CITY COUNCIL MEETING

May 24, 2021
7:00 PM
Fridley Civic Campus, 7071 University Avenue N.E.

AGENDA

CALL TO ORDER

PLEDGE OF ALLEGIANCE

PROCLAMATIONS/PRESENTATIONS

APPROVAL OF PROPOSED CONSENT AGENDA

APPROVAL OF MINUTES

1. Approve the Minutes from the Local Board of Appeals and Equalization Meeting of May 10, 2021

2. Approve the Minutes from the City Council Meeting of May 10, 2021

NEW BUSINESS

3. Resolution No. 2021-41, Awarding 2021 Street Rehabilitation Project No. ST2021-02

4. Resolution No. 2021-44, Amending the 2019 Clean Water Efficiency Grant Program

5. Resolution No. 2021-45, Approval of Gifts, Donations and Sponsorships received between April 20, 2021 and May 17, 2021

LICENSES

6. Resolution No. 2021-42, Approving 2021-2022 Junkyard Business License Renewals

CLAIMS

7. Approve Claim Nos. 192738 – 192881

ADOPTION OF REGULAR AGENDA

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

REGULAR AGENDA ITEMS

NEW BUSINESS

8. Resolution No. 2021-43, Approval and Acceptance of the Comprehensive Annual Financial Report and the Schedule of Expenditures of Federal Awards for the Fiscal Year ending December 31, 2020

9. Ordinance No. 1386, Proposed Amendment to the Fridley City Charter Chapter 12, First Reading

INFORMAL STATUS REPORTS

ADJOURN

AGENDA REPORT

Meeting Date: May 24, 2021 **Meeting Type:** City Council

Submitted By: Roberta Collins, Assistant to the City Manager

Title

Approve the Minutes from the Local Board of Appeals and Equalization Meeting of May 10, 2021

Background

Attached are the minutes from the Local Board of Appeals and Equalization Meeting of May 10, 2021.

Financial Impact

None.

Recommendation

Approve the minutes from the Local Board of Appeals and Equalization Meeting of May 10, 2021.

Focus on Fridley Strategic Alignment

____ Vibrant Neighborhoods & Places
____ Community Identity & Relationship Building
____ Financial Stability & Commercial Prosperity
____ Public Safety & Environmental Stewardship
x Organizational Excellence

Attachments and Other Resources

- Local Board of Appeals and Equalization Minutes – May 10, 2021

Vision Statement

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

LOCAL BOARD OF APPEALS AND EQUALIZATION MEETING

May 10, 2021
6:00 PM
Fridley City Hall, 7071 University Avenue N.E.

MINUTES

CALL TO ORDER

Mayor Lund called the Local Board of Appeals and Equalization Meeting to order at 6:05 p.m.

PRESENT:
Scott Lund
Ann Bolkcom
Stephen Eggert
Dave Ostwald
Tom Tillberry

OTHERS PRESENT:
Patrick Maghrak, City Assessor

REGULAR AGENDA ITEMS

NEW BUSINESS

1. LBAE Resolution No. 2021-01, Approving the Equalization of Assessed Valuations of Real and Personal Property in the City of Fridley

Patrick Maghrak, City Accessor, stated this meeting is held in accordance with State Statute 274.01. The purpose of the Board is to establish a consistent appeal procedure for the January 2, 2021 valuation or classification. Upon hearing appeals, the Board has three courses of action it may take to the current value based on the information presented: Affirm, Reduce or Increase. The property owners may appeal the decision at the County Board of Appeal and Equalization meeting on June 14, 2021 at 6:00 p.m. The majority of the members must be in attendance in order to have a quorum. There must be at least one member who has completed an appeal and equalization course approved by the Minnesota Commissioner of Revenue within the last four years. If a property is omitted from the tax rolls, it may be added by the Board. The Board may only increase or decrease individual properties.

The appeal procedures are to hear property owners that are present and accept any information provided, and direct staff to review the property. Written appeals will be read once property owners who are present have completed their appeal. According to the Certificates of Real Estate, there were 480 Sales in 2019 and 497 sales in 2020. There are 316 qualified residential sales in Fridley from October 1, 2019 through September 30, 2020. This includes single family homes, townhomes, double bungalows, and condominiums. Structure values were increased from 3-14% to meet State ratio requirements of 90 to 105%. Along with the structure increase, land adjustments were also made. During the 2020 reassessment, staff reviewed neighborhood zones and made changes to all land zones to bring assessed levels toward the goal of 94.5%. The Fridley Roll 2020 after adjustments was 94.51.

Upon review of the apartment sales, a change of -1 to 13.7% was applied to structures countywide, depending on the number of units. Along with changes made during the reassessment, the result was an overall value increase in Fridley apartments of 12.5%. Entry level and move up grade housing saw the largest growth. Sales volume increases were due to new units built near the City Hall campus. Commercial and industrial properties slowed amid concerns of the pandemic and maintained a moderate growth compared to 2020.

Residential sales within the first six months of the 2021 assessment study period indicate a 12.5% increase in the average sales price, with sales volume up considerably from last year. Market time has decreased by nearly 52% and sellers are getting just over 100% of their asking price. Buyers are routinely foregoing inspections, offering 3-5% over list price and adding down payment enhancement clauses to cover potential appraisal shortages. Sale price ranges for the first six months of the 2022 assessment are 3 sales under $100,000, 28 sales $100,000-$200,000, 141 sales $200,000-$300,000, 49 sales $300,000-$400,000 and 6 sales over $400,000. As of March 31, 2021, there were only 19 homes on the market and 11 of them had offers with some form of contingency. Two of the remaining eight listings were in the new Locke Point Development which has completely sold out.

Mayor Lund noted there were two calls and asked if they came to an agreement.

Mr. Maghrak replied that they were unable to reach an agreement with the appellants and they did not want to be at this meeting and will move on to the County Board meeting.

Councilmember Bolkcom asked why the housing market was so good with the high unemployment and people out of work.

Mr. Maghrak said the interest rates are low right now. The goal is to try to keep low interest rates through the rest of the year until we come out of the pandemic. 30-year mortgage is 3% right now. Also, with people working from home, there is more demand for housing in Fridley because work location is not important anymore.

Councilmember Bolkcom asked what was different in the economy where more warehouses are needed.

Mr. Maghrak replied that people have changed the way they shop by ordering online and this increases the demand for fulfillment centers.

Councilmember Bolkcom asked if the four-unit buildings were very popular.

Mr. Maghrak replied that they are very popular and have broader demand. 4-plex can be financed easier than 5-unit buildings, as that requires a higher down payment.

Councilmember Eggert recalled that in the past rental values were down.

Mr. Maghrak replied that staff gets at least 5-6 solicitations a week to become part of a network of home sellers for inventory about to go into foreclosure June 21 when the moratorium runs out. The increased inventory will help to balance the market with supply coming online to meet demand.

Councilmember Tillberry asked how other communities compare to our community.

Mr. Maghrak replied that Columbia Heights and Brooklyn Park/Center are the same as Fridley. Now that interest rates and entry level housing is in demand it is a very even housing market with higher costs the more south you go. Within Anoka County, we are doing as well as other cities.

Councilmember Bolkcom asked what percent of homes might be in foreclosure.

Mr. Maghrak said he was not sure, but Minnesota has foreclosure laws that defend the for people to get their homes back. Fridley may see as many as 100 by the end of the year.

Councilmember Ostwald asked if people were willing to pay cash for homes or if people were financing homes.

Mr. Maghrak said he was never close enough to the transaction to know the answer until the sale closes. Some people paid cash and for houses listed for $275,000 people were offering $310,000. People have to pay the difference on houses that are not appraising out.

Motion made by Councilmember Bolkcom to adjourn the Local Board of Appeals & Equalization meeting. Seconded by Councilmember Eggert.

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

ADJOURN

Motion made by Councilmember Ostwald to adjourn the Local Board of Appeals and Equalization meeting. Seconded by Councilmember Eggert.

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

Respectfully Submitted,

Krista Peterson Recording Secretary	Scott J. Lund Mayor

AGENDA REPORT

Meeting Date: May 24, 2021 **Meeting Type:** City Council

Submitted By: Roberta Collins, Assistant to the City Manager

Title

Approve the Minutes from the City Council Meeting of May 10, 2021

Background

Attached are the minutes from the City Council meeting of May 10, 2021.

Financial Impact

None.

Recommendation

Approve the minutes from the City Council Meeting of May 10, 2021.

Focus on Fridley Strategic Alignment

____ Vibrant Neighborhoods & Places
____ Community Identity & Relationship Building
____ Financial Stability & Commercial Prosperity
____ Public Safety & Environmental Stewardship
x Organizational Excellence

Attachments and Other Resources

- Minutes from the City Council Meeting of May 10, 2021

CITY COUNCIL MEETING

May 10, 2021

7:00 PM

Fridley Civic Campus, 7071 University Avenue N.E.

MINUTES

CALL TO ORDER

PRESENT:
Scott Lund
Ann Bolkcom
Stephen Eggert
Dave Ostwald
Tom Tillberry

OTHERS PRESENT:
Wally Wysopal, City Manager
Jim Kosluchar, Public Works Director
Dan Tienter, Finance Director
Melissa Moore, City Clerk
Andrew Biggerstaff, City Attorney

Mayor Lund called the meeting to order at 7:04 p.m.

PROCLAMATIONS/PRESENTATIONS

1. National Police Week: May 9-15, 2021; Police Officers Memorial Day: May 15, 2021

2. Public Works Week: May 16-22, 2021

APPROVAL OF PROPOSED CONSENT AGENDA

Motion made by Councilmember Eggert to approve 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 26, 2021.

NEW BUSINESS

4. Receive the Minutes from the Planning Commission Meeting of April 12, 2021.

5. Resolution No. 2021-32, Approving License Agreement Between the City of Fridley and Townhomes at Locke Park Homeowner's Association.

6. Resolution No. 2021-36, Approving Special Use Permit, SP #21-03 Petitioned by Corval Constructors, Inc. (Ward 3).

7. Resolution No. 2021-37, Approving Summary Publication of Ordinance No. 1388.

8. Resolution No. 2021-38, Approving and Authorizing the Signing of an Agreement with Independent School District #14.
9. Resolution No. 2021-39, Approving and Authorizing the Signing of an Agreement with Northeast Metro 916 Intermediate School District.

10. Resolution No. 2021-40, Confirming the Organizational Structure of the City of Fridley.

CLAIMS

11. Approve Claim Nos. 192599 - 192737

ADOPTION OF REGULAR AGENDA

Motion made by Councilmember Bolkcom to adopt the regular agenda as presented. Seconded by 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

PUBLIC HEARING

12. Public Hearing for Ordinance No. 1386, Proposed Amendment to the Fridley City Charter, Chapter 12.

Motion made by Councilmember Ostwald to open the public hearing. Seconded by Councilmember Eggert.

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

Melissa Moore, Deputy City Clerk, stated that in January of 2020 the Charter Commission began a review of Chapter 12. The Commission worked by section, and reviewed the chapter for clarity, transparency and consistency with State law and other Charter sections. Through this process, the Commission identified several changes. In January 2021 the City Attorney reviewed the Chapter to provide further clarification and consistency with applicable State law and additional recommendations for specific sections and text.

- 12.01 Official Publications - Governs how the City notifies the public of certain actions and by what means. Recommend amendments "In addition to pubilcaiton by mailing or posting required above, such notices shall also be posted on the City website." And to move the last sentence from the Section 12.01 to end of Section 12.11.
- Section 12.03 Oath of Office - Provides for the Oath of Office for City officers to take upon acception their position. Recommended amendments replaces the Oath of Office with the following, "I (name), do solemnly swear to support the Constitution of the United States, the Constitution of the State of MN, the Firdley City Charter and City Code; and to discharge faithfully the duties entrusted upon me as (Official Title) of the City of Fridley to the best of my judgement and ability."
- Section 12.04 Gifts and Favors for City Officers not to Accept Favors or Contracts – Governs the gifts and favors allowable fir City officers and regulates conflicts of interest. Recommended Amendments strike "~~A violation of any of the provisions of this Section shall disqualify the offender, if found guilty, from continuing in the office or in the employment of the City, and the offender shall be removed therefrom~~." Add the following "With the exception of lawful compensation, including authorized expenditures or salary as such member of the City Council or as such employee, no member of the City Council or employee of the City shall:
    1. Solicit or receive from any interested person any:
        - Pay, commission, money, or thing of value included but not limited to any pass, frank, free ticket, free service, or any other favor upon terms more favorable than those granted the general public or
    2. Derive any profit, directly or indirectly, from or by reason of any improvement, alteration or repair required by authority of the City or any contract to which the City shall be a party.

  A violation of any of the provisions of this Section may subject the offender to disciplinary procedures pursuant to all applicable laws, rules, and regulations up to and including termination from employment with the City. Any contract with the City in which any member of the City Council or employee of the City is, or becomes, directly or indirectly interested personally shall be voidable at the option of the City Council' and any money which shall have been paid on such contract by the City may be recovered from any or all of the persons interested therein by joint or several action."

- Section 12.05 Official Bonds – Governs the official bonds held by certain City officers and the process related thereto. Recommended amendments are to strike "~~Such bonds shall be approved by the City Council and approve as to form by the City Attorney~~." "~~They shall be filed with the Secrety of the Council~~." "~~In the event the Secretary of the Council holds more than one office by appointment, the Secretary's bond or bonds shall be filed with the Mayor~~." Add "A copy of the list and amount of the bonds for each office as outlined above, shall be provided to the City Council on an annual basis for reference purposes."

- Section 12.06 Sale of Real Property – Governs the sale of real property owned by the City and the process related thereto. Recommended amendments are to strike "~~No real property of the City shall be sold or disposed of except by ordinance~~." And add "No real property of the City hall be sold or disposed of except after conducting a public hearing on such sale. The City shall provide notice in the Official Publication ten days before conducting a public hearing."
- Section 12.07 Vacation of Streets – The proposed amendment to Section No. 12.07 is to make it align with State law, which governs vacation of streets. Recommended amendment repeal and replace the entire section with "The City Council shall have the exclusive power to vacate or discontinue highways, streets, easements, alleys, and all other interests held in trust for the public, in accordance with the procedures outlined in State law, except that all vacations thereunder shall require an affirmative vote of four-fifths of all members of the City Council."
- Section 12.08 Damage Suits – Governs certain actions and damages against the City. Recommended amendments are to repeal the entire section. State law already controls tort liabilities for political subdivisions and preempts the City from creating its own limits. No same or similar section found in any other home rule city charter.
- Section 12.09 Recovery of Judgement for Damages – Governs the recovery of certain claims and damages against the City. Recommended amendments are to repeal the entire section. Fridley city Charter, Section 1.02, Powers of the City "The City of Fridley…may sue and be sued…" Rules of judicial order and State law dictate when a party becomes liable. Applicable agreements and contracts contain language related to indemnity and damages. No same or similar section found in any other home rule city charter.
- Section 12.11 Application of General Laws – Provides general powers to the City that are otherwise available to statutory municipalities. Recommended amendments are to repeal the last half of the first paragraph as the Charter already addresses these powers in sections 1.02 and 7.02. Moved the last sentence from the Section 12.01 to the end of Section 12.11 and renumbered to Section 12.09.

Per Minnesota Statute 410.12 and City Charter 3.05, a recommendation of the Commission to amend the Charter by ordinance, the Council must conduct a public hearing (5/10/21), hold a First Reading and adopt (5/24/21), hold a Second Reading and adopt (6/14/21) and publish the City Charter Amendments (6/18/21). The recommended amendments would not take effect until 90 days after publication (9/16/21). Based on the process to date, staff recommend Council open the public hearing, accept comment and close the public hearing.

