capacity Values			Fiscal Disparity Adjustments	Retained By Authority
			Current	Original	Captured		
1985	6	Lake Pointe	\$872,226	\$326,940	\$545,286	\$ -	\$545,286
1992	12	McGlynn's	-	-	-	-	-
1995	13	Satellite Lane Apartments	46,455	1,403	45,052	-	45,052
2000	17	Gateway East	51,329	3,291	48,038	-	48,038
2007	18	Gateway West	46,798	4,430	42,368	-	42,368
2007	19	Main Street	226,008	45,628	180,380	-	180,380
2013	20	TIF 20 HSS 20A	2,347,304	12	2,347,292	-	2,347,292
2009	21	Gateway Northeast	473,848	28,419	445,429	-	445,429
2013	22	Northstar Transit Station	1,080,702	511,239	569,463	-	569,463
2017	23	Locke Point Park	106,735	42,487	64,248	-	64,248
2018	24	Northern Stacks VIII	156,578	115,566	41,012	-	41,012
1995	HR1/S5	Housing Replacement	-	-	-	-	-
1995	HR1/T7	Housing Replacement	2,765	384	2,381	-	2,381
2017	HR1/V5	Housing Replacement	2,342	208	2,134	-	2,134
1995	HR1/V6	Housing Replacement	5,364	316	5,048	-	5,048
1995	HR1/V9	Housing Replacement	2,526	286	2,240	-	2,240
1995	HR1/W1	Housing Replacement	2,320	357	1,963	-	1,963
1995	HR1/W2	Housing Replacement	2,297	286	2,011	-	2,011
1995	HR1/W6	Housing Replacement	7,858	516	7,342	-	7,342
1995	HR1/W7	Housing Replacement	2,865	170	2,695	-	2,695
1995	HR1/X8	Housing Replacement	5,697	637	5,060	-	5,060
2017	HR1/X9	Housing Replacement	3,087	164	2,923	-	2,923
1995	HR1/Y1	Housing Replacement	2,710	201	2,509	-	2,509
1995	HR1/Y2	Housing Replacement	2,647	181	2,466	-	2,466
2017	HR1/Y5	Housing Replacement	2,936	328	2,608	-	2,608
2015	HR1/Y4	Housing Replacement	2,897	251	2,646	-	2,646
2020	HR1/AA5	Housing Replacement	3,088	295	2,793	-	2,793
2020	HR1/AA7	Housing Replacement	3,119	299	2,820	-	2,820
2021	HR1/BB3	Housing Replacement	742	547	195	-	195
2021	HR1/BB4	Housing Replacement	437	350	87	-	87
		Totals	<u>\$5,463,680</u>	<u>\$1,085,191</u>	<u>\$4,378,489</u>	<u>\$ -</u>	<u>\$4,378,489</u>

14. Commitments and Contingencies

A. Risk Managements

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During 1987, the City established the Self Insurance Fund (an Internal Service Fund) to account for and finance its uninsured risks of loss.

Workers compensation coverage is provided through a pooled self-insurance program through the League of Minnesota Cities Insurance Trust (LMCIT). The City pays an annual premium to the LMCIT. The City is subject to supplemental assessments if deemed necessary by the LMCIT. The LMCIT reinsures through Workers Compensation Reinsurance Association (WCRA) as required by law. For workers compensation, the City is subject to a \$25,000 deductible.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

Property and casualty insurance coverage is provided through a pooled self-insurance program through LMCIT. The City pays an annual premium to the LMCIT. The City is subject to supplemental assessments if deemed necessary by the LMCIT. The LMCIT reinsures through commercial companies for claims in excess of various amounts. For property (other than vehicles for which the City is self-insured) and casualty coverage, the City has a \$75,000 deductible per occurrence with a \$150,000 annual maximum. This deductible gets paid out of the Self-Insurance Fund as necessary.

The City continues to carry commercial insurance for all other risks of loss, including employee health and disability insurance.

There were no significant reductions in insurance from the previous year or settlements in excess of insurance coverage for any of the past three fiscal years.

In 1990, the General Fund contributed \$1,000,000 to the Self Insurance Fund in lieu of the Self Insurance Fund charging losses back to each fund.

There is no recorded liability for unpaid claims because the amount of such claims, if any, is considered to be immaterial.

As of December 31, 2021, the Self Insurance Fund has accumulated equity in the amount of \$1,025,917 to cover future claims and losses.

B. Litigation

The City attorney and management has indicated that existing and pending lawsuits, claims and other actions in which the City is a defendant are either covered by insurance; of an immaterial amount; or, in the judgment of the City attorney and management, remotely recoverable by plaintiffs.

C. Federal and State Funds

The City receives financial assistance from federal and state governmental agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with the terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the applicable fund. However, in the opinion of management, any such disallowed claims will not have a material effect on any of the financial statements of the individual fund types included herein or on the overall financial position of the City at December 31, 2021.

D. Tax Increment Districts

The City's tax increment districts are subject to review by the State of Minnesota Office of the State Auditor (OSA). Any disallowed claims or misuse of tax increments could become a liability of the applicable fund. Management has indicated that they are not aware of any instances of noncompliance which would have a material effect on the financial statements.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

E. Tax Abatements – Pay-As-You-Go Tax Increment

The City provides tax abatements pursuant to Minnesota Statutes 469.174 to 469.1794 (Tax Increment Financing) through a pay-as-you-go note program. Tax increment financing (TIF) can be used to encourage private development, redevelopment, renovation and renewal, growth in low-to-moderate-income housing, and economic development within the City. TIF captures the increase in tax capacity and property taxes from development or redevelopment to provide funding for the related project.

The City has four tax increment pay-as-you-go agreements. The agreements are not a general obligation of the City and are payable solely from available tax increment. Accordingly, these agreements are not reflected in the financial statements of the City. Details of the pay-as-you-go notes are as follows:

TIF District #6, Lake Pointe (Medtronic):

Issued in 2001 in the principal sum of \$20,000,000 with an interest rate of 6.75% per annum. Principal and interest shall be paid on August 1, 2001 and each February 1 and August 1 thereafter to and including March 1, 2026. Payments are payable solely from available tax increment derived from the developed/redeveloped property and paid to the City. The pay-as-you-go note provides for payment to the developer equal to 90% of all tax increment received in the prior six months. The payment reimburses the developer for public improvements. The City shall have no obligation to pay any unpaid balance of principal or accrued interest that may remain after the final payment on March 1, 2026. The current year abatement (TIF note payments) amounted to \$541,326. At December 31, 2021, the principal amount outstanding on the note was \$20,000,000.

TIF District #19, Main Street:

Issued in 2008 in the principal sum of \$1,500,000 with an interest rate of 7.00% per annum. Principal and interest shall be paid on August 1, 2009 and each February 1 and August 1 thereafter to and including February 1, 2025. Payments are payable solely from available tax increment derived from the developed/redeveloped property and paid to the City. The pay-as-you-go note provides for payment to the developer equal to 90% of all tax increment received in the prior six months. The payment reimburses the developer for certain public redevelopment costs. The current year abatement (TIF note payments) amounted to \$135,920. At December 31, 2021, the principal amount outstanding on the note was \$1,500,000.

TIF District #20, BAE Northern Stacks:

Originally issued in 2016, and reissued in 2018 in the principal sum of \$15,775,000 with an interest rate of 4.69% per annum. Principal and interest shall be paid on August 1, 20 and each February 1 and August 1 thereafter to and including February 1, 2042. Payments are payable solely from available tax increment derived from the developed/redeveloped property and paid to the City. The pay-as-you-go note provides for payment to the developer equal to 90% of all tax increment received in the prior six months. The payment reimburses the developer for street, utilities, right-of-way, land acquisition, and other public improvements. The City shall have no obligation to pay any unpaid balance of principal or accrued interest that may remain after the final payment on February 1, 2042. The current year abatement (TIF note payments) amounted to \$1,603,873. At December 31, 2021, the principal amount outstanding on the note was \$15,775,000. The outstanding balance was paid in 2020.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

TIF District #22, Northstar – Fridley Senior Apartments

Issued in 2021 in the principal sum of \$3,204,650 with an interest rate of 5.00% per annum. Principal and interest shall be paid on August 1, 2022, and each February 1 and August 1 thereafter to and including February 1, 2043. Payments are solely from available tax increment derived from developed/redeveloped property and paid to the City. The pay-as-you-go note provides for payment to the developer equal to 90% of all increments received in the prior six months. The City shall have no obligation to pay any unpaid balance of principal or occurred interest that may remain after the final payment on February 1, 2043. There were no current year TIF note payments. At December 21, 2021, the balance outstanding was \$3,241,147.

TIF District #22, Fridley Market Apartments

Issued in 2021 in the principal sum of \$2,845,250 with an interest rate of 5.00% per annum. Principal and interest shall be paid on August 1, 2022, and each February 1 and August 1 thereafter to and including February 1, 2043. Payments are solely from available tax increment derived from developed/redeveloped property and paid to the City. The pay-as-you-go note provides for payment to the developer equal to 90% of all increments received in the prior six months. The City shall have no obligation to pay any unpaid balance of principal or occurred interest that may remain after the final payment on February 1, 2043. There were no current year TIF note payments. At December 21, 2021, the balance outstanding was \$2,902,155.

TIF District #24, Northern Stacks Phase VIII:

Issued in 2018 in the principal sum of \$660,000 with an interest rate of 5.75% per annum. Principal and interest shall be paid on August 1, 2020 and each February 1 and August 1 thereafter to and including February 1, 2042. Payments are payable solely from available tax increment derived from the developed/redeveloped property and paid to the City. The pay-as-you-go note provides for payment to the developer equal to 90% of all tax increment received in the prior six months. The payment reimburses the developer for street, utilities, right-of-way, land acquisition, and other public improvements. The City shall have no obligation to pay any unpaid balance of principal or accrued interest that may remain after the final payment on February 1, 2042. Current year abatement (TIF note payments) amounted to \$40,714. At December 31, 2021, the principal amount outstanding on the note was \$649,970.

15. Leases

A. Lease Expense

The City leases space for one of its liquor stores. Total costs for this lease was \$231,072 for the year ended December 31, 2021. The future minimum lease payments for this lease are as follows:

<u>Year Ending</u> <u>December 31,</u>	<u>Amount</u>
2022	\$ 145,841
2023	121,534

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

B. Lease Revenue

The City receives revenue from agreements for the lease of space above its water towers to communication companies. The space is used for antennas and other equipment necessary to provide radio communications. For accounting purposes, the leases are considered operating leases. Lease revenue for the year ended December 31, 2021, totaled \$391,362. Terms of each lease are as follows:

<u>Lessee / Location</u>	<u>Annual Lease Adjustment Factor*</u>	<u>Next (passive) Renewal Date</u>	<u>Renewal Term Duration</u>	<u>Final Lease Date</u>
Clearwire - Commons Tower #1	Greater of 4% or CPI-U	2/22/2025	5 Years	2/22/2035
AT&T - Marion Hills	Greater of 5% or CPI-U	7/1/2025	5 Years	7/1/2025
T-Mobile - Commons Tower #1	Greater of 2% or CPI-U up to 5%	3/27/2025	5 Years	3/28/2030
Verizon - Commons Tower #1	3%	6/6/2023	5 Years	6/6/2038
Clearwire - Marion Hills	Greater of 4% or CPI-U	2/22/2025	5 Years	2/22/2035
Clearwire - TH65 Tower #2	Greater of 4% or CPI-U	2/22/2025	5 Years	2/22/2035
T-Mobile - Marion Hills	Greater of 2% or CPI-U up to 5%	9/30/2025	5 Years	9/30/2021
Sprint - TH65 Tower #2	Greater of 5% or CPI-U	10/1/2025	5 Years	10/1/2025
Crown Castle - Well #13	Greater of 5% or CPI-U	11/6/2023	5 Years	11/6/2023
AT&T - Public Works Garage	Greater of 5% or CPI-U	11/30/2023	5 Years	11/30/2028

*Amounts for future lease receipts are unavailable because they are based on the Consumer Price Index.

16. Conduit Debt Obligation

From time to time, the City has issued Industrial Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of industrial and commercial facilities deemed to be in the public interest. The bonds are secured by the property financed and are payable solely from payments received on the underlying mortgage loans. Upon repayment of the bonds, ownership of the acquired facilities transfers to the private-sector entity served by the bond issuance. Neither the City, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of December 31, 2021, there are four series outstanding issued after July 1, 1995 with an aggregate principal amount payable of \$44,586,608. There were twenty-two series issued prior to July 1, 1995. The aggregate principal amount payable for the twenty-two series could not be determined; however, their original issue amounts totaled \$65.2 million.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

17. Deficit Fund Balances

At December 31, 2021, individual funds with a deficit fund balance are as follows:

Primary government:	
Internal Service Fund:	
Employee Benefits	\$ (9,775,646)
Component unit:	
Gateway NorthEast	\$ (2,866,873)
BAE Hazardous Sub District	(2,660,609)
Locke Point Park	(4,333,530)
Gateway East	(156,962)
Lake Pointe	(209,941)
Gateway West	(220,962)
Main Street	(4,171)
Northern Stacks VIII	(32,725)
Holly Center	(25,247)

18. Contingent Receivable

In 1999, the HRA entered into an agreement with Medtronic for the sale of land from the HRA to Medtronic. The original principal amount of the receivable was \$5,000,000 and the outstanding balance at December 31, 2021 is \$3,191,043. Interest is added quarterly at a rate of 8.25%. Payments on the note receivable are made in an amount equal to 11.11% of tax increment note payments received by Medtronic through 2013, and 22.22% of tax increment note payments receivable from 2013 through 2026.

19. Recently Issued Accounting Standards

The Governmental Accounting Standards Board (GASB) recently approved the following statements which were not implemented for these financial statements:

Statement No. 87 Leases. The provisions of this Statement are effective for reporting periods beginning after June 15, 2021.

Statement No. 91 Conduit Debt Obligations. The provisions of this Statement are effective for reporting periods beginning after December 15, 2021.

Statement No. 92 Omnibus 2020. The provisions of this Statement are effective for reporting periods beginning after June 15, 2021.

Statement No. 93 Replacement of Interbank Offered Rates. The provisions of this Statement contain multiple effective dates, the first being for reporting periods beginning after June 15, 2020.

Statement No. 94 Public-Private and Public-Public Partnerships and Availability Payment Arrangements. The provisions of this Statement are effective for reporting periods beginning after June 15, 2022.

THE CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2021

Statement No. 96 *Subscription – Based Information Technology Arrangements*. The provisions of this Statement are effective for reporting periods beginning after June 15, 2022.

The effect these standards may have on future financial statements is not determinable at this time, but it is expected that Statement No. 87 may have a material impact.

20. Subsequent Events and Uncertainties

Subsequent events have been evaluated for recognition or disclosure through May 12, 2022 the date the financial statements were available to be issued.



This page intentionally left blank

REQUIRED SUPPLEMENTARY INFORMATION

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For The Year Ended December 31, 2021
With Comparative Actual Amounts For The Year Ended December 31, 2020

	2021		Actual Amounts	Variance with Final Budget - Positive (Negative)	2020 Actual Amounts
	Budgeted Amounts				
	Original	Final			
Revenues:					
Taxes and special assessments:					
Current ad valorem taxes	\$12,931,600	\$12,931,600	\$13,180,742	\$249,142	\$12,396,841
Delinquent ad valorem taxes-net of abatements	87,400	87,400	79,963	(7,437)	77,318
Penalties and interest	12,700	12,700	41,157	28,457	2,726
Special assessments	30,200	30,200	167,759	137,559	33,263
Total taxes and special assessments	13,061,900	13,061,900	13,469,621	407,721	12,510,148
Licenses and permits:					
Licenses:					
Rental	165,000	165,000	168,574	3,574	172,044
Business	82,000	82,000	91,815	9,815	64,208
All other	31,700	31,700	35,327	3,627	38,535
Permits	755,400	755,400	970,056	214,656	1,027,184
Total licenses and permits	1,034,100	1,034,100	1,265,772	231,672	1,301,971
Intergovernmental revenue:					
Federal grants	160,000	160,000	107,332	(52,668)	183,318
State maintenance aid	348,500	348,500	424,755	76,255	455,586
Local grants	750,700	750,700	778,200	27,500	795,186
Other state grants	4,900	4,900	94,886	89,986	7,858
Police and fire pension	541,000	541,000	614,578	73,578	606,875
Total intergovernmental revenue	1,805,100	1,805,100	2,019,751	214,651	2,048,823
Charges for services:					
General government	1,162,600	1,162,600	1,190,035	27,435	1,136,776
Public safety	406,300	406,300	487,796	81,496	412,282
Public works	372,000	372,000	434,482	62,482	415,207
Community development	64,000	64,000	45,322	(18,678)	58,998
Recreation	105,800	105,800	110,047	4,247	14,688
Total charges for services	2,110,700	2,110,700	2,267,682	156,982	2,037,951
Fines and forfeits					
	160,700	160,700	127,549	(33,151)	116,184
Investment income:					
Interest and dividends	100,200	100,200	144,044	43,844	214,873
Net change in the fair value of investments	-	-	(193,729)	(193,729)	85,211
Total investment income	100,200	100,200	(49,685)	(149,885)	300,084
Miscellaneous revenue:					
Insurance and other reimbursements	38,600	38,600	90,422	51,822	58,659
Gambling tax	39,390	39,390	78,489	39,099	30,645
Donations	12,900	12,900	11,684	(1,216)	9,862
Miscellaneous	14,000	14,000	65,768	51,768	12,910
Total miscellaneous revenue	104,890	104,890	246,363	141,473	112,076
Total revenues	18,377,590	18,377,590	19,347,053	969,463	18,427,237

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For The Year Ended December 31, 2021
With Comparative Actual Amounts For The Year Ended December 31, 2020

	2021		Actual Amounts	Variance with Final Budget - Positive (Negative)	2020 Actual Amounts
	Budgeted Amounts				
	Original	Final			
Expenditures:					
General government:					
City management:					
Mayor and council:					
Current:					
Personal services	\$95,500	\$95,500	\$91,092	\$4,408	\$92,240
Supplies and other charges	74,170	74,170	78,401	(4,231)	49,985
Total mayor and council	169,670	169,670	169,493	177	142,225
City manager:					
Current:					
Personal services	332,400	332,400	347,586	(15,186)	315,153
Supplies and other charges	21,990	21,990	21,577	413	27,696
Total city manager	354,390	354,390	369,163	(14,773)	342,849
Employee resources:					
Current:					
Personal services	370,700	370,700	352,827	17,873	361,914
Supplies and other charges	56,560	56,560	36,968	19,592	16,271
Total employee resources	427,260	427,260	389,795	37,465	378,185
Legal:					
Current:					
Supplies and other charges	398,250	398,250	384,926	13,324	374,672
Elections:					
Current:					
Personal services	-	-	-	-	67,715
Supplies and other charges	12,140	12,140	6,261	5,879	11,732
Total elections	12,140	12,140	6,261	5,879	79,447
Communications and engagement					
Current:					
Personal services	102,300	102,300	120,321	(\$18,021)	98,840
Supplies and other charges	46,730	46,730	51,088	(4,358)	36,519
Total communications and engagement	149,030	149,030	171,409	(22,379)	135,359
City clerk/records:					
Personal services	105,300	105,300	118,030	(12,730)	101,649
Supplies and other charges	7,250	7,250	5,077	2,173	11,207
Total city clerk/records	112,550	112,550	123,107	(10,557)	112,856
Total city management	1,623,290	1,623,290	1,614,154	9,136	1,565,593
Finance:					
Accounting:					
Current:					
Personal services	597,200	597,200	570,927	26,273	614,709
Supplies and other charges	92,840	92,840	103,229	(10,389)	85,959
Total accounting	690,040	690,040	674,156	15,884	700,668
Assessing:					
Current:					
Personal services	268,000	268,000	256,127	11,873	234,093
Supplies and other charges	15,680	15,680	16,265	(585)	5,737
Total assessing	283,680	283,680	272,392	11,288	239,830
ITS:					
Current:					
Personal services	354,000	354,000	330,870	23,130	341,714
Supplies and other charges	270,580	270,580	250,278	20,302	220,432
Total ITS	624,580	624,580	581,148	43,432	562,146
Total finance	1,598,300	1,598,300	1,527,696	70,604	1,502,644
Emergency reserves:					
Current:					
Supplies and other charges	88,360	88,360	13,882	74,478	392,640
Nondepartmental:					
Current:					
Personal services	56,490	56,490	-	56,490	-
Supplies and other charges	21,970	21,970	18,029	3,941	32,600
Total nondepartmental	78,460	78,460	18,029	60,431	32,600

See accompanying notes to required supplementary information

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For The Year Ended December 31, 2021
With Comparative Actual Amounts For The Year Ended December 31, 2020

	2021		Actual Amounts	Variance with Final Budget - Positive (Negative)	2020 Actual Amounts
	Budgeted Amounts				
	Original	Final			
Expenditures: (continued)					
General government: (continued)					
Facilities management:					
Current:					
Personal services	\$268,500	\$268,500	\$275,676	(\$7,176)	\$222,713
Supplies and other charges	321,350	321,350	366,360	(45,010)	349,906
Total facilities management	<u>589,850</u>	<u>589,850</u>	<u>642,036</u>	<u>(52,186)</u>	<u>572,619</u>
Total general government	<u>3,978,260</u>	<u>3,978,260</u>	<u>3,815,797</u>	<u>162,463</u>	<u>4,066,096</u>
Public safety:					
Police:					
Police protection:					
Current:					
Personal services	6,691,200	6,691,200	6,608,252	82,948	6,327,635
Supplies and other charges	722,980	722,980	734,251	(11,271)	580,511
Total police protection	<u>7,414,180</u>	<u>7,414,180</u>	<u>7,342,503</u>	<u>71,677</u>	<u>6,908,146</u>
Emergency management:					
Current:					
Supplies and other charges	16,320	16,320	11,738	4,582	10,723
Total police	<u>7,430,500</u>	<u>7,430,500</u>	<u>7,354,241</u>	<u>76,259</u>	<u>6,918,869</u>
Fire:					
Fire protection:					
Current:					
Personal services	1,121,500	1,121,500	1,199,143	(77,643)	1,044,021
Supplies and other charges	420,010	420,010	452,150	(32,140)	413,235
Total fire protection	<u>1,541,510</u>	<u>1,541,510</u>	<u>1,651,293</u>	<u>(109,783)</u>	<u>1,457,256</u>
Rental inspections:					
Current:					
Personal services	220,000	220,000	220,594	(594)	160,564
Supplies and other charges	9,600	9,600	5,807	3,793	3,978
Total rental inspections	<u>229,600</u>	<u>229,600</u>	<u>226,401</u>	<u>3,199</u>	<u>164,542</u>
Total public safety	<u>9,201,610</u>	<u>9,201,610</u>	<u>9,231,935</u>	<u>(30,325)</u>	<u>8,540,667</u>
Public works:					
Engineering:					
Current:					
Personal services	257,100	257,100	257,397	(297)	283,299
Supplies and other charges	108,700	108,700	142,524	(33,824)	120,258
Total engineering	<u>365,800</u>	<u>365,800</u>	<u>399,921</u>	<u>(34,121)</u>	<u>403,557</u>
Lighting:					
Current:					
Personal services	17,300	17,300	16,733	567	27,444
Supplies and other charges	211,500	211,500	185,820	25,680	193,241
Total lighting	<u>228,800</u>	<u>228,800</u>	<u>202,553</u>	<u>26,247</u>	<u>220,685</u>

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For The Year Ended December 31, 2021
With Comparative Actual Amounts For The Year Ended December 31, 2020

	2021		Actual Amounts	Variance with Final Budget - Positive (Negative)	2020 Actual Amounts
	Budgeted Amounts				
	Original	Final			
Expenditures: (continued)					
Park maintenance:					
Current:					
Personal services	718,700	718,700	701,436	17,264	649,114
Supplies and other charges	236,680	236,680	228,848	7,832	185,006
Total park maintenance	<u>955,380</u>	<u>955,380</u>	<u>930,284</u>	<u>25,096</u>	<u>834,120</u>
Street:					
Current:					
Personal services	860,000	860,000	856,460	3,540	840,534
Supplies and other charges	563,490	563,490	535,793	27,697	299,585
Capital outlay	-	-	-	-	-
Total street	<u>1,423,490</u>	<u>1,423,490</u>	<u>1,392,253</u>	<u>31,237</u>	<u>1,140,119</u>
Fleet services:					
Current:					
Personal services	371,400	371,400	363,138	8,262	390,569
Supplies and other charges	44,250	44,250	20,018	24,232	32,369
Total garage	<u>415,650</u>	<u>415,650</u>	<u>383,156</u>	<u>32,494</u>	<u>422,938</u>
Forestry					
Current:					
Supplies and other charges	67,900	67,900	94,551	(26,651)	62,386
Total forestry	<u>67,900</u>	<u>67,900</u>	<u>94,551</u>	<u>(26,651)</u>	<u>62,386</u>
Total public works	<u>3,457,020</u>	<u>3,457,020</u>	<u>3,402,718</u>	<u>54,302</u>	<u>3,083,805</u>
Community development:					
Building inspection:					
Current:					
Personal services	\$329,200	\$329,200	\$328,337	\$863	\$311,549
Supplies and other charges	120,150	120,150	118,577	1,573	91,584
Total building inspection	<u>449,350</u>	<u>449,350</u>	<u>446,914</u>	<u>2,436</u>	<u>403,133</u>
Planning:					
Current:					
Personal services	525,200	525,200	481,259	43,941	432,745
Supplies and other charges	173,660	173,660	140,282	33,378	200,537
Total planning	<u>698,860</u>	<u>698,860</u>	<u>621,541</u>	<u>77,319</u>	<u>633,282</u>
Total community development	<u>1,148,210</u>	<u>1,148,210</u>	<u>1,068,455</u>	<u>79,755</u>	<u>1,036,415</u>
Community services:					
Current:					
Personal services	567,200	567,200	543,377	23,823	447,756
Supplies and other charges	211,990	211,990	121,469	90,521	70,134
Total community services	<u>779,190</u>	<u>779,190</u>	<u>664,846</u>	<u>114,344</u>	<u>517,890</u>
Total expenditures	<u>18,564,290</u>	<u>18,564,290</u>	<u>18,183,751</u>	<u>380,539</u>	<u>17,244,873</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(186,700)</u>	<u>(186,700)</u>	<u>1,163,302</u>	<u>1,350,002</u>	<u>1,182,364</u>
Other financing sources (uses):					
Transfers in	186,700	186,700	189,600	2,900	2,249,000
Transfers out	-	-	(4,321,388)	(4,321,388)	-
Total other financing sources	<u>186,700</u>	<u>186,700</u>	<u>(4,131,788)</u>	<u>(4,318,488)</u>	<u>2,249,000</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>(2,968,486)</u>	<u>(\$2,968,486)</u>	<u>3,431,364</u>
Fund balance - January 1			<u>13,693,825</u>		<u>10,262,461</u>
Fund balance - December 31			<u>\$10,725,339</u>		<u>\$13,693,825</u>

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
Last Ten Years

	2021	2020	2019	2018
Total OPEB Liability:				
Service cost	\$ 40,554	\$ 29,976	\$ 24,817	\$ 30,073
Interest cost	46,853	53,743	36,281	14,035
Addition of disabled police officers	-	-	-	659,344
Changes in benefit terms	-	-	-	-
Differences between expected and actual experience	(272,762)	-	345,222	-
Changes in assumptions	142,709	149,391	(61,029)	-
Benefit payments	(46,423)	(38,283)	(32,982)	(15,301)
Net change in total OPEB liability	(89,069)	194,827	312,309	688,151
Total OPEB liability - beginning	1,598,105	1,403,278	1,090,969	402,818
Total OPEB liability - ending	<u>\$ 1,509,036</u>	<u>\$ 1,598,105</u>	<u>\$ 1,403,278</u>	<u>\$ 1,090,969</u>
Covered-employee payroll	\$11,498,814	\$10,759,599	\$10,446,213	\$10,037,870
Total OPEB liability as a percentage of covered payroll	13.1%	14.9%	13.4%	10.9%

The schedule is provided prospectively beginning with the City's fiscal year ended December 31, 2018 and is intended to show a ten year trend. Additional years will be added as they become available

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY* -
GENERAL EMPLOYEES RETIREMENT FUND
Last Ten Years

Measurement Date	Fiscal Year Ending	City's Proportionate Share (Percentage) of the Net Pension Liability	City's Proportionate Share (Amount) of the Net Pension Liability (a)	State's Proportionate Share (Amount) of the Net Pension Liability Associated with City (b)	City's Proportionate Share of the Net Pension Liability and the State's Proportionate Share of the Net Pension Liability Associated with City (a+b)	Covered Payroll (c)	City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll ((a+b)/c)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
June 30	December 31	Liability	Liability (a)	City (b)	City (a+b)	Payroll (c)	Payroll ((a+b)/c)	Pension Liability
2015	2015	0.1004%	\$5,203,249	\$ -	\$5,203,249	\$5,903,611	88.1%	78.2%
2016	2016	0.1018%	8,265,655	107,922	8,373,577	6,281,307	133.3%	68.9%
2017	2017	0.0979%	6,249,871	78,569	6,328,440	6,269,774	100.9%	75.9%
2018	2018	0.0976%	5,414,448	177,601	5,592,049	6,461,494	86.5%	79.5%
2019	2019	0.0919%	5,080,945	157,993	5,238,938	6,505,506	80.5%	80.2%
2020	2020	0.0946%	5,671,702	174,864	5,846,566	6,747,539	86.6%	79.1%
2021	2021	0.0987%	4,214,932	128,697	4,343,629	7,107,615	61.1%	87.0%

* The schedule is provided prospectively beginning with the City's fiscal year ended December 31, 2015 and is intended to show a ten year trend. Additional years will be reported as they become available.

Exhibit B-4

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PENSION CONTRIBUTIONS* - GENERAL EMPLOYEES RETIREMENT FUND
Last Ten Years

Fiscal Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
December 31, 2015	\$466,069	\$466,069	\$ -	\$6,214,253	7.5%
December 31, 2016	458,639	458,639	-	6,115,187	7.5%
December 31, 2017	479,410	479,410	-	6,392,134	7.5%
December 31, 2018	480,597	480,597	-	6,407,960	7.5%
December 31, 2019	495,872	495,872	-	6,611,626	7.5%
December 31, 2020	525,081	525,081	-	7,001,082	7.5%
December 31, 2021	541,932	541,932	-	7,225,769	7.5%

* The schedule is provided prospectively beginning with the City's fiscal year ended December 31, 2015 and is intended to show a ten year trend. Additional years will be reported as they become available.

Exhibit B-5

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY* -
PUBLIC EMPLOYEES POLICE AND FIRE FUND
Last Ten Years

<u>Measurement Date</u> June 30	<u>Fiscal Year Ending</u> December 31	<u>Proportion (Percentage) of the Net Pension Liability</u>	<u>Proportionate Share (Amount) of the Net Pension Liability (a)</u>	<u>Covered Payroll (b)</u>	<u>Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll (a/b)</u>	<u>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</u>
2015	2015	0.4170%	\$4,738,096	\$3,821,428	124.0%	86.6%
2016	2016	0.4050%	16,253,355	3,898,494	416.9%	63.9%
2017	2017	0.3710%	5,008,941	3,812,191	131.4%	85.4%
2018	2018	0.4185%	4,460,779	4,265,364	104.6%	88.8%
2019	2019	0.4147%	4,414,900	4,373,847	100.9%	89.3%
2020	2020	0.4043%	5,329,107	4,560,658	116.8%	87.2%
2021	2021	0.3895%	3,006,527	4,603,126	65.3%	93.7%

* The schedule is provided prospectively beginning with the City's fiscal year ended December 31, 2015 and is intended to show a ten year trend. Additional years will be reported as they become available.

Exhibit B-6

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PENSION CONTRIBUTIONS* - PUBLIC EMPLOYEES POLICE AND FIRE FUND
Last Ten Years

Fiscal Year Ending	Statutorily Required Contribution (a)	Contributions in Relation to the Statutorily Required Contribution (b)	Contribution Deficiency (Excess) (a-b)	Covered Payroll (c)	Contributions as a Percentage of Covered Payroll (b/c)
December 31, 2015	\$644,283	\$644,283	\$ -	\$3,977,056	16.20%
December 31, 2016	606,767	606,767	-	3,745,475	16.20%
December 31, 2017	653,014	653,014	-	4,030,951	16.20%
December 31, 2018	700,029	700,029	-	4,321,166	16.20%
December 31, 2019	751,753	751,753	-	4,435,121	16.95%
December 31, 2020	807,829	807,829	-	4,564,003	17.70%
December 31, 2021	839,373	839,373	-	4,742,218	17.70%

* The schedule is provided prospectively beginning with the City's fiscal year ended December 31, 2015 and is intended to show a ten year trend. Additional years will be reported as they become available.

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2021

A. LEGAL COMPLIANCE – BUDGETS

The General Fund budget is legally adopted on a basis consistent with accounting principles generally accepted in the United States of America. The legal level of budgetary control is at the expenditure category level.

B. OPEB INFORMATION

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75 to pay related benefits.

Changes since prior valuation:

- No benefit changes.
- The discount rate was changed from 2.90% to 2.00%.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2018 Generational Improvement Scale to Pub-2010 Public retirement Plans Headcount – Weighted Mortality Tables (General, Safety) with MP-2020 Generational Improvement Scale.

C. PENSION INFORMATION

PERA – General Employees Retirement Fund

2021 Changes

- The investment return and single discount rates were changed from 7.50% to 6.50% for financial reporting purposes.
- The mortality improvement scale was changed from Scale MP-2019 to Scale MP-2020.

2020 Changes

- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- Assumed salary increase rates were decreased 0.25% and assumed rates of retirement were changed resulting in more unreduced (normal) retirements and slightly fewer Rule of 90 and early retirements. Assumed rates of termination and disability were also changed.
- Base mortality tables were changed from RP-2014 tables to Pub-2010 tables, with adjustments.
- The mortality improvement scale was changed from Scale MP-2018 to Scale MP-2019.
- The spouse age difference was changed from two years older for females to one year older.
- The assumed number of married male new retirees electing the 100% Joint & Survivor option changed from 35% to 45%. The assumed number of married female new retirees electing the 100% Joint & Survivor option changed from 15% to 30%. The corresponding number of married new retirees electing the Life annuity option was adjusted accordingly.

Changes in Plan Provisions:

- Augmentation for current privatized members was reduced to 2.0% for the period July 1, 2020 through December 31, 2023 and 0.0% after. Augmentation was eliminated for privatizations occurring after June 30, 2020.

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2021

2019 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2017 to MP-2018

Changes in the Plan Provisions

- The employer supplemental contribution was changed prospectively, decreasing from \$31 million to \$21 million per year. The State's special funding contribution was changed prospectively, requiring \$16 million due per year through 2031.

2018 Changes

Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2015 to MP-2017.
- The assumed benefit increase was changed from 1.00 percent per year through 2044 and 2.50 percent per year thereafter to 1.25 percent per year.

2017 Changes

Changes in Actuarial Assumptions:

- The Combined Service Annuity (CSA) loads were changed from 0.8 percent for active members and 60 percent for vested and non-vested deferred members. The revised CSA loads are now 0.0 percent for active member liability, 15.0 percent for vested deferred member liability and 3.0 percent for non-vested deferred member liability.
- The assumed post-retirement benefit increase rate was changed from 1.0 percent per year for all years to 1.0 percent per year through 2044 and 2.5 percent per year thereafter.

2016 Changes

Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2035 and 2.5% per year thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate was changed from 7.9% to 7.5%.
- Other assumptions were changed pursuant to the experience study dated June 30, 2015. The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

PERA – Public Employees Police and Fire Fund

2021 Changes

- The investment return and single discount rates were changed from 7.50% to 6.50% for financial reporting purposes.
- The inflation assumption was changed from 2.50% to 2.25%.
- The payroll growth assumption was changed from 3.25% to 3.00%.
- The base mortality tables for healthy annuitants, disabled annuitants and employees were changed from RP-2014 tables to Pub-2010 Public Safety Mortality tables. The mortality improvement scale was changed from MP-2019 to MN-2020.

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2021

- Assumed salary increase and retirement rates were modified as recommended in the July 14, 2020 experience study. The changes result in a decrease in gross salary increase rates, slightly more unreduced retirements and fewer assumed early retirements.
- Assumed rates of withdrawal were changed from select and ultimate rates to service-based rates. The changes result in more assumed terminations.
- Assumed rates of disability were increased for ages 25-44 and decreased for ages over 49. Overall, proposed rates result in more projected disabilities.
- Assumed percent married for active female members was changed from 60% to 70%.

2020 Changes

Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2018 to MP-2019.

2019 Changes

Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2017 to MP-2018

Changes in the Plan Provisions

- There have been no changes since the prior valuation.

2018 Changes

Changes in Actuarial Assumptions:

- The mortality projection scale was changed from MP-2016 to MP-2017.

2017 Changes

Changes in Actuarial Assumptions:

- The single discount rate was changed from 5.6% to 7.5%.
- Assumed salary increases were changed as recommended in the June 30, 2016 experience study. The net effect is proposed rates that average 0.34 percent lower than the previous rates.
- Assumed rates of retirement were changed, resulting in fewer retirements.
- The Combined Service Annuity (CSA) load was 30 percent for vested and non-vested deferred members. The CSA has been changed to 33 percent for vested members and 2 percent for non-vested members.
- The base mortality table for healthy annuitants was changed from the RP-2000 fully generational table to the RP-2014 fully generational table (with a base year of 2006), with male rates adjusted by a factor of 0.96. The mortality improvement scale was changed from Scale AA to Scale MP-2016. The base mortality table for disabled annuitants was changed from the RP-2000 disabled mortality table to the mortality tables assumed for healthy retirees.
- Assumed termination rates were decreased to 3.0 percent for the first three years of service. Rates beyond the select period of three years were adjusted, resulting in more expected terminations overall.
- Assumed percentage of married female members was decreased from 65 percent to 60 percent.

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2021

- Assumed age difference was changed from separate assumptions for male members (wives assumed to be three years younger) and female members (husbands assumed to be four years older) to the assumption that males are two years older than females.
- The assumed percentage of female members electing Joint and Survivor annuities was increased.
- The assumed post-retirement benefit increase rate was changed from 1.00 percent for all years to 1.00 percent per year through 2064 and 2.50 percent thereafter.

2016 Changes

Changes in Actuarial Assumptions:

- The assumed post-retirement benefit increase rate was changed from 1.0% per year through 2037 and 2.5% thereafter to 1.0% per year for all future years.
- The assumed investment return was changed from 7.9% to 7.5%. The single discount rate changed from 7.9% to 5.6%.
- The assumed future salary increases, payroll growth, and inflation were decreased by 0.25% to 3.25% for payroll growth and 2.50% for inflation.

**COMBINING AND INDIVIDUAL FUND STATEMENTS AND
SCHEDULES**



This page intentionally left blank

SPECIAL REVENUE FUNDS

A Special Revenue Fund accounts for revenues derived from specific taxes or other earmarked revenue sources. They are usually required by statute or local ordinance and/or resolution to finance particular functions, activities or governments.

CAPITAL PROJECT FUNDS

The Capital Project Funds are used to account for the resources expended to acquire permanent or long-term assets.

CITY OF FRIDLEY, MINNESOTA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2021
With Comparative Totals For December 31, 2020

	<u>Special Revenue</u>	<u>Capital Project</u>	<u>Total Nonmajor Governmental Funds</u>	
			2021	2020
<u>Assets</u>				
Cash and investments	\$1,414,792	\$5,414,862	\$6,829,654	\$6,516,490
Receivables:				
Accounts	118,427	4,946	123,373	148,407
Taxes	10,178	953	11,131	16,513
Special assessments	-	52,571	52,571	79,991
Due from other governments	131,814	6,968	138,782	206,912
Due from component unit	-	494,528	494,528	475,508
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets	<u>\$1,675,211</u>	<u>\$5,974,828</u>	<u>\$7,650,039</u>	<u>\$7,443,821</u>
 <u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>				
Liabilities:				
Accounts payable	\$51,732	\$296,092	\$347,824	\$337,698
Deposits payable	750	32,936	33,686	33,136
Contracts payable	-	43,581	43,581	132,317
Due to other governments	641	-	641	43,661
Due to other funds	16,872	-	16,872	25,334
Salaries payable	32,338	-	32,338	29,145
Unearned revenue	2,086	-	2,086	-
Total liabilities	<u>104,419</u>	<u>372,609</u>	<u>477,028</u>	<u>601,291</u>
Deferred inflows of resources:				
Unavailable revenue	<u>5,201</u>	<u>52,953</u>	<u>58,154</u>	<u>136,911</u>
Fund balance:				
Restricted	127,006	5,233	132,239	123,637
Committed	1,438,585	1,388,186	2,826,771	2,475,478
Assigned	-	4,155,847	4,155,847	4,107,071
Unassigned	-	-	-	(567)
Total fund balance	<u>1,565,591</u>	<u>5,549,266</u>	<u>7,114,857</u>	<u>6,705,619</u>
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$1,675,211</u>	<u>\$5,974,828</u>	<u>\$7,650,039</u>	<u>\$7,443,821</u>

The accompanying notes are an integral part of these financial statements.

CITY OF FRIDLEY, MINNESOTA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For The Year Ended December 31, 2021
With Comparative Totals For The Year Ended December 31, 2020

	Special Revenue	Capital Project	Total Nonmajor Governmental Funds	
			2021	2020
Revenues:				
Taxes	\$428,723	\$63,400	\$492,123	\$470,174
Special assessments	-	60,660	60,660	48,215
Licenses and permits	260,474	-	260,474	257,032
Intergovernmental revenue	143,270	1,068,926	1,212,196	3,326,829
Charges for services	960,301	2,520	962,821	757,336
Fines and forfeits	23,670	-	23,670	52,972
Investment income (loss)	(9,459)	(34,869)	(44,328)	220,610
Contributions and donations	24,843	-	24,843	75,891
Miscellaneous	6,420	25,142	31,562	64,264
Total revenues	1,838,242	1,185,779	3,024,021	5,273,323
Expenditures:				
Current:				
General government	905,598	276,364	1,181,962	1,099,018
Public safety	383,389	146,623	530,012	383,706
Public works	-	13,527	13,527	-
Parks and recreation	589,774	183,649	773,423	657,380
Community development	-	5,196	5,196	-
Debt service	-	8	8	-
Capital outlay	-	583,109	583,109	1,739,904
Total expenditures	1,878,761	1,208,476	3,087,237	3,880,008
Excess (deficiency) of revenues over (under) expenditures	(40,519)	(22,697)	(63,216)	1,393,315
Other financing sources (uses):				
Proceeds from sale of capital assets	-	129,604	129,604	21,429
Transfers in	-	350,000	350,000	378,312
Transfers out	-	-	-	(2,171,608)
Total other financing sources (uses)	-	479,604	479,604	(1,771,867)
Net change in fund balance	(40,519)	456,907	416,388	(378,552)
Fund balance - January 1	1,606,110	5,092,359	6,698,469	7,084,171
Fund balance - December 31	\$1,565,591	\$5,549,266	\$7,114,857	\$6,705,619

The accompanying notes are an integral part of these financial statements.



This page intentionally left blank

NONMAJOR GOVERNMENTAL FUNDS



This page intentionally left blank

NONMAJOR SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenues derived from specific taxes or other earmarked revenue sources. They are usually required by statute, charter provision or local ordinance to finance particular governmental functions or activities.

Cable TV Fund - This fund receives revenues from the issuance of a franchise agreement with the cable TV provider. These revenues are used for the operation and maintenance of a government access channel.

Solid Waste Abatement Fund - This fund receives grants, recycling fees and yard waste fees. These revenues finance the City's curbside recycling pickup and operation of the yard waste transfer site.

Drug and Gambling Forfeiture Fund - This fund receives forfeited property in connection with illegal gambling or drug activity. Pursuant to Minnesota Statutes, the proceeds are disbursed between the investigating agency and the prosecuting agency.

Police Activity Fund - This fund is used to track the revenue and expenditures of externally funded police positions.

Springbrook Nature Center Fund - This fund was established in 2005 after a \$275,000 referendum supporting the Springbrook Nature Center was approved by the voters in November of 2004. The revenues from the annual levy are used for the on-going operation of the nature center and the capital improvement projects required in the park.

CITY OF FRIDLEY, MINNESOTA
SUBCOMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2021
With Comparative Totals For December 31, 2020

<u>Assets</u>	<u>Cable TV</u>	<u>Solid Waste Abatement</u>
Cash and investments	\$1,123,624	\$8,182
Receivables:		
Accounts	77,844	40,583
Taxes	-	-
Due from other governments	-	79,452
Total assets	<u>\$1,201,468</u>	<u>\$128,217</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>		
Liabilities:		
Accounts payable	\$2,422	\$38,670
Deposits payable	-	-
Due to other governments	-	-
Due to other funds	-	-
Salaries payable	8,020	1,936
Unearned revenue	-	-
Total liabilities	<u>10,442</u>	<u>40,606</u>
Deferred inflows of resources:		
Unavailable revenue	<u>-</u>	<u>-</u>
Fund balance:		
Restricted	52,095	-
Committed	<u>1,138,931</u>	<u>87,611</u>
Total fund balance	<u>1,191,026</u>	<u>87,611</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$1,201,468</u>	<u>\$128,217</u>

Exhibit C-3

Drug and Gambling Forfeiture	Police Activity	Springbrook Nature Center	Totals Nonmajor Special Revenue Funds	
			2021	2020
\$75,315	\$ -	\$207,671	\$1,414,792	\$1,467,796
-	-	-	118,427	148,407
-	-	10,178	10,178	16,131
-	50,261	2,101	131,814	200,229
<u>\$75,315</u>	<u>\$50,261</u>	<u>\$219,950</u>	<u>\$1,675,211</u>	<u>\$1,832,563</u>
\$ -	\$253	\$10,387	\$51,732	\$55,698
-	-	750	750	200
536	105	-	641	43,661
-	16,872	-	16,872	25,334
-	5,655	16,727	32,338	29,145
2,086	-	-	2,086	-
<u>2,622</u>	<u>22,885</u>	<u>27,864</u>	<u>104,419</u>	<u>154,038</u>
-	-	5,201	5,201	56,787
72,693	-	2,218	127,006	123,637
-	27,376	184,667	1,438,585	1,498,101
<u>72,693</u>	<u>27,376</u>	<u>186,885</u>	<u>1,565,591</u>	<u>1,621,738</u>
<u>\$75,315</u>	<u>\$50,261</u>	<u>\$219,950</u>	<u>\$1,675,211</u>	<u>\$1,832,563</u>

CITY OF FRIDLEY, MINNESOTA
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2021
With Comparative Totals For The Year Ended December 31, 2020

	Cable TV	Solid Waste Abatement
Revenues:		
Taxes	\$ -	\$ -
Licenses and permits	260,474	-
Intergovernmental revenue	-	129,931
Charges for services	52,095	424,606
Fines and forfeits	-	-
Investment income (loss)	(7,969)	(140)
Contributions and donations	-	-
Miscellaneous	-	5,191
Total revenues	304,600	559,588
Expenditures:		
Current:		
General government	344,332	561,266
Public safety	-	-
Parks and recreation	-	-
Total expenditures	344,332	561,266
Excess (deficiency) of revenues over (under) expenditures	(39,732)	(1,678)
Other financing sources (uses):		
Transfers in	-	-
Transfers out	-	-
Total other financing sources (uses)	-	-
Net change in fund balance	(39,732)	(1,678)
Fund balance - January 1	1,230,758	89,289
Fund balance - December 31	\$1,191,026	\$87,611

Drug and Gambling Forfeiture	Police Activity	Springbrook Nature Center	Totals Nonmajor Special Revenue Funds	
			2021	2020
\$ -	\$ -	\$428,723	\$428,723	\$411,474
-	-	-	260,474	257,032
13,339	-	-	143,270	2,323,873
-	362,747	120,853	960,301	754,786
23,670	-	-	23,670	52,972
-	-	(1,350)	(9,459)	61,070
-	-	24,843	24,843	20,579
-	-	1,229	6,420	3,528
<u>37,009</u>	<u>362,747</u>	<u>574,298</u>	<u>1,838,242</u>	<u>3,885,314</u>
-	-	-	905,598	837,664
31,533	351,856	-	383,389	370,358
-	-	589,774	589,774	557,105
<u>31,533</u>	<u>351,856</u>	<u>589,774</u>	<u>1,878,761</u>	<u>1,765,127</u>
5,476	10,891	(15,476)	(40,519)	2,120,187
-	-	-	-	4,165
-	-	-	-	(2,171,608)
-	-	-	-	(2,167,443)
5,476	10,891	(15,476)	(40,519)	(47,256)
67,217	16,485	202,361	1,606,110	1,668,994
<u>\$72,693</u>	<u>\$27,376</u>	<u>\$186,885</u>	<u>\$1,565,591</u>	<u>\$1,621,738</u>

Reconciliation of beginning fund balance to prior year ending fund balance:

Prior year ending fund balance of funds reported as nonmajor in the prior year, major in the current year:

CARES/ARPA	(15,628)
Current year beginning fund balance	<u>\$1,606,110</u>



This page intentionally left blank

NONMAJOR CAPITAL PROJECT FUNDS

The Special Assessment Construction Capital Projects Fund - is established to account for the construction of public improvements, such as residential streets, sidewalks, and storm sewers or for the provision of services that are to be paid primarily by the benefited property owner.

Building Improvements Fund - is used to account for capital improvements and purchases.

Park Improvements Fund - is used to account for repairs and replacements of city park equipment or park related improvements.

Information System Improvement Fund- is established to account for the purchase of new equipment and replacement equipment such as computers, local area and wide area network equipment, printers, peripheral devices, telecommunications improvements, copiers and software.

The Capital Equipment Fund - is used to account for the purchase and repair of major capital equipment.

The TIF 20 Note Payoff Fund – services debt on a Tax Increment Financing District created by the Housing and Redevelopment Authority to support the eligible costs associated with the redevelopment of the area known as Northern Stacks.