Councilmember Bolkcom asked why "frank" was left in.

Ms. Moore replied that an example would be if a member of Council ran for election, they could not accept free mailing of post cards.

Motion made by Councilmember to close the public hearing. Seconded by Councilmember Tillberry.

UPON A VOICE VOTE, ALL VOTING AYE MAYOR LUND DECLARED THE MOTION CARRIED UNANIMOUSLY AND THE PUBLIC HEARING WAS CLOSED AT 7:38 P.M.

INFORMAL STATUS REPORTS

Mayor Lund stated there was an incident in Madison Park and a person was injured, and no witnesses are forthcoming. This is an unusual incident for Fridley and officers actively pursuing this case to come to a successful conclusion.

Wally Wysopal, City Manager, said a Town Hall Meeting is scheduled on Saturday, June 5, from 10 a.m. to 12 p.m. An update will be provided on the Parks Master Plan and residents can bring any other concerns forward regarding City services to this meeting. More information will be provided on the website.

ADJOURN

Motion made by Councilmember Ostwald to adjourn the City Council meeting. Seconded by Councilmember Eggert.

UPON A VOICE VOTE, ALL VOTING AYE, MAYOR LUND DECLARED THE MOTION CARRIED UNANIMOUSLY AND THE MEETING WAS ADJOURNED AT 7:43 P.M.

Respectfully Submitted,

Krista Peterson Recording Secretary	Scott J. Lund Mayor

City of Fridley

AGENDA REPORT

Meeting Date: May 24, 2021 **Meeting Type:** City Council

Submitted By: Brandon Brodhag, Civil Engineer
James Kosluchar, Public Works Director

Title

Resolution No. 2021-41, Awarding 2021 Street Rehabilitation Project No. ST2021-02

Background

On Thursday, May 20th at 9:00 a.m., bids were publicly opened online via the virtual platform available on QuestCDN and Microsoft Teams for the 2021 Street Rehabilitation Project No. ST2021-02. Five responsive bids were received.

This project, which is part of our annual street rehabilitation program, includes rehabilitation of select streets within the neighborhoods of Rice Creek Terrace, Spring Valley and Harris Lake. The total project length is approximately 2.59 miles.

Rehabilitation of the streets will include asphalt reclaiming or milling, asphalt paving, concrete curb repairs and miscellaneous utility repairs. Water main improvements will include replacing segments of six inch watermain and existing valves within the project area will either be replaced, or repaired, and four fire hydrants will be replaced with the project.

As noted, five bids were received. The low bid was received from GMH Asphalt Corporation of Chaska, MN in the amount of $950,710.64, 22% below the final engineer's estimate of $1,218,672.57. All five of the bids were very competitive, all being within 7.7%, or $72,865 of one another. The high bid received was $1,023,575.96 (see attached bid tabulation). The low bidder provided an irregular bid by excluding a signed form that was determined to be immaterial to their bid and the bidding process. After consultation with the City Attorney, the low bidder was allowed to cure this irregularity with no material advantage to them by providing the missing forms after bids were closed.

The City of Fridley has not contracted with GMH Asphalt Corporation in the past, however staff has reviewed available company information and reviewed references of communities who have worked with this contractor recently and all information received indicates a positive review and that the company has the capacity to performing as the general contractor on this project.

Property owners will receive notification of project advancement this June presuming the City Council awards the project at this meeting. A project information sheet will provide a tentative work schedule, work description and contact information. During the project, staff will distribute weekly project updates via email and the project-specific page on the City's website in order to minimize disruption to the residents. We expect the work to begin in June with substantial completion in October of this year.

If the Council approves, staff will notify the contractor of the award and issue a notice to proceed to the contractor upon receipt of acceptable submittals.

Financial Impact

Funding for this project is derived from several sources including Municipal State Aid street funding, special assessments, and Utility CIP funds (water, sanitary sewer, and storm sewer). Staff is projecting special assessments based off the low-bid for residents to anticipate a 5-10% lower special assessment for a single-family home.

Recommendation

Staff recommends the approval of Resolution No. 2021-41.

Focus on Fridley Strategic Alignment

X Vibrant Neighborhoods & Places
____ Financial Stability & Commercial Prosperity
____ Organizational Excellence
____ Community Identity & Relationship Building
X Public Safety & Environmental Stewardship

Attachments and Other Resources

- Resolution No. 2021-41
- Exhibit A: Bid Tabulation

Resolution No. 2021-41

Award of 2021 Street Rehabilitation Project No. ST2021-02

Whereas, the 2021 Street Rehabilitation Project (Project) included as part of the City's regular street maintenance programs and includes other ancillary items; and

Whereas, the City of Fridley has prepared a Capital Investment Program to systematically reconstruct streets in the City regularly to maintain roadway quality and performance; and

Whereas, Resolution No. 2020-79 adopted December 21, 2020 received the feasibility report and called for a public hearing on the matter of the construction of certain improvements listed therein; and

Whereas, a public hearing regarding said improvements was set for January 19, 2021 and ten days' mailed notice and two weeks' published notice of the hearing was given; and

Whereas, at said hearing on improvements, the City Council heard all those persons that desired to address the Council; and

Whereas, Resolution No. 2021-03 adopted January 19, 2021 order final plans, specifications and calling for bids.

Now, therefore be it resolved, that the City Council of the City of Fridley hereby approves received bids per the attached bid tabulation and award the 2021 Street Rehabilitation Project No. ST2021-02 to GMH Asphalt of Chaska, MN in the amount of $950,710.64.

Passed and adopted by the City Council of the City of Fridley this 24th day of May, 2021.

____
Scott J. Lund – Mayor

ATTEST:

____
Daniel Tienter – City Clerk

Exhibit A

2021-02 Street Rehabilitation Project
Owner: City of Fridley
Bid Opening: 05/18/2021 9:00 AM

Line Item	Item Description	Unit	Quantity	Engineer Estimate Unit Price	Engineer Estimate Extension	GMH Asphalt Corporation Unit Price	GMH Asphalt Corporation Extension	North Valley, Inc. Unit Price	North Valley, Inc. Extension	Northwest Unit Price	Northwest Extension	C&L Excavating, Inc. Unit Price	C&L Excavating, Inc. Extension	Park Construction Company Unit Price	Park Construction Company Extension
1	MOBILIZATION	LUMP SUM	1	$ 82,500.00	$ 82,500.00	$35,600.00	$35,600.00	$20,934.08	$20,934.08	$81,676.00	$81,676.00	$75,000.00	$75,000.00	$81,600.00	$81,600.00
2	REMOVE GATE VALVE AND BOX	EACH	4	$ 425.00	$ 1,700.00	$317.00	$1,268.00	$347.20	$1,388.80	$150.00	$600.00	$300.00	$1,200.00	$309.00	$1,236.00
3	REMOVE HYDRANT AND GATE VALVE	EACH	4	$ 1,275.00	$ 5,100.00	$529.00	$2,116.00	$578.67	$2,314.68	$150.00	$600.00	$500.00	$2,000.00	$515.00	$2,060.00
4	REMOVE CURB STOP & BOX	EACH	19	$ 300.00	$ 5,700.00	$106.00	$2,014.00	$115.73	$2,198.87	$50.00	$950.00	$100.00	$1,900.00	$103.00	$1,957.00
5	SAWING BITUMINOUS PAVEMENT (FULL DEPTH)	LIN FT	340	$ 2.75	$ 935.00	$3.00	$1,020.00	$2.42	$822.80	$5.00	$1,700.00	$3.00	$1,020.00	$2.50	$850.00
6	REMOVE WATERMAIN	LIN FT	1995	$ 10.00	$ 19,950.00	$1.06	$2,114.70	$1.16	$2,314.20	$8.00	$15,960.00	$1.00	$1,995.00	$1.05	$2,094.75
7	REMOVE WATER SERVICE PIPE	LIN FT	420	$ 15.00	$ 6,300.00	$1.06	$445.20	$1.16	$487.20	$5.00	$2,100.00	$1.00	$420.00	$1.05	$441.00
8	REMOVE CONCRETE CURB & GUTTER	LIN FT	2780	$ 8.50	$ 23,630.00	$4.00	$11,120.00	$6.72	$18,681.60	$12.50	$34,750.00	$5.00	$13,900.00	$9.30	$25,854.00
9	REMOVE BITUMINOUS DRIVEWAY PAVEMENT	SQ YD	165	$ 8.00	$ 1,320.89	$4.00	$660.00	$9.60	$1,584.00	$5.00	$825.00	$5.00	$825.00	$19.90	$3,283.50
10	REMOVE CONCRETE DRIVEWAY PAVEMENT	SQ YD	67	$ 13.50	$ 900.00	$22.00	$1,474.00	$17.51	$1,173.17	$100.00	$6,700.00	$20.00	$1,340.00	$15.30	$1,025.10
11	REMOVE CONCRETE PAVEMENT	SQ YD	18	$ 12.50	$ 229.17	$22.00	$396.00	$17.50	$315.00	$10.00	$180.00	$25.00	$450.00	$27.60	$496.80
12	COMMON EXCAVATION (P) EXCESS RECLAIM	CUYD	740	$ 17.50	$ 12,945.46	$7.00	$5,180.00	$33.32	$24,656.80	$24.36	$18,026.40	$16.00	$11,840.00	$13.50	$9,990.00
13	DEWATERING	LUMP SUM	1	$ 15,000.00	$ 15,000.00	$5,291.00	$5,291.00	$5,786.65	$5,786.65	$1.00	$1.00	$5,000.00	$5,000.00	$5,150.00	$5,150.00
14	EXPLORATORY EXCAVATION	HOUR	3	$ 800.00	$ 2,400.00	$952.00	$2,856.00	$1,041.60	$3,124.80	$945.00	$2,835.00	$900.00	$2,700.00	$927.00	$2,781.00
15	SUBGRADE PREPERATION	RDST	18.12	$ 400.00	$ 7,248.00	$585.00	$10,600.20	$404.80	$7,334.98	$195.00	$3,533.40	$275.00	$4,983.00	$316.00	$5,725.92
16	STREET SWEEPER (WITH PICKUP BROOM)	HOUR	25	$ 160.00	$ 4,000.00	$132.00	$3,300.00	$161.03	$4,025.75	$135.00	$3,375.00	$140.00	$3,500.00	$155.00	$3,875.00
17	FULL DEPTH RECLAMATION (P)	SQ YD	5767	$ 2.50	$ 14,416.94	$1.35	$7,785.45	$1.98	$11,418.66	$1.27	$7,324.09	$3.50	$20,184.50	$1.75	$10,092.25
18	4" BITUMINOUS PATCH W/8" CLASS 5 AGGREGATE	SQ YD	320	$ 75.00	$ 24,000.00	$22.10	$7,072.00	$43.25	$13,840.00	$32.88	$10,521.60	$41.00	$13,120.00	$48.70	$15,584.00
19	MILL BITUMINOUS SURFACE (2.0")	SQ YD	37874	$ 1.50	$ 56,811.33	$0.95	$35,980.30	$1.25	$47,342.50	$0.90	$34,086.60	$1.35	$51,129.90	$1.10	$41,661.40
20	BITUMINOUS JOINT SAW & SEAL	LIN FT	11940	$ 3.00	$ 35,820.00	$2.48	$29,611.20	$2.51	$29,969.40	$2.25	$26,865.00	$2.50	$29,850.00	$2.30	$27,462.00
21	BITUMINOUS MATERIAL FOR TACK COAT	GALLONS	2618	$ 3.00	$ 7,855.38	$3.00	$7,854.00	$3.06	$8,011.08	$4.50	$11,781.00	$3.00	$7,854.00	$2.90	$7,592.20
22	TYPE SP 9.5 WEARING COURSE MIX (3,C)	TON	4801	$ 72.00	$ 345,636.72	$68.70	$329,828.70	$67.05	$321,907.05	$65.49	$314,417.49	$71.00	$340,871.00	$69.10	$331,749.10
23	TYPE SP 12.5 NON WEARING COURSE MIX (3,C)	TON	476	$ 70.00	$ 33,303.14	$78.50	$37,366.00	$71.09	$33,838.84	$69.67	$33,162.92	$75.00	$35,700.00	$76.00	$36,176.00
24	3" BITUMINOUS DRIVEWAY W/6" CLASS 5 AGGREGATE	SQ YD	165	$ 65.00	$ 10,725.00	$28.30	$4,669.50	$47.78	$7,883.70	$33.71	$5,562.15	$47.00	$7,755.00	$38.30	$6,319.50
25	REPAIR SEWER PIPE (SANITARY SEWER LATERAL)	LIN FT	260	$ 50.00	$ 13,000.00	$63.50	$16,510.00	$69.44	$18,054.40	$17.35	$4,511.00	$60.00	$15,600.00	$61.80	$16,068.00
26	TEMPORARY WATER SERVICE	LUMP SUM	1	$ 50,000.00	$ 50,000.00	$15,873.00	$15,873.00	$17,359.94	$17,359.94	$10,000.00	$10,000.00	$15,000.00	$15,000.00	$15,500.00	$15,500.00
27	CONNECT TO EXISTING WATERMAIN (INCLUDES EXCAVATION PIT)	EACH	9	$ 2,300.00	$ 20,700.00	$1,799.00	$16,191.00	$1,967.46	$17,707.14	$1,253.00	$11,277.00	$1,700.00	$15,300.00	$1,750.00	$15,750.00
28	CONNECT TO EXISTING WATER SERVICE (INCLUDES EXCAVATION PIT)	EACH	13	$ 1,150.00	$ 14,950.00	$159.00	$2,067.00	$173.60	$2,256.80	$274.00	$3,562.00	$150.00	$1,950.00	$155.00	$2,015.00
29	1" CORPORATION STOP	EACH	34	$ 300.00	$ 10,200.00	$993.00	$33,762.00	$405.07	$13,772.38	$841.00	$28,594.00	$350.00	$11,900.00	$361.00	$12,274.00
30	1" SURB STOP &BOX	EACH	21	$ 485.00	$ 10,185.00	$423.00	$8,883.00	$462.93	$9,721.53	$919.00	$19,299.00	$400.00	$8,400.00	$412.00	$8,652.00
31	6" GATE VALVE & BOX	EACH	10	$ 2,875.00	$ 28,750.00	$1,799.00	$17,990.00	$1,967.46	$19,674.60	$1,666.00	$16,660.00	$1,700.00	$17,000.00	$2,120.00	$21,200.00
32	ADJUST GATE VALVE & BOX (WATER)	EACH	1	$ 375.00	$ 375.00	$872.00	$872.00	$751.48	$751.48	$525.00	$525.00	$700.00	$700.00	$1,260.00	$1,260.00
33	HYDRANT WITH 6" GATE VALVE ASSEMBLY	EACH	4	$ 7,500.00	$ 30,000.00	$6,667.00	$26,668.00	$7,291.18	$29,164.72	$5,930.00	$23,720.00	$6,300.00	$25,200.00	$6,490.00	$25,960.00
34	6" WATERMAIN DUCTILE IRON CL 52 (OPEN CUT INSTALLATION)	LIN FT	1995	$ 80.00	$ 159,600.00	$52.90	$105,535.50	$57.87	$115,450.65	$49.59	$98,932.05	$50.00	$99,750.00	$51.50	$102,742.50
35	1" WATER SERVICE (TYPE K COPPER)	LIN FT	420	$ 40.00	$ 16,800.00	$61.35	$25,767.00	$67.13	$28,194.60	$57.38	$24,099.60	$58.00	$24,360.00	$59.70	$25,074.00
36	FITTINGS	POUND	658	$ 14.00	$ 9,212.00	$10.60	$6,974.80	$11.57	$7,613.06	$9.73	$6,402.34	$10.00	$6,580.00	$10.30	$6,777.40
37	ADJUST FRAME & RING CASTING (SEWER)	EACH	5	$ 575.00	$ 2,875.00	$1,097.00	$5,485.00	$805.16	$4,025.80	$685.00	$3,425.00	$550.00	$2,750.00	$811.00	$4,055.00
38	4" CONCRETE WALK	SQ FT	165	$ 7.00	$ 1,155.00	$19.05	$3,143.25	$8.05	$1,328.25	$7.60	$1,254.00	$9.00	$1,485.00	$18.50	$3,052.50
39	CONCRETE CURB & GUTTER DESIGN B618	LIN FT	2780	$ 30.50	$ 84,790.00	$20.80	$57,824.00	$24.15	$67,137.00	$23.00	$63,940.00	$23.50	$65,330.00	$21.70	$60,326.00
40	6" CONCRETE DRIVEWAY PAVEMENT	SQ YD	67	$ 80.00	$ 5,333.33	$87.85	$5,885.95	$101.45	$6,797.15	$96.40	$6,458.80	$104.00	$6,968.00	$92.00	$6,164.00
41	REPAIR/REPLACE PET FENCE & IRRIGATION SYSTEM	LUMP SUM	1	$ 6,500.00	$ 6,500.00	$3,000.00	$3,000.00	$8,051.57	$8,051.57	$4,850.00	$4,850.00	$10,000.00	$10,000.00	$3,730.00	$3,730.00
42	REMOVAL, TEMPORARY INSTALLATION & REINSTALLATION OF MAILBOXES	EACH	1	$ 2,500.00	$ 2,500.00	$24,708.00	$24,708.00	$25,067.22	$25,067.22	$24,000.00	$24,000.00	$25,000.00	$25,000.00	$24,100.00	$24,100.00
43	TRAFFIC CONTROL	LUMP SUM	1	$ 10,000.00	$ 10,000.00	$5,291.00	$5,291.00	$8,051.57	$8,051.57	$11,500.00	$11,500.00	$8,000.00	$8,000.00	$7,730.00	$7,730.00
44	STORM DRAIN INLET PROTECTION	EACH	30	$ 175.00	$ 5,250.00	$127.00	$3,810.00	$155.66	$4,669.80	$150.00	$4,500.00	$110.00	$3,300.00	$191.00	$5,730.00
45	COMMON TOPSOIL BORROW	CUYD	379	$ 35.00	$ 13,247.50	$37.95	$14,383.05	$37.57	$14,239.03	$36.00	$13,644.00	$34.00	$12,886.00	$55.30	$20,958.70
46	FERTILIZER TYPE 3	POUND	261	$ 1.25	$ 326.25	$0.79	$206.19	$2.15	$561.15	$1.00	$261.00	$1.00	$261.00	$0.74	$193.14
47	SEEDING	ACRE	0.70	$ 1,075.00	$ 752.50	$1,058.00	$740.60	$536.77	$375.74	$2,600.00	$1,820.00	$8,500.00	$5,950.00	$8,670.00	$6,069.00
48	SEED MIXTURE 25-151	POUND	101	$ 5.00	$ 503.95	$4.25	$429.25	$8.58	$866.58	$5.50	$555.50	$2.50	$252.50	$2.20	$222.20
49	HYDRAULIC BONDED FIBER MATRIX	POUND	2160	$ 1.50	$ 3,240.00	$1.43	$3,088.80	$2.68	$5,788.80	$2.30	$4,968.00	$1.30	$2,808.00	$1.35	$2,916.00
Bid Total:					**$1,218,672.57**		**$950,710.64**		**$998,035.57**		**$1,006,290.94**		**$1,021,267.90**		**$1,023,575.96**