CITY OF FRIDLEY, MINNESOTA
SUBCOMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
December 31, 2021
With Comparative Totals For December 31, 2020

Assets	Special Assessment Construction Capital Projects	Building Improvements	Park Improvements	Information System Improvement	Capital Equipment	TIF 20 Note Payoff	Totals Nonmajor Capital Project Funds	
							2021	2020
Cash and investments	\$42,401	\$1,490,155	\$1,877,348	\$422,247	\$1,577,478	\$5,233	\$5,414,862	\$5,048,694
Receivables:								
Accounts	-	-	4,946	-	-	-	4,946	-
Taxes	820	-	133	-	-	-	953	382
Special assessments	52,571	-	-	-	-	-	52,571	79,991
Due from other governments	-	6,968	-	-	-	-	6,968	6,683
Due from component unit	-	494,528	-	-	-	-	494,528	475,508
Total assets	\$95,792	\$1,991,651	\$1,882,427	\$422,247	\$1,577,478	\$5,233	\$5,974,828	\$5,611,258
Liabilities, Deferred Inflows of Resources, and Fund Balance								
Liabilities:								
Accounts payable	\$6,506	\$31,418	\$31,363	\$1,047	\$225,758	\$ -	\$296,092	\$282,000
Deposits payable	-	-	32,936	-	-	-	32,936	32,936
Contracts payable	-	-	43,581	-	-	-	43,581	132,317
Due to other governments	-	-	-	-	-	-	-	-
Total liabilities	6,506	31,418	107,880	1,047	225,758	-	372,609	447,253
Deferred inflows of resources:								
Unavailable revenue	52,820	-	133	-	-	-	52,953	80,124
Fund balance:								
Restricted	-	-	-	-	-	5,233	5,233	-
Committed	36,466	-	-	-	1,351,720	-	1,388,186	977,377
Assigned	-	1,960,233	1,774,414	421,200	-	-	4,155,847	4,107,071
Unassigned	-	-	-	-	-	-	-	(567)
Total fund balance	36,466	1,960,233	1,774,414	421,200	1,351,720	5,233	5,549,266	5,083,881
Total liabilities, deferred inflows of resources, and fund balance	\$95,792	\$1,991,651	\$1,882,427	\$422,247	\$1,577,478	\$5,233	\$5,974,828	\$5,611,258

The accompanying notes are an integral part of these financial statements.

CITY OF FRIDLEY, MINNESOTA
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECT FUNDS
For The Year Ended December 31, 2021
With Comparative Totals For The Year Ended December 31, 2020

	Special	Building	Park	Information	Capital	TIF 20 Note	Totals Nonmajor Capital	
	Assessment						Improvements	Improvements
	Construction						2021	2020
	Capital							
	Projects							
Revenues:								
Taxes	\$ -	\$ -	\$ -	\$63,400	\$ -	\$ -	\$63,400	\$58,700
Special assessments	60,660	-	-	-	-	-	60,660	48,215
Intergovernmental revenue	-	26,968	250,000	200,000	591,958	-	1,068,926	1,002,956
Charges for services	-	-	-	2,520	-	-	2,520	2,550
Investment income (loss)	78	(10,668)	(16,060)	(129)	(4,853)	(3,237)	(34,869)	159,540
Contributions and donations	-	-	-	-	-	-	-	55,312
Miscellaneous	-	19,020	-	-	6,122	-	25,142	60,736
Total revenues	<u>60,738</u>	<u>35,320</u>	<u>233,940</u>	<u>265,791</u>	<u>593,227</u>	<u>(3,237)</u>	<u>1,185,779</u>	<u>1,388,009</u>
Expenditures:								
Current:								
General government	23,705	91,087	-	159,828	1,744	-	276,364	261,354
Public safety	-	-	-	-	146,623	-	146,623	13,348
Public works	-	-	-	-	13,527	-	13,527	-
Parks and recreation	-	-	151,887	-	31,762	-	183,649	100,275
Community development	-	-	-	-	5,196	-	5,196	-
Debt Service	-	-	-	-	-	8	8	-
Capital outlay	-	20,181	238,292	-	324,636	-	583,109	1,739,904
Total expenditures	<u>23,705</u>	<u>111,268</u>	<u>390,179</u>	<u>159,828</u>	<u>523,488</u>	<u>8</u>	<u>1,208,476</u>	<u>2,114,881</u>
Excess (deficiency) of revenues over (under) expenditures	<u>37,033</u>	<u>(75,948)</u>	<u>(156,239)</u>	<u>105,963</u>	<u>69,739</u>	<u>(3,245)</u>	<u>(22,697)</u>	<u>(726,872)</u>
Other financing sources (uses):								
Proceeds from sale of capital assets	-	-	-	-	129,604	-	129,604	21,429
Transfers in	-	-	175,000	-	175,000	-	350,000	374,147
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>175,000</u>	<u>-</u>	<u>304,604</u>	<u>0</u>	<u>479,604</u>	<u>395,576</u>
Net change in fund balance	37,033	(75,948)	18,761	105,963	374,343	(3,245)	456,907	(331,296)
Fund balance - January 1	(567)	2,036,181	1,755,653	315,237	977,377	8,478	5,092,359	5,415,177
Fund balance - December 31	<u>\$36,466</u>	<u>\$1,960,233</u>	<u>\$1,774,414</u>	<u>\$421,200</u>	<u>\$1,351,720</u>	<u>\$5,233</u>	<u>\$5,549,266</u>	<u>\$5,083,881</u>

Reconciliation of beginning fund balance to prior year ending fund balance:

Prior year ending fund balance of funds reported as major in the prior year, nonmajor in the current year:

TIF 20 Note Payoff	8,478
Current year beginning fund balance	<u>\$5,092,359</u>



This page intentionally left blank

**INDIVIDUAL BUDGET TO ACTUAL STATEMENTS
SPECIAL REVENUE FUNDS**

CITY OF FRIDLEY, MINNESOTA
SPECIAL REVENUE FUND - CABLE TV FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended December 31, 2021
With Comparative Actual Amounts The Year Ended December 31, 2020

	2021		Actual Amounts	2020 Actual Amounts
	Budgeted Amounts			
	Original	Final		
Revenues:				
Licenses - franchise fee	\$255,400	\$255,400	\$260,474	\$257,032
Charges for services	28,900	28,900	52,095	-
Investment income:				
Interest and dividends	14,900	14,900	16,410	28,386
Net change in the fair value of investments	-	-	(24,379)	10,614
Miscellaneous	-	-	-	-
Total revenues	<u>299,200</u>	<u>299,200</u>	<u>304,600</u>	<u>296,032</u>
Expenditures:				
Current:				
General government:				
Personal services	204,000	204,000	202,810	195,193
Supplies and other charges	175,310	175,310	141,522	138,662
Total expenditures	<u>379,310</u>	<u>379,310</u>	<u>344,332</u>	<u>333,855</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(\$80,110)</u>	<u>(\$80,110)</u>	(39,732)	(37,823)
Fund balance - January 1			<u>1,230,758</u>	<u>1,268,581</u>
Fund balance - December 31			<u>\$1,191,026</u>	<u>\$1,230,758</u>

CITY OF FRIDLEY, MINNESOTA
SPECIAL REVENUE FUND - SOLID WASTE ABATEMENT FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended December 31, 2021
With Comparative Actual Amounts The Year Ended December 31, 2020

	2021		Actual Amounts	2020 Actual Amounts
	Budgeted Amounts			
	Original	Final		
Revenues:				
Intergovernmental revenue:				
State	\$126,970	\$126,970	\$129,931	\$131,884
Charges for services	419,600	419,600	424,606	366,996
Investment income:				
Interest and dividends	400	400	587	770
Net change in the fair value of investments	-	-	(727)	290
Miscellaneous	3,500	3,500	5,191	1,783
Total revenues	<u>550,470</u>	<u>550,470</u>	<u>559,588</u>	<u>501,723</u>
Expenditures:				
Current:				
General government:				
Personal services	57,600	57,600	51,580	49,310
Supplies and other charges	481,170	481,170	509,686	454,499
Total expenditures	<u>538,770</u>	<u>538,770</u>	<u>561,266</u>	<u>503,809</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$11,700</u>	<u>\$11,700</u>	(1,678)	(2,086)
Fund balance - January 1			<u>89,289</u>	<u>91,375</u>
Fund balance - December 31			<u>\$87,611</u>	<u>\$89,289</u>

CITY OF FRIDLEY, MINNESOTA
SPECIAL REVENUE FUND - POLICE ACTIVITY FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended December 31, 2021
With Comparative Actual Amounts The Year Ended December 31, 2020

	2021		Actual Amounts	2020 Actual Amounts
	Budgeted Amounts			
	Original	Final		
Revenues:				
Charges for services	\$405,320	\$405,320	\$362,747	\$350,598
Expenditures:				
Public safety:				
Personal services	146,800	146,800	147,397	140,928
Supplies and other charges	258,520	258,520	204,459	206,345
Total expenditures	<u>405,320</u>	<u>405,320</u>	<u>351,856</u>	<u>347,273</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$0</u>	<u>\$0</u>	\$10,891	\$3,325
Fund balance - January 1			<u>16,485</u>	<u>13,160</u>
Fund balance - December 31			<u>\$27,376</u>	<u>\$16,485</u>

CITY OF FRIDLEY, MINNESOTA
SPECIAL REVENUE FUND - SPRINGBROOK NATURE CENTER FUND
SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
For The Year Ended December 31, 2021
With Comparative Actual Amounts The Year Ended December 31, 2020

	2021		Actual Amounts	2020 Actual Amounts
	Budgeted Amounts			
	Original	Final		
Revenues:				
Taxes	\$414,400	\$414,400	\$428,723	\$411,474
Intergovernmental revenue	-	-	-	20,381
Charges for service	90,800	90,800	120,853	37,192
Investment income:				
Interest and dividends	600	600	1,834	3,950
Net change in the fair value of investments	-	-	(3,184)	1,432
Contributions and donations	39,000	39,000	24,843	20,579
Miscellaneous	2,100	2,100	1,229	1,745
Total revenues	<u>546,900</u>	<u>546,900</u>	<u>574,298</u>	<u>496,753</u>
Expenditures:				
Current:				
Parks, recreation and naturalist				
Personal services	478,000	478,000	474,001	432,422
Supplies and other charges	100,900	100,900	115,773	124,683
Total expenditures	<u>578,900</u>	<u>578,900</u>	<u>589,774</u>	<u>557,105</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(32,000)</u>	<u>(32,000)</u>	<u>(15,476)</u>	<u>(60,352)</u>
Other financing sources (uses):				
Transfers in	-	-	-	4,165
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,165</u>
Net change in fund balance	<u><u>(\$32,000)</u></u>	<u><u>(\$32,000)</u></u>	<u>(15,476)</u>	<u>(56,187)</u>
Fund balance - January 1			<u>202,361</u>	<u>258,548</u>
Fund balance - December 31			<u><u>\$186,885</u></u>	<u><u>\$202,361</u></u>



This page intentionally left blank

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for goods and services that are provided on a cost reimbursement or fee basis to departments or agencies within the City. These funds are essential for segregating costs for determining the total cost of providing a service and for assuring that the goods and services provided are properly utilized. These funds are accounted for on a capital maintenance measurement focus and use the accrual basis of accounting.

Employee Benefits Fund – This fund is used to account for the expenses associated with providing fringe and pension benefits for employees.

Self-Insurance Fund – This fund is used to account for all revenues and expenses associated with the \$50,000 deductible in the City's general liability policy.

CITY OF FRIDLEY, MINNESOTA
COMBINING STATEMENT OF NET POSITION
INTERNAL SERVICE FUNDS
December 31, 2021

	<u>Employee Benefits</u>	<u>Self Insurance</u>	<u>Totals</u>
Assets:			
Cash and investments	<u>\$1,571,521</u>	<u>\$1,026,681</u>	<u>\$2,598,202</u>
Deferred outflows of resources:			
Pension related	<u>8,726,017</u>	<u>-</u>	<u>8,726,017</u>
Liabilities:			
Current liabilities:			
Accounts payable	370	764	1,134
Payroll deductions payable	145,913	-	145,913
Compensated absences payable - current portion	<u>830,934</u>	<u>-</u>	<u>830,934</u>
Total current liabilities	<u>977,217</u>	<u>764</u>	<u>977,981</u>
Noncurrent liabilities:			
Compensated absences payable - long-term portion	317,466	-	317,466
Net pension liability	<u>7,221,459</u>	<u>-</u>	<u>7,221,459</u>
Total liabilities	<u>8,516,142</u>	<u>764</u>	<u>8,516,906</u>
Deferred inflows of resources:			
Pension related	<u>11,557,042</u>	<u>-</u>	<u>11,557,042</u>
Net position:			
Unrestricted	<u>(9,775,646)</u>	<u>1,025,917</u>	<u>(8,749,729)</u>
Total net position	<u><u>(\$9,775,646)</u></u>	<u><u>\$1,025,917</u></u>	<u><u>(\$8,749,729)</u></u>

CITY OF FRIDLEY, MINNESOTA
COMBINING STATEMENT OF REVENUES, EXPENSES AND
CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2021

	Employee Benefits	Self Insurance	Totals
Operating revenues:			
Charges for services	\$1,416,791	\$350,495	\$1,767,286
Operating expenses:			
Personal services	(262,052)	-	(262,052)
Supplies and other charges	27,459	326,494	353,953
Total operating expenses	(234,593)	326,494	91,901
Operating income (loss)	1,651,384	24,001	1,675,385
Nonoperating revenues:			
Investment income (loss)	(9,031)	(6,639)	(15,670)
Intergovernmental	70,054	-	70,054
Insurance reimbursement	-	55,175	55,175
Total nonoperating revenues	61,023	48,536	109,559
Change in net position	1,712,407	72,537	1,784,944
Net position - January 1	(11,488,053)	953,380	(10,534,673)
Net position - December 31	(\$9,775,646)	\$1,025,917	(\$8,749,729)

CITY OF FRIDLEY, MINNESOTA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2021

	Employee Benefits	Self Insurance	Totals
Cash flows from operating activities:			
Receipts from interfund services provided	\$1,416,791	\$362,084	\$1,778,875
Payment to suppliers	(27,592)	(336,261)	(363,853)
Payment to employees	(1,420,162)	-	(1,420,162)
Net cash flows from operating activities	(30,963)	25,823	(5,140)
Cash flows from noncapital financing activities:			
Intergovernmental revenue	70,054	-	70,054
Cash flows from capital and related financing activities:			
Insurance reimbursement	-	55,175	55,175
Cash flows from investing activities:			
Investment income	(9,031)	(6,639)	(15,670)
Net increase (decrease) in cash and cash equivalents	30,060	74,359	104,419
Cash and cash equivalents - January 1	1,541,461	952,322	2,493,783
Cash and cash equivalents - December 31	\$1,571,521	\$1,026,681	\$2,598,202
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	\$1,651,384	\$24,001	\$1,675,385
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:			
Changes in assets and liabilities:			
Decrease (increase) in receivables	-	11,589	11,589
Decrease (increase) in deferred outflows of resources	(5,002,922)	-	(5,002,922)
Increase (decrease) in payables	(3,712,800)	(9,767)	(3,722,567)
Increase (decrease) in deferred inflows of resources	7,033,375	-	7,033,375
Total adjustments	(1,682,347)	1,822	(1,680,525)
Net cash provided by operating activities	(\$30,963)	\$25,823	(\$5,140)

**HOUSING AND REDEVELOPMENT AUTHORITY
COMPONENT UNIT**

CITY OF FRIDLEY, MINNESOTA
BALANCE SHEET - GOVERNMENTAL FUNDS
HOUSING AND REDEVELOPMENT AUTHORITY
December 31, 2021
With Comparative Totals For December 31, 2020

<u>Assets</u>	<u>General</u>	<u>Housing Loan</u>	<u>Gateway Northeast</u>	<u>BAE Northern Stacks</u>
Cash and investments	\$8,753,156	\$1,335,480	\$34,892	\$1,765,189
Receivables:				
Accounts	60,141	-	-	-
Note	1,000,000	-	-	-
Taxes	17,044	-	-	5,317
Mortgage:				
Deferred	-	1,806,444	-	-
Interest	16,397	-	-	-
Due from other funds	10,622,922	-	-	-
Land held for resale	283,470	-	-	-
Total assets	\$20,753,130	\$3,141,924	\$34,892	\$1,770,506
<u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>				
Liabilities:				
Accounts payable	\$10,574	\$145,387	\$ -	\$ -
Due to primary government	497,142	-	-	-
Due to other governments	-	-	-	-
Due to other funds	-	-	2,901,765	-
Total liabilities	<u>507,716</u>	<u>145,387</u>	<u>2,901,765</u>	<u>0</u>
Deferred inflows of resources:				
Unavailable revenue	693,917	-	-	5,317
Fund balance (deficit):				
Nonspendable	-	1,806,444	-	-
Restricted	-	-	-	1,765,189
Committed	1,025,322	1,190,093	-	-
Unassigned	18,526,175	-	(2,866,873)	-
Total fund balance (deficit)	<u>19,551,497</u>	<u>2,996,537</u>	<u>(2,866,873)</u>	<u>1,765,189</u>
Total liabilities, deferred inflows of resources, and fund balance	\$20,753,130	\$3,141,924	\$34,892	\$1,770,506

BAE Hazardous Sub District	Locke Point Park	Lake Pointe	Northstar Transit Station	Other Governmental Funds	Intra - Activity Eliminations	Totals Governmental Funds	
						2021	2020
\$7,852	\$14,108	\$278,167	\$1,470,257	\$807,541	\$ -	\$14,466,642	\$12,075,562
-	-	-	-	-	-	60,141	72,288
-	-	-	-	-	-	1,000,000	1,000,000
-	378	-	-	918	-	23,657	350,453
-	-	-	-	-	-	1,806,444	1,389,674
-	-	-	-	-	-	16,397	18,773
-	-	-	-	-	(10,622,922)	-	-
-	-	-	-	83,660	-	367,130	293,130
<u>\$7,852</u>	<u>\$14,486</u>	<u>\$278,167</u>	<u>\$1,470,257</u>	<u>\$892,119</u>	<u>(\$10,622,922)</u>	<u>\$17,740,411</u>	<u>\$15,199,880</u>
\$ -	\$ -	\$272,805	\$170	\$100,248	\$ -	\$529,184	\$444,644
-	-	-	-	-	-	497,142	530,597
-	-	-	-	-	-	-	23,463
2,668,461	4,348,016	215,303	-	489,377	(10,622,922)	-	-
<u>2,668,461</u>	<u>4,348,016</u>	<u>488,108</u>	<u>170</u>	<u>589,625</u>	<u>(10,622,922)</u>	<u>1,026,326</u>	<u>998,704</u>
-	-	-	-	83,660	-	782,894	708,547
-	-	-	-	-	-	1,806,444	1,389,674
-	-	-	1,470,087	658,901	-	3,894,177	2,352,805
-	-	-	-	-	-	2,215,415	1,771,854
(2,660,609)	(4,333,530)	(209,941)	-	(440,067)	-	8,015,155	7,978,296
<u>(2,660,609)</u>	<u>(4,333,530)</u>	<u>(209,941)</u>	<u>1,470,087</u>	<u>218,834</u>	<u>0</u>	<u>15,931,191</u>	<u>13,492,629</u>
<u>\$7,852</u>	<u>\$14,486</u>	<u>\$278,167</u>	<u>\$1,470,257</u>	<u>\$892,119</u>	<u>(\$10,622,922)</u>	<u>\$17,740,411</u>	<u>\$15,199,880</u>
Fund balance reported above						\$15,931,191	\$13,492,629
Amounts reported for governmental activities in the statement of net position are different because:							
Capital assets used in governmental activities are not financial resources, and therefore, are not reported in the funds						1,011,755	1,011,755
Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue						782,894	708,547
Other post employment benefits are not due and payable in the current period and, therefore, are not reported in the funds.						(1,359)	(2,132)
Net position of governmental activities						<u>\$17,724,481</u>	<u>\$15,210,799</u>

CITY OF FRIDLEY, MINNESOTA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
HOUSING AND REDEVELOPMENT AUTHORITY
For The Year Ended December 31, 2021
With Comparative Totals For The Year Ended December 31, 2020

	<u>General</u>	<u>Housing Loan</u>	<u>Gateway Northeast</u>	<u>BAE Northern Stacks</u>
Revenues:				
Tax increment	\$ -	\$ -	\$560,278	\$2,281,489
Property taxes	564,490	-	-	-
Investment income/(loss)	(48,455)	(12,988)	(1,286)	(1,543)
Mortgage interest earnings	-	31,306	-	-
Interfund loan interest earnings	679,089	-	-	-
Intergovernmental	-	-	-	-
Payments from primary government	-	-	-	-
Sale of real estate	145,283	-	-	-
Miscellaneous	434,690	-	-	-
Total revenues	<u>1,775,097</u>	<u>18,318</u>	<u>558,992</u>	<u>2,279,946</u>
Expenditures:				
Personal services	159,817	-	-	-
Supplies and other charges	400,155	66,946	56,652	229,208
Developer assistance	10,810	116,363	-	-
Interest expense	19,020	-	130,838	-
Payments to primary government	-	-	-	1,090,038
Redevelopment expense	382,585	-	-	-
Total expenditures	<u>972,387</u>	<u>183,309</u>	<u>187,490</u>	<u>1,319,246</u>
Excess (deficiency of revenues over (under expenditures)	<u>802,710</u>	<u>(164,991)</u>	<u>371,502</u>	<u>960,700</u>
Other financing sources (uses):				
Transfers in	1,765,597	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>1,765,597</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	2,568,307	(164,991)	371,502	960,700
Fund balance (deficit) - January 1	<u>16,983,190</u>	<u>3,161,528</u>	<u>(3,238,375)</u>	<u>804,489</u>
Fund balance (deficit) - December 31	<u>\$19,551,497</u>	<u>\$2,996,537</u>	<u>(\$2,866,873)</u>	<u>\$1,765,189</u>

BAE Hazardous Sub District	Locke Point Park	Lake Pointe	Northstar Transit Station	Other Governmental Funds	Intra-Activity Eliminations	Totals Governmental Funds	
						2021	2020
\$307,680	\$75,182	\$601,474	\$718,920	\$390,909	\$ -	\$4,935,932	\$4,259,508
-	-	-	-	-	-	564,490	527,366
(1,085)	-	(406)	(6,157)	(3,763)	-	(75,683)	100,803
-	-	-	-	-	-	31,306	40,057
-	-	-	-	-	-	679,089	267,094
-	-	-	-	-	-	-	14,769
-	-	-	-	-	-	-	14,962,612
-	-	-	-	-	-	145,283	2,174,528
-	-	-	-	-	-	434,690	400,502
<u>306,595</u>	<u>75,182</u>	<u>601,068</u>	<u>712,763</u>	<u>387,146</u>	<u>-</u>	<u>6,715,107</u>	<u>22,747,239</u>
-	-	-	-	-	-	159,817	172,512
31,392	9,826	28,428	97,710	68,877	-	989,194	990,352
-	-	541,327	-	283,126	-	951,626	16,586,739
99,369	448,883	-	-	-	-	698,110	286,615
-	-	-	-	-	-	1,090,038	863,674
-	-	-	-	5,175	-	387,760	-
<u>130,761</u>	<u>458,709</u>	<u>569,755</u>	<u>97,710</u>	<u>357,178</u>	<u>-</u>	<u>4,276,545</u>	<u>18,899,892</u>
<u>175,834</u>	<u>(383,527)</u>	<u>31,313</u>	<u>615,053</u>	<u>29,968</u>	<u>-</u>	<u>2,438,562</u>	<u>3,847,347</u>
-	-	-	-	-	(1,765,597)	-	-
-	(1,765,597)	-	-	-	1,765,597	-	-
<u>-</u>	<u>(1,765,597)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
175,834	(2,149,124)	31,313	615,053	29,968	-	2,438,562	3,847,347
<u>(2,836,443)</u>	<u>(2,184,406)</u>	<u>(241,254)</u>	<u>855,034</u>	<u>188,866</u>	<u>-</u>	<u>13,492,629</u>	<u>9,645,282</u>
<u>(\$2,660,609)</u>	<u>(\$4,333,530)</u>	<u>(\$209,941)</u>	<u>\$1,470,087</u>	<u>\$218,834</u>	<u>\$0</u>	<u>\$15,931,191</u>	<u>\$13,492,629</u>

Amounts reported for governmental activities in the statement of activities (Exhibit A-2) are different because:

Net changes in fund balances - total above	\$2,438,562	\$3,847,347
Other post employment benefits in the statement of activities does not require the use of current financial resources and, therefore, is not reported as expenditures in governmental funds.	773	107
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	<u>74,347</u>	<u>(66,482)</u>
Changes in net position of governmental activities (Exhibit A-2)	<u>\$2,513,682</u>	<u>\$3,780,972</u>

CITY OF FRIDLEY, MINNESOTA
SUBCOMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
HOUSING AND REDEVELOPMENT AUTHORITY
December 31, 2021
With Comparative Totals For December 31, 2020