AGENDA REPORT

Meeting Date: May 24, 2021 **Meeting Type:** City Council

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

Title

Resolution No. 2021-44, Amending the 2019 Clean Water Efficiency Grant Program

Background

The City has participated with the Metropolitan Council for the Clean Water Fund Water Efficiency Grant Program after an agreement was executed in 2019. The program provides rebates for water-efficient components and appliances and has been well received by the community. Over 70 rebates have been issued for $17,000 that will save over 300,000 gallons of water per year. The program's success has meant that funding began to run low at the start of 2021 for the program which will continue through 2022. The City has therefore requested a supplemental allocation of funding and was one of only five cities in the metro that was selected to receive additional funding based on their program's success to date. Metropolitan Council has authorized an additional $4,000 in funding, bringing the amended grant amount total to $24,300.

Financial Impact

Approval of additional grant funding will require an additional City match from the Water Utility Fund of 25%, or $1,350, to provide funding for an estimated 25 additional rebates.

Recommendation

Staff recommend the approval of Resolution No. 2021-44.

Focus on Fridley Strategic Alignment

X Vibrant Neighborhoods & Places
___ Financial Stability & Commercial Prosperity
___ Organizational Excellence
___ Community Identity & Relationship Building
X Public Safety & Environmental Stewardship

Attachments and Other Resources

- Resolution No. 2021-44
- Exhibit A: Grant Amendment Form

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

Resolution No. 2021-44

Approve Amendment to 2019 Clean Water Fund Water Efficiency Grant Program

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

Whereas, the City of Fridley was successful in obtaining grant funding from the Metropolitan Council to provide for an ongoing water rebate program to 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 in 2019 with the amount of $20,300 provided by the Metropolitan Council and a matching 25% to be provided by the City of Fridley; and

Whereas, the City's program has been so successful that the City was selected to receive additional funding upon requesting said additional funding through 2022; and

Whereas, The Water Efficiency Grant Program has been well received by the community and continues to attract interest; and

Whereas, as planned in the event of a highly successful program, the City made a request to Metropolitan Council for additional funding and Metropolitan Council has authorized an additional $4,000 in funding, bringing the amended Grant Agreement Amount to $24,300.

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

Passed and adopted by the City Council of the City of Fridley this 24th day of May, 2021.

____
Scott J. Lund – Mayor

ATTEST:

____
Daniel Tienter – City Clerk

EXHIBIT C Revision # 1

METROPOLITAN COUNCIL ENVIRONMENTAL SERVICES

2019 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) 2019 Clean Water Fund Water Efficiency Grant program (Grantee 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 designated authorized representative submits electronically signed 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 <u>increase</u> your municipality's grant amount, enter the amount you are requesting in #4 box. If you wish to <u>decrease</u> 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 # SG-13456

1. Date of change request: 5/13/2021

2. Change request number: 1

3. Current Grant Agreement Amount (as MCES approved): $20,300.00

4. Increase due to request for additional funding: $4,000.00

5. Decrease due to less demand: -

6. Amended Grant Agreement Amount requested: $24,300.00

CITY NAME:______________Fridley____

I request the above changes (sign with title 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 Senior 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: 05/24/2021 **Meeting Type:** City Council

Submitted By: Daniel Tienter, Director of Finance/City Treasurer/City Clerk
Korrie Johnson, Assistant Finance Director

Title

Resolution No. 2021-45, Approval of Gifts, Donations and Sponsorships received between April 20, 2021 and May 17, 2021

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 20, 2021 and May 17, 2021. 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.

Based on this process, staff recommend the Council adopt the attached resolution approving the donations, gifts, and sponsorships for this period.

Financial Impact

Every donation benefits the financial position of the City.

Recommendation

Staff recommend the approval of Resolution No. 2021-45.

Focus on Fridley Strategic Alignment

____ Vibrant Neighborhoods & Places
__X__ Financial Stability & Commercial Prosperity
____ Organizational Excellence
____ Community Identity & Relationship Building
____ Public Safety & Environmental Stewardship

Attachments and Other Resources

- Resolution No. 2021-45
- Exhibit A: Schedule No. 1

Resolution No. 2021-45

Approving Gifts, Donations and Sponsorships for the City of Fridley

Whereas, throughout the year the City of Fridley (City) receives a multitude of 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 20, 2021 and May 17, 2021; 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 20, 2021 and May 17, 2021, as outlined in Exhibit A.

Passed and adopted by the City Council of the City of Fridley this 24th day of May, 2021.

____
Scott J. Lund – Mayor

ATTEST:

____
Daniel Tienter – City Clerk

Gifts, Donations, and Sponsorships - City of Fridley

Schedule No. 1

Date Received	Department or Division	Program	Donor Name, if not anonymous	Amount / Value	Fund to be credited
12/22/2020	Recreation	Ice Skate Drive	Fridley Lions	$300.00	101
12/22/2020	Recreation	Donation for Winterfest 2021	Fridley Lions	$1,400.00	101
12/22/2020	Public Safety	Night to Unite Donation (For 2021 Supplies)	MINCO	$1,000.00	101
12/22/2021	Public Works	Donation of land	Rich Products Corporation	$141,016.00	603
12/23/2020	SNC	Donation Box Contents	Various	$79.53	270
12/31/2020	SNC	General Contribution	Caribou Coffee	$520.00	270
12/31/2020	SNC	Reimbursement from Springbrook Foundation Memorial Plaques	Springbrook Nature Center Foundation	$841.57	270
1/5/2021	Public Safety	Donation to Police Department	Anonymous	$50.00	101
1/7/2021	SNC	Pavilion Activity Center Donation	Jerry and Donna Bahls via the SNC Foundation	$5,312.40	407
1/7/2021	Public Safety	Memorial donation to Fire Dept	Friends and Family of Ronald Schuster	$500.00	101
1/11/2021	Public Safety	"Pay it Forward" donation to FPD Reserve Unit	Bell Bank	$496.05	101
1/26/2021	Public Safety	Police K9 Unit donation	Kevin Coleman	$50.00	101
2/2/2021	SNC	General Contribution	Clem and Elizabeth Nagel	$25.00	270
2/25/2021	SNC	Waterproof Cameras for Camps	Friends of Fridley Education Foundation	$1,020.00	270
3/10/2021	SNC	Donation Box Contents	Various	$104.00	270
3/19/2021	SNC	Donation Box Contents	Various	$79.00	270
4/2/2021	SNC	Donation Box Contents	Various	$113.00	270
4/8/2021	Public Safety	Donation of Gift Cards for Freewheel Bike Shop	Sarah Walther	$1,500.00	101
4/13/2021	SNC	Donation Box Contents	Various	$145.00	270
4/27/2021	**SNC**	**Donation Box Contents**	**Various**	**$142.00**	**270**
4/28/2021	**Recycling**	**Donation of compost for organics recycling participants**	**SMSC Organics Recycling Facility**	**$40.00**	**237**
4/30/2021	**Public Safety**	**Donation to Support Police Officers**	**Cynthia and Thomas Markham**	**$1,000.00**	**101**
4/30/2021	**Public Safety**	**Donation of 505 COVID Face Shields**	**Sam's Club**	**$2,020.00**	**101**
5/4/2021	**SNC**	**Reimbursement for memorial benches**	**Springbrook Nature Center Foundation**	**$2,404.00**	**270**
5/7/2021	**SNC**	**Donation Box Contents**	**Various**	**$85.00**	**270**
5/10/2021	**Public Safety**	**Donation to FPD Police Activity League**	**Schmit Towing**	**$500.00**	**101**
5/14/2021	**SNC**	**Donation Box Contents**	**Various**	**$82.00**	**270**
5/16/2021	**Recreation**	**Donation to Pickleball Program**	**unknown**	**$10.00**	**101**
				$160,834.55	

AGENDA REPORT

Meeting Date: May 24, 2021 **Meeting Type:** City Council

Submitted By: Trisha Lindahl, Licensing & Permit Coordinator

Title

Resolution No. 2021-42, Approving 2021-2022 Junkyard Business License Renewals

Background

Pursuant to certain sections of the Fridley City Code, certain business licensing activities require approval of the City Council, including junkyards.

The businesses listed in Resolution No. 2021-42 have met all requirements, and paid all appropriate fees established in City Code for their licenses. Staff have performed all necessary inspections and checks to ensure all requirements have been satisfied.

Financial Impact

The revenue for these licenses were anticipated as part of the 2021 Budget.

Recommendation

Staff recommend the approval of Resolution No. 2021-42.

Focus on Fridley Strategic Alignment

____	Vibrant Neighborhoods & Places	____	Community Identity & Relationship Building
____	Financial Stability & Commercial Prosperity	**X**	Public Safety & Environmental Stewardship
____	Organizational Excellence		

Attachments and Other Resources

- Resolution No. 2021-42

Resolution No. 2021-42

Approving Business License Renewals for Copart of Connecticut, Inc. dba Copart and Sam's Auto Parts

Whereas, the Fridley City Code (Code) directs licensing requirements for certain business activities within the City of Fridley (City); and

Whereas, pursuant to Section 24 of the Code, the City Council shall approve junkyard business licenses; and

Whereas, applicable City staff reviewed the license applications for Copart of Connecticut, Inc. operating at 3737 East River Road N.E. and Sam's Auto Parts operating at 1240 73 ½ Ave N.E.;

Whereas, applicable City staff recommend the approval of the following license(s) by the City Council.

Now, therefore be it resolved, that the City Council of the City of Fridley hereby approves the following business license(s) for a term beginning on May, 1, 2021 and ending on April 30, 2022.

Junkyard

Business Name	Applicant	Staff Approval	City Code	Minnesota Statute
Copart	Gregory DePasquale, 3737 East River Road N.E.	• Community Development • Fire Marshall • Public Safety • City Clerk	Chapter 24	
Sam's Auto Parts	Barry Hoosline, 1240 73 ½ Ave N.E.	• Community Development • Fire Marshall • Public Safety • City Clerk	Chapter 24	

Passed and adopted by the City Council of the City of Fridley this 24th day of May, 2021.

____

Scott J. Lund – Mayor

ATTEST:

____

Daniel Tienter – City Clerk

AGENDA REPORT

Meeting Date: May 24, 2021 **Meeting Type:** City Council

Submitted By: Roberta Collins, Assistant to the City Manager

Title

Approve Claim Nos. 192738 - 192881

Background

Attached is the Claims Report for the payment dates of 5/06/2021 through 5/19/2021

Financial Impact

Included in the budget.

Recommendation

Approve Claim Nos. 192738 - 192881

Focus on Fridley Strategic Alignment

____ Vibrant Neighborhoods & Places
x Financial Stability & Commercial Prosperity
____ Organizational Excellence
____ Community Identity & Relationship Building
____ Public Safety & Environmental Stewardship

Attachments and Other Resources

- City Council Claims Report
- Emergency Claims Report

Vision Statement

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

COUNCIL CLAIMS REPORT

City of Fridley, MN

By Fund

Payment Dates 5/6/2021 - 5/19/2021

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Fund: 101 - General Fund							
Vendor: 13268 - 121 BENEFITS							
DFT0003434	05/14/2021	INV0025883	CITY OF FRIDLEY HLTH REIMB ...	101-213150	Health Reimb HRA/Veba & HSA..	05/14/2021	1,000.00
					Vendor 13268 - 121 BENEFITS Total:		**1,000.00**
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - HRA	101-132200	Due from HRA	05/06/2021	10.76
192797	05/11/2021	INV0025854	WIRELESS - HRA	101-132200	Due from HRA	05/10/2021	27.29
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**38.05**
Vendor: 10195 - AUTONATION FORD WHITE BEAR LAKE							
192747	05/11/2021	54044	CAR PARTS - VEH 725	101-141040	Inventory - Auto Parts & Suppl...	05/11/2021	166.63
192848	05/19/2021	58066	CAR PARTS - VEH 323	101-141040	Inventory - Auto Parts & Suppl...	05/19/2021	900.52
					Vendor 10195 - AUTONATION FORD WHITE BEAR LAKE Total:		**1,067.15**
Vendor: Ppt ID: 307066 - CITY OF FRIDLEY 457-ICMA							
726	05/14/2021	INV0025861	CITY OF FRIDLEY ICMA Ppt ID: ...	101-213260	Deferred Comp.-ICMA 457 plan	05/14/2021	32,247.75
726	05/14/2021	INV0025862	CITY OF FRIDLEY ICMA Ppt ID: ...	101-213260	Deferred Comp.-ICMA 457 plan	05/14/2021	3,381.91
					Vendor Ppt ID: 307066 - CITY OF FRIDLEY 457-ICMA Total:		**35,629.66**
Vendor: Ppt ID: 803502 - CITY OF FRIDLEY RHS-ICMA							
728	05/14/2021	INV0025865	CITY OF FRIDLEY ICMA Ppt ID: ...	101-213280	RHS Plan (ICMA)	05/14/2021	342.60
728	05/14/2021	INV0025876	CITY OF FRIDLEY ICMA Ppt ID: ...	101-213280	RHS Plan (ICMA)	05/14/2021	75.00
728	05/14/2021	INV0025877	CITY OF FRIDLEY ICMA Ppt ID ...	101-213280	RHS Plan (ICMA)	05/14/2021	2,325.00
728	05/14/2021	INV0025878	CITY OF FRIDLEY ICMA Ppt ID: ...	101-213280	RHS Plan (ICMA)	05/14/2021	525.00
					Vendor Ppt ID: 803502 - CITY OF FRIDLEY RHS-ICMA Total:		**3,267.60**
Vendor: Ppt ID: 705060 - CITY OF FRIDLEY ROTH-ICMA							
727	05/14/2021	INV0025879	CITY OF FRIDLEY ICMA Ppt ID: ...	101-213270	ICMA Roth IRA	05/14/2021	3,883.63
					Vendor Ppt ID: 705060 - CITY OF FRIDLEY ROTH-ICMA Total:		**3,883.63**
Vendor: 10563 - DELTA DENTAL PLAN OF MINNESOTA							
DFT0003427	05/14/2021	INV0025863	MONTHLY PREMIUM	101-213160	Dental Insurance Payable	05/14/2021	7,484.36
					Vendor 10563 - DELTA DENTAL PLAN OF MINNESOTA Total:		**7,484.36**
Vendor: 10745 - FRIDLEY FIRE RELIEF ASSOC							
192802	05/14/2021	INV0025866	BI-WEEKLY PAYROLL CONTRIB...	101-213290	Union Dues - POC/Vol Fire	05/14/2021	100.00
192802	05/14/2021	INV0025867	MONTHLY VOL FF PAYROLL C...	101-213290	Union Dues - POC/Vol Fire	05/14/2021	675.00
					Vendor 10745 - FRIDLEY FIRE RELIEF ASSOC Total:		**775.00**
Vendor: 10748 - FRIDLEY POLICE ASSOCIATION							
192803	05/14/2021	INV0025864	BI-WEEKLY PAYROLL CONTRIB...	101-213330	Fridley Police Association	05/14/2021	180.00
					Vendor 10748 - FRIDLEY POLICE ASSOCIATION Total:		**180.00**

COUNCIL CLAIMS REPORT Payment Dates: 5/6/2021

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 10949 - HYDRAULIC SPECIALTY CO							
192831	05/18/2021	090004982932	CAR PARTS - VEH 740	101-141040	Inventory - Auto Parts & Suppl...	05/18/2021	6.74
					Vendor 10949 - HYDRAULIC SPECIALTY CO Total:		**6.74**
Vendor: 12450 - INTERNAL REVENUE SERVICE - PAYROLL TAXES							
DFT0003435	05/14/2021	INV0025884	BI-WEEKLY SOCIAL SECURITY ...	101-212120	FICA Payable	05/14/2021	41,760.24
DFT0003436	05/14/2021	INV0025885	BI-WEEKLY MEDICARE WITHH...	101-212130	Medicare Payable	05/14/2021	15,723.08
DFT0003438	05/14/2021	INV0025887	BI-WEEKLY FEDERAL TAX WIT...	101-212100	Federal Tax Withheld	05/14/2021	52,277.38
					Vendor 12450 - INTERNAL REVENUE SERVICE - PAYROLL TAXES Total:		**109,760.70**
Vendor: 267997 - FFFA DUES - INTL ASSOC OF FIRE FIGHTERS - IAFF							
725	05/14/2021	INV0025880	FF DUES - LOCAL #1986	101-213230	Union Dues - FT Fire	05/14/2021	90.00
					Vendor 267997 - FFFA DUES - INTL ASSOC OF FIRE FIGHTERS - IAFF Total:		**90.00**
Vendor: 11198 - LAW ENFORCEMENT LABOR SERVICES							
192804	05/14/2021	INV0025881	POLICE UNION 119 - BI-WEEKL...	101-213210	Union Dues - Police	05/14/2021	1,841.50
192804	05/14/2021	INV0025882	SGT UNION 310 - MONTHLY D...	101-213210	Union Dues - Police	05/14/2021	444.50
					Vendor 11198 - LAW ENFORCEMENT LABOR SERVICES Total:		**2,286.00**
Vendor: 13076 - LEGALSHIELD							
192807	05/14/2021	INV0025871	MONTHLY PAYROLL DEDUCTI...	101-213320	Miscellaneous Withholdings	05/14/2021	577.15
					Vendor 13076 - LEGALSHIELD Total:		**577.15**
Vendor: 11298 - MANSFIELD OIL COMPANY							
192833	05/18/2021	22368220	UNLEADED GASOLINE	101-141010	Inventory - Gasoline	05/18/2021	4,975.66
					Vendor 11298 - MANSFIELD OIL COMPANY Total:		**4,975.66**
Vendor: 11427 - MINN CHILD SUPPORT PAYMENT CENTER							
192805	05/14/2021	INV0025860	BI-WEEKLY PAYROLL DEDUCTI...	101-213300	Child Support Withheld	05/14/2021	1,174.98
					Vendor 11427 - MINN CHILD SUPPORT PAYMENT CENTER Total:		**1,174.98**
Vendor: 12451 - MINN DEPARTMENT OF REVENUE - PAYROLL TAXES							
DFT0003437	05/14/2021	INV0025886	BI-WEEKLY STATE INCOME TAX...	101-212110	State Tax Withheld	05/14/2021	22,820.70
					Vendor 12451 - MINN DEPARTMENT OF REVENUE - PAYROLL TAXES Total:		**22,820.70**
Vendor: 11437 - MINN DEPT OF LABOR & INDUSTRY							
192825	05/17/2021	5510002	APRIL SURCHARGE	101-203130	Surtax/Surcharge	05/17/2021	6,641.37
192825	05/17/2021	5510002D	DISCOUNT RETENTION	101-203130	Surtax/Surcharge	05/17/2021	-132.83
					Vendor 11437 - MINN DEPT OF LABOR & INDUSTRY Total:		**6,508.54**
Vendor: 11546 - NCPERS MINNESOTA-478000							
192806	05/14/2021	INV0025872	BI-WEEKLY PAYROLL DEDUCTI...	101-213180	PERA Life Insurance	05/14/2021	752.00
					Vendor 11546 - NCPERS MINNESOTA-478000 Total:		**752.00**
Vendor: 12443 - OPTUM BANK (HSA)							
DFT0003430	05/14/2021	INV0025870	HSA SAVINGS ACCT - EMPLOY...	101-213150	Health Reimb HRA/Veba & HSA...	05/14/2021	2,810.66
					Vendor 12443 - OPTUM BANK (HSA) Total:		**2,810.66**
Vendor: 11685 - PERA - PUBLIC EMPLOYEES							
DFT0003431	05/14/2021	INV0025873	BI-WEEKLY DEDUCTION - COO...	101-213100	PERA	05/14/2021	38,624.77
DFT0003432	05/14/2021	INV0025874	BI-WEEKLY PAYROLL DEDUCTI...	101-213100	PERA	05/14/2021	164.46

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
DFT0003433	05/14/2021	INV0025875	BI-WEEKLY PAYROLL DEDUCTI...	101-213100	PERA	05/14/2021	55,712.73
					Vendor 11685 - PERA - PUBLIC EMPLOYEES Total:		**94,501.96**
Vendor: 11755 - PIONEER RIM & WHEEL COMPANY							
192768	05/11/2021	01CD8355	CAR PARTS - VEH 801	101-141040	Inventory - Auto Parts & Suppl...	05/11/2021	85.36
					Vendor 11755 - PIONEER RIM & WHEEL COMPANY Total:		**85.36**
Vendor: 11783 - PREFERRED ONE INSURANCE COMPANY							
DFT0003428	05/14/2021	INV0025868	MONTHLY PREMIUM	101-213140	Health Insurance	05/14/2021	124,988.09
					Vendor 11783 - PREFERRED ONE INSURANCE COMPANY Total:		**124,988.09**
Vendor: 13775 - QUADIENT FINANCE USA INC							
192742	05/06/2021	INV0025851	POSTAGE	101-132200	Due from HRA	05/06/2021	7.76
					Vendor 13775 - QUADIENT FINANCE USA INC Total:		**7.76**
Vendor: 12081 - STANDARD INSURANCE COMPANY (LIFE)							
192842	05/18/2021	31012	MAY LIFE RETIREE & POC	101-213170	Life Insurance Payable	05/18/2021	167.60
192842	05/18/2021	31012	MAY LIFE HRA	101-213170	Life Insurance Payable	05/18/2021	101.88
192842	05/18/2021	31012	MAY LIFE	101-213170	Life Insurance Payable	05/18/2021	2,504.39
					Vendor 12081 - STANDARD INSURANCE COMPANY (LIFE) Total:		**2,773.87**
Vendor: 12122 - SUBURBAN TIRE WHOLESALE INC							
192843	05/18/2021	10178446	INVENTORY CAR PARTS	101-141040	Inventory - Auto Parts & Suppl...	05/18/2021	435.36
192843	05/18/2021	10178447	TIRE DISPOSAL	101-141040	Inventory - Auto Parts & Suppl...	05/18/2021	59.85
192868	05/19/2021	10178334	CAR PARTS- VEH 509	101-141040	Inventory - Auto Parts & Suppl...	05/19/2021	120.00
					Vendor 12122 - SUBURBAN TIRE WHOLESALE INC Total:		**615.21**
Vendor: 12237 - TRI-STATE BOBCAT INC							
192779	05/11/2021	A87026	INVENTORY CAR PARTS	101-141040	Inventory - Auto Parts & Suppl...	05/11/2021	244.93
192779	05/11/2021	A87027	CAR PARTS - VEH 531	101-141040	Inventory - Auto Parts & Suppl...	05/11/2021	93.48
192779	05/11/2021	A87107	CAR PARTS - PARKS MOWERS	101-141040	Inventory - Auto Parts & Suppl...	05/11/2021	1,200.00
192779	05/11/2021	A87226	PARTS FOR MOWERS	101-141040	Inventory - Auto Parts & Suppl...	05/11/2021	4.59
192779	05/11/2021	A87227	CAR PARTS FOR MOWERS	101-141040	Inventory - Auto Parts & Suppl...	05/11/2021	163.60
					Vendor 12237 - TRI-STATE BOBCAT INC Total:		**1,706.60**
							429,767.43
Division: 111 - Legislative							
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - CITY COUNCIL	101-1110-633120	City Council / Communication	05/06/2021	10.76
192797	05/11/2021	INV0025854	WIRELESS - CITY COUNCIL	101-1110-633120	City Council / Communication	05/10/2021	27.31
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**38.07**
Vendor: 11335 - MEDIATION SERVICES							
192860	05/19/2021	20210514 - 11418	MEDIATION SERVICES FEES	101-1110-631100	City Council / Services-Professi...	05/19/2021	3,060.86
					Vendor 11335 - MEDIATION SERVICES Total:		**3,060.86**

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 11573 - NELSON CHEESE & DELI							
192765	05/11/2021	12118	SANDWICHES FOR CONFEREN…	101-1110-632120	City Council / Conferences & S…	05/11/2021	75.44
					Vendor 11573 - NELSON CHEESE & DELI Total:		**75.44**
					Division 111 - Legislative Total:		**3,174.37**
Division: 121 - City Management							
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - CITY MANAGER	101-1210-633120	Gen Mgmt / Communication (…	05/06/2021	12.10
192797	05/11/2021	INV0025854	WIRELESS - CITY MANAGER	101-1210-633120	Gen Mgmt / Communication (…	05/10/2021	30.70
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**42.80**
Vendor: 10899 - HEALTH PARTNERS							
192759	05/11/2021	20210505 - 11036	PRE-EMPLOYMENT PHYSICALS	101-1210-631100	Gen Mgmt / Services-Professi…	05/11/2021	1,930.00
					Vendor 10899 - HEALTH PARTNERS Total:		**1,930.00**
Vendor: 13775 - QUADIENT FINANCE USA INC							
192742	05/06/2021	INV0025851	POSTAGE	101-1210-633120	Gen Mgmt / Communication (…	05/06/2021	67.52
					Vendor 13775 - QUADIENT FINANCE USA INC Total:		**67.52**
Vendor: 12087 - STAR TRIBUNE							
192773	05/11/2021	20210426 - 10471	DAILY NEWSPAPER	101-1210-632100	Gen Mgmt / Dues & Subscripti…	05/11/2021	49.27
					Vendor 12087 - STAR TRIBUNE Total:		**49.27**
					Division 121 - City Management Total:		**2,089.59**
Division: 124 - Legal							
Vendor: 10477 - COON RAPIDS, CITY OF							
192751	05/11/2021	13201	PROSECUTION SERVICES, MAY…	101-1240-631100	Legal / Services-Professional	05/11/2021	25,175.00
					Vendor 10477 - COON RAPIDS, CITY OF Total:		**25,175.00**
					Division 124 - Legal Total:		**25,175.00**
Division: 131 - Accounting							
Vendor: 13775 - QUADIENT FINANCE USA INC							
192742	05/06/2021	INV0025851	POSTAGE	101-1310-633120	Accounting / Communication (…	05/06/2021	88.56
					Vendor 13775 - QUADIENT FINANCE USA INC Total:		**88.56**
					Division 131 - Accounting Total:		**88.56**
Division: 132 - Assessing							
Vendor: 10155 - ANOKA COUNTY							
192810	05/13/2021	20210512 - 11351	TYLER- LAS ACCESS LICENSE FEE	101-1320-635130	Assessing / Hardware & Softw…	05/13/2021	145.00
					Vendor 10155 - ANOKA COUNTY Total:		**145.00**
Vendor: 13775 - QUADIENT FINANCE USA INC							
192742	05/06/2021	INV0025851	POSTAGE	101-1320-633120	Assessing / Communication (p…	05/06/2021	10.16
					Vendor 13775 - QUADIENT FINANCE USA INC Total:		**10.16**
					Division 132 - Assessing Total:		**155.16**