<u>Assets</u>	<u>Gateway East</u>	<u>Gateway West</u>	<u>Housing Replacement</u>
Cash and investments	\$54,691	\$19,147	\$127,544
Taxes receivable	-	-	-
Land held for resale	-	2,610	81,050
	<u>-\$54,691</u>	<u>-\$21,757</u>	<u>-\$208,594</u>
Total assets	<u>\$54,691</u>	<u>\$21,757</u>	<u>\$208,594</u>
 <u>Liabilities, Deferred Inflows of Resources, and Fund Balance</u>			
Liabilities:			
Accounts payable	\$ -	\$ -	\$340
Due to other funds	211,653	240,109	-
Total liabilities	<u>211,653</u>	<u>240,109</u>	<u>340</u>
Deferred inflows of resources:			
Unavailable revenue	-	2,610	81,050
Fund balance (deficit):			
Restricted	-	-	127,204
Unassigned	(156,962)	(220,962)	-
Total fund balance (deficit)	<u>(156,962)</u>	<u>(220,962)</u>	<u>127,204</u>
 Total liabilities, deferred inflows of resources, and fund balance	 <u>\$54,691</u>	 <u>\$21,757</u>	 <u>\$208,594</u>

McGlynn Bakeries	Satellite Lane Apts.	Main Street	Northern Stacks VIII	Holly Center	Total Nonmajor Capital Project Funds	
					2021	2020
\$145,357	\$399,010	\$61,792	\$ -	\$ -	\$807,541	\$1,709,911
-	918	-	-	-	918	2,261
-	-	-	-	-	83,660	78,660
<u>\$145,357</u>	<u>\$399,928</u>	<u>\$61,792</u>	<u>\$0</u>	<u>\$0</u>	<u>\$892,119</u>	<u>\$1,790,832</u>
\$13,588	\$ -	\$65,963	\$20,357	\$ -	\$100,248	\$361,486
-	-	-	12,368	25,247	489,377	546,910
<u>13,588</u>	<u>0</u>	<u>65,963</u>	<u>32,725</u>	<u>25,247</u>	<u>589,625</u>	<u>908,396</u>
-	-	-	-	-	83,660	79,790
131,769	399,928	-	-	-	658,901	1,548,316
-	-	(4,171)	(32,725)	(25,247)	(440,067)	(745,670)
<u>131,769</u>	<u>399,928</u>	<u>(4,171)</u>	<u>(32,725)</u>	<u>(25,247)</u>	<u>218,834</u>	<u>802,646</u>
<u>\$145,357</u>	<u>\$399,928</u>	<u>\$61,792</u>	<u>\$0</u>	<u>\$0</u>	<u>\$892,119</u>	<u>\$1,790,832</u>

CITY OF FRIDLEY, MINNESOTA
SUBCOMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
NONMAJOR CAPITAL PROJECT FUNDS
HOUSING AND REDEVELOPMENT AUTHORITY
For The Year Ended December 31, 2021
With Comparative Totals For December 31, 2020

	<u>Gateway East</u>	<u>Gateway West</u>	<u>Housing Replacement</u>	<u>McGlynn Bakeries</u>
Revenues:				
Tax increment	\$48,159	\$38,974	\$53,580	\$ -
Investment income/(loss)	(344)	(139)	(672)	-
Total revenues	<u>47,815</u>	<u>38,835</u>	<u>52,908</u>	<u>0</u>
Expenditures:				
Supplies and other charges	983	718	23,199	-
Developer assistance	-	-	-	106,492
Redevelopment expense	-	-	5,175	-
Total expenditures	<u>983</u>	<u>718</u>	<u>28,374</u>	<u>106,492</u>
Net change in fund balance	46,832	38,117	24,534	(106,492)
Fund balance (deficit) - January 1	<u>(203,794)</u>	<u>(259,079)</u>	<u>102,670</u>	<u>238,261</u>
Fund balance (deficit) - December 31	<u><u>(\$156,962)</u></u>	<u><u>(\$220,962)</u></u>	<u><u>\$127,204</u></u>	<u><u>\$131,769</u></u>

Satellite Lane Apts.	Main Street	Northern Stacks VIII	Holly Center	Totals Nonmajor Capital Project Funds	
				2021	2020
\$53,935	\$151,023	\$45,238	\$ -	\$390,909	\$1,326,881
(2,608)	-	-	-	(3,763)	13,787
<u>51,327</u>	<u>151,023</u>	<u>45,238</u>	<u>0</u>	<u>387,146</u>	<u>1,340,668</u>
3,750	16,733	5,062	18,432	68,877	162,405
-	135,920	40,714	-	283,126	786,214
-	-	-	-	5,175	-
<u>3,750</u>	<u>152,653</u>	<u>45,776</u>	<u>18,432</u>	<u>357,178</u>	<u>948,619</u>
47,577	(1,630)	(538)	(18,432)	29,968	392,049
<u>352,351</u>	<u>(2,541)</u>	<u>(32,187)</u>	<u>(6,815)</u>	<u>188,866</u>	<u>410,597</u>
<u>\$399,928</u>	<u>(\$4,171)</u>	<u>(\$32,725)</u>	<u>(\$25,247)</u>	<u>\$218,834</u>	<u>\$802,646</u>

Reconciliation of beginning fund balance to prior year ending fund balance:

Prior year ending fund balance as shown above	\$802,646
Prior year ending fund balance of funds reported as nonmajor in the prior year, major in the current year:	
Lake Pointe	241,254
Northstar Transit Station	(855,034)
Current year beginning fund balance	<u>\$188,866</u>



This page intentionally left blank

CUSTODIAL FUNDS

Custodial Funds account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and/or other funds.

CITY OF FRIDLEY, MINNESOTA
COMBINING STATEMENT OF NET POSITION
CUSTODIAL FUND
December 31, 2021

	<u>Hotel/Motel Tax</u>
Assets:	
Cash and investments	\$6,337
Accounts receivables	5,829
Total assets	<u>\$12,166</u>
Liabilities:	
Accounts payable	<u>12,166</u>
Net Position:	
Restricted	<u>\$ -</u>

CITY OF FRIDLEY, MINNESOTA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUND
For The Year Ended December 31, 2021

	<u>Hotel/Motel Tax</u>
Additions:	
Tax collections from other government	\$90,924
Total additions	90,924
Deductions:	
Payments of tax to other governments	86,378
Administrative fee	4,546
Total deductions	90,924
Net increase (decrease) in Fiduciary net position	-
Net position - beginning	-
Net position - ending	\$ -



This page intentionally left blank

III. STATISTICAL SECTION (UNAUDITED)



This page intentionally left blank

Statistical Section (Unaudited)

This part of the City of Fridley's statistical annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

<u>Contents</u>	<u>Page</u>
Financial Trends These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	160
Revenue Capacity These schedules contain information to help the reader assess the factors affecting the City's ability to generate its property tax.	170
Debt Capacity These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	176
Demographic and Economic Information These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.	182
Operating Information These schedules contain information about the City's operations and resources to help the reader understand how the City's financial information relates to the services the City provides and the activities it performs.	186

CITY OF FRIDLEY, MINNESOTA
NET POSITION BY COMPONENT
Last ten fiscal years
(Accrual Basis of Accounting)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
Governmental activities:				
Net investment in capital assets	\$14,139,656	\$13,842,497	\$14,186,359	\$16,811,842
Restricted	3,294,952	3,050,204	2,673,982	2,233,179
Unrestricted	24,238,798	24,551,730	25,321,659	16,052,833
Total governmental activities net position	<u>\$41,673,406</u>	<u>\$41,444,431</u>	<u>\$42,182,000</u>	<u>\$35,097,854</u>
Business-type activities:				
Net investment in capital assets	\$13,560,980	\$12,910,117	\$13,053,816	\$14,234,711
Unrestricted	8,235,948	8,417,085	8,727,382	8,058,181
Total business-type activities net position	<u>\$21,796,928</u>	<u>\$21,327,202</u>	<u>\$21,781,198</u>	<u>\$22,292,892</u>
Primary government:				
Net investment in capital assets	\$27,700,636	\$26,752,614	\$27,240,175	\$31,046,553
Restricted	3,294,952	3,050,204	2,673,982	2,233,179
Unrestricted	32,474,746	32,968,815	34,049,041	24,111,014
Total primary government net position	<u>\$63,470,334</u>	<u>\$62,771,633</u>	<u>\$63,963,198</u>	<u>\$57,390,746</u>

Note: GASB 68 was implemented in 2015. Net position was restated for 2014 to reflect the reporting of net position liability and pension related deferred outflows of resources. Net position for years prior to 2014 was not restated.

Table 1

2016	2017	2018	2019	2020	2021
\$23,932,586	\$31,006,344	\$30,070,173	\$27,349,945	\$31,075,685	\$29,987,129
2,204,983	2,739,575	2,977,454	3,047,005	3,662,136	2,763,121
13,175,954	8,889,557	11,049,555	15,961,597	5,783,139	9,898,422
<u>\$39,313,523</u>	<u>\$42,635,476</u>	<u>\$44,097,182</u>	<u>\$46,358,547</u>	<u>\$40,520,960</u>	<u>\$42,648,672</u>
\$13,913,434	\$13,897,925	\$15,068,876	\$18,211,710	\$21,135,232	\$23,043,111
9,567,290	11,077,566	12,674,876	11,837,418	11,052,792	12,250,803
<u>\$23,480,724</u>	<u>\$24,975,491</u>	<u>\$27,743,752</u>	<u>\$30,049,128</u>	<u>\$32,188,024</u>	<u>\$35,293,914</u>
\$37,846,020	\$44,904,269	\$45,139,049	\$45,561,655	\$52,210,917	\$53,030,240
2,204,983	2,739,575	2,977,454	3,047,005	3,662,136	2,763,121
22,743,244	19,967,123	23,724,431	27,799,015	16,835,931	22,149,225
<u>\$62,794,247</u>	<u>\$67,610,967</u>	<u>\$71,840,934</u>	<u>\$76,407,675</u>	<u>\$72,708,984</u>	<u>\$77,942,586</u>

CITY OF FRIDLEY, MINNESOTA
CHANGES IN NET POSITION
Last ten fiscal years
(Accrual basis of accounting)

	2012	2013	2014	2015
Expenses				
Governmental activities:				
General government	\$3,155,983	\$3,434,479	\$4,092,123	\$4,156,904
Public safety	6,999,554	7,101,331	7,570,322	8,048,655
Public works	5,420,271	5,928,331	5,959,595	5,127,667
Community development	880,414	935,716	898,455	1,107,348
Parks and recreation	1,355,571	1,456,841	1,513,135	1,353,320
Interest on long-term debt	232,318	218,610	179,420	144,064
Total governmental activities expenses	<u>18,044,111</u>	<u>19,075,308</u>	<u>20,213,050</u>	<u>19,937,958</u>
Business-type activities:				
Liquor	4,354,909	4,148,447	4,596,316	4,914,786
Water	2,647,176	2,815,588	2,902,419	3,101,356
Sanitary sewer	4,653,434	4,974,525	4,988,587	5,040,861
Storm water	602,923	587,036	597,915	785,626
Total business-type activities expenses	<u>12,258,442</u>	<u>12,525,596</u>	<u>13,085,237</u>	<u>13,842,629</u>
Total primary government expenses	<u>\$30,302,553</u>	<u>\$31,600,904</u>	<u>\$33,298,287</u>	<u>\$33,780,587</u>
Program revenues				
Governmental activities:				
Charges for services:				
General government	\$1,979,737	\$2,025,108	\$2,079,719	\$1,905,021
Public safety	862,584	864,435	683,418	619,630
Public works	28,144	99,289	27,312	53,589
Community development	554,129	582,280	798,392	1,194,534
Parks and recreation	369,899	326,067	327,508	336,847
Operating grants and contributions	1,030,887	1,095,724	1,837,860	1,139,385
Capital grants and contributions	1,564,146	1,747,303	1,220,903	2,370,009
Total governmental activities program revenues	<u>6,389,526</u>	<u>6,740,206</u>	<u>6,975,112</u>	<u>7,619,015</u>
Business-type activities:				
Charges for services:				
Liquor	4,705,523	4,308,791	4,786,987	5,256,840
Water	2,773,101	2,788,146	2,913,717	2,907,123
Sanitary sewer	4,549,254	4,572,798	4,754,492	4,809,679
Storm water	571,707	613,818	732,961	1,225,153
Operating grants and contributions	-	50,000	-	-
Capital grants and contributions	-	-	440,627	421,990
Total business-type activities program revenues	<u>12,599,585</u>	<u>12,333,553</u>	<u>13,628,784</u>	<u>14,620,785</u>
Total primary government program revenues	<u>\$18,989,111</u>	<u>\$19,073,759</u>	<u>\$20,603,896</u>	<u>\$22,239,800</u>

Table 2
Page 1 of 2

2016	2017	2018	2019	2020	2021
\$4,398,370	\$4,298,149	\$3,697,097	\$5,504,858	\$6,003,817	\$5,851,445
10,313,163	9,129,111	9,274,465	10,035,219	9,946,434	9,816,095
4,975,340	5,112,090	4,699,946	5,677,069	5,304,937	5,698,161
1,126,835	981,433	946,173	973,708	16,037,288	1,051,339
1,440,232	1,720,811	1,835,082	1,565,950	1,459,005	1,754,110
97,684	2,292,957	1,685,039	1,795,560	2,012,685	1,881,282
<u>22,351,624</u>	<u>23,534,551</u>	<u>22,137,802</u>	<u>25,552,364</u>	<u>40,764,166</u>	<u>26,052,432</u>
5,043,703	5,110,714	5,544,091	5,698,502	6,115,659	6,552,204
3,076,493	3,531,649	3,047,417	2,811,051	3,192,159	3,086,716
5,068,146	5,340,062	5,347,742	5,722,230	5,911,370	5,776,014
1,030,467	1,085,780	1,071,446	1,208,564	1,243,060	1,288,000
<u>14,218,809</u>	<u>15,068,205</u>	<u>15,010,696</u>	<u>15,440,347</u>	<u>16,462,248</u>	<u>16,702,934</u>
<u>\$36,570,433</u>	<u>\$38,602,756</u>	<u>\$37,148,498</u>	<u>\$40,992,711</u>	<u>\$57,226,414</u>	<u>\$42,755,366</u>
\$2,031,207	\$2,021,012	\$2,244,912	\$2,236,868	\$1,490,036	\$1,623,061
742,523	798,510	840,976	558,695	2,181,463	2,066,986
32,522	34,681	53,360	31,841	792,658	874,269
1,108,177	895,125	1,206,364	1,502,589	971,674	1,299,234
333,766	352,245	319,998	317,088	59,289	233,035
1,077,559	1,847,380	1,185,939	1,845,628	1,603,520	1,483,495
6,296,532	5,333,480	520,201	1,334,148	6,096,584	1,265,349
<u>11,622,286</u>	<u>11,282,433</u>	<u>6,371,750</u>	<u>7,826,857</u>	<u>13,195,224</u>	<u>8,845,429</u>
5,439,423	5,520,161	6,029,627	6,195,797	6,708,539	7,290,355
3,330,350	3,486,965	3,912,727	3,798,381	4,143,249	4,666,860
5,298,995	5,640,419	6,095,556	6,075,840	5,937,276	6,325,191
1,324,460	1,378,095	1,433,935	1,491,252	1,523,085	1,600,201
67,551	61,476	-	251,666	118,410	-
186,791	713,655	499,800	-	163,816	275,449
<u>15,647,570</u>	<u>16,800,771</u>	<u>17,971,645</u>	<u>17,812,936</u>	<u>18,594,375</u>	<u>20,158,056</u>
<u>\$27,269,856</u>	<u>\$28,083,204</u>	<u>\$24,343,395</u>	<u>\$25,639,793</u>	<u>\$31,789,599</u>	<u>\$29,003,485</u>

CITY OF FRIDLEY, MINNESOTA
CHANGES IN NET POSITION
Last ten fiscal years
(Accrual basis of accounting)

	2012	2013	2014	2015
Net (expense) revenue:				
Governmental activities	(\$11,654,585)	(\$12,335,102)	(\$13,237,938)	(\$12,318,943)
Business-type activities	341,143	(192,043)	543,547	778,156
Total primary government net (expense) revenue	<u>(\$11,313,442)</u>	<u>(\$12,527,145)</u>	<u>(\$12,694,391)</u>	<u>(\$11,540,787)</u>
General revenues and other changes in net position				
Governmental activities:				
General property taxes	\$10,654,542	\$11,003,455	\$11,521,196	\$11,795,707
Grants not restricted to programs	1,030,123	1,033,814	1,476,664	1,325,388
Investment earnings	269,240	(216,821)	634,411	157,281
Gain (loss) on sale of property	56,598	35,680	-	67,581
Other	-	-	93,236	418,640
Transfers	350,000	250,000	250,000	338,600
Total governmental activities	<u>12,360,503</u>	<u>12,106,128</u>	<u>13,975,507</u>	<u>14,103,197</u>
Business-type activities:				
Grants not restricted to programs	-	-	-	2,413
Investment earnings	65,537	(52,346)	148,248	42,722
Gain (loss) on sale of property	9,680	-	-	10,672
Other	-	24,663	12,201	16,331
Transfers	(350,000)	(250,000)	(250,000)	(338,600)
Total business-type activities	<u>(274,783)</u>	<u>(277,683)</u>	<u>(89,551)</u>	<u>(266,462)</u>
Total primary government	<u>\$12,085,720</u>	<u>\$11,828,445</u>	<u>\$13,885,956</u>	<u>\$13,836,735</u>
Change in net position:				
Governmental activities	\$705,918	(\$228,974)	\$737,569	\$1,784,254
Business-type activities	66,360	(469,726)	453,996	511,694
Total primary government	<u>\$772,278</u>	<u>(\$698,700)</u>	<u>\$1,191,565</u>	<u>\$2,295,948</u>

Note: GASB 68 was implemented in 2015. Pension expense for years prior to 2015 was not restated.

Table 2
Page 2 of 2

2016	2017	2018	2019	2020	2021
(\$10,729,338)	(\$12,252,118)	(\$15,766,052)	(\$17,725,507)	(\$27,568,942)	(\$17,207,003)
1,428,761	1,732,566	2,960,949	2,372,589	2,132,127	3,455,122
<u>(\$9,300,577)</u>	<u>(\$10,519,552)</u>	<u>(\$12,805,103)</u>	<u>(\$15,352,918)</u>	<u>(\$25,436,815)</u>	<u>(\$13,751,881)</u>
\$12,222,937	\$13,884,775	\$14,839,034	\$15,387,457	\$16,225,057	\$16,932,793
1,763,614	657,546	1,613,020	1,670,719	3,948,112	1,848,065
254,379	413,165	651,609	811,009	980,709	(180,488)
11,005	-	(335,183)	(249,165)	21,429	129,604
354,572	280,085	120,778	2,028,352	298,544	266,241
338,500	338,500	338,500	338,500	257,504	338,500
<u>14,945,007</u>	<u>15,574,071</u>	<u>17,227,758</u>	<u>19,986,872</u>	<u>21,731,355</u>	<u>19,334,715</u>
-	-	8,957	8,957	-	-
95,713	68,805	142,716	257,520	262,616	(24,062)
-	16,000	(7,046)	3,772	-	12,450
1,858	15,896	1,185	1,038	1,657	880
<u>(338,500)</u>	<u>(338,500)</u>	<u>(338,500)</u>	<u>(338,500)</u>	<u>(257,504)</u>	<u>(338,500)</u>
<u>(240,929)</u>	<u>(237,799)</u>	<u>(192,688)</u>	<u>(67,213)</u>	<u>6,769</u>	<u>(349,232)</u>
<u>\$14,704,078</u>	<u>\$15,336,272</u>	<u>\$17,035,070</u>	<u>\$19,919,659</u>	<u>\$21,738,124</u>	<u>\$18,985,483</u>
\$4,215,669	\$3,321,953	\$1,461,706	\$2,261,365	(\$5,837,587)	\$2,127,712
1,187,832	1,494,767	2,768,261	2,305,376	2,138,896	3,105,890
<u>\$5,403,501</u>	<u>\$4,816,720</u>	<u>\$4,229,967</u>	<u>\$4,566,741</u>	<u>(\$3,698,691)</u>	<u>\$5,233,602</u>

CITY OF FRIDLEY, MINNESOTA
FUND BALANCES - GOVERNMENTAL FUNDS
Last ten fiscal years
(Modified accrual basis of accounting)

	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>
General Fund:				
Nonspendable	\$66,152	\$50,366	\$60,123	\$66,265
Restricted	20,810	40,012	15,176	19,376
Unassigned	7,582,360	7,997,036	8,242,331	8,858,309
Total general fund	<u>\$7,669,322</u>	<u>\$8,087,414</u>	<u>\$8,317,630</u>	<u>\$8,943,950</u>
All other governmental funds:				
Restricted	\$3,093,302	\$2,233,664	\$2,071,259	\$1,808,572
Committed	2,328,583	2,124,944	2,566,101	2,709,638
Assigned	11,783,596	11,618,835	11,949,555	11,272,588
Unassigned	<u>(97,712)</u>	<u>(98,566)</u>	<u>(97,712)</u>	<u>(43,153)</u>
Total all other governmental funds	<u>\$17,107,769</u>	<u>\$15,878,877</u>	<u>\$16,489,203</u>	<u>\$15,747,645</u>

2016	2017	2018	2019	2020	2021
\$51,305	\$55,777	\$77,801	\$53,334	\$65,779	\$105,578
35,903	14,466	20,335	42,180	24,513	20,849
9,084,228	9,522,843	11,045,978	10,166,947	13,603,533	10,598,912
\$9,171,436	\$9,593,086	\$11,144,114	\$10,262,461	\$13,693,825	\$10,725,339
\$1,903,290	\$34,821,855	\$5,009,553	\$12,775,223	\$3,566,713	\$3,720,128
2,549,903	2,658,339	6,765,928	11,165,161	11,550,431	16,180,954
10,573,287	8,510,134	4,567,369	6,177,195	6,362,198	6,811,853
(27,574)	(9,453)	-	-	(567)	(52,012)
\$14,998,906	\$45,980,875	\$16,342,850	\$30,117,579	\$21,478,775	\$26,660,923

CITY OF FRIDLEY, MINNESOTA
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
Last ten fiscal years

	2012	2013	2014	2015
Revenues:				
General property taxes	\$10,732,129	\$11,024,785	\$11,554,557	\$11,805,580
Special assessments	763,920	834,120	938,290	542,248
Licenses and permits	1,104,504	1,123,635	1,171,365	1,549,785
Intergovernmental	2,649,207	2,643,728	3,208,442	4,375,972
Charges for services	2,353,888	2,545,908	2,518,062	2,374,896
Fines and forfeits	255,622	218,194	226,922	184,940
Earnings on investments	236,226	(185,473)	565,245	157,281
Interest on loan	-	-	-	-
Other	322,354	295,409	314,416	429,713
Total revenues	<u>\$18,417,850</u>	<u>\$18,500,306</u>	<u>\$20,497,299</u>	<u>\$21,420,415</u>
Expenditures:				
Current:				
General government	3,503,326	3,279,657	3,732,056	3,777,688
Public safety	6,422,646	6,794,524	7,165,678	7,319,564
Public works	3,047,300	3,530,939	4,635,752	3,575,252
Community development	772,070	817,895	894,785	1,081,549
Parks and recreation	1,252,089	1,305,158	1,422,405	1,288,684
Debt service:				
Principal	940,000	980,000	1,150,000	1,190,000
Interest	232,318	227,326	190,890	152,894
Bond issuance costs	47,016	-	3,150	7,462
Capital outlay	1,639,773	2,536,286	1,290,008	3,645,425
Total expenditures	<u>17,856,538</u>	<u>19,471,785</u>	<u>20,484,724</u>	<u>22,038,518</u>
Revenues over (under) expenditures	<u>\$561,312</u>	<u>(\$971,479)</u>	<u>\$12,575</u>	<u>(\$618,103)</u>
Other financing sources (uses):				
Bonds issued	1,280,000	-	-	-
Premium/(discount) on bonds issue	-	-	-	-
Proceeds from sale of capital assets	63,445	35,679	36,836	93,670
Transfers in	350,000	250,000	8,253,616	1,065,410
Transfers out	-	(125,000)	(7,462,485)	(726,810)
Total other financing sources (uses)	<u>1,693,445</u>	<u>160,679</u>	<u>827,967</u>	<u>432,270</u>
Net change in fund balance	<u>\$2,254,757</u>	<u>(\$810,800)</u>	<u>\$840,542</u>	<u>(\$185,833)</u>
Debt service as a percentage of noncapital expenditures	7.2%	6.8%	7.0%	7.3%
Debt service as percentage of total expenditures	6.8%	6.2%	6.6%	6.1%

Table 4

2016	2017	2018	2019	2020	2021
\$12,244,211	\$13,878,204	\$14,857,454	\$15,337,464	\$16,133,737	\$16,977,698
865,722	621,621	501,045	467,953	819,347	840,389
1,442,895	1,272,753	1,538,758	1,501,526	1,559,003	1,526,246
7,330,338	4,227,709	3,035,084	4,446,430	8,111,582	3,888,549
2,592,665	2,560,831	2,863,220	2,958,748	2,795,287	3,230,503
212,635	267,989	263,632	186,807	169,156	151,219
254,379	413,165	651,609	811,009	898,347	(164,818)
-	-	-	-	108,000	98,579
887,678	766,059	374,415	2,178,614	1,232,731	1,392,806
<u>\$25,830,523</u>	<u>\$24,008,331</u>	<u>\$24,085,217</u>	<u>\$27,888,551</u>	<u>\$31,827,190</u>	<u>\$27,941,171</u>
3,924,877	3,953,025	3,659,534	4,677,076	5,177,833	5,023,569
7,537,051	8,001,032	8,317,478	8,831,505	8,924,373	9,761,947
2,824,319	3,468,102	3,316,912	3,535,263	3,222,623	3,451,877
942,768	934,074	909,481	982,166	15,999,027	1,073,651
1,341,444	1,417,611	1,557,052	1,244,351	1,175,270	1,438,269
1,230,000	1,730,000	1,390,000	1,495,000	1,540,000	2,070,000
112,421	931,527	1,761,843	1,721,308	1,958,725	2,106,674
2,700	715,461	2,800	155,218	62,855	-
8,618,369	22,577,062	31,660,699	2,721,649	4,412,516	1,269,626
<u>26,533,949</u>	<u>43,727,894</u>	<u>52,575,799</u>	<u>25,363,536</u>	<u>42,473,222</u>	<u>26,195,613</u>
<u>(\$703,426)</u>	<u>(\$19,719,563)</u>	<u>(\$28,490,582)</u>	<u>\$2,525,015</u>	<u>(\$10,646,032)</u>	<u>\$1,745,558</u>
-	49,130,000	-	9,510,000	4,540,000	-
-	1,584,898	-	504,837	619,659	-
43,673	69,784	65,085	14,724	21,429	129,604
2,047,849	1,361,189	7,795,728	2,819,740	338,500	338,500
(1,909,349)	(1,022,689)	(7,457,228)	(2,481,240)	(80,996)	-
<u>182,173</u>	<u>51,123,182</u>	<u>403,585</u>	<u>10,368,061</u>	<u>5,438,592</u>	<u>468,104</u>
<u>(\$521,253)</u>	<u>\$31,403,619</u>	<u>(\$28,086,997)</u>	<u>\$12,893,076</u>	<u>(\$5,207,440)</u>	<u>\$2,213,662</u>
7.5%	13.0%	15.1%	14.3%	9.2%	16.8%
5.1%	6.1%	6.0%	12.7%	8.2%	15.9%

CITY OF FRIDLEY, MINNESOTA
TAX CAPACITY VALUE AND ESTIMATED MARKET VALUE OF TAXABLE PROPERTY
Last ten fiscal years

Fiscal Year	Residential Property	Commercial/ Industrial Property	Public Utility	All Other
2012 ¹	\$10,246,614	\$14,710,926	\$40,330	\$4,271,859
2013 ¹	8,713,053	13,207,351	45,306	4,286,829
2014 ¹	7,885,298	12,520,981	44,648	4,362,496
2015 ¹	9,538,484	12,771,829	49,868	4,737,031
2016 ¹	9,488,686	13,688,867	58,699	4,958,693
2017 ¹	10,488,279	15,061,056	59,759	5,564,751
2018 ¹	11,639,971	15,097,292	62,282	5,961,619
2019 ¹	18,645,518	16,935,599	69,652	1,189,818
2020 ¹	20,305,713	18,228,064	52,061	1,200,626
2021	23,149,590	19,713,466	62,485	1,415,212

Source: Continuing Disclosure Document

¹ After 2011, the State implemented the Homestead Market Value Exclusion program for residential properties. Beginning in 2012, the HMVE program excludes a portion of the market value prior to the tax calculation.