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Division: 133 - Information Technology							
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - IT	101-1330-633120	IT / Communication (phones, ...	05/06/2021	64.55
192797	05/11/2021	INV0025854	WIRELESS - IT	101-1330-633120	IT / Communication (phones, ...	05/10/2021	163.74
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**228.29**
Vendor: 10346 - CDW GOVERNMENT INC							
192851	05/19/2021	D137870.0	VMWARE SUPP PROD RENEW ...	101-1330-635130	IT / Hardware & Software Sup...	05/19/2021	2,058.00
192851	05/19/2021	D137870.0	VMWARE SUPP PROD RENEW ...	101-1330-635130	IT / Hardware & Software Sup...	05/19/2021	6,174.00
					Vendor 10346 - CDW GOVERNMENT INC Total:		**8,232.00**
Vendor: 10395 - CENTURY LINK							
192739	05/06/2021	INV0025850	PHONE SERVICE 763 571-9100...	101-1330-633120	IT / Communication (phones, ...	05/06/2021	793.39
192799	05/11/2021	INV0025858	PHONE SERVICE 763 5742480 ...	101-1330-633120	IT / Communication (phones, ...	05/11/2021	66.12
					Vendor 10395 - CENTURY LINK Total:		**859.51**
Vendor: 11238 - LOFFLER COMPANIES-131511							
192832	05/18/2021	3722818	PD COPIER CHRGS FEB-MAY 2...	101-1330-635100	IT / Services Contracted, Non-...	05/18/2021	172.30
					Vendor 11238 - LOFFLER COMPANIES-131511 Total:		**172.30**
Vendor: 11918 - ROSEVILLE, CITY OF							
192770	05/11/2021	02300075	MAY 2021 PHONE CHRGS	101-1330-633120	IT / Communication (phones, ...	05/11/2021	3,476.59
					Vendor 11918 - ROSEVILLE, CITY OF Total:		**3,476.59**
					Division 133 - Information Technology Total:		**12,968.69**
Division: 136 - Elections							
Vendor: 13775 - QUADIENT FINANCE USA INC							
192742	05/06/2021	INV0025851	POSTAGE	101-1360-633120	Elections / Communication (p...	05/06/2021	15.76
					Vendor 13775 - QUADIENT FINANCE USA INC Total:		**15.76**
					Division 136 - Elections Total:		**15.76**
Division: 138 - City Clerk/Records							
Vendor: 13968 - MAINE TOWN & CITY ASSOCIATION							
192795	05/11/2021	1000405562	DEPUTY CITY CLERK CONTINUI...	101-1380-632120	City Clerk / Conferences & Sch...	05/11/2021	80.00
					Vendor 13968 - MAINE TOWN & CITY ASSOCIATION Total:		**80.00**
Vendor: 11265 - MCFOA - MUNICIPAL CLERKS/FIN OFFICE							
192859	05/19/2021	20210512 - 11352	DUES-MOORE	101-1380-632100	City Clerk / Dues & Subscriptio...	05/19/2021	45.00
					Vendor 11265 - MCFOA - MUNICIPAL CLERKS/FIN OFFICE Total:		**45.00**
					Division 138 - City Clerk/Records Total:		**125.00**
Division: 141 - Non-departmental							
Vendor: 13892 - HELLEGERS, BECCA							
192876	05/19/2021	2021-01	TUITION REIMBURSEMENT 5/...	101-1410-632120	Non-Dept / Conferences & Sch...	05/19/2021	1,725.00
					Vendor 13892 - HELLEGERS, BECCA Total:		**1,725.00**
					Division 141 - Non-departmental Total:		**1,725.00**

COUNCIL CLAIMS REPORT

Payment Dates: 5/6/2021

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Division: 142 - Emergency Reserves							
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - EMERGENCY	101-1420-633120	Emergency Reserves / Commu…	05/06/2021	24.20
192797	05/11/2021	INV0025854	WIRELESS - EMERGENCY	101-1420-633120	Emergency Reserves / Commu…	05/10/2021	61.40
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**85.60**
					Division 142 - Emergency Reserves Total:		**85.60**
Division: 211 - Police							
Vendor: 10150 - ANOKA COUNTY TREASURY OFFICE							
192745	05/11/2021	S210222F	2021 DTF GRANT MATCH FUND	101-2110-638180	Police / Pmts To Other Agencie..	05/11/2021	5,125.00
					Vendor 10150 - ANOKA COUNTY TREASURY OFFICE Total:		**5,125.00**
Vendor: 10178 - ASPEN MILLS INC							
192813	05/13/2021	273313	MFF POLICE PATCHES	101-2110-621110	Police / Clothing & Laundry	05/13/2021	316.00
192813	05/13/2021	273313D	MFF POLICE PATCHES - DISCO…	101-2110-621110	Police / Clothing & Laundry	05/13/2021	-15.80
192813	05/13/2021	274162	MFF SUPPLIES	101-2110-621130	Police / Operating Supplies	05/13/2021	231.00
192813	05/13/2021	274163	SPECIAL OPS UNIFORM DESJA…	101-2110-621110	Police / Clothing & Laundry	05/13/2021	421.00
					Vendor 10178 - ASPEN MILLS INC Total:		**952.20**
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - POLICE	101-2110-633120	Police / Communication (phon…	05/06/2021	291.80
192797	05/11/2021	INV0025854	WIRELESS - POLICE	101-2110-633120	Police / Communication (phon…	05/10/2021	740.24
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**1,032.04**
Vendor: 12160 - AXON ENTERPRISE INC							
192777	05/11/2021	SI-1734875	TASER BATTERIES	101-2110-621130	Police / Operating Supplies	05/11/2021	462.42
					Vendor 12160 - AXON ENTERPRISE INC Total:		**462.42**
Vendor: 10395 - CENTURY LINK							
192799	05/11/2021	INV0025858	PHONE SERVICE 612E8302336…	101-2110-633120	Police / Communication (phon…	05/11/2021	106.40
					Vendor 10395 - CENTURY LINK Total:		**106.40**
Vendor: 10773 - GFA CONSULTING & FORENSIC BEHAVIORAL HEALTH SPECIALISTS							
192755	05/11/2021	3509857	APRIL 2021 POLICE WELLNESS …	101-2110-631100	Police / Services-Professional	05/11/2021	300.00
					Vendor 10773 - GFA CONSULTING & FORENSIC BEHAVIORAL HEALTH SPECIALISTS Total:		**300.00**
Vendor: 11153 - HIRERIGHT LLC							
192760	05/11/2021	H0195753	BACKGROUND CREDIT CHECK …	101-2110-635100	Police / Services Contracted, N…	05/11/2021	18.90
					Vendor 11153 - HIRERIGHT LLC Total:		**18.90**
Vendor: 13156 - LEADS ONLINE LLC							
192787	05/11/2021	318251	2021 LEADS ONLINE SERVICE …	101-2110-635130	Police / Hardware & Software …	05/11/2021	3,133.00
					Vendor 13156 - LEADS ONLINE LLC Total:		**3,133.00**
Vendor: 11346 - MENARDS - FRIDLEY							
192762	05/11/2021	30180266	PAINT - POLICE DEPT	101-2110-621140	Police / Supplies for Repair & …	05/11/2021	134.93
					Vendor 11346 - MENARDS - FRIDLEY Total:		**134.93**

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 13775 - QUADIENT FINANCE USA INC							
192742	05/06/2021	INV0025851	POSTAGE	101-2110-633120	Police / Communication (phon…	05/06/2021	123.36
					Vendor 13775 - QUADIENT FINANCE USA INC Total:		**123.36**
Vendor: 11969 - SCHMIT TOWING INC							
192771	05/11/2021	49588	TOW FEE FOR CASE 21-49588	101-2110-635100	Police / Services Contracted, N…	05/11/2021	138.00
					Vendor 11969 - SCHMIT TOWING INC Total:		**138.00**
Vendor: 12115 - STREICHER'S							
192775	05/11/2021	I1499672	TRAINING AMMO 40MM	101-2110-621130	Police / Operating Supplies	05/11/2021	1,010.93
					Vendor 12115 - STREICHER'S Total:		**1,010.93**
Vendor: 12126 - SUN BADGE CO							
192776	05/11/2021	403576.0	POLICE OFFICER BADGES	101-2110-621130	Police / Operating Supplies	05/11/2021	206.50
192776	05/11/2021	404069	POLICE BADGES 195	101-2110-621130	Police / Operating Supplies	05/11/2021	172.75
					Vendor 12126 - SUN BADGE CO Total:		**379.25**
Vendor: 12313 - VERIZON WIRELESS							
192801	05/11/2021	INV0025857	CELL PHONE POLICE	101-2110-633120	Police / Communication (phon…	05/10/2021	1,781.97
					Vendor 12313 - VERIZON WIRELESS Total:		**1,781.97**
					Division 211 - Police Total:		**14,698.40**
Division: 215 - Emergency Management							
Vendor: 12313 - VERIZON WIRELESS							
192801	05/11/2021	INV0025857	CELL PHONES EOC	101-2150-633120	Emergency Mgmt / Communic…	05/10/2021	41.51
					Vendor 12313 - VERIZON WIRELESS Total:		**41.51**
					Division 215 - Emergency Management Total:		**41.51**
Division: 219 - Fire							
Vendor: 13299 - AMERICAN SOLUTIONS FOR BUSINESS							
192874	05/19/2021	INV05127423	BUSINESS CARDS ZIKMUND	101-2190-633110	Fire / Printing & Binding	05/19/2021	14.19
					Vendor 13299 - AMERICAN SOLUTIONS FOR BUSINESS Total:		**14.19**
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - FIRE	101-2190-633120	Fire / Communication (phones,…	05/06/2021	24.20
192797	05/11/2021	INV0025854	WIRELESS - FIRE	101-2190-633120	Fire / Communication (phones,…	05/10/2021	61.40
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**85.60**
Vendor: 10243 - BEN SAEFKE PHOTOGRAPHY							
192850	05/19/2021	548	PHOTOGRAPHY SERVICES FOR…	101-2190-635100	Fire / Services Contracted, Non…	05/19/2021	300.00
					Vendor 10243 - BEN SAEFKE PHOTOGRAPHY Total:		**300.00**
Vendor: 13374 - CARDINAL INVESTIGATIONS							
192875	05/19/2021	FDPS2021-2	BACKGROUND CHECK FOR C…	101-2190-631100	Fire / Services-Professional	05/19/2021	500.00
					Vendor 13374 - CARDINAL INVESTIGATIONS Total:		**500.00**
Vendor: 10393 - CENTURY COLLEGE CONT EDUCATION							
192749	05/11/2021	818914	FIRE OFFICER II FOR WALT ME…	101-2190-632120	Fire / Conferences & School	05/11/2021	500.00
					Vendor 10393 - CENTURY COLLEGE CONT EDUCATION Total:		**500.00**

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 10638 - EMERGENCY AUTOMOTIVE TECHNOLOGIES							
192854	05/19/2021	AW042321-1	HAVIS LOCKING CRADLE FOR L...	101-2190-621130	Fire / Operating Supplies	05/19/2021	299.25
					Vendor 10638 - EMERGENCY AUTOMOTIVE TECHNOLOGIES Total:		**299.25**
Vendor: 10660 - EXPRESS FIRE PROTECTION SERVICES							
192855	05/19/2021	12202	SERVICE CALL FOR STATION 2 ...	101-2190-635100	Fire / Services Contracted, Non..	05/19/2021	185.50
					Vendor 10660 - EXPRESS FIRE PROTECTION SERVICES Total:		**185.50**
Vendor: 10773 - GFA CONSULTING & FORENSIC BEHAVIORAL HEALTH SPECIALISTS							
192755	05/11/2021	3509857	APRIL 2021 - FIRE WELLNESS S...	101-2190-631100	Fire / Services-Professional	05/11/2021	450.00
					Vendor 10773 - GFA CONSULTING & FORENSIC BEHAVIORAL HEALTH SPECIALISTS Total:		**450.00**
Vendor: 11283 - MAC QUEEN EMERGENCY							
192761	05/11/2021	P00399	HELMET FRONTS (2)	101-2190-621110	Fire / Clothing & Laundry	05/11/2021	81.00
					Vendor 11283 - MAC QUEEN EMERGENCY Total:		**81.00**
Vendor: 11629 - NORTHWEST SAFETY CLEAN							
192862	05/19/2021	21-29860	REPAIRS TO GEAR	101-2190-635100	Fire / Services Contracted, Non..	05/19/2021	55.74
					Vendor 11629 - NORTHWEST SAFETY CLEAN Total:		**55.74**
Vendor: 13775 - QUADIENT FINANCE USA INC							
192742	05/06/2021	INV0025851	POSTAGE	101-2190-633120	Fire / Communication (phones,..	05/06/2021	26.16
					Vendor 13775 - QUADIENT FINANCE USA INC Total:		**26.16**
Vendor: 12576 - RED RIVER FLAGS							
192845	05/18/2021	4109	FLAGS FOR STATION 2	101-2190-621130	Fire / Operating Supplies	05/18/2021	163.25
					Vendor 12576 - RED RIVER FLAGS Total:		**163.25**
Vendor: 10420 - TARGETSOLUTIONS LEARNING LLC							
192750	05/11/2021	20210421 - 10279	PREMIER MEMBERSHIP (34 US...	101-2190-635130	Fire / Hardware & Software Su...	05/11/2021	3,026.00
					Vendor 10420 - TARGETSOLUTIONS LEARNING LLC Total:		**3,026.00**
Vendor: 12272 - ULINE							
192869	05/19/2021	133374203	EAR PLUGS	101-2190-621130	Fire / Operating Supplies	05/19/2021	39.70
					Vendor 12272 - ULINE Total:		**39.70**
					Division 219 - Fire Total:		**5,726.39**
Division: 311 - Campus Facilities							
Vendor: 10165 - ARAMARK UNIFORM SERVICES							
192746	05/11/2021	629000125815	MAY MAT RENTAL CH	101-3110-621110	Facilities / Clothing & Laundry	05/11/2021	32.94
192746	05/11/2021	629000125817	MAY MAT AND SHOP TOWEL ...	101-3110-621110	Facilities / Clothing & Laundry	05/11/2021	53.45
192746	05/11/2021	629000125854	MAY CLOTHING RENTAL FACIL...	101-3110-621110	Facilities / Clothing & Laundry	05/11/2021	8.11
192812	05/13/2021	629000123150	APRIL MAT RENTAL CITY HALL	101-3110-621110	Facilities / Clothing & Laundry	05/13/2021	32.94
192812	05/13/2021	629000123152	APRIL MAT & SHOP TOWEL RE...	101-3110-621110	Facilities / Clothing & Laundry	05/13/2021	53.45
192812	05/13/2021	629000123164	APRIL FACILITIES CLOTHING R...	101-3110-621110	Facilities / Clothing & Laundry	05/13/2021	8.11
192828	05/18/2021	629000128223	MAY MAT & SHOP TOWELS PW	101-3110-621110	Facilities / Clothing & Laundry	05/18/2021	53.45
192828	05/18/2021	629000128251	MAY FACILITIES CLOTHING RE...	101-3110-621110	Facilities / Clothing & Laundry	05/18/2021	8.11
					Vendor 10165 - ARAMARK UNIFORM SERVICES Total:		**250.56**

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - FACILITIES	101-3110-633120	Facilities / Communication	05/06/2021	25.55
192797	05/11/2021	INV0025854	WIRELESS - FACILITIES	101-3110-633120	Facilities / Communication	05/10/2021	64.81
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**90.36**
Vendor: 10383 - CENTERPOINT ENERGY-MINNEGASCO							
192798	05/11/2021	INV0025859	UTILITIES-10791004-4	101-3110-634100	Facilities / Utility Services	05/11/2021	1,604.84
192798	05/11/2021	INV0025859	UTILITIES 10791005-1	101-3110-634100	Facilities / Utility Services	05/11/2021	724.63
					Vendor 10383 - CENTERPOINT ENERGY-MINNEGASCO Total:		**2,329.47**
Vendor: 13800 - DRIVEN WILD GOOSE CONTROL							
192792	05/11/2021	3104	MARCH GOOSE CONTROL	101-3110-635100	Facilities / Services Contracted,..	05/11/2021	665.00
					Vendor 13800 - DRIVEN WILD GOOSE CONTROL Total:		**665.00**
Vendor: 12882 - JASON'S JANITORIAL SERVICES							
192783	05/11/2021	503521	APRIL CLEANING SERVICES CH...	101-3110-621110	Facilities / Clothing & Laundry	05/11/2021	2,400.00
					Vendor 12882 - JASON'S JANITORIAL SERVICES Total:		**2,400.00**
Vendor: 12676 - LEPAGE & SONS							
192817	05/13/2021	135486	MAY PW TRASH SERVICE	101-3110-635100	Facilities / Services Contracted,..	05/13/2021	420.10
192817	05/13/2021	135596	MAY TRASH SERVICE CITY HALL	101-3110-635100	Facilities / Services Contracted,..	05/13/2021	177.73
					Vendor 12676 - LEPAGE & SONS Total:		**597.83**
Vendor: 11683 - OVERHEAD DOOR COMPANY							
192839	05/18/2021	121334	REPAIRED EXIT SOUTH EXIT D...	101-3110-635100	Facilities / Services Contracted,..	05/18/2021	353.60
					Vendor 11683 - OVERHEAD DOOR COMPANY Total:		**353.60**
Vendor: 12958 - SCHADEGG MECHANICAL INC							
192785	05/11/2021	56197	SERVICE CALL LEAKS	101-3110-635100	Facilities / Services Contracted,..	05/11/2021	397.50
					Vendor 12958 - SCHADEGG MECHANICAL INC Total:		**397.50**
Vendor: 12007 - SHRED RIGHT							
192841	05/18/2021	551344	MAY SHREDDING SERVICES	101-3110-635100	Facilities / Services Contracted,..	05/18/2021	58.80
					Vendor 12007 - SHRED RIGHT Total:		**58.80**
Vendor: 12272 - ULINE							
192816	05/13/2021	132935055	WASTE CONTAINER AND ORG...	101-3110-621130	Facilities / Operating Supplies	05/13/2021	238.07
					Vendor 12272 - ULINE Total:		**238.07**
Vendor: 12355 - WARNING LITES OF MINNESOTA							
192781	05/11/2021	226926	BARRIER RENTAL DUE TO CIVIL...	101-3110-635110	Facilities / Rentals	05/11/2021	1,900.00
					Vendor 12355 - WARNING LITES OF MINNESOTA Total:		**1,900.00**
					Division 311 - Campus Facilities Total:		**9,281.19**
Division: 314 - Engineering							
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - ENGINEERING	101-3140-633120	Eng / Communication (phones,...	05/06/2021	145.23
192797	05/11/2021	INV0025854	WIRELESS - ENGINEERING	101-3140-633120	Eng / Communication (phones,...	05/10/2021	368.41
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**513.64**

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 13775 - QUADIENT FINANCE USA INC							
192742	05/06/2021	INV0025851	POSTAGE	101-3140-633120	Eng / Communication (phones,…	05/06/2021	63.20
					Vendor 13775 - QUADIENT FINANCE USA INC Total:		**63.20**
Vendor: 12618 - RESPEC							
192872	05/19/2021	INV-0421-385	2021 ON SITE SUPPORT	101-3140-635130	Eng / Hardware & Software Su…	05/19/2021	4,987.50
					Vendor 12618 - RESPEC Total:		**4,987.50**
					Division 314 - Engineering Total:		**5,564.34**
Division: 315 - Forestry							
Vendor: 10786 - GERTENS GREENHOUSE INC							
192830	05/18/2021	85458/6	TREE SALE	101-3150-621130	Forestry / Operating Supplies	05/18/2021	7,040.00
					Vendor 10786 - GERTENS GREENHOUSE INC Total:		**7,040.00**
Vendor: 11818 - Q3 CONTRACTING INC							
192769	05/11/2021	MNR2804164	CURB REPAIR - EAB BEING TAK…	101-3150-635100	Forestry / Services Contracted,…	05/11/2021	580.80
					Vendor 11818 - Q3 CONTRACTING INC Total:		**580.80**
					Division 315 - Forestry Total:		**7,620.80**
Division: 316 - Parks							
Vendor: 12924 - ANDERSON, GREG							
192784	05/11/2021	20210505 - 11019	REIMBURSE GREG ANDERSON …	101-3160-621110	Parks / Clothing & Laundry	05/11/2021	30.00
					Vendor 12924 - ANDERSON, GREG Total:		**30.00**
Vendor: 10165 - ARAMARK UNIFORM SERVICES							
192746	05/11/2021	629000125838	UNIFORM RENTAL - PARKS	101-3160-621110	Parks / Clothing & Laundry	05/11/2021	36.89
192828	05/18/2021	629000128243	UNIFORM RENTAL - PARKS	101-3160-621110	Parks / Clothing & Laundry	05/18/2021	36.89
					Vendor 10165 - ARAMARK UNIFORM SERVICES Total:		**73.78**
Vendor: 10020 - AST COMPRESSORS- AIR SYSTEM TECH							
192744	05/11/2021	10897	COMPRESSOR MAINT - MOORE…	101-3160-635100	Parks / Services Contracted, N…	05/11/2021	749.00
192744	05/11/2021	10916	COMPRESSOR MAINT FOR AE…	101-3160-635100	Parks / Services Contracted, N…	05/11/2021	439.00
					Vendor 10020 - AST COMPRESSORS- AIR SYSTEM TECH Total:		**1,188.00**
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - PARKS	101-3160-633120	Parks / Communication (phon…	05/06/2021	88.75
192797	05/11/2021	INV0025854	WIRELESS - PARKS	101-3160-633120	Parks / Communication (phon…	05/10/2021	225.14
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**313.89**
Vendor: 10238 - BEISSWENGER'S HARDWARE							
192748	05/11/2021	436687	TRIMMER LINE	101-3160-621140	Parks / Supplies for Repair & …	05/11/2021	144.96
192748	05/11/2021	438105	WORK GLOVES	101-3160-621110	Parks / Clothing & Laundry	05/11/2021	18.59
					Vendor 10238 - BEISSWENGER'S HARDWARE Total:		**163.55**
Vendor: 10385 - CENTRAL LOCK & SAFE COMPANY INC							
192814	05/13/2021	20210503 - 10734	RECORED KEYS FOR COMMUN…	101-3160-635100	Parks / Services Contracted, N…	05/13/2021	80.00
					Vendor 10385 - CENTRAL LOCK & SAFE COMPANY INC Total:		**80.00**

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 10786 - GERTENS GREENHOUSE INC							
192856	05/19/2021	509428/1	PLANTINGS - PARKS	101-3160-621140	Parks / Supplies for Repair & …	05/19/2021	588.64
					Vendor 10786 - GERTENS GREENHOUSE INC Total:		**588.64**
Vendor: 10816 - GRAFFITI SOLUTIONS INC							
192815	05/13/2021	24380	GRAFFITI REMOVER	101-3160-621140	Parks / Supplies for Repair & …	05/13/2021	178.00
					Vendor 10816 - GRAFFITI SOLUTIONS INC Total:		**178.00**
Vendor: 11346 - MENARDS - FRIDLEY							
192834	05/18/2021	50218	LUMBER FOR ADOPT A PARK S…	101-3160-621140	Parks / Supplies for Repair & …	05/18/2021	869.58
					Vendor 11346 - MENARDS - FRIDLEY Total:		**869.58**
Vendor: 11618 - NORTHERN SANITARY SUPPLY INC							
192767	05/11/2021	201567	MOP BUCKET FOR PARKS DEPT	101-3160-621130	Parks / Operating Supplies	05/11/2021	113.00
192837	05/18/2021	201602	CLEANING SUPPLIES FOR PARK…	101-3160-621130	Parks / Operating Supplies	05/18/2021	10.91
					Vendor 11618 - NORTHERN SANITARY SUPPLY INC Total:		**123.91**
Vendor: 11667 - ON SITE SANITATION							
192838	05/18/2021	0001125789	PORTABLE RESTROOM RENTAL…	101-3160-635110	Parks / Rentals	05/18/2021	156.00
192863	05/19/2021	0001125791	PORTABLE TOILET RENTAL - FL…	101-3160-635110	Parks / Rentals	05/19/2021	156.00
192863	05/19/2021	0001125792	PORTABLE TOILET RENTAL - M…	101-3160-635110	Parks / Rentals	05/19/2021	156.00
192863	05/19/2021	0001125793	PORTABLE TOILET RENTAL - C…	101-3160-635110	Parks / Rentals	05/19/2021	74.00
					Vendor 11667 - ON SITE SANITATION Total:		**542.00**
Vendor: 13970 - SCHUHMACHER, AUSTIN							
192821	05/13/2021	05/08/2021	REIMBURSE AUSTIN SHUHMA…	101-3160-621110	Parks / Clothing & Laundry	05/13/2021	67.42
					Vendor 13970 - SCHUHMACHER, AUSTIN Total:		**67.42**
Vendor: 12167 - TESSMAN COMPANY							
192778	05/11/2021	S333845-IN	GRASS SEED	101-3160-621140	Parks / Supplies for Repair & …	05/11/2021	476.00
192844	05/18/2021	S335142-IN	GRASS SEED	101-3160-621140	Parks / Supplies for Repair & …	05/18/2021	720.00
					Vendor 12167 - TESSMAN COMPANY Total:		**1,196.00**
Vendor: 12237 - TRI-STATE BOBCAT INC							
192779	05/11/2021	A87027	STRING LINE FOR WEED WACK…	101-3160-621140	Parks / Supplies for Repair & …	05/11/2021	23.05
					Vendor 12237 - TRI-STATE BOBCAT INC Total:		**23.05**
Vendor: 12402 - XCEL ENERGY							
192741	05/06/2021	INV0025852	UTILITIES 51-5692894-0	101-3160-634100	Parks / Utility Services	05/06/2021	27.51
					Vendor 12402 - XCEL ENERGY Total:		**27.51**
					Division 316 - Parks Total:		**5,465.33**
Division: 318 - Streets							
Vendor: 10165 - ARAMARK UNIFORM SERVICES							
192746	05/11/2021	629000125824	UNIFORM RENTAL - STREETS	101-3180-621110	Streets / Clothing & Laundry	05/11/2021	63.43
192828	05/18/2021	629000128236	UNIFORM RENTAL - STREETS	101-3180-621110	Streets / Clothing & Laundry	05/18/2021	74.21
					Vendor 10165 - ARAMARK UNIFORM SERVICES Total:		**137.64**
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - STREETS	101-3180-633120	Streets / Communication (pho…	05/06/2021	122.37

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
192797	05/11/2021	INV0025854	WIRELESS - STREETS	101-3180-633120	Streets / Communication (pho...	05/10/2021	310.42
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**432.79**
Vendor: 13990 - DEBETTIGNIES, GAVIN							
192880	05/19/2021	20210518 - 11650	REIMBURSEMENT FOR SAFETY...	101-3180-621110	Streets / Clothing & Laundry	05/19/2021	29.88
					Vendor 13990 - DEBETTIGNIES, GAVIN Total:		**29.88**
Vendor: 10899 - HEALTH PARTNERS							
192759	05/11/2021	20210505 - 11036	PRE-EMPLOYMENT PHYSICAL	101-3180-631100	Streets / Services-Professional	05/11/2021	648.00
					Vendor 10899 - HEALTH PARTNERS Total:		**648.00**
Vendor: 11346 - MENARDS - FRIDLEY							
192762	05/11/2021	30180266	SMALL TOOLS - STREETS	101-3180-621150	Streets / Tools & Minor Equip...	05/11/2021	87.45
192762	05/11/2021	30180266D	MENARDS REBATES	101-3180-621150	Streets / Tools & Minor Equip...	05/11/2021	-190.79
					Vendor 11346 - MENARDS - FRIDLEY Total:		**-103.34**
Vendor: 13775 - QUADIENT FINANCE USA INC							
192742	05/06/2021	INV0025851	POSTAGE	101-3180-633120	Streets / Communication (pho...	05/06/2021	28.72
					Vendor 13775 - QUADIENT FINANCE USA INC Total:		**28.72**
Vendor: 12618 - RESPEC							
192808	05/13/2021	INV-0121-070	MAPFEEDER QUARTERLY SUB...	101-3180-635130	Streets / Hardware & Software...	04/13/2021	437.50
					Vendor 12618 - RESPEC Total:		**437.50**
Vendor: 13987 - RICE, BRANDON							
192879	05/19/2021	20210518 - 11575	REIMBURSEMENT FOR SAFETY...	101-3180-621110	Streets / Clothing & Laundry	05/19/2021	62.00
					Vendor 13987 - RICE, BRANDON Total:		**62.00**
Vendor: 11924 - RUFFRIDGE JOHNSON EQUIP CO INC							
192865	05/19/2021	IA19571	ASPHALT RAKES	101-3180-621150	Streets / Tools & Minor Equip...	05/19/2021	265.05
					Vendor 11924 - RUFFRIDGE JOHNSON EQUIP CO INC Total:		**265.05**
Vendor: 12078 - ST PAUL, CITY OF							
192867	05/19/2021	IN45374	ASPHALT	101-3180-621140	Streets / Supplies for Repair &...	05/19/2021	669.30
					Vendor 12078 - ST PAUL, CITY OF Total:		**669.30**
Vendor: 13991 - STROMBERG, BAILEY							
192881	05/19/2021	20210518 - 11649	REIMBURSEMENT FOR SAFETY...	101-3180-621110	Streets / Clothing & Laundry	05/19/2021	24.92
					Vendor 13991 - STROMBERG, BAILEY Total:		**24.92**
Vendor: 12420 - ZARNOTH BRUSH WORKS							
192871	05/19/2021	0184819-IN	GUTTER BROOM	101-3180-621140	Streets / Supplies for Repair &...	05/19/2021	385.50
					Vendor 12420 - ZARNOTH BRUSH WORKS Total:		**385.50**
					Division 318 - Streets Total:		**3,017.96**
Division: 319 - Fleet Services: Garage/Shop							
Vendor: 10033 - ABLE HOSE & RUBBER							
192826	05/18/2021	223891-001	HOSE FOR HOSE REEL IN SHOP	101-3190-621140	Fleet Services / Supplies for Re...	05/18/2021	114.34
					Vendor 10033 - ABLE HOSE & RUBBER Total:		**114.34**