² Property values are determined on January 2 of the preceeding year.

Total Tax Capacity	Add: for Area-wide Values and Increment	Less: Fiscal Disparity Contribution	Adjusted Tax Capacity Value	Total Direct Tax Rate	Estimated Market Value ²	Tax Capacity as a Percent of EMV
\$29,269,729	\$2,851,459	\$5,629,374	\$26,491,814	39.615%	\$ 2,278,659,000	110.49%
26,252,539	2,844,689	5,373,202	23,724,026	47.362%	2,057,500,500	110.66%
24,813,423	2,799,171	4,509,587	23,103,007	48.577%	1,948,580,100	107.40%
27,097,212	2,934,045	4,358,570	25,672,687	43.508%	2,146,063,300	105.55%
28,194,945	2,986,838	4,681,350	26,500,433	44.960%	2,207,363,400	106.39%
31,173,845	2,946,266	5,225,764	28,894,347	48.218%	2,416,338,500	107.89%
32,761,164	2,918,699	5,571,692	30,108,171	47.907%	2,557,662,900	108.81%
36,840,587	3,230,754	5,830,355	34,240,986	45.380%	2,854,939,900	107.59%
39,786,464	3,841,599	6,520,022	37,108,041	45.253%	3,073,484,500	107.22%
44,340,753	5,047,146	7,707,520	41,680,379	44.941%	3,427,584,200	106.38%

CITY OF FRIDLEY, MINNESOTA
DIRECT AND OVERLAPPING PROPERTY TAX CAPACITY RATES
Last ten fiscal years

Fiscal Year	City	School District No. 11	School District No. 13	School District No. 14
2012	39.615%	23.325%	24.024%	43.862%
2013	47.362%	26.801%	27.449%	50.112%
2014	48.577%	28.265%	24.824%	49.552%
2015	43.508%	22.482%	32.562%	48.422%
2016	44.960%	20.885%	29.442%	54.252%
2017	48.218%	18.590%	27.633%	49.408%
2018	47.907%	18.392%	27.900%	51.006%
2019	45.380%	16.330%	33.148%	49.055%
2020	45.253%	16.948%	23.385%	46.213%
2021	44.941%	16.152%	28.771%	44.306%

Source: Anoka County Property Records and Taxation Department

Notes:

⁽¹⁾Coon Creek Watershed District is included with School District No. 11.

⁽²⁾Rice Creek Watershed District is included with School District No. 13, 14 and 16.

School District No. 16 ⁽¹⁾	County	Special Districts with Coon Creek	Special Districts with Rice Creek	Total Tax Capacity Rates By School Districts			
				School District No. 11 ⁽¹⁾	School District No. 13 ⁽²⁾	School District No. 14 ⁽²⁾	School District No. 16 ⁽²⁾
39.443%	41.146%	10.176%	N/A	111.953%	114.961%	134.799%	130.380%
44.440%	44.411%	9.448%	N/A	128.022%	129.850%	152.513%	146.841%
44.562%	43.239%	9.559%	10.296%	129.640%	126.936%	151.664%	146.674%
40.045%	38.123%	8.591%	9.079%	112.704%	123.272%	139.132%	130.755%
39.609%	38.894%	9.688%	9.622%	114.427%	122.918%	147.728%	133.085%
40.229%	36.841%	6.758%	7.200%	110.407%	119.892%	141.667%	132.488%
39.617%	37.792%	6.892%	7.282%	110.983%	120.881%	143.987%	132.598%
37.632%	34.473%	6.265%	6.699%	102.448%	119.700%	135.607%	124.184%
35.452%	33.440%	6.120%	6.642%	101.761%	108.720%	131.548%	120.787%
33.110%	32.885%	4.354%	4.876%	98.332%	111.473%	127.008%	115.812%

CITY OF FRIDLEY, MINNESOTA
PRINCIPAL PROPERTY TAXPAYERS
Current year and nine years ago

Taxpayer	2021			2012		
	Taxable Capacity Value	Rank	Percentage of Total City Capacity Value	Taxable Capacity Value	Rank	Percentage of Total City Capacity Value
Medtronic, Inc.	\$1,949,998	1	4.40%	\$1,849,758	1	6.32%
Hyde Development	1,765,156	2	3.98%	N/A		
Industrial Equities Group	804,794	3	1.82%	N/A		
Onan Corp (Cummins Power)	747,964	4	1.69%	377,712	4	1.29%
Target Corporation	703,972	5	1.59%	601,452	2	2.05%
BNSF Railroad	673,568	6	1.52%	N/A		
Fridley Medical Clinic	597,430	7	1.35%	N/A		
Shamrock Investments	478,246	8	1.08%	585,764	3	2.00%
Cielo Partners LLC	473,485	9	1.07%	N/A		
University Avenue Associates	414,373	10		240,338	8	0.82%
Wal-Mart/Sam's Club	N/A			363,322	5	1.24%
Georgetown Apartments	N/A			246,498	7	0.84%
GPT Fridley / BAE	N/A			299,936	6	1.02%
River Pointe Apartments	N/A			188,981	9	0.65%
ZCOF (Fridley Market)	N/A			N/A		
Lifetime Fitness	N/A			201,156	10	0.69%
Total	<u>\$8,608,986</u>		<u>18.50%</u>	<u>\$4,954,917</u>		<u>16.92%</u>
Total All Property	<u>\$44,340,753</u>			<u>\$29,269,729</u>		

Source: City Assessor

CITY OF FRIDLEY, MINNESOTA
PROPERTY TAX LEVIES AND COLLECTIONS
Last ten fiscal years

Fiscal Year Ended Dec. 31	Taxes Levied For The Fiscal Year	Collected Within The Fiscal Year of the Levy Amount	Percentage of Levy	Collections in Subsequent Years ¹	Total Collections to Date Amount	Percentage of Levy
2012	\$10,703,739	\$10,699,025	99.96%	\$4,714	\$10,703,739	100.00%
2013	11,252,481	11,247,943	99.96%	4,538	11,252,481	100.00%
2014	11,511,288	11,372,812	98.80%	137,539	11,510,351	99.99%
2015	11,734,607	11,657,855	99.35%	75,335	11,733,190	99.99%
2016	12,200,835	12,172,555	99.77%	25,383	12,197,938	99.98%
2017	14,122,251	13,990,154	99.06%	124,808	14,114,962	99.95%
2018	14,807,913	14,804,501	99.98%	(5,939)	14,798,562	99.94%
2019	15,494,419	15,339,721	99.00%	101,240	15,440,961	99.65%
2020	16,109,557	16,030,087	99.51%	28,580	16,058,667	99.68%
2021	16,890,084	16,834,247	99.67%	N/A	16,834,247	99.67%

¹Includes repayment of property taxes abatements

Source: City Finance Department

CITY OF FRIDLEY, MINNESOTA
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten fiscal years

Fiscal Year	Governmental Activities			Total	Business Type Activities	Total Primary Government	Percentage of Personal Income ¹	Per Capita ¹
	Improvement Bonds ²	Tax Increment Bonds ²	Equipment Certificates ²		Revenue Bonds ²			
2012	\$5,880,000	\$ -	\$1,780,000	\$7,660,000	\$7,070,000	\$14,730,000	1.96%	278
2013	4,955,000	-	1,725,000	6,680,000	6,413,154	13,093,154	1.69%	240
2014	4,000,000	-	1,530,000	5,530,000	5,845,000	11,375,000	1.58%	198
2015	3,010,000	-	1,330,000	4,340,000	5,260,000	9,600,000	1.31%	152
2016	1,980,000	-	1,130,000	3,110,000	10,811,935	13,921,935	1.69%	109
2017	51,111,785	-	925,000	52,036,785	8,200,461	60,237,246	7.25%	1,815
2018	49,863,389	-	720,000	50,583,389	7,273,987	57,857,376	6.74%	1,755
2019	49,019,830	9,510,000	510,000	59,039,830	6,317,180	65,357,010	7.28%	2,010
2020	47,126,597	15,048,975	295,000	62,470,572	5,575,343	68,045,915	7.01%	2,010
2021	45,768,201	14,282,043	150,000	60,200,244	3,688,506	63,888,750	6.51%	2,020

¹Demographic information can be found on Table 13

² Presented as gross amount of debt, not adjusted for original issuance premiums and discounts

CITY OF FRIDLEY, MINNESOTA
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
December 31, 2021

<u>Governmental Unit</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable¹</u>	<u>Estimated Share of Overlapping Debt</u>
Debt repaid with property taxes:			
Independent School District No. 11	\$251,620,000	1.60%	\$4,025,920
Independent School District No. 13	20,718,058	31.46%	6,517,901
Independent School District No. 14	44,985,000	100.00%	44,985,000
Independent School District No. 16	106,060,000	36.80%	39,030,080
Metro Council	1,796,428,968	1.19%	21,377,505
Anoka County	50,555,000	18.04%	9,120,122
Vocational/Technical District No. 916	73,470,000	2.21%	1,623,687
Subtotal - overlapping debt			126,680,215
City of Fridley - Direct debt			60,200,244
Total direct and overlapping debt	\$60,200,244	100.00%	<u>\$186,880,459</u>

Sources: Continuing Disclosure Document

¹Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.



This page intentionally left blank

CITY OF FRIDLEY, MINNESOTA
LEGAL DEBT MARGIN INFORMATION
Last ten fiscal years

Market Value	\$3,427,584,200	
Debt Limit 3% of Market Value		\$102,827,526
Amount of Debt Applicable to Debt Limit: Total Debt	\$61,645,000	
Deductions:		
Revenue Bonds	3,580,000	3,580,000
Total Amount of Debt Applicable to Debt Limit		58,065,000
Legal Debt Margin		\$44,762,526

Legal Debt Margin Calculation for the last 10 Fiscal Years

Fiscal Year	Debt Limit	Net Debt Applicable to Limit	Legal Debt Margin	Amount of Debt Applicable to Debt Limit
2012	\$68,359,770	\$1,780,000	\$66,579,770	2.60%
2013	61,725,015	1,725,000	60,000,015	2.79%
2014	58,457,403	1,530,000	56,927,403	2.62%
2015	64,381,899	1,330,000	63,051,899	2.07%
2016	66,220,902	1,130,000	65,090,902	1.71%
2017	72,490,155	50,055,000	22,435,155	69.05%
2018	76,729,887	48,790,000	27,939,887	63.59%
2019	85,648,197	56,935,000	28,713,197	66.48%
2020	92,204,535	60,070,000	32,134,535	65.15%
2021	102,827,526	58,065,000	44,762,526	56.47%

CITY OF FRIDLEY, MINNESOTA
PLEGDED-REVENUE COVERAGE
Last ten fiscal years

Fiscal Year	Improvement Bonds				Equipment Certificates			
	Special Assessment Collections	Debt Service		Coverage	Property Tax Collections	Debt Service		Coverage
		Principal	Interest			Principal	Interest	
2012	\$659,666	\$890,000	\$229,503	0.59	\$70,668	\$50,000	\$13,450	1.11
2013	376,026	925,000	198,413	0.33	233,749	55,000	25,763	2.89
2014	932,078	955,000	166,235	0.83	234,357	195,000	25,653	1.06
2015	188,303	990,000	129,815	0.17	231,310	200,000	23,080	1.04
2016	166,895	1,030,000	92,090	0.15	234,359	200,000	20,330	1.06
2017	105,827	1,525,000	914,322	0.04	225,962	205,000	17,205	1.02
2018	52,979	1,185,000	1,747,988	0.02	232,848	205,000	13,855	1.06
2019	48,680	1,285,000	1,710,938	0.02	231,149	210,000	10,371	1.05
2020	25,154	1,325,000	1,671,788	0.01	157,817	215,000	6,570	0.71
2021	10,336	1,295,000	1,638,638	0.00	160,511	145,000	3,526	1.08

Utility Revenue Bonds						Tax Increment Bonds			
Utility Service Revenues	Less Operating Expenses	Net Available Revenue	Debt Service		Coverage	Tax Increment Collections	Debt Service		Coverage
			Principal	Interest			Principal	Interest	
\$7,864,406	\$6,341,544	\$1,522,862	\$555,000	\$255,054	1.88	\$0	\$0	\$0	0.00
7,961,738	6,839,852	1,121,886	655,000	235,474	1.26	-	-	-	-
8,363,415	6,987,095	1,376,320	570,000	223,459	1.73	-	-	-	-
8,936,287	7,405,596	1,530,691	585,000	203,060	1.94	-	-	-	-
9,938,517	7,381,382	2,557,135	610,000	181,610	3.23	-	-	-	-
10,499,230	8,374,461	2,124,769	2,600,000	261,888	0.74	-	-	-	-
11,442,218	9,307,210	2,135,008	915,000	180,688	1.95	-	-	-	-
11,365,473	9,608,209	1,757,264	945,000	155,763	1.60	-	-	-	-
11,603,610	9,812,423	1,791,187	730,000	134,838	2.07	-	-	280,368	-
12,592,252	9,681,907	2,910,345	1,875,000	131,838	1.45	-	630,000	460,038	-

CITY OF FRIDLEY, MINNESOTA
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last ten fiscal years

<u>Fiscal Year</u>	<u>Population</u>	<u>Unemployment Rate</u>	<u>Total Personal Income</u>	<u>Per Capita Personal Income</u>
2012	27,591	5.6%	749,702,652	27,172
2013	27,785	4.4%	774,145,670	27,862
2014	27,952	4.2%	720,406,896	25,773
2015	28,547	3.9%	747,503,195	26,185
2016	28,631	3.9%	810,142,776	28,296
2017	28,715	3.8%	831,012,100	28,940
2018	28,703	3.1%	858,765,057	29,919
2019	28,981	3.3%	897,599,532	30,972
2020	29,924	7.5%	971,033,800	32,450
2021	29,806	5.0%	981,899,058	32,943

Sources: Metropolitan Council (population), Continuing Disclosure Document (unemployment rate)

CITY OF FRIDLEY, MINNESOTA
PRINCIPAL EMPLOYERS
Current year and nine years ago

Employer	2021			2012		
	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Medtronic, Inc.	3,366	1	15.09%	2,758	1	12.34%
Target	1,301	2	5.83%	842	4	3.77%
Unity Medical Center	1,215	3	5.45%	1,037	3	4.64%
Cummins Power (Onan)	1,099	4	4.93%	1,700	2	7.61%
Minco Products	592	5	2.65%	517	5	2.31%
ISD #14 (Fridley Schools)	564	6	2.53%	475	6	2.13%
BAE Systems	550	7	2.47%	350	7	1.57%
Kurt Manufacturing	275	8	1.23%	230	9	1.03%
Taylor Communications	250	9	1.12%	N/A		N/A
Wal-Mart	212	10	0.95%	294	8	1.32%
Park Construction	N/A		N/A	N/A		N/A
Lofthouse Bakery	N/A		N/A	215	10	0.96%
Parsons Electric	N/A		N/A	N/A		N/A
Total	<u>9,424</u>		<u>42.25%</u>	<u>8,418</u>		<u>37.67%</u>
Total City Employment	<u><u>22,305</u></u>			<u><u>22,345</u></u>		

Source: Fridley Community Development Dept, MN Department of Employment and Economic Development

CITY OF FRIDLEY, MINNESOTA
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM
Last ten fiscal years

Function/Program	Full-Time Equivalent Employees as of December 31,			
	<u>2012</u>	<u>2013¹</u>	<u>2014¹</u>	<u>2015¹</u>
General government:				
City administration	3.0	4.0	4.7	4.7
Finance	20.0	18.0	16.0	16.0
Human resource	2.0	2.0	2.0	2.0
Community development	7.0	8.2	9.8	9.6
Customer Relations	-	-	-	-
Public safety:				
Police department	44.0	50.6	51.6	52.6
Fire department	8.0	7.8	7.6	7.0
Public works:				
Administration	2.0	1.2	0.6	1.5
Engineering	3.0	5.0	5.0	1.8
Mechanic	3.0	4.5	4.0	3.8
Streets	9.0	9.0	8.5	8.5
Water	5.0	7.0	7.0	7.8
Sewer	5.0	5.0	5.0	3.7
Parks	7.0	7.0	6.5	5.8
Storm Water	-	-	-	5.1
Parks and recreation:				
Parks and recreation	<u>8.0</u>	<u>8.0</u>	<u>9.6</u>	<u>9.0</u>
Total	<u><u>126.0</u></u>	<u><u>137.3</u></u>	<u><u>137.9</u></u>	<u><u>138.9</u></u>

Source: City Finance Department

¹Prior to 2013 positions at 32 hours or more per week were counted as 1 full-time equivalent.
As of 2013 these figures represent all permanent staff.

Table 10

Full-Time Equivalent Employees as of December 31,					
<u>2016¹</u>	<u>2017¹</u>	<u>2018¹</u>	<u>2019¹</u>	<u>2020</u>	<u>2021</u>
5.0	5.0	5.0	5.0	4.0	5.0
15.0	15.0	16.1	16.9	3.0	3.0
2.0	2.0	2.8	3.0	-	-
10.0	10.0	10.0	10.0	17.9	23.5
-	-	0.7	1.0	10.0	10.0
52.4	52.4	52.1	54.1	54.9	55.8
7.0	7.0	7.0	6.0	4.9	6.0
1.5	1.8	1.8	2.8	2.8	3.0
1.8	2.1	2.1	2.1	2.1	2.1
3.8	3.8	3.8	3.8	5.8	5.8
8.5	8.8	8.8	8.8	8.9	8.7
7.8	7.9	7.9	7.9	4.0	3.6
3.7	3.7	3.7	3.7	7.9	8.2
5.8	5.8	5.8	5.8	4.6	4.2
5.1	5.1	5.0	5.0	6.7	5.3
<u>9.0</u>	<u>9.8</u>	<u>10.2</u>	<u>9.0</u>	<u>11.7</u>	<u>10.8</u>
<u><u>138.4</u></u>	<u><u>140.0</u></u>	<u><u>142.8</u></u>	<u><u>144.9</u></u>	<u><u>149.1</u></u>	<u><u>155.0</u></u>

CITY OF FRIDLEY, MINNESOTA
OPERATING INDICATORS BY FUNCTION/PROGRAM
Last ten fiscal years

Function/Program	Fiscal Year			
	2012	2013	2014	2015
Police:				
Physical arrests	1,133	1,344	1,256	1,386
Parking violations	283	562	373	278
Traffic violations	2,590	2,826	3,245	2,592
Fire:				
Emergency responses	2,906	3,003	3,089	3,047
Fires occurred	121	119	110	103
Commercial inspections	1,016	1,110	1,505	1,663
Community development:				
Rental inspections	1,117	1,145	1,428	1,881
Refuse collection:				
Recyclables collected (tons per day)	5.81	6.21	6.22	6.33
Recyclables collected (pounds per person)	N/A	164.67	164.59	165.96
Building inspection:				
Permits issued:				
Residential	1,606	2,191	1,974	4,642
Commercial	386	440	492	642
Total permit valuation	\$35,763,059	\$40,697,477	\$47,109,811	\$60,598,103
Other public works:				
Street resurfacing (miles)	3.1	3.8	3.3	2.9
Recreation				
Total Program Participant hours	302,500	305,975	310,000	311,500
Total Senior Program Participant hours	68,700	69,818	70,000	62,218
Nature Center Education Participants	24,266	23,419	23,860	20,404
Nature Center Special Event Participants	N/A	N/A	N/A	N/A
Nature Center Facility Rental Visitors	N/A	N/A	N/A	N/A
Water:				
Connections	8,227	8,230	8,243	8,245
Storage capacity (gallons)	6,500,000	6,500,000	6,500,000	6,500,000
Average daily demand (gallons)	3,993,285	4,227,975	2,517,808	2,968,901
Peak daily demand (gallons)	8,661,000	9,009,000	7,439,000	6,803,000
Sewer:				
Connections	8,236	8,239	8,252	8,254

Sources: Various City departments.

Table 16

Fiscal Year					
2016	2017	2018	2019	2020	2021
752	979	1,043	911	761	1,247
922	553	612	1,741	671	841
2,601	2,250	2,622	1,932	1,883	1,395
3,268	3,439	2,415	2,596	3,342	3,003
127	126	126	105	123	159
789	867	829	1,672	862	397
1,559	1,434	1,410	1,643	1,260	1,374
5.99	6.62	6.20	6.37	6.57	5.79
156.54	169.25	158.29	162.28	163.28	142.72
2,227	1,804	2,007	2,093	2,329	2,278
599	612	514	453	378	430
\$73,636,057	\$103,663,306	\$91,601,072	\$98,100,786	\$99,191,402	\$87,575,510
2.2	1.9	0.2	0.6	3.6	2.2
315,000	300,000	321,927	318,000	6,892	50,765
65,500	65,500	21,615	N/A	N/A	N/A
15,609	16,339	16,872	15,587	3,785	10,581
4,751	2,670	4,200	3,700	145	3,528
N/A	5,364	5,500	4,456	1,059	1,419
8,374	8,259	8,261	8,305	8,343	8,362
6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
3,560,000	3,390,000	3,233,000	3,056,000	3,370,000	3,480,000
6,392,000	6,379,000	5,900,000	5,720,000	6,458,000	7,345,000
8,271	8,235	8,239	8,291	8,326	8,344

CITY OF FRIDLEY, MINNESOTA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
Last ten fiscal years

Function/Program	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Squad cars	12	12	15	13	13	12	15	15	15	15
Fire stations										
	3	3	3	3	3	3	3	2	2	2
Other public works:										
Streets (miles)	125.3	125.3	125.3	125.5	125.5	125.5	125.8	126.1	126.1	126.1
Highways (miles)	10.3	10.3	10.3	10.3	10.3	10.3	10.3	10.3	10.3	10.3
Streetlights	1,059	1,059	1,059	1,059	1,059	1,059	1,059	1,093	1,123	1,123
Traffic signals	36	36	36	36	36	36	36	36	36	36
Parks and recreation:										
Acreage	682	682	682	682	682	682	665	665	666	666
Playgrounds	29	29	29	29	29	29	28	28	29	29
Baseball/softball diamonds	22	22	22	22	22	21	21	21	21	21
Soccer/football fields	2	2	2	2	2	2	2	2	2	2
Water:										
Water mains (miles)	113.0	113.0	113.0	113.2	113.2	113.2	116.0	117.5	127.0	127.8
Fire hydrants	1,013	1,013	1,013	1,013	1,013	1,013	1,050	1,064	1,040	1,070
Storage capacity (million gallons)	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5	6.5
Wastewater:										
Sanitary sewers (miles)	103.0	103.0	103.0	103.0	103.0	103.0	106.0	107.5	109.0	109.0
Storm sewers (miles)	52.0	52.0	52.0	52.0	52.2	52.2	54.5	57.0	115.5	115.5

Sources: Various City departments.