COUNCIL CLAIMS REPORT

Payment Dates: 5/6/2021 - 5/19/2021

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 10165 - ARAMARK UNIFORM SERVICES							
192746	05/11/2021	629000125851	UNIFORM RENTAL - FLEET	101-3190-621110	Fleet Services / Clothing & Lau…	05/11/2021	35.61
192822	05/17/2021	629000123163	UNIFORM RENTAL - FLEET	101-3190-621110	Fleet Services / Clothing & Lau…	05/17/2021	35.61
192847	05/19/2021	629000128248	UNIFORM RENTAL - FLEET	101-3190-621110	Fleet Services / Clothing & Lau…	05/19/2021	35.61
					Vendor 10165 - ARAMARK UNIFORM SERVICES Total:		**106.83**
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - FLEET	101-3190-633120	Fleet Services / Communication	05/06/2021	37.65
192797	05/11/2021	INV0025854	WIRELESS - FLEET	101-3190-633120	Fleet Services / Communication	05/10/2021	95.51
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**133.16**
					Division 319 - Fleet Services: Garage/Shop Total:		**354.33**
Division: 410 - Recreation							
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - REC	101-4100-633120	Rec / Communication (phones,…	05/06/2021	64.55
192797	05/11/2021	INV0025854	WIRELESS - REC	101-4100-633120	Rec / Communication (phones,…	05/10/2021	163.74
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**228.29**
Vendor: 10581 - DO-GOOD BIZ INC							
192753	05/11/2021	14255-01	ADDRESS AND MAIL MAY/JUN…	101-4100-633120	Rec / Communication (phones,…	05/11/2021	766.43
					Vendor 10581 - DO-GOOD BIZ INC Total:		**766.43**
Vendor: 10817 - GRAFIK DISTINCTION INC							
192857	05/19/2021	20766	CREATIVE DESIGN OF MAY/JU…	101-4100-633120	Rec / Communication (phones,…	05/19/2021	1,200.00
					Vendor 10817 - GRAFIK DISTINCTION INC Total:		**1,200.00**
Vendor: 11471 - MINN RECREATION & PARK ASSOC - MRPA							
192764	05/11/2021	10121	SOFTBALLS FOR THE MENS REC…	101-4107-621130	Rec Sports / Operating Supplies	05/11/2021	315.00
					Vendor 11471 - MINN RECREATION & PARK ASSOC - MRPA Total:		**315.00**
Vendor: 13775 - QUADIENT FINANCE USA INC							
192742	05/06/2021	INV0025851	POSTAGE	101-4100-633120	Rec / Communication (phones,…	05/06/2021	47.76
					Vendor 13775 - QUADIENT FINANCE USA INC Total:		**47.76**
					Division 410 - Recreation Total:		**2,557.48**
Division: 417 - Marketing & Communications							
Vendor: 10581 - DO-GOOD BIZ INC							
192753	05/11/2021	14255-01	ADDRESS AND MAIL MAY/JUN…	101-4170-633120	Mktg & Comm / Communicati…	05/11/2021	766.00
					Vendor 10581 - DO-GOOD BIZ INC Total:		**766.00**
Vendor: 10817 - GRAFIK DISTINCTION INC							
192857	05/19/2021	20766	CREATIVE DESIGN OF MAY/JU…	101-4170-633120	Mktg & Comm / Communicati…	05/19/2021	1,400.00
					Vendor 10817 - GRAFIK DISTINCTION INC Total:		**1,400.00**
					Division 417 - Marketing & Communications Total:		**2,166.00**
Division: 511 - Building Inspection							
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - INSPECTIONS	101-5110-633120	Bldg Inspection / Comm. (pho…	05/06/2021	53.79

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
192797	05/11/2021	INV0025854	WIRELESS - INSPECTIONS	101-5110-633120	Bldg Inspection / Comm. (pho...	05/10/2021	136.45
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**190.24**
Vendor: 10431 - CLAUSON, ROBERT INC							
192743	05/06/2021	APRIL 2021	APRIL ELECTRICAL INSPECTIONS	101-5110-635100	Bldg Inspection / Services Cont...	05/06/2021	3,839.20
					Vendor 10431 - CLAUSON, ROBERT INC Total:		**3,839.20**
Vendor: 13775 - QUADIENT FINANCE USA INC							
192742	05/06/2021	INV0025851	POSTAGE	101-5110-633120	Bldg Inspection / Comm. (pho...	05/06/2021	25.60
					Vendor 13775 - QUADIENT FINANCE USA INC Total:		**25.60**
					Division 511 - Building Inspection Total:		**4,055.04**
Division: 512 - Planning-Code Enforcement							
Vendor: 10050 - ADVANCE COMPANIES INC							
192809	05/13/2021	1336.0	YARD ABATEMENT MEADOW...	101-5120-635100	Planning / Services Contracted,..	05/13/2021	695.17
192827	05/18/2021	1396	ABATEMENT -ARTHUR	101-5120-635100	Planning / Services Contracted,..	05/18/2021	691.29
192827	05/18/2021	1410	ABATEMENT -ARTHUR ST	101-5120-635100	Planning / Services Contracted,..	05/18/2021	871.01
192827	05/18/2021	1423	ABATEMENT HACKMANN	101-5120-635100	Planning / Services Contracted,..	05/18/2021	1,340.82
					Vendor 10050 - ADVANCE COMPANIES INC Total:		**3,598.29**
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - PLANNING	101-5120-633120	Planning / Communication (ph...	05/06/2021	33.62
192797	05/11/2021	INV0025854	WIRELESS - PLANNING	101-5120-633120	Planning / Communication (ph...	05/10/2021	85.28
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**118.90**
Vendor: 13775 - QUADIENT FINANCE USA INC							
192742	05/06/2021	INV0025851	POSTAGE	101-5120-633120	Planning / Communication (ph...	05/06/2021	83.20
					Vendor 13775 - QUADIENT FINANCE USA INC Total:		**83.20**
					Division 512 - Planning-Code Enforcement Total:		**3,800.39**
Division: 514 - Rental Inspections							
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - RENTAL	101-5140-633120	Rental Inspection / Comm (ph...	05/06/2021	12.10
192797	05/11/2021	INV0025854	WIRELESS - RENTAL	101-5140-633120	Rental Inspection / Comm (ph...	05/10/2021	30.70
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**42.80**
Vendor: 13775 - QUADIENT FINANCE USA INC							
192742	05/06/2021	INV0025851	POSTAGE	101-5140-633120	Rental Inspection / Comm (ph...	05/06/2021	37.12
					Vendor 13775 - QUADIENT FINANCE USA INC Total:		**37.12**
					Division 514 - Rental Inspections Total:		**79.92**
					Fund 101 - General Fund Total:		**539,799.24**
Fund: 225 - Cable TV Fund							
Division: 417 - Marketing & Communications							
Vendor: 13337 - ARMOUR CREATIVE LLC							
192790	05/11/2021	1890	RECREATION APPAREL LOGO	225-4170-635100	Mktg & Comm / Services Cont...	05/11/2021	22.50
					Vendor 13337 - ARMOUR CREATIVE LLC Total:		**22.50**

COUNCIL CLAIMS REPORT

Payment Dates: 5/6/2021

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - MARKETING	225-4170-633120	Mktg & Comm / Communicati...	05/06/2021	12.10
192797	05/11/2021	INV0025854	WIRELESS - MARKETING	225-4170-633120	Mktg & Comm / Communicati...	05/10/2021	30.70
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**42.80**
Vendor: 10447 - COMCAST CABLE							
192800	05/11/2021	INV0025856	MAY CABLE	225-4170-633120	Mktg & Comm / Communicati...	05/10/2021	316.53
					Vendor 10447 - COMCAST CABLE Total:		**316.53**
Vendor: 13775 - QUADIENT FINANCE USA INC							
192742	05/06/2021	INV0025851	POSTAGE	225-4170-633120	Mktg & Comm / Communicati...	05/06/2021	80.80
					Vendor 13775 - QUADIENT FINANCE USA INC Total:		**80.80**
					Division 417 - Marketing & Communications Total:		**462.63**
					Fund 225 - Cable TV Fund Total:		**462.63**
Fund: 237 - Solid Waste Abatement							
Division: 518 - Recycling							
Vendor: 10839 - GREEN LIGHTS RECYCLING INC							
192757	05/11/2021	20-2225	MARCH DROPOFF	237-5180-635100	Recycling / Services Contracted..	05/11/2021	55.59
					Vendor 10839 - GREEN LIGHTS RECYCLING INC Total:		**55.59**
Vendor: 13775 - QUADIENT FINANCE USA INC							
192742	05/06/2021	INV0025851	POSTAGE	237-5180-633120	Recycling / Communication (p...	05/06/2021	4.00
					Vendor 13775 - QUADIENT FINANCE USA INC Total:		**4.00**
					Division 518 - Recycling Total:		**59.59**
					Fund 237 - Solid Waste Abatement Total:		**59.59**
Fund: 240 - Forfeitures/State/Vice/Drugs							
Division: 217 - Forfeiture Funds - State							
Vendor: 10178 - ASPEN MILLS INC							
192813	05/13/2021	274161	PEPPERBALL SUPPLIES	240-2170-621130	StateForf-Drugs / Operating S...	05/13/2021	11,461.84
					Vendor 10178 - ASPEN MILLS INC Total:		**11,461.84**
					Division 217 - Forfeiture Funds - State Total:		**11,461.84**
					Fund 240 - Forfeitures/State/Vice/Drugs Total:		**11,461.84**
Fund: 260 - Police Activity Fund							
Division: 211 - Police							
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - PSDS	260-2114-633120	Police PSDS / Communication	05/06/2021	53.79
192797	05/11/2021	INV0025854	WIRELESS - PSDS	260-2114-633120	Police PSDS / Communication	05/10/2021	136.45
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**190.24**
					Division 211 - Police Total:		**190.24**
					Fund 260 - Police Activity Fund Total:		**190.24**

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Fund: 270 - Springbrook NC Fund							
Division: 419 - Spring Brook Nature Center							
Vendor: 10165 - ARAMARK UNIFORM SERVICES							
192746	05/11/2021	629000124815	RUG AND MOP CLEANING	270-4190-621110	SNC / Clothing & Laundry	05/11/2021	110.81
					Vendor 10165 - ARAMARK UNIFORM SERVICES Total:		**110.81**
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - SNC	270-4190-633120	SNC / Communication (phones,..	05/06/2021	10.76
192797	05/11/2021	INV0025854	WIRELESS - SNC	270-4190-633120	SNC / Communication (phones,..	05/10/2021	27.29
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**38.05**
Vendor: 13190 - CADY BUILDING MAINTENANCE							
192788	05/11/2021	4980336BEF	MAY CLEANING PLUS 2 RESTR...	270-4190-635100	SNC / Services Contracted, No...	05/11/2021	968.00
					Vendor 13190 - CADY BUILDING MAINTENANCE Total:		**968.00**
Vendor: 10383 - CENTERPOINT ENERGY-MINNEGASCO							
192798	05/11/2021	INV0025859	UTILITIES-5530290-5	270-4190-634100	SNC / Utility Services	05/11/2021	21.17
					Vendor 10383 - CENTERPOINT ENERGY-MINNEGASCO Total:		**21.17**
Vendor: 10395 - CENTURY LINK							
192739	05/06/2021	INV0025850	PHONE SERVICE 763 783-3923...	270-4190-633120	SNC / Communication (phones,..	05/06/2021	49.01
					Vendor 10395 - CENTURY LINK Total:		**49.01**
Vendor: 10477 - COON RAPIDS, CITY OF							
192740	05/06/2021	INV0025853	WATER AND SEWER/SNC	270-4190-634100	SNC / Utility Services	05/06/2021	84.66
192740	05/06/2021	INV0025853	WATER AND SEWER/SNC	270-4190-634100	SNC / Utility Services	05/06/2021	121.76
					Vendor 10477 - COON RAPIDS, CITY OF Total:		**206.42**
Vendor: 12676 - LEPAGE & SONS							
192817	05/13/2021	135489	MAY SNC TRASH SERVICE	270-4190-635100	SNC / Services Contracted, No...	05/13/2021	108.28
					Vendor 12676 - LEPAGE & SONS Total:		**108.28**
Vendor: 11346 - MENARDS - FRIDLEY							
192762	05/11/2021	47246	DOOR AND LOCK FOR SNC	270-4190-621140	SNC / Supplies for Repair & Ma..	05/11/2021	216.24
192762	05/11/2021	47246D	REBATES	270-4190-621140	SNC / Supplies for Repair & Ma..	05/11/2021	-19.78
					Vendor 11346 - MENARDS - FRIDLEY Total:		**196.46**
Vendor: 11667 - ON SITE SANITATION							
192863	05/19/2021	0001125794	PORTABALE RESTROOM - SNC	270-4190-635110	SNC / Rentals	05/19/2021	238.00
					Vendor 11667 - ON SITE SANITATION Total:		**238.00**
Vendor: 13775 - QUADIENT FINANCE USA INC							
192742	05/06/2021	INV0025851	POSTAGE	270-4190-633120	SNC / Communication (phones,..	05/06/2021	31.44
					Vendor 13775 - QUADIENT FINANCE USA INC Total:		**31.44**

COUNCIL CLAIMS REPORT | Payment Dates: 5/6/2021

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 12017 - SILENT KNIGHT SECURITY SYSTEMS							
192772	05/11/2021	20210506 - 11146	YEARLY FIRE MONITORING SNC	270-4190-635100	SNC / Services Contracted, No...	05/11/2021	420.00
					Vendor 12017 - SILENT KNIGHT SECURITY SYSTEMS Total:		**420.00**
					Division 419 - Spring Brook Nature Center Total:		**2,387.64**
					Fund 270 - Springbrook NC Fund Total:		**2,387.64**
Fund: 405 - Capital Improvements-BLDG							
Division: 311 - Campus Facilities							
Vendor: 12105 - STIMEY ELECTRIC							
192774	05/11/2021	4515	ELECTRIC WORK ON GENERAT...	405-3115-703100	CIP Bldg Facilities / Machinery...	05/11/2021	4,960.26
					Vendor 12105 - STIMEY ELECTRIC Total:		**4,960.26**
					Division 311 - Campus Facilities Total:		**4,960.26**
					Fund 405 - Capital Improvements-BLDG Total:		**4,960.26**
Fund: 406 - Capital Improvements-STR							
Division: 318 - Streets							
Vendor: 10686 - FINANCE AND COMMERCE INC							
192754	05/11/2021	745048180	BID POSTING FOR 2021-02 STR...	406-3180-705100	CIP Streets / Infrastructure	05/11/2021	155.80
					Vendor 10686 - FINANCE AND COMMERCE INC Total:		**155.80**
Vendor: 11701 - PARK CONSTRUCTION COMPANY							
192840	05/18/2021	20210513 - 11381	2018 STREET REHABILIATION ...	406-3180-705100	CIP Streets / Infrastructure	05/18/2021	14,002.40
					Vendor 11701 - PARK CONSTRUCTION COMPANY Total:		**14,002.40**
					Division 318 - Streets Total:		**14,158.20**
					Fund 406 - Capital Improvements-STR Total:		**14,158.20**
Fund: 407 - Capital Improvements-PKS							
Division: 316 - Parks							
Vendor: 12343 - WSB & ASSOCIATES INC							
192870	05/19/2021	R-016927-000-7	PARKS MASTER PLAN APRIL 2...	407-3160-631100	CIP Parks / Services-Profession...	05/19/2021	1,016.00
					Vendor 12343 - WSB & ASSOCIATES INC Total:		**1,016.00**
					Division 316 - Parks Total:		**1,016.00**
					Fund 407 - Capital Improvements-PKS Total:		**1,016.00**
Fund: 409 - Capital Improvements-INFO TECH							
Division: 133 - Information Technology							
Vendor: 10562 - DELL MARKETING LP							
192853	05/19/2021	10488120343.0	Dell 3640 Workstation	409-1330-635130	IT Capital / Hardware & Softwa..	05/19/2021	2,377.67
192853	05/19/2021	10488120343.0	DELL P3221D MONITOR	409-1330-635130	IT Capital / Hardware & Softwa..	05/19/2021	446.39
					Vendor 10562 - DELL MARKETING LP Total:		**2,824.06**
					Division 133 - Information Technology Total:		**2,824.06**
					Fund 409 - Capital Improvements-INFO TECH Total:		**2,824.06**