CITY OF FRIDLEY, MINNESOTA

AUDIT MANAGEMENT LETTER

December 31, 2021

- This page intentionally left blank -



To the Honorable Mayor and
Members of the City Council
City of Fridley, Minnesota

We have completed the 2021 audit of the City of Fridley, Minnesota and have issued our report thereon. Our Independent Auditor's Report is included in the City's Annual Comprehensive Financial Report.

This Audit Management Letter provides a summary of audit results along with comparisons and trend analysis of financial results.

Thank you for the opportunity to serve the City. We are available to discuss this report with you.

A handwritten signature in black ink that reads "Redpath and Company, Ltd." in a cursive script.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

May 12, 2022

- This page intentionally left blank -

City of Fridley, Minnesota

Audit Management Letter

Report Summary

REPORT SUMMARY

Several reports are issued in conjunction with the audit. A brief summary is as follows:

Report Name	Elements of Report	Overview
<i>Annual Comprehensive Financial Report (ACFR)</i>	<ul style="list-style-type: none"> • Management's Discussion and Analysis • Financial statements • Footnotes • Supplemental information • Statistical information 	<ul style="list-style-type: none"> • Unmodified ("clean") opinion on the Basic Financial Statements
<i>Report on Internal Control over Financial Reporting and on Compliance and Other Matters</i>	<p><i>Results of testing</i></p> <ul style="list-style-type: none"> • Internal controls over financial reporting • Compliance with laws, regulations, contracts and grants 	<ul style="list-style-type: none"> • No internal control findings
<i>State Legal Compliance Report</i>	<ul style="list-style-type: none"> • Results of testing certain provisions of Minnesota Statutes 	<ul style="list-style-type: none"> • No compliance findings

City of Fridley, Minnesota

Audit Management Letter

Excellence in Financial Reporting

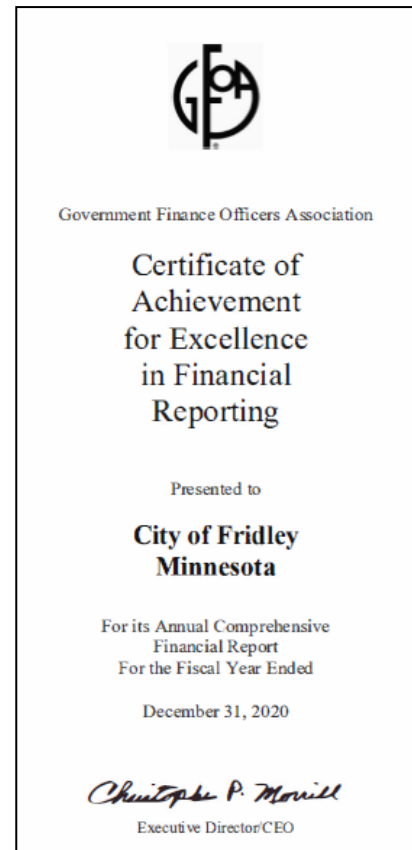
NATIONAL RECOGNITION FOR EXCELLENCE IN FINANCIAL REPORTING

The “Certificate of Achievement for Excellence in Financial Reporting” is an award program offered by the Government Finance Officers Association of the United States and Canada (GFOA). This Award Program has three key objectives:

- Recognize governments that issue a high-quality ACFR.
- Easily readable and understandable Financial Report.
- Providing educational materials, comments, and suggestions for improvements to program participants.

The City of Fridley, Minnesota has been awarded the Certificate of Achievement for Excellence in Financial Reporting every year since 2011.

Continued participation in this program demonstrates the City’s commitment to financial reporting.



City of Fridley, Minnesota

Audit Management Letter

Financial Statement Summary

SUMMARY OF FINANCIAL ACTIVITY

The financial statement document is very complex. Individual fund information is presented in several different sections of the document. As such, a summary of financial activity of the City's Governmental Funds for 2021 is presented below:

<u>Fund Type</u>	<u>Revenues</u>	<u>Expenditures</u>	<u>Bonds Issued</u>	<u>Interfund Transfers (Net)</u>	<u>Change in Fund Balance</u>	<u>Fund Balance 12/31/21</u>
General	\$19,347,000	\$18,184,000	\$ -	(\$4,132,000)	(\$2,969,000)	\$10,725,000
Special Revenue	1,837,000	1,879,000	-	-	(42,000)	1,580,000
Debt Service	4,278,000	4,177,000	-	-	101,000	3,536,000
Capital Project	2,608,000	1,956,000	-	4,470,000	5,122,000	21,545,000
Total	<u>\$28,070,000</u>	<u>\$26,196,000</u>	<u>\$0</u>	<u>\$338,000</u>	<u>\$2,212,000</u>	<u>\$37,386,000</u>

Additional detail by fund is presented on the next page.

City of Fridley, Minnesota

Audit Management Letter

Financial Statement Summary

Row	Fund	Revenues	Expenditures	Bonds Issued	Interfund Transfers (Net)	Change in Fund Balance/ Net Position	Fund Balance/ Net Position 12/31/2021
1	General	\$19,347,053	\$18,183,751	\$ -	(\$4,131,788)	(\$2,968,486)	\$10,725,339
2	Special Revenue:						
3	Cable TV	304,600	344,332	-	-	(39,732)	1,191,026
4	Solid Waste Abatement	559,588	561,266	-	-	(1,678)	87,611
5	Drug and Gambling Forfeiture	37,009	31,533	-	-	5,476	72,693
6	Police Activity	362,747	351,856	-	-	10,891	27,376
7	Springbrook Nature Center	574,298	589,774	-	-	(15,476)	186,885
8	CARES/ARPA	(838)	-	-	-	(838)	14,790
9	Debt Service:						
10	Debt Service Fund	4,277,945	4,176,666	-	-	101,279	3,535,877
11	Capital Project:						
12	Building Improvements	35,320	111,268	-	-	(75,948)	1,960,233
13	Park Improvements	233,940	390,179	-	175,000	18,761	1,774,414
14	Street Improvements	1,224,128	722,149	-	(101,100)	400,879	2,656,006
15	Information System Improvement	265,791	159,828	-	-	105,963	421,200
16	Capital Equipment	722,831	523,488	-	175,000	374,343	1,351,720
17	Special Assessment	60,738	23,705	-	-	37,033	36,466
18	Community Investment	68,862	25,810	-	4,221,388	4,264,440	13,339,393
19	TIF 20 Note Payoff	(3,237)	8	-	-	(3,245)	5,233
20	Enterprise:						
21	Liquor	7,288,949	6,588,338	-	(338,500)	362,111	2,113,309
22	Water	4,673,957	3,126,878	-	-	1,547,079	14,088,901
23	Sewer	6,320,744	5,796,501	-	-	524,243	8,677,265
24	Storm Water	1,863,674	1,314,600	-	-	549,074	10,389,410
25	Internal Service:						
26	Employee Benefits	1,477,814	(234,593)	-	-	1,712,407	(9,775,646)
27	Self Insurance	399,031	326,494	-	-	72,537	1,025,917
28	HRA:						
29	General	1,775,097	972,387	-	1,765,597	2,568,307	19,551,497
30	Housing Loan	18,318	183,309	-	-	(164,991)	2,996,537
31	Tax Increment	4,921,692	3,120,849	-	(1,765,597)	35,246	(6,616,843)
32							
33	Total	\$56,810,051	\$47,390,376	\$ -	\$ -	\$9,419,675	\$79,836,609

City of Fridley, Minnesota

Audit Management Letter

Property Taxes

Property Tax Collection

The City of Fridley continues to have a strong property tax collection rate. A schedule of the collection rate for the past seven years is as follows:

Year	Certified Tax Levy	Collection Rate
2015	\$11,734,607	99.3%
2016	12,200,835	99.8%
2017	14,122,251	99.1%
2018	14,807,913	99.9%
2019	15,494,419	99.0%
2020	16,109,557	99.5%
2021	16,890,094	99.7%

**City of Fridley,
Minnesota**

Audit Management Letter

General Fund
GENERAL FUND

The General Fund balance decreased \$2,969,000 during 2021. A budgetary comparison for 2021 is as follows:

	2021		Budget Variance
	Budget	Actual	
Revenues	\$18,378,000	\$19,347,000	\$969,000
Expenditures	18,564,000	18,184,000	380,000
Revenues over (under) expenditures	(186,000)	1,163,000	1,349,000
Transfers from other funds	186,000	189,000	3,000
Transfers to other funds	-	(4,321,000)	(4,321,000)
Total transfers	186,000	(4,132,000)	(4,318,000)
Net change in fund balance	\$ -	(2,969,000)	(\$2,969,000)
Fund Balance - January 1		13,694,000	
Fund Balance - December 31		\$10,725,000	

Detail of the preceding budget variances is presented in Exhibit B-1 of the 2021 Annual Comprehensive Financial Report. A summary of the significant budget variances are as follows:

Revenue:

Licenses and Permits – Permit revenue exceeded budget by \$232,000.

Investment income was less than budget by \$150,000 due to year-end market value adjustment.

City of Fridley, Minnesota

Audit Management Letter

General Fund

Intergovernmental Revenue – State MSA maintenance exceeded budget by \$76,000 and Police and Fire pension grants exceeded budget by \$73,000.

Expenditures:

General Government – Expenditures were less than budget by \$162,000.

Public Safety - Police were less than budget by \$72,000 and Fire Protection exceeded budget by \$110,000.

Parks and Recreation – Expenditures were less than budget by \$114,000.

Fund balance:

The fund balance of the General Fund was \$10,725,339 as of December 31, 2021. Further detail on the components of fund balance is as follows:

Fund Balance Component	December 31, 2021 Amount	December 31, 2020 Amount
Nonspendable	\$105,578	\$65,779
Restricted	20,849	24,513
Unassigned:		
Cash flow purposes (50%)	9,816,950	9,282,145
Remaining balance	655,535	4,321,388
Total	\$10,598,912	\$13,693,825

**City of Fridley,
Minnesota**

Audit Management Letter

*General Fund***Fund Balance – Cash Flow Purposes**

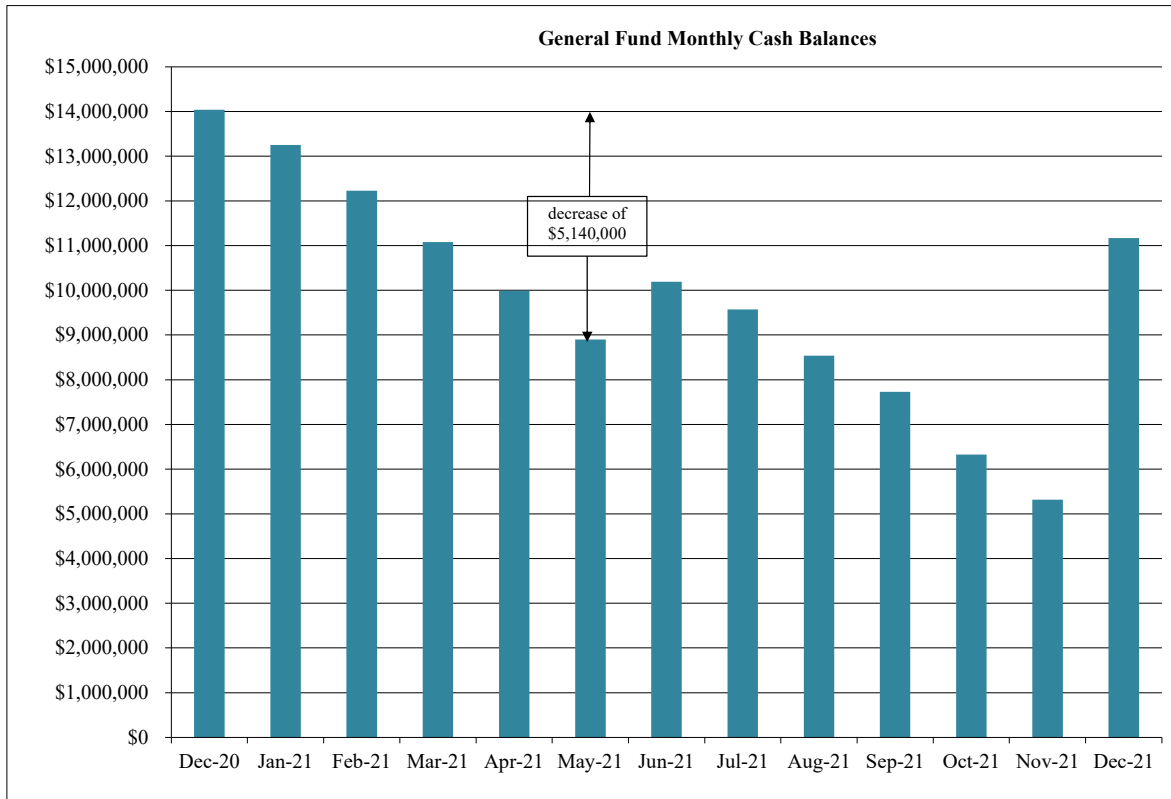
Over 71% of General Fund revenue is from property taxes and Local Government Aid (LGA). These monies are not received until the second half of the fiscal year. As such, working capital is necessary for cash flow operations during the first half of the year. In 2011, the City approved an unassigned General Fund Balance policy. The policy is to maintain a General Fund balance in the range of 35% - 50% of the subsequent years budgeted expenditures. The unassigned General Fund balance at December 31, 2021 was \$10,517,485 which is 53% of the 2022 budgeted expenditures of \$19,633,900. The City has a policy of transferring amount over 50% to the Community Investment Fund.

City of Fridley, Minnesota

Audit Management Letter

General Fund

The following graph of General Fund monthly cash balances illustrates the need for working capital.



City of Fridley, Minnesota

Audit Management Letter

Special Revenue Funds

SPECIAL REVENUE FUNDS

Special Revenue Funds are a classification of funds to account for revenues (and related expenditures) segregated by City policy or Federal or State Statutes for specific purposes. The City maintained six Special Revenue Funds during 2021 as follows:

Fund	Revenues and Other Sources	Expenditures and Other Uses	Interfund Transfers Net	Net Change in Fund Balance	12/31/2021 Fund Balance (Deficit)
Cable TV	\$304,600	\$344,332	\$ -	(\$39,732)	\$1,191,026
Solid Waste Abatement	559,588	561,266	-	(1,678)	87,611
Drug and Gambling Forfeiture	37,009	31,533	-	5,476	72,693
Police Activity	362,747	351,856	-	10,891	27,376
Springbrook Nature Center	574,298	589,774	-	(15,476)	186,885
CARES/ARPA	(838)	-	-	(838)	14,790
Totals	<u>\$1,837,404</u>	<u>\$1,878,761</u>	<u>\$0</u>	<u>(\$41,357)</u>	<u>\$1,580,381</u>

Springbrook Nature Center

Similar to the City's General Fund, the Springbrook Nature Center Fund's primary revenue source is property taxes. Due to the timing of receipt of property taxes (July and December), a reserve is needed to fund operations between property tax receipts. A recommended reserve amount is 50% of the annual tax levy, which is approximately \$230,000.

CARES/ARPA

This fund was established in 2021 to account for the federal Coronavirus Relief Fund monies.

City of Fridley, Minnesota

Audit Management Letter

Debt Service Funds

DEBT SERVICE FUNDS

Debt Service Funds are a type of governmental fund to account for the accumulation of resources for the payment of interest and principal on debt (other than Enterprise Fund debt).

Current governmental reporting standards do not provide for the matching of long-term debt with its related financing sources. Although this information can be found in the City's Financial Report, it is located in several different sections of the Financial Report. The following schedule extracts information from these different sections to provide an overview analysis of long-term debt and its related funding.

Bond Issue	Fund Balance at 12/31/2021	Debt Payable at 12/31/2021	Source of Repayment
General Obligation Bonds:			
Equipment Certificates	\$235,499	\$150,000	Property taxes
G.O. CIP Bonds, Series 2017A (Civic Campus)	2,761,933	44,495,000	Property taxes
G.O. Tax Increment Bonds, 2019A	399,995	9,510,000	Tax Increment
G.O. Tax Increment Bonds, 2020A	190,462	3,910,000	Tax Increment
Special Assessment Bonds:			
G.O. Improvement Bonds, Series 2010A	(52,012)	-	Property taxes and assessments
Total	<u>\$3,535,877</u>	<u>\$58,065,000</u>	

City of Fridley, Minnesota

Audit Management Letter

Capital Projects Funds

CAPITAL PROJECTS FUNDS

The financial activity of the Capital Project Funds for 2021 was as follows:

Fund	Revenue	Expenditures	Interfund Transfers	Change in Fund Balance	Fund Balance 12/31/2021	Comments
Street Improvements	\$1,224,128	\$722,149	(\$101,100)	\$400,879	\$2,656,006	2021 expenditures include street rehab.
Special Assessment Construction Capital Projects	60,738	23,705	-	37,033	36,466	
Building Improvements	35,320	111,268	-	(75,948)	1,960,233	2021 expenditures include Civic Campus concrete resealing (\$52k), plastic tables (\$31k)
Park Improvements	233,940	390,179	175,000	18,761	1,774,414	Received interfund transfer from Liquor Fund (\$75k) and Community Investment Fund (\$100k). 2021 expenditures include Civic Campus Park trail and bridge and Craig Park improvements
Information System Improvement	265,791	159,828	-	105,963	421,200	2021 expenditures include laptops, docking stations and Laserfiche licensing
Capital Equipment	722,831	523,488	175,000	374,343	1,351,720	Revenues include LGA (\$579k). Received interfund transfer from Liquor Fund. 2021 expenditures include police communication devices (\$67k), Fire turnout gear (\$52k), Loader (\$217k), Tanker truck (\$80k)
Community Investment	68,862	25,810	4,221,388	4,264,440	13,339,393	Created in 2018 and funded by interfund transfers from the Closed Bond Fund. 2021 transfer in is from the General Fund per policy
TIF Note 20 Payoff	(3,237)	8	-	(3,245)	5,233	
Totals	\$2,608,373	\$1,956,435	\$4,470,288	\$5,122,226	\$21,544,665	

There were no bonds issued in 2021 for Capital Projects.

City of Fridley, Minnesota

Audit Management Letter

Housing and Redevelopment Authority

ENTERPRISE OPERATING FUNDS

The City maintains four Enterprise Operating Funds. The financial statements for these funds are presented in Exhibits A-6 through A-8 of the 2021 Annual Comprehensive Financial Report.

Summary of Cash Flow

	Water	Sewer	Storm Water	Liquor	Total
Cash flows from operating activities	\$2,475,520	(\$114,826)	\$840,962	\$467,847	\$3,669,503
Cash flows from financing activities:					
Intergovernmental revenue	-	-	-	-	-
Transfer to other funds	-	-	-	(338,500)	(338,500)
Cash flows from capital and related financing activities:					
Debt service	(1,982,758) a	(255,062)	(192,498)	-	(2,430,318)
Purchase of capital assets	(506,414) b	(712,338) c	(512,931) d	(10,000)	(1,741,683)
Capital grants	-	-	275,449	-	275,449
Interfund loan	755,000	210,000	155,000	-	1,120,000
All other	2,700	15,398	880	-	18,978
Cash flows from investing activities:					
Investment income	4,397	(14,197)	(12,856)	(1,406)	(24,062)
Net change in cash and investments	<u>\$748,445</u>	<u>(\$871,025)</u>	<u>\$554,006</u>	<u>\$117,941</u>	<u>\$549,367</u>
Cash and investments - December 31	<u>\$5,885,194</u>	<u>\$2,848,767</u>	<u>\$2,691,749</u>	<u>\$1,311,515</u>	<u>\$12,737,225</u>

a - includes principal payments of \$1,445,000.

b - includes the following activity:

\$92,837 Locke Park WTP #2 Rehab
\$413,577 Water lines replacement

c - includes the following activity:

\$24,075 Sewer Relining
\$684,005 53rd avenue Lift station

d - includes the following activity:

\$25,449 East Moore Lake filter project
\$478,704 Village Green pond renovation

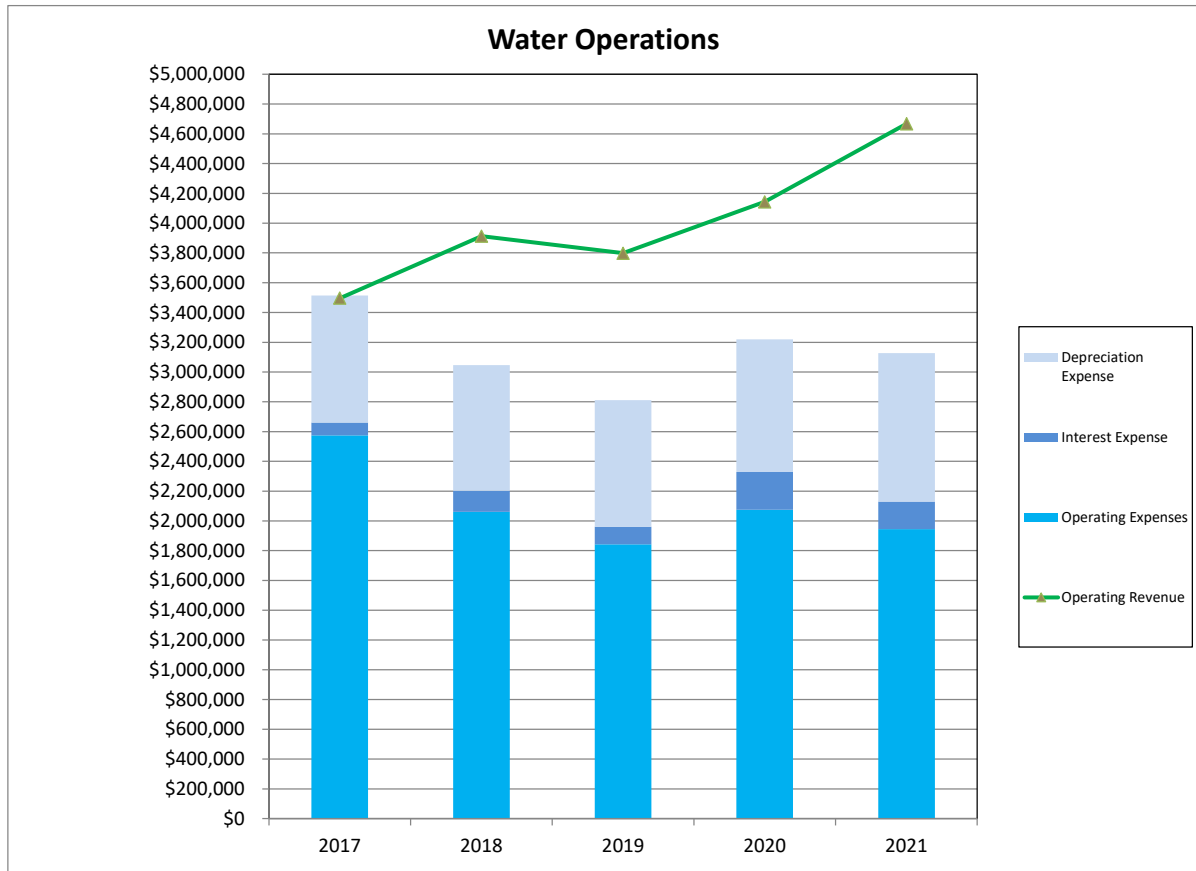
City of Fridley, Minnesota

Audit Management Letter

Housing and Redevelopment Authority

Water Operations

A chart of income from operations is presented below:



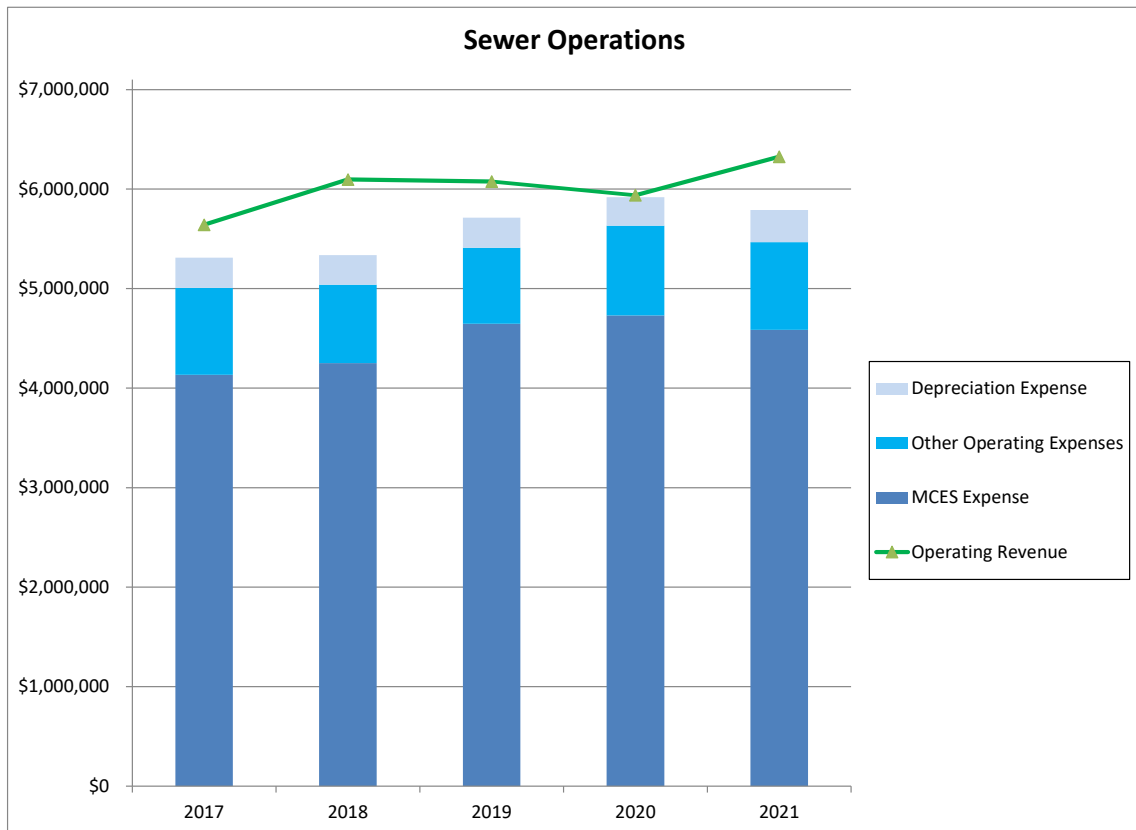
**City of Fridley,
Minnesota**

Audit Management Letter

Housing and Redevelopment Authority

Sewer Operations

A chart of net income from operations is presented below:



City of Fridley, Minnesota

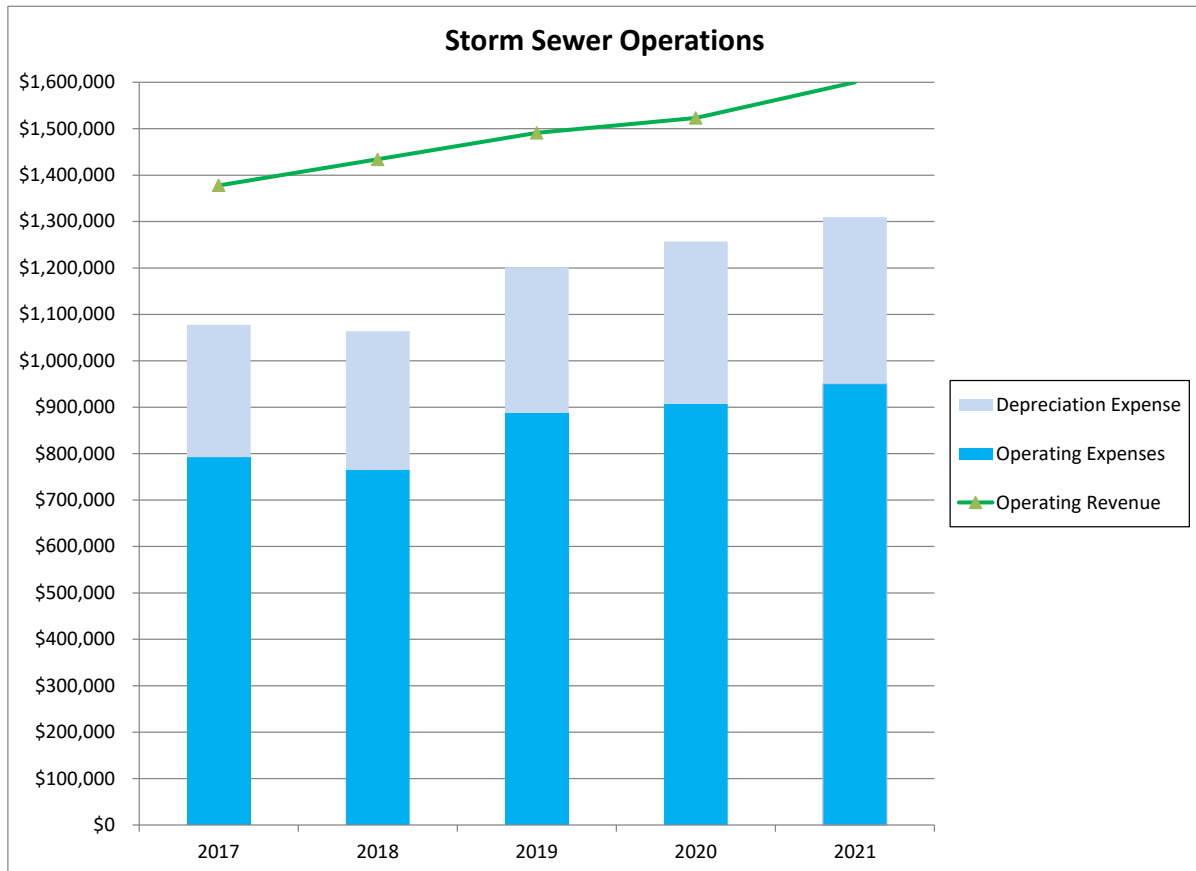
Audit Management Letter

Housing and Redevelopment Authority

Storm Water Operations

The Storm Water Operations Fund is designed to accumulate resources for future storm water systems and/or improvements to existing systems. Operating expenses consist primarily of maintenance costs.

A chart of net income from operations is presented below:



City of Fridley, Minnesota

Audit Management Letter

Housing and Redevelopment Authority

Municipal Liquor Fund

A summary of operations for the past three years is as follows:

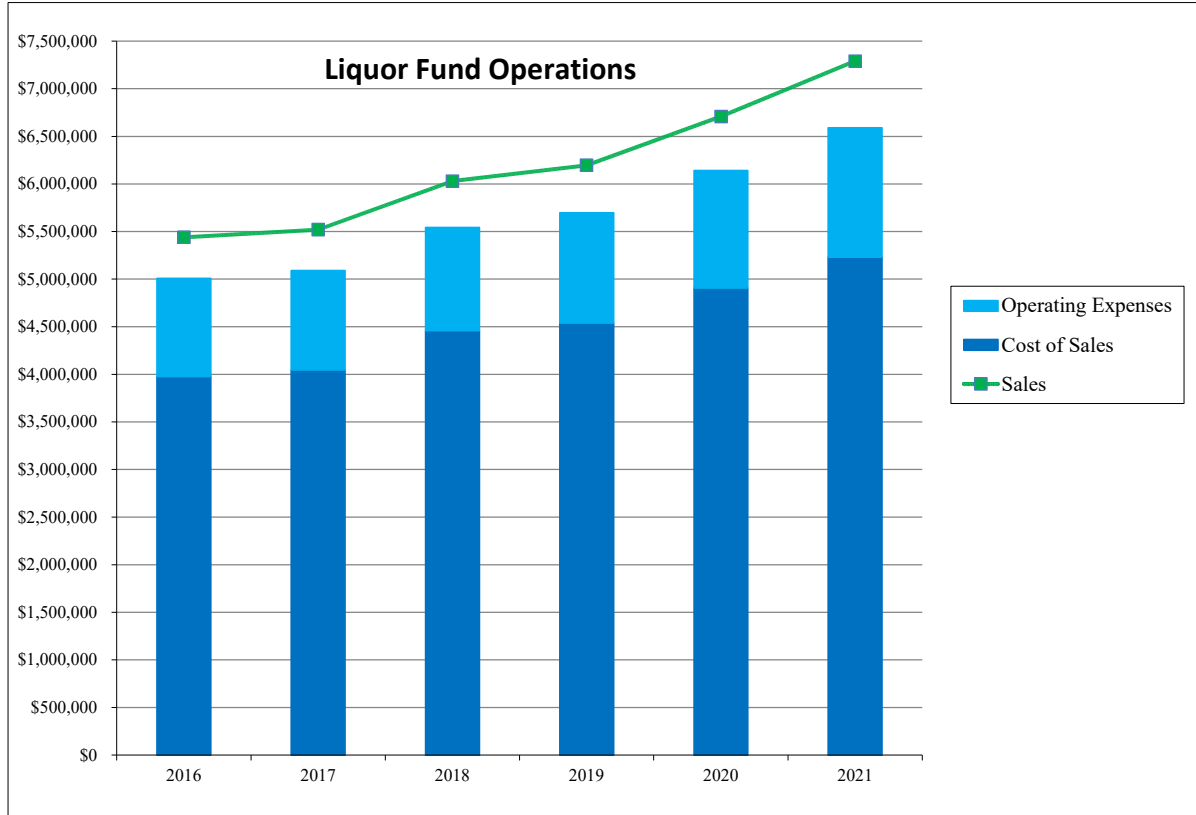
	2019		2020		2021	
	Amount	Percent	Amount	Percent	Amount	Percent
Sales	\$6,195,797	100.0%	\$6,708,539	100.0%	\$7,290,355	100.0%
Cost of sales	4,539,028	73.3%	4,906,841	73.1%	5,231,959	71.8%
Gross profit	<u>1,656,769</u>	<u>26.7%</u>	<u>1,801,698</u>	<u>26.9%</u>	<u>2,058,396</u>	<u>28.2%</u>
Operating expenses:						
Personal services	600,724	9.7%	660,524	9.8%	708,858	9.7%
Supplies and other charges	495,025	8.0%	537,825	8.0%	610,852	8.4%
Depreciation	63,585	1.0%	34,823	0.5%	36,669	0.5%
Total operating expense	<u>1,159,334</u>	<u>18.7%</u>	<u>1,233,172</u>	<u>18.3%</u>	<u>1,356,379</u>	<u>18.6%</u>
Operating income	<u>\$497,435</u>	<u>8.0%</u>	<u>\$568,526</u>	<u>8.6%</u>	<u>\$702,017</u>	<u>9.6%</u>

City of Fridley, Minnesota

Audit Management Letter

Housing and Redevelopment Authority

A graph of net income from operations for the past five years is as follows:



City of Fridley, Minnesota

Audit Management Letter

Housing and Redevelopment Authority

HOUSING AND REDEVELOPMENT AUTHORITY

Financial reporting standards require a City's Annual Comprehensive Financial Report to include all component units of the City.

The definition of a component unit is "a legally separate organization for which the elected officials of the primary government [City of Fridley] are financially accountable." The Housing and Redevelopment Authority (HRA) is considered a component unit of the City for financial reporting purposes.

Detail of the funds included in the HRA is presented in Exhibits F-1 through F-4 of the 2021 Annual Comprehensive Financial Report.

A summary of the individual funds is as follows:

District No.	Name	Revenue	Expenditures	Interfund Transfers	Change in Fund Balance	Fund Balance 12/31/2021
	General Fund	\$1,775,097	\$972,387	\$1,765,597	\$2,568,307	\$19,551,497
	Housing Loan Fund	18,318	183,309	-	(164,991)	2,996,537
	Subtotal	1,793,415	1,155,696	1,765,597	2,403,316	22,548,034
	Tax Increment Funds:					
6	Lake Pointe	601,068	569,755	-	31,313	(209,941)
12	McGlynn Bakery	-	106,492	-	(106,492)	131,769
13	Satellite Lane Apartments	51,327	3,750	-	47,577	399,928
17	Gateway East	47,815	983	-	46,832	(156,962)
18	Gateway West	38,835	718	-	38,117	(220,962)
19	Main Street	151,023	152,653	-	(1,630)	(4,171)
21	Gateway Northeast	558,992	187,490	-	371,502	(2,866,873)
HR1	Housing Replacement	52,908	28,374	-	24,534	127,204
20	BAE Northern Stacks	2,279,946	1,319,246	-	960,700	1,765,189
20A	BAE Hazardous Sub District	306,595	130,761	-	175,834	(2,660,609)
22	Northstar Transit Station	712,763	97,710	-	615,053	1,470,087
23	Locke Point Park	75,182	458,709	(1,765,597)	(2,149,124)	(4,333,530)
24	Northern Stacks VIII	45,238	45,776	-	(538)	(32,725)
25	Holly Center	-	18,432	-	(18,432)	(25,247)
	Subtotal	4,921,692	3,120,849	(1,765,597)	35,246	(6,616,843)
	Total	\$6,715,107	\$4,276,545	\$0	\$2,438,562	\$15,931,191

**City of Fridley,
Minnesota**

Audit Management Letter

Housing and Redevelopment Authority

Individual funds that report a deficit have financed the deficit by an interfund loan from the HRA's General Fund. A schedule of interfund loans as of December 31, 2021 is as follows:

Fund	Due From	Due To
General	\$10,622,922	\$ -
Lake Pointe	-	215,303
Gateway East	-	211,653
Gateway West	-	240,109
Gateway Northeast	-	2,901,765
BAE Hazardous Sub District	-	2,668,461
Northern Stacks VIII	-	12,368
Holly Center	-	25,247
Locke Point Park	-	4,348,016
Total	<u>\$10,622,922</u>	<u>\$10,622,922</u>

If any of the above balances are not expected to be repaid within a reasonable time, accounting standards require that they be reclassified as a transfer. We recommend that the HRA review the likelihood of repayment of the above loans and authorize transfers for any that may not be repaid.

**City of Fridley,
Minnesota**

Audit Management Letter

Accounting Standards
ACCOUNTING STANDARDS

Governmental Accounting Standards Board (GASB) statements that are required to be implemented in future years that may affect the City are as follows:

Upcoming GASB Statements	City Implementation Required By
Statement No. 87 <i>Leases</i>	2022
Statement No. 91 <i>Conduit Debt Obligations</i>	2022
Statement No. 93 <i>Replacement of Interbank Offered Rates</i>	2022
Statement No. 94 <i>Public-Private and Public-Public Partnerships</i>	2022
Statement No. 96 <i>Subscription-based Information Technology Arrangem</i>	2023
Statement No. 97 <i>Certain Component Unit Criteria</i>	2022

**City of Fridley,
Minnesota**

Audit Management Letter

*Communication with Those Charged with Governance***COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE**

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Fridley for the year ended December 31, 2021. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 12, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters**Qualitative Aspects of Accounting Practices**

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new standards were required to be implemented by the City in 2021.

We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

**City of Fridley,
Minnesota**

Audit Management Letter

Communication with Those Charged with Governance

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were management's estimation on the net OPEB obligation, the net pension liability and the pension related deferred inflows and outflows. We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. Determining sensitivity is subjective, however, we believe the disclosure most likely to be considered sensitive is Note 7 – Defined Benefit Pension Plans.

The financial statement disclosures are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Financial Statement Adjustments

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. There were no

**City of Fridley,
Minnesota**

Audit Management Letter

Communication with Those Charged with Governance

uncorrected misstatements that have an effect on our opinion of the financial statements. See the “Other Audit Matters” section for corrected misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 12, 2022.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the City’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

**City of Fridley,
Minnesota**

Audit Management Letter

*Communication with Those Charged with Governance***Other Audit Findings or Issues**

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters**RSI and Supplementary Information**

We applied certain limited procedures to the management's discussion and analysis, the budgetary comparison information reported as RSI, the schedule of proportionate share of net pension liability, the schedule of pension contributions, OPEB related RSI, and the notes to required supplementary information which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on that RSI.

We were engaged to report on the combining and individual nonmajor fund financial statements and schedules, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the

**City of Fridley,
Minnesota**

Audit Management Letter

Communication with Those Charged with Governance

method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the introductory section, statistical section and other information section, which accompany the financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Audit Matters

As a result of audit procedures performed, we offer the following comments and recommendations:

Leases – We noted the City has financed certain vehicles acquisitions through the use of leases. We recommend that all future leases be analyzed prior to commencement of the lease term to determine the required accounting treatment based on GASB Statement No. 87.

Grant Revenue – We noted the City entered into various grant agreements relating to capital-type items. Audit adjustments totaling \$264,797 were made to correct the revenue recognition for two grant programs. We recommend that all grant programs are properly analyzed to determine correct revenue recognition treatment.

Land Held for Resale – In 2021, the HRA purchased property for redevelopment purposes. An audit adjustment was made in the amount of \$382,585 to recognize an expense for the amount of the purchase.

**City of Fridley,
Minnesota**

Audit Management Letter

Communication with Those Charged with Governance

Restriction on Use

This information is intended solely for the use of the City of Fridley's City Council and management, and is not intended to be, and should not be, used by anyone other than these specified parties.

- This page intentionally left blank -



AGENDA REPORT

Meeting Date: May 23, 2022

Meeting Type: City Council

Submitted By: Joe Starks, Finance Director

Title

Resolution No. 2022-53, Approving Property Tax Abatements and Public Hearing

Background

The City of Fridley proposes to approve tax abatements in connection with the financing of the Park System Improvement Plan improvements, 2022A General Obligation Tax Abatement Bonds. Minnesota Statutes §§ 469.1812 through 469.1815 authorize the Fridley City Council (Council), to grant the abatement, but not before the legally required public hearing. After the public hearing, the Council will consider the adoption of Resolution No. 2022-53, granting the abatements. A notice of public hearing was published in the Official Publication (Exhibit A) and any responses can also be given in writing or orally to City staff prior to the public hearing.

Financial Impact

None.

Recommendation

Staff recommend the Council conduct the public hearing and approve Resolution No. 2022-53.

Focus on Fridley Strategic Alignment

<input checked="" type="checkbox"/> Vibrant Neighborhoods & Places	<input type="checkbox"/> Community Identity & Relationship Building
<input checked="" type="checkbox"/> Financial Stability & Commercial Prosperity	<input type="checkbox"/> Public Safety & Environmental Stewardship
<input type="checkbox"/> Organizational Excellence	

Attachments and Other Resources

- Resolution No. 2022-53
- Exhibit A: Notice of Public Hearing Affidavit of Publication

Vision Statement

We believe Fridley will be a safe, vibrant, friendly and stable home for families and businesses.

Resolution No. 2022-53

Approving Property Tax Abatements

Whereas, the City of Fridley (City) proposes to approve tax abatements in connection with the financing of the Park System Improvement Plan (Project) improvements located in the City; and

Whereas, the City proposes to use the abatement for the purposes provided for in Minnesota Statutes (M.S.) §§ 469.1812 - 469.1815 (Abatement Law); and

Whereas, the proposed term of the abatement will be for up to 15 years in an amount not to exceed \$20,735,255; and

Whereas, the tax abatement will apply to the City's share of the property taxes (Abatement) derived from the property identified by the tax parcel identification numbers listed below (Property):

14-30-24-31-0067	13-30-24-44-0104	11-30-24-14-0042	24-30-24-32-0064
02-30-24-22-0009	24-30-24-11-0006	24-30-24-24-0027	24-30-24-21-0028
02-30-24-22-0010	13-30-24-43-0013	23-30-24-13-0111	24-30-24-14-0027
02-30-24-22-0012	25-30-24-12-0076	14-30-24-24-0029	24-30-24-34-0063
02-30-24-22-0010	11-30-24-13-0114	13-30-24-43-0028	13-30-24-43-0018
27-30-24-41-0002	13-30-24-23-0053	14-30-24-12-0053	25-30-24-21-0025
12-30-24-13-0035	25-30-24-11-0070	24-30-24-31-0106	11-30-24-13-0078
02-30-24-22-0016	25-30-24-12-0086	13-30-24-44-0118	14-30-24-21-0005
02-30-24-22-0015	14-30-24-13-0028	24-30-24-31-0053	24-30-24-12-0083
02-30-24-32-0005	25-30-24-11-0044	23-30-24-13-0009	13-30-24-22-0038
23-30-24-32-0012	13-30-24-43-0057	14-30-24-11-0089	25-30-24-21-0024
23-30-24-32-0006	11-30-24-13-0077	11-30-24-14-0036	24-30-24-34-0061
23-30-24-32-0013	24-30-24-42-0048	23-30-24-42-0031	13-30-24-14-0108
23-30-24-32-0010	13-30-24-43-0025	24-30-24-31-0101	14-30-24-14-0027
23-30-24-32-0011	13-30-24-44-0009	11-30-24-13-0017	25-30-24-11-0091
23-30-24-32-0007	24-30-24-31-0073	24-30-24-24-0026	14-30-24-13-0049
24-30-24-11-0116	11-30-24-24-0034	11-30-24-11-0048	24-30-24-11-0120
24-30-24-43-0005	24-30-24-34-0019	13-30-24-22-0074	25-30-24-12-0050
13-30-24-41-0031	23-30-24-14-0016	14-30-24-24-0028	24-30-24-43-0017
25-30-24-11-0046	13-30-24-23-0005	11-30-24-11-0029	13-30-24-44-0117
25-30-24-11-0036	24-30-24-24-0070	14-30-24-24-0032	14-30-24-21-0010
25-30-24-12-0034	13-30-24-44-0047	23-30-24-13-0088	25-30-24-11-0064
13-30-24-43-0047	13-30-24-43-0034	24-30-24-34-0016	25-30-24-12-0007
13-30-24-41-0022	14-30-24-24-0066	25-30-24-11-0054	24-30-24-11-0093

14-30-24-13-0037	14-30-24-14-0072	24-30-24-12-0009	25-30-24-11-0045
24-30-24-11-0107	14-30-24-12-0055	24-30-24-12-0082	13-30-24-44-0002
14-30-24-11-0121	24-30-24-12-0045	13-30-24-41-0074	24-30-24-34-0064
24-30-24-43-0010	11-30-24-13-0070	14-30-24-12-0061	11-30-24-12-0033
24-30-24-11-0131	23-30-24-14-0001	23-30-24-13-0104	25-30-24-11-0076
25-30-24-12-0040	24-30-24-24-0065	14-30-24-21-0027	13-30-24-44-0115
13-30-24-14-0129	24-30-24-11-0059	23-30-24-42-0002	24-30-24-14-0033
14-30-24-21-0007	11-30-24-14-0039	25-30-24-11-0043	14-30-24-21-0002
11-30-24-13-0056	23-30-24-14-0024	24-30-24-11-0137	24-30-24-42-0047
13-30-24-22-0009	11-30-24-13-0079	24-30-24-24-0025	13-30-24-44-0122
24-30-24-24-0013	13-30-24-44-0031	24-30-24-43-0019	24-30-24-34-0032
25-30-24-11-0047	11-30-24-12-0042	23-30-24-13-0099	

Whereas, the Council held a public hearing on the same date hereof on the question of the Abatement, and said hearing was preceded by at least 10 days but not more than 30 days prior published notice thereof; and

Whereas, the City proposes to issue General Obligation Tax Abatement Bonds, Series 2022A (Bonds) in the aggregate principal amount not to exceed \$20,730,000 to finance a portion of the costs of the Project; and

Whereas, the City will pledge the Abatement to pay the principal amount of the Bonds; and

Whereas, the City Council hereby makes the following findings:

1. The Abatement is authorized under Abatement Law.
2. The Council expects the benefits to the City of the Abatement to at least equal or exceed the costs to the City thereof.
3. Granting the Abatement is in the public interest because it will provide or help acquire or construct public facilities.
4. The Property is not located in a tax increment financing district.
5. In any year, the total amount of property taxes abated by the City by this and other existing abatement resolutions, shall not exceed 10% of net tax capacity of the City for the taxes payable year to which the abatement applies or \$200,000, whichever is greater (Abatement Limit). The City may grant other abatements permitted under the Abatement Law after the date of this resolution, provided that to the extent the total abatements in any year exceed the Abatement Limit the allocation of the Abatement limit to such other abatements is subordinate to the Abatement granted by this resolution.

Therefore, be it resolved, that the City Council of the City of Fridley hereby approves the Abatement. The terms are as follows:

1. The Abatement shall be for up to a 15-year period, anticipated to commence for the taxes payable in the year 2023. The City reserves the right to modify the commencement date, but the abatement period shall not exceed 15 years.
2. The City will abate the City's share of property tax amount which the City receives from the Property, not to exceed \$20,735,255.
3. In accordance with M.S. § 469.1815 the City will add to its levy in each year during the term of the Abatement the total estimated amount of current year Abatement granted under this resolution.
4. The Abatement shall be subject to all the terms and limitations of the Abatement Law.

Passed and adopted by the City Council of the City of Fridley this 23rd day of May, 2022.

Scott J. Lund – Mayor

Attest:

Melissa Moore – City Clerk

U.S. farms can help fill gap caused by war, Biden says

By ZEKE MILLER and JOSH BOAK
Associated Press



President Joe Biden, left, walked with Jeff O'Connor and Agriculture Secretary Tom Vilsack at Karlakee, Ill. on Tuesday.

KARLAKEE, Ill. — President Joe Biden vowed to help American farmers try to ease a global spike in food prices following Russia's invasion of Ukraine as he visited a family farm Wednesday and unveiled policies meant to increase harvests in ways that the administration believes could also help to reduce grocery bills at home.

"I stand here today to thank American farmers who are the breadbasket of democracy," Biden said. "We can make sure that American agricultural exports will make up for the gap in Ukrainian supplies."

His administration announced three policy shifts to help U.S. farmers amid the global challenges. These include doubling funding for domestic fertilizer production to \$500 million, greater access to farm management tools for plant and soil needs, and efforts to increase the number of counties eligible for "double cropping" insurance so that farmers can reuse their land for planting in the same year.

Biden noted that Ukraine has 20 million metric tons of wheat and corn in storage that the U.S. and its allies are trying to help ship out of the country. This would help address some supply issues, though

challenges could persist.

The war in Ukraine has disrupted the supply of that country's wheat to global markets, while also triggering higher costs for oil, natural gas and fertilizer. The U.N. Food and Agriculture Organization said its food price index in April jumped nearly 30% from a year ago, though the index did decline slightly on a monthly basis. Americans are also bearing some pain as food prices are up 94% from a year ago, the largest increase in 45 years.

Biden toured the 800-acre O'Connor farm in Illinois with his owners, Jeff and Gina O'Connor. They're growing wheat to be harvested in July and will later use the same land for soybeans.

Several House Democrats, including Speaker Nancy Pelosi, met with Biden on

Vaccine maker hid problems

WASHINGTON — Emergent BioSolutions, a long-time government contractor hired to produce hundreds of millions of coronavirus vaccine doses, hid evidence of quality control problems from Food and Drug Administration inspectors in February 2021 — six weeks before it alerted federal officials that 15 million doses had been contaminated.

The disclosure came in a report released Tuesday by House Democrats, who said that all told, nearly 400 million doses of coronavirus vaccine manufactured by Emergent had to be destroyed "due to poor quality control." Previous estimates of lost vaccine were far lower, no contaminated doses were ever released to the public.

The report is the product of an investigation that began last year, after the New York Times documented months of problems at Emergent's troubled Baywood plant in Baltimore. Emergent "disputed the claim that 400 million doses of vaccine were rendered unusable" and "refuted the allegation that it knowingly misled the FDA or any of our public and private partners," a company spokesperson, Matt Harwig, said in an e-mail.

NEW YORK TIMES

Advertiser: City of Fridley
Agency: N/A
Section-Page-Zone(s): D-3-Southwest
Description: City of Fridley Notice of Public ...

Ad Number: 0000425232-01
Insertion Number: N/A
Size: 1 Col x 20.01 in
Color Type: 0

Star Tribune
Business

Thursday, May 12, 2022

CLASSIFIEDS + PUBLIC NOTICES

STARTRIBUNE.COM/CLASSIFIEDS • 612.673.7000 • 800.927.9233

Mortgage Foreclosures

22-114639
NOTICE OF MORTGAGE FORECLOSURE SALE
THE RIGHT TO VERIFICATION OF THE DEBT AND IDENTITY OF THE ORIGINAL CREDITOR WITHIN THE TIME PROVIDED BY LAW IS NOT AFFECTED BY THIS ACTION. NOTICE IS HEREBY GIVEN, that default has occurred in the conditions of the following described mortgage:
DATE OF MORTGAGE: September 30, 2010
ORIGINAL PRINCIPAL AMOUNT OF MORTGAGE: \$229,650.00
MORTGAGOR(S): Gary F. Schlotzko, husband and wife
MORTGAGEE: Wells Fargo Bank, N.A.
LENDER OR BROKER AND MORTGAGE ORIGINATOR STATED ON THE MORTGAGE: Wells Fargo Bank, N.A.
SERVICER: Specialized Loan Servicing LLC
DATE AND PLACE OF FILING: Filed October 9, 2021, Bureau of Civil Records, as Document Number 220627
ASSIGNMENTS OF MORTGAGE: Assigned to Specialized Loan Servicing LLC, dated August 5, 2019
LEGAL DESCRIPTION OF PROPERTY: That part of Lot 21 lying East of the West 215.00 feet and Lot 22, lying East of the West 215.00 feet and Lot 22, all in Midland Township, MN 55112
PROPERTY IDENTIFICATION NUMBER: 0206252064
COUNTY IN WHICH PROPERTY IS LOCATED: Ramsey
THE AMOUNT CLAIMED TO BE DUE ON THE MORTGAGE ON THE DATE OF THE NOTICE: \$166,870.22
DATE AND TIME OF SALE: June 9, 2022, 10:00 AM
PLACE OF SALE: Sheriff's Main Office, 25 West 4th St., Suite 150, St. Paul, MN 55102
THE TIME ALLOWED BY LAW FOR REDEMPTION BY THE MORTGAGOR, THE MORTGAGOR'S PERSONAL REPRESENTATIVES OR ASSIGNEES, MAY BE REDUCED TO FIVE (5) BUSINESS DAYS IF A JUDICIAL ORDER IS ENTERED UNDER MINNESOTA STATUTES SECTION 582.02 DETERMINING AMONG OTHER THINGS THAT THE MORTGAGE PREMISES ARE IMPROVED WITH A RESIDENTIAL DWELLING OF LESS THAN FIVE UNITS, ARE NOT PRODUCTION, AND ARE ABANDONED.
Dated April 7, 2022
Merrifra Bank
Associate Loan Servicing LLC
LOANS LEGAL GROUP LLP
By Jeff H. Peterson, 0337778
Gary J. Evers, 0134764
Joseph M. Peterson, 0397070
Attorneys for Mortgagee
LOANS LEGAL GROUP LLP
715 Veterans Drive, Suite 210
Eagan, MN 55121
THIS IS A COMMUNICATION FROM A CREDIT COLLECTOR.
4/21, 4/28, 5/5, 5/12, 5/19, 5/26/22
Sia, Titilame

Mortgage Foreclosures

22-114614
NOTICE OF MORTGAGE FORECLOSURE SALE
THE RIGHT TO VERIFICATION OF THE DEBT AND IDENTITY OF THE ORIGINAL CREDITOR WITHIN THE TIME PROVIDED BY LAW IS NOT AFFECTED BY THIS ACTION. NOTICE IS HEREBY GIVEN, that default has occurred in the conditions of the following described mortgage:
DATE OF MORTGAGE: January 3, 2011
ORIGINAL PRINCIPAL AMOUNT OF MORTGAGE: \$175,000.00
MORTGAGOR(S): Christian S. Fenlon and Johanna L. Fenlon, husband and wife
MORTGAGEE: Mortgage Electronic Registration Systems, Inc.
LENDER OR BROKER AND MORTGAGE ORIGINATOR STATED ON THE MORTGAGE: Lend Small Mortgage Servicer, LLC
DATE AND PLACE OF FILING: Filed January 10, 2022, Ramsey County Records, as Document Number 22061001
ASSIGNMENTS OF MORTGAGE: Assigned to Mortgage Electronic Registration Systems, Inc., dated 10/06/21
LEGAL DESCRIPTION OF PROPERTY: Lot 33, Woodland Terrace, Edgewood St. NW, Minneapolis, MN 55412
PROPERTY IDENTIFICATION NUMBER: 0303032004
COUNTY IN WHICH PROPERTY IS LOCATED: Ramsey
THE AMOUNT CLAIMED TO BE DUE ON THE MORTGAGE ON THE DATE OF THE NOTICE: \$160,000.00
DATE AND TIME OF SALE: June 2, 2022, 10:00 AM
PLACE OF SALE: Sheriff's Main Office, 25 West 4th St., Suite 150, St. Paul, MN 55102
THE TIME ALLOWED BY LAW FOR REDEMPTION BY THE MORTGAGOR, THE MORTGAGOR'S PERSONAL REPRESENTATIVES OR ASSIGNEES, MAY BE REDUCED TO FIVE (5) BUSINESS DAYS IF A JUDICIAL ORDER IS ENTERED UNDER MINNESOTA STATUTES SECTION 582.02 DETERMINING AMONG OTHER THINGS THAT THE MORTGAGE PREMISES ARE IMPROVED WITH A RESIDENTIAL DWELLING OF LESS THAN FIVE UNITS, ARE NOT PRODUCTION, AND ARE ABANDONED.
Dated April 7, 2022
Merrifra Bank
Associate Loan Servicing LLC
LOANS LEGAL GROUP LLP
By Jeff H. Peterson, 0337778
Gary J. Evers, 0134764
Joseph M. Peterson, 0397070
Attorneys for Mortgagee
LOANS LEGAL GROUP LLP
715 Veterans Drive, Suite 210
Eagan, MN 55121
THIS IS A COMMUNICATION FROM A CREDIT COLLECTOR.
4/14, 4/21, 4/28, 5/5, 5/12, 5/19/22
Sia, Titilame

Mortgage Foreclosures

22-114679
NOTICE OF MORTGAGE FORECLOSURE SALE
THE RIGHT TO VERIFICATION OF THE DEBT AND IDENTITY OF THE ORIGINAL CREDITOR WITHIN THE TIME PROVIDED BY LAW IS NOT AFFECTED BY THIS ACTION. NOTICE IS HEREBY GIVEN, that default has occurred in the conditions of the following described mortgage:
DATE OF MORTGAGE: February 8, 2011
ORIGINAL PRINCIPAL AMOUNT OF MORTGAGE: \$192,000.00
MORTGAGOR(S): Jonathan D. Mitchell, single person
MORTGAGEE: Mortgage Electronic Registration Systems, Inc.
LENDER OR BROKER AND MORTGAGE ORIGINATOR STATED ON THE MORTGAGE: Home Point Financial Corporation
DATE AND PLACE OF FILING: Filed January 10, 2022, Ramsey County Records, as Document Number 210901001
ASSIGNMENTS OF MORTGAGE: Assigned to Mortgage Electronic Registration Systems, Inc., dated 10/06/21
LEGAL DESCRIPTION OF PROPERTY: 1775 Westbury Ave S, Burnsville, MN 55337
PROPERTY IDENTIFICATION NUMBER: 02-15550-03-00
COUNTY IN WHICH PROPERTY IS LOCATED: Dakota
THE AMOUNT CLAIMED TO BE DUE ON THE MORTGAGE ON THE DATE OF THE NOTICE: \$162,000.00
DATE AND TIME OF SALE: June 17, 2022, 10:00 AM
PLACE OF SALE: Sheriff's Main Office, 25 West 4th St., Suite 150, St. Paul, MN 55102
THE TIME ALLOWED BY LAW FOR REDEMPTION BY THE MORTGAGOR, THE MORTGAGOR'S PERSONAL REPRESENTATIVES OR ASSIGNEES, MAY BE REDUCED TO FIVE (5) BUSINESS DAYS IF A JUDICIAL ORDER IS ENTERED UNDER MINNESOTA STATUTES SECTION 582.02 DETERMINING AMONG OTHER THINGS THAT THE MORTGAGE PREMISES ARE IMPROVED WITH A RESIDENTIAL DWELLING OF LESS THAN FIVE UNITS, ARE NOT PRODUCTION, AND ARE ABANDONED.
Dated April 22, 2022
Merrifra Bank
Associate Loan Servicing LLC
LOANS LEGAL GROUP LLP
By Jeff H. Peterson, 0337778
Gary J. Evers, 0134764
Joseph M. Peterson, 0397070
Attorneys for Mortgagee
LOANS LEGAL GROUP LLP
715 Veterans Drive, Suite 210
Eagan, MN 55121
THIS IS A COMMUNICATION FROM A CREDIT COLLECTOR.
4/28, 5/5, 5/12, 5/19, 5/26, 6/2/22
Sia, Titilame

Legal Notices

City of Fridley
Notice of Public Hearing Regarding Proposed Property Tax Abatements
Notice is hereby given that the City of Fridley Council (Council) will hold a public hearing at 6:00 a.m. on Monday, May 23, 2022, to be held at the Fridley City Hall, 7071 University Avenue N.E., on the proposed property tax abatement program identified by the tax parcel identification numbers listed below (Property):
03-20-24-01-0000
03-20-24-02-0009
03-20-24-02-0010
03-20-24-02-0011
03-20-24-01-0003
10-30-24-13-0026
03-20-24-02-0055
03-20-24-02-0015
03-20-24-02-0012
03-20-24-02-0013
03-20-24-02-0014
03-20-24-02-0015
03-20-24-02-0016
03-20-24-03-0000
03-20-24-03-0001
03-20-24-03-0002
03-20-24-03-0003
03-20-24-03-0004
03-20-24-03-0005
03-20-24-03-0006
03-20-24-03-0007
03-20-24-03-0008
03-20-24-03-0009
03-20-24-03-0010
03-20-24-03-0011
03-20-24-03-0012
03-20-24-03-0013
03-20-24-03-0014
03-20-24-03-0015
03-20-24-03-0016
03-20-24-03-0017
03-20-24-03-0018
03-20-24-03-0019
03-20-24-03-0020
03-20-24-03-0021
03-20-24-03-0022
03-20-24-03-0023
03-20-24-03-0024
03-20-24-03-0025
03-20-24-03-0026
03-20-24-03-0027
03-20-24-03-0028
03-20-24-03-0029
03-20-24-03-0030
03-20-24-03-0031
03-20-24-03-0032
03-20-24-03-0033
03-20-24-03-0034
03-20-24-03-0035
03-20-24-03-0036
03-20-24-03-0037
03-20-24-03-0038
03-20-24-03-0039
03-20-24-03-0040
03-20-24-03-0041
03-20-24-03-0042
03-20-24-03-0043
03-20-24-03-0044
03-20-24-03-0045
03-20-24-03-0046
03-20-24-03-0047
03-20-24-03-0048
03-20-24-03-0049
03-20-24-03-0050
03-20-24-03-0051
03-20-24-03-0052
03-20-24-03-0053
03-20-24-03-0054
03-20-24-03-0055
03-20-24-03-0056
03-20-24-03-0057
03-20-24-03-0058
03-20-24-03-0059
03-20-24-03-0060
03-20-24-03-0061
03-20-24-03-0062
03-20-24-03-0063
03-20-24-03-0064
03-20-24-03-0065
03-20-24-03-0066
03-20-24-03-0067
03-20-24-03-0068
03-20-24-03-0069
03-20-24-03-0070
03-20-24-03-0071
03-20-24-03-0072
03-20-24-03-0073
03-20-24-03-0074
03-20-24-03-0075
03-20-24-03-0076
03-20-24-03-0077
03-20-24-03-0078
03-20-24-03-0079
03-20-24-03-0080
03-20-24-03-0081
03-20-24-03-0082
03-20-24-03-0083
03-20-24-03-0084
03-20-24-03-0085
03-20-24-03-0086
03-20-24-03-0087
03-20-24-03-0088
03-20-24-03-0089
03-20-24-03-0090
03-20-24-03-0091
03-20-24-03-0092
03-20-24-03-0093
03-20-24-03-0094
03-20-24-03-0095
03-20-24-03-0096
03-20-24-03-0097
03-20-24-03-0098
03-20-24-03-0099
03-20-24-03-0100
03-20-24-03-0101
03-20-24-03-0102
03-20-24-03-0103
03-20-24-03-0104
03-20-24-03-0105
03-20-24-03-0106
03-20-24-03-0107
03-20-24-03-0108
03-20-24-03-0109
03-20-24-03-0110
03-20-24-03-0111
03-20-24-03-0112
03-20-24-03-0113
03-20-24-03-0114
03-20-24-03-0115
03-20-24-03-0116
03-20-24-03-0117
03-20-24-03-0118
03-20-24-03-0119
03-20-24-03-0120
03-20-24-03-0121
03-20-24-03-0122
03-20-24-03-0123
03-20-24-03-0124
03-20-24-03-0125
03-20-24-03-0126
03-20-24-03-0127
03-20-24-03-0128
03-20-24-03-0129
03-20-24-03-0130
03-20-24-03-0131
03-20-24-03-0132
03-20-24-03-0133
03-20-24-03-0134
03-20-24-03-0135
03-20-24-03-0136
03-20-24-03-0137
03-20-24-03-0138
03-20-24-03-0139
03-20-24-03-0140
03-20-24-03-0141
03-20-24-03-0142
03-20-24-03-0143
03-20-24-03-0144
03-20-24-03-0145
03-20-24-03-0146
03-20-24-03-0147
03-20-24-03-0148
03-20-24-03-0149
03-20-24-03-0150
03-20-24-03-0151
03-20-24-03-0152
03-20-24-03-0153
03-20-24-03-0154
03-20-24-03-0155
03-20-24-03-0156
03-20-24-03-0157
03-20-24-03-0158
03-20-24-03-0159
03-20-24-03-0160
03-20-24-03-0161
03-20-24-03-0162
03-20-24-03-0163
03-20-24-03-0164
03-20-24-03-0165
03-20-24-03-0166
03-20-24-03-0167
03-20-24-03-0168
03-20-24-03-0169
03-20-24-03-0170
03-20-24-03-0171
03-20-24-03-0172
03-20-24-03-0173
03-20-24-03-0174
03-20-24-03-0175
03-20-24-03-0176
03-20-24-03-0177
03-20-24-03-0178
03-20-24-03-0179
03-20-24-03-0180
03-20-24-03-0181
03-20-24-03-0182
03-20-24-03-0183
03-20-24-03-0184
03-20-24-03-0185
03-20-24-03-0186
03-20-24-03-0187
03-20-24-03-0188
03-20-24-03-0189
03-20-24-03-0190
03-20-24-03-0191
03-20-24-03-0192
03-20-24-03-0193
03-20-24-03-0194
03-20-24-03-0195
03-20-24-03-0196
03-20-24-03-0197
03-20-24-03-0198
03-20-24-03-0199
03-20-24-03-0200
03-20-24-03-0201
03-20-24-03-0202
03-20-24-03-0203
03-20-24-03-0204
03-20-24-03-0205
03-20-24-03-0206
03-20-24-03-0207
03-20-24-03-0208
03-20-24-03-0209
03-20-24-03-0210
03-20-24-03-0211
03-20-24-03-0212
03-20-24-03-0213
03-20-24-03-0214
03-20-24-03-0215
03-20-24-03-0216
03-20-24-03-0217
03-20-24-03-0218
03-20-24-03-0219
03-20-24-03-0220
03-20-24-03-0221
03-20-24-03-0222
03-20-24-03-0223
03-20-24-03-0224
03-20-24-03-0225
03-20-24-03-0226
03-20-24-03-0227
03-20-24-03-0228
03-20-24-03-0229
03-20-24-03-0230
03-20-24-03-0231
03-20-24-03-0232
03-20-24-03-0233
03-20-24-03-0234
03-20-24-03-0235
03-20-24-03-0236
03-20-24-03-0237
03-20-24-03-0238
03-20-24-03-0239
03-20-24-03-0240
03-20-24-03-0241
03-20-24-03-0242
03-20-24-03-0243
03-20-24-03-0244
03-20-24-03-0245
03-20-24-03-0246
03-20-24-03-0247
03-20-24-03-0248
03-20-24-03-0249
03-20-24-03-0250
03-20-24-03-0251
03-20-24-03-0252
03-20-24-03-0253
03-20-24-03-0254
03-20-24-03-0255
03-20-24-03-0256
03-20-24-03-0257
03-20-24-03-0258
03-20-24-03-0259
03-20-24-03-0260
03-20-24-03-0261
03-20-24-03-0262
03-20-24-03-0263
03-20-24-03-0264
03-20-24-03-0265
03-20-24-03-0266
03-20-24-03-0267
03-20-24-03-0268
03-20-24-03-0269
03-20-24-03-0270
03-20-24-03-0271
03-20-24-03-0272
03-20-24-03-0273
03-20-24-03-0274
03-20-24-03-0275
03-20-24-03-0276
03-20-24-03-0277
03-20-24-03-0278
03-20-24-03-0279
03-20-24-03-0280
03-20-24-03-0281
03-20-24-03-0282
03-20-24-03-0283
03-20-24-03-0284
03-20-24-03-0285
03-20-24-03-0286
03-20-24-03-0287
03-20-24-03-0288
03-20-24-03-0289
03-20-24-03-0290
03-20-24-03-0291
03-20-24-03-0292
03-20-24-03-0293
03-20-24-03-0294
03-20-24-03-0295
03-20-24-03-0296
03-20-24-03-0297
03-20-24-03-0298
03-20-24-03-0299
03-20-24-03-0300
03-20-24-03-0301
03-20-24-03-0302
03-20-24-03-0303
03-20-24-03-0304
03-20-24-03-0305
03-20-24-03-0306
03-20-24-03-0307
03-20-24-03-0308
03-20-24-03-0309
03-20-24-03-0310
03-20-24-03-0311
03-20-24-03-0312
03-20-24-03-0313
03-20-24-03-0314
03-20-24-03-0315
03-20-24-03-0316
03-20-24-03-0317
03-20-24-03-0318
03-20-24-03-0319
03-20-24-03-0320
03-20-24-03-0321
03-20-24-03-0322
03-20-24-03-0323
03-20-24-03-0324
03-20-24-03-0325
03-20-24-03-0326
03-20-24-03-0327
03-20-24-03-0328
03-20-24-03-0329
03-20-24-03-0330
03-20-24-03-0331
03-20-24-03-0332
03-20-24-03-0333
03-20-24-03-0334
03-20-24-03-0335
03-20-24-03-0336
03-20-24-03-0337
03-20-24-03-0338
03-20-24-03-0339
03-20-24-03-0340
03-20-24-03-0341
03-20-24-03-0342
03-20-24-03-0343
03-20-24-03-0344
03-20-24-03-0345
03-20-24-03-0346
03-20-24-03-0347
03-20-24-03-0348
03-20-24-03-0349
03-20-24-03-0350
03-20-24-03-0351
03-20-24-03-0352
03-20-24-03-0353
03-20-24-03-0354
03-20-24-03-0355
03-20-24-03-0356
03-20-24-03-0357
03-20-24-03-0358
03-20-24-03-0359
03-20-24-03-0360
03-20-24-03-0361
03-20-24-03-0362
03-20-24-03-0363
03-20-24-03-0364
03-20-24-03-0365
03-20-24-03-0366
03-20-24-03-0367
03-20-24-03-0368
03-20-24-03-0369
03-20-24-03-0370
03-20-24-03-0371
03-20-24-03-0372
03-20-24-03-0373
03-20-24-03-0374
03-20-24-03-0375
03-20-24-03-0376
03-20-24-03-0377
03-20-24-03-0378
03-20-24-03-0379
03-20-24-03-0380
03-20-24-03-0381
03-20-24-03-0382
03-20-24-03-0383
03-20-24-03-0384
03-20-24-03-0385
03-20-24-03-0386
03-20-24-03-0387
03-20-24-03-0388
03-20-24-03-0389
03-20-24-03-0390
03-20-24-03-0391
03-20-24-03-0392
03-20-24-03-0393
03-20-24-03-0394
03-20-24-03-0395
03-20-24-03-0396
03-20-24-03-0397
03-20-24-03-0398
03-20-24-03-0399
03-20-24-03-0400
03-20-24-03-0401
03-20-24-03-0402
03-20-24-03-0403
03-20-24-03-0404
03-20-24-03-0405
03-20-24-03-0406
03-20-24-03-0407
03-20-24-03-0408
03-20-24-03-0409
03-20-24-03-0410
03-20-24-03-0411
03-20-24-03-0412
03-20-24-03-0413
03-20-24-03-0414
03-20-24-03-0415
03-20-24-03-0416
03-20-24-03-0417
03-20-24-03-0418
03-20-24-03-0419
03-20-24-03-0420
03-20-24-03-0421
03-20-24-03-0422
03-20-24-03-0423
03-20-24-03-0424
03-20-24-03-0425
03-20-24-03-0426
03-20-24-03-0427
03-20-24-03-0428
03-20-24-03-0429
03

AFFIDAVIT OF PUBLICATION



STATE OF MINNESOTA)
COUNTY OF HENNEPIN)

650 3rd Ave. S, Suite 1300 | Minneapolis, MN | 55488

Terri Swanson, being first duly sworn, on oath states as follows:

1. (S)He is and during all times herein stated has been an employee of the Star Tribune Media Company LLC, a Delaware limited liability company with offices at 650 Third Ave. S., Suite 1300, Minneapolis, Minnesota 55488, or the publisher's designated agent. I have personal knowledge of the facts stated in this Affidavit, which is made pursuant to Minnesota Statutes §331A.07.
2. The newspaper has complied with all of the requirements to constitute a qualified newspaper under Minnesota law, including those requirements found in Minnesota Statutes §331A.02.
3. The dates of the month and the year and day of the week upon which the public notice attached/copied below was published in the newspaper are as follows:

<u>Dates of Publication</u>	<u>Advertiser</u>	<u>Account #</u>	<u>Order #</u>
StarTribune 05/12/2022	FRIDLEY CITY OF	1000019971	425232

4. The publisher's lowest classified rate paid by commercial users for comparable space, as determined pursuant to § 331A.06, is as follows: **\$417.60**

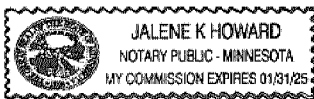
5. Mortgage Foreclosure Notices. Pursuant to Minnesota Statutes §580.033 relating to the publication of mortgage foreclosure notices: The newspaper's known office of issue is located in Hennepin County. The newspaper complies with the conditions described in §580.033, subd. 1, clause (1) or (2). If the newspaper's known office of issue is located in a county adjoining the county where the mortgaged premises or some part of the mortgaged premises described in the notice are located, a substantial portion of the newspaper's circulation is in the latter county.

FURTHER YOUR AFFIANT SAITH NOT.

Terri Swanson

Subscribed and sworn to before me on: 05/12/2022

Jalene K. Howard



Notary Public