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Fund: 410 - Capital Equipment Fund							
Division: 318 - Streets							
Vendor: 13143 - ISTATE TRUCK CENTER							
192818	05/13/2021	20210512 - 11332	TAX/TITLE/REGISTRATION FOR…	410-3180-703100	Cap Eq. Streets / Machinery & …	05/13/2021	5,588.12
					Vendor 13143 - ISTATE TRUCK CENTER Total:		**5,588.12**
Vendor: 13842 - STEPP MANUFACTURING CO INC							
192793	05/11/2021	059197	ADD ON'S TO POTPATCHER #7…	410-3180-703100	Cap Eq. Streets / Machinery & …	05/11/2021	2,064.00
					Vendor 13842 - STEPP MANUFACTURING CO INC Total:		**2,064.00**
					Division 318 - Streets Total:		**7,652.12**
Division: 512 - Planning-Code Enforcement							
Vendor: 13969 - ENTERPRISE FM TRUST							
192796	05/11/2021	FBN4182265	MONTHLY LEASE CHARGES FO…	410-5120-703100	CapEq. Planning / Machinery &..	05/11/2021	900.80
192878	05/19/2021	FBN4204683	MONTHLY LEASE CHARGE FOR…	410-5120-703100	CapEq. Planning / Machinery &..	05/19/2021	537.02
					Vendor 13969 - ENTERPRISE FM TRUST Total:		**1,437.82**
					Division 512 - Planning-Code Enforcement Total:		**1,437.82**
					Fund 410 - Capital Equipment Fund Total:		**9,089.94**
Fund: 601 - Water Fund							
Division: 601 - Water							
Vendor: 10165 - ARAMARK UNIFORM SERVICES							
192746	05/11/2021	629000125842	UNIFORM RENTAL - WATER	601-6012-621110	Water Ops / Clothing & Laundry	05/11/2021	23.22
					Vendor 10165 - ARAMARK UNIFORM SERVICES Total:		**23.22**
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - WATER	601-6012-633120	Water Ops / Communication (…	05/06/2021	107.58
192797	05/11/2021	INV0025854	WIRELESS - WATER	601-6012-633120	Water Ops / Communication (…	05/10/2021	272.90
					Vendor 10185 - AT & T WIRELESS SERVICE Total:		**380.48**
Vendor: 13120 - BARR ENGINEERING							
192873	05/19/2021	23021094.00-6	AWIA PLAN MAR 2021 TO APR…	601-6012-631100	Water Ops / Services-Professi…	05/19/2021	4,968.00
					Vendor 13120 - BARR ENGINEERING Total:		**4,968.00**
Vendor: 10222 - BARTON SAND & GRAVEL CO							
192849	05/19/2021	210515	DISPOSAL FEE	601-6012-635100	Water Ops / Services Contract…	05/19/2021	640.00
					Vendor 10222 - BARTON SAND & GRAVEL CO Total:		**640.00**
Vendor: 10383 - CENTERPOINT ENERGY-MINNEGASCO							
192798	05/11/2021	INV0025859	UTILITIES-5513440-7	601-6012-634100	Water Ops / Utility Services	05/11/2021	24.59
192798	05/11/2021	INV0025859	UTILITIES-10942843-3	601-6012-634100	Water Ops / Utility Services	05/11/2021	210.38
					Vendor 10383 - CENTERPOINT ENERGY-MINNEGASCO Total:		**234.97**
Vendor: 10395 - CENTURY LINK							
192739	05/06/2021	INV0025850	PHONE SERVICE 763 571-1683…	601-6012-633120	Water Ops / Communication (…	05/06/2021	27.11
					Vendor 10395 - CENTURY LINK Total:		**27.11**
Vendor: 10449 - COMMERCIAL ASPHALT							
192852	05/19/2021	210515	ASPHALT	601-6012-621140	Water Ops / Supplies for Repai…	05/19/2021	7,714.21

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
192852	05/19/2021	210515D	DISCOUNT	601-6012-621140	Water Ops / Supplies for Repai…	05/19/2021	-192.84
					Vendor 10449 - COMMERCIAL ASPHALT Total:		**7,521.37**
Vendor: 13095 - CORE & MAIN LP							
192786	05/11/2021	099648	WATER BREAK REPAIR PARTS	601-6012-621140	Water Ops / Supplies for Repai…	05/11/2021	431.35
					Vendor 13095 - CORE & MAIN LP Total:		**431.35**
Vendor: 10509 - CULLIGAN							
192752	05/11/2021	100X06910108	SALT AND SANITIZTION PACKS	601-6012-621130	Water Ops / Operating Supplies	05/11/2021	225.70
192752	05/11/2021	100X06910108	WATER SOFTENER RENTAL	601-6012-635110	Water Ops / Rentals	05/11/2021	126.45
					Vendor 10509 - CULLIGAN Total:		**352.15**
Vendor: 10811 - GOPHER STATE ONE-CALL INC							
192756	05/11/2021	1040403	BILLABLE LOCATE TICKETS - W…	601-6012-635100	Water Ops / Services Contract…	05/11/2021	243.67
					Vendor 10811 - GOPHER STATE ONE-CALL INC Total:		**243.67**
Vendor: 10894 - HAWKINS INC							
192758	05/11/2021	4927363	WATER TREATMENT SUPPLIES	601-6012-621130	Water Ops / Operating Supplies	05/11/2021	3,807.36
					Vendor 10894 - HAWKINS INC Total:		**3,807.36**
Vendor: 10996 - INSTRUMENTAL RESEARCH INC							
192858	05/19/2021	3297	APRIL WATER TESTS	601-6012-635100	Water Ops / Services Contract…	05/19/2021	288.00
					Vendor 10996 - INSTRUMENTAL RESEARCH INC Total:		**288.00**
Vendor: 11354 - METERING & TECHNOLOGY SOLUTIONS							
192861	05/19/2021	19511	METER COUPLINGS	601-6019-621140	Water CIP / Supplies for Repair…	05/19/2021	252.00
					Vendor 11354 - METERING & TECHNOLOGY SOLUTIONS Total:		**252.00**
Vendor: 11436 - MINN DEPT OF HEALTH							
192824	05/17/2021	20210505 - 11055	WATERMAINS PLAN REVIEW	601-6019-705100	Water CIP / Infrastructure	05/17/2021	150.00
					Vendor 11436 - MINN DEPT OF HEALTH Total:		**150.00**
Vendor: 11586 - NEW BRIGHTON, CITY OF							
192766	05/11/2021	21-0001953	APRIL WATER TREATMENT SU…	601-6012-621130	Water Ops / Operating Supplies	05/11/2021	1,097.32
					Vendor 11586 - NEW BRIGHTON, CITY OF Total:		**1,097.32**
Vendor: 11818 - Q3 CONTRACTING INC							
192769	05/11/2021	MNR2804163	CURB REPAIR - WATER BREAK	601-6012-635100	Water Ops / Services Contract…	05/11/2021	1,026.85
192769	05/11/2021	MNR2804165	CURB REPAIR - WATER BREAK	601-6012-635100	Water Ops / Services Contract…	05/11/2021	2,747.40
192769	05/11/2021	MNR2804166	CURB REPAIR - WATER BREAK	601-6012-635100	Water Ops / Services Contract…	05/11/2021	783.55
192769	05/11/2021	MNR2804167	CURB REPAIR - WATER BREAK	601-6012-635100	Water Ops / Services Contract…	05/11/2021	945.75
192769	05/11/2021	MNR2804168	CURB REPAIR - WATER BREAK	601-6012-635100	Water Ops / Services Contract…	05/11/2021	945.75
					Vendor 11818 - Q3 CONTRACTING INC Total:		**6,449.30**
Vendor: 13775 - QUADIENT FINANCE USA INC							
192742	05/06/2021	INV0025851	POSTAGE	601-6010-633120	Water Admin / Communication…	05/06/2021	42.72
					Vendor 13775 - QUADIENT FINANCE USA INC Total:		**42.72**
Vendor: 12618 - RESPEC							
192808	05/13/2021	INV-0121-070	QUARTERLY MAPFEEDER SUB…	601-6012-635130	Water Ops / Hardware & Soft…	04/13/2021	437.50

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
192846	05/18/2021	INV-0421-340	GIS SUPPORT	601-6012-635130	Water Ops / Hardware & Soft…	05/18/2021	850.00
						Vendor 12618 - RESPEC Total:	**1,287.50**
Vendor: 13436 - REVSPRING INC							
192791	05/11/2021	INV316482	UB APRIL STATEMENT BILLING	601-6010-633120	Water Admin / Communication..	05/11/2021	1,555.99
192791	05/11/2021	INV316482	UB WEBSITE-APRIL	601-6010-633120	Water Admin / Communication..	05/11/2021	508.53
						Vendor 13436 - REVSPRING INC Total:	**2,064.52**
Vendor: 12005 - SHORT ELLIOTT HENDRICKSON INC							
192866	05/19/2021	399666	LOCKE PARK WTP IMPROVEM…	601-6019-701100	Water CIP / Building & Bldg Im…	05/19/2021	481.82
						Vendor 12005 - SHORT ELLIOTT HENDRICKSON INC Total:	**481.82**
Vendor: 12078 - ST PAUL, CITY OF							
192867	05/19/2021	IN45374	ASPHALT	601-6012-621140	Water Ops / Supplies for Repai…	05/19/2021	669.30
						Vendor 12078 - ST PAUL, CITY OF Total:	**669.30**
Vendor: 12360 - WATER CONSERVATION SERVICE INC							
192782	05/11/2021	11314	WATER LEAK LOCATES	601-6012-635100	Water Ops / Services Contract…	05/11/2021	299.86
						Vendor 12360 - WATER CONSERVATION SERVICE INC Total:	**299.86**
						Division 601 - Water Total:	**31,712.02**
						Fund 601 - Water Fund Total:	**31,712.02**
Fund: 602 - Sewer Fund							
Vendor: 11369 - METROPOLITAN COUNCIL(SAC CHARGES)							
192836	05/18/2021	APRIL 2021	SAC CHARGE - APRIL	602-232310	Due to-Govts/Sewer (SAC)	05/18/2021	44,730.00
192836	05/18/2021	APRIL 2021D	1% DISCOUNT BY 05/31	602-232310	Due to-Govts/Sewer (SAC)	05/18/2021	-447.30
						Vendor 11369 - METROPOLITAN COUNCIL(SAC CHARGES) Total:	**44,282.70**
							44,282.70
Division: 602 - Sewer							
Vendor: 10165 - ARAMARK UNIFORM SERVICES							
192746	05/11/2021	629000125844	UNIFORM RENTAL - SEWER	602-6022-621110	Sewer Ops / Clothing & Laundry	05/11/2021	24.57
192828	05/18/2021	629000128245	UNIFORM RENTAL - SEWER	602-6022-621110	Sewer Ops / Clothing & Laundry	05/18/2021	24.57
						Vendor 10165 - ARAMARK UNIFORM SERVICES Total:	**49.14**
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - SEWER	602-6022-633120	Sewer Ops / Communication (…	05/06/2021	138.50
192797	05/11/2021	INV0025854	WIRELESS - SEWER	602-6022-633120	Sewer Ops / Communication (…	05/10/2021	351.36
						Vendor 10185 - AT & T WIRELESS SERVICE Total:	**489.86**
Vendor: 10395 - CENTURY LINK							
192739	05/06/2021	INV0025850	PHONE SERVICE 763 571-1683…	602-6022-633120	Sewer Ops / Communication (…	05/06/2021	27.11
						Vendor 10395 - CENTURY LINK Total:	**27.11**
Vendor: 10811 - GOPHER STATE ONE-CALL INC							
192756	05/11/2021	1040403	BILLABLE LOCATE TICKETS - S…	602-6022-635100	Sewer Ops / Services Contract…	05/11/2021	243.68
						Vendor 10811 - GOPHER STATE ONE-CALL INC Total:	**243.68**

COUNCIL CLAIMS REPORT — Payment Dates: 5/6/2021

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 11368 - METROPOLITAN COUNCIL							
192835	05/18/2021	0001124295	JUNE WASTEWATER CHARGE	602-6022-634100	Sewer Ops / Utility Services	05/18/2021	380,451.87
					Vendor 11368 - METROPOLITAN COUNCIL Total:		**380,451.87**
Vendor: 12618 - RESPEC							
192808	05/13/2021	INV-0121-070	QUARTERLY MAPFEEDER SUB…	602-6022-635130	Sewer Ops / Hardware & Soft…	04/13/2021	437.50
192846	05/18/2021	INV-0421-340	GIS SUPPORT	602-6022-635130	Sewer Ops / Hardware & Soft…	05/18/2021	850.00
					Vendor 12618 - RESPEC Total:		**1,287.50**
Vendor: 13436 - REVSPRING INC							
192791	05/11/2021	INV316482	UB APRIL STATEMENT BILLING	602-6020-633120	Sewer Admin / Communication..	05/11/2021	766.38
192791	05/11/2021	INV316482	UB WEBSITE-APRIL	602-6020-633120	Sewer Admin / Communication..	05/11/2021	250.47
					Vendor 13436 - REVSPRING INC Total:		**1,016.85**
					Division 602 - Sewer Total:		**383,566.01**
					Fund 602 - Sewer Fund Total:		**427,848.71**
Fund: 603 - Storm Water Fund							
Division: 603 - Storm							
Vendor: 10238 - BEISSWENGER'S HARDWARE							
192829	05/18/2021	440688	CLAMPS FOR MONITORING E…	603-6032-621140	Storm Ops / Supplies for Repair..	05/18/2021	23.79
					Vendor 10238 - BEISSWENGER'S HARDWARE Total:		**23.79**
Vendor: 13894 - IN-SITU INC							
192877	05/19/2021	00142957	STORM WATER LEVEL MONIT…	603-6032-621150	Storm Ops / Tools & Minor Equ..	05/19/2021	2,090.00
					Vendor 13894 - IN-SITU INC Total:		**2,090.00**
Vendor: 11691 - PACE ANALYTICAL SERVICE INC							
192864	05/19/2021	1221-4335	SUMMIT SQUARE INFILTRATI…	603-6032-631100	Storm Ops / Services-Professio…	05/19/2021	635.00
					Vendor 11691 - PACE ANALYTICAL SERVICE INC Total:		**635.00**
Vendor: 12618 - RESPEC							
192808	05/13/2021	INV-0121-070	QUARTERLY MAPFEEDER SUB…	603-6032-635130	Storm Ops / Hardware & Soft…	04/13/2021	437.50
192846	05/18/2021	INV-0421-340	GIS SUPPORT	603-6032-635130	Storm Ops / Hardware & Soft…	05/18/2021	850.00
					Vendor 12618 - RESPEC Total:		**1,287.50**
Vendor: 12330 - VISU-SEWER CLEAN & SEAL INC							
192780	05/11/2021	32942	LINING-CIPP AND TV'NG AT LA…	603-6032-635100	Storm Ops / Services Contract…	05/11/2021	23,480.00
					Vendor 12330 - VISU-SEWER CLEAN & SEAL INC Total:		**23,480.00**
Vendor: 13952 - YSI INC							
192820	05/13/2021	FREIGHT - ONLY 847853	FREIGHT FOR STORM WATER …	603-6032-621130	Storm Ops / Operating Supplies	05/13/2021	21.48
					Vendor 13952 - YSI INC Total:		**21.48**
					Division 603 - Storm Total:		**27,537.77**
					Fund 603 - Storm Water Fund Total:		**27,537.77**

COUNCIL CLAIMS REPORT

Payment Dates: 5/6/2021

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Fund: 609 - Municipal Liquor							
Vendor: 13914 - SP3 LLC - PEQUOD DISTRIBUTING							
192819	05/13/2021	W-97538 - APRIL	APRIL BEER	609-144030	Inventory-Store 1 / Beer	05/13/2021	386.75
					Vendor 13914 - SP3 LLC - PEQUOD DISTRIBUTING Total:		**386.75**
							386.75
Division: 691 - Store 1 - Cub location							
Vendor: 10383 - CENTERPOINT ENERGY-MINNEGASCO							
192798	05/11/2021	INV0025859	UTILITIES-9791717-3	609-6910-634100	Liq Store 1 / Utility Services	05/11/2021	120.89
					Vendor 10383 - CENTERPOINT ENERGY-MINNEGASCO Total:		**120.89**
Vendor: 12676 - LEPAGE & SONS							
192817	05/13/2021	135488	MAY LIQ 1 TRASH SERVICE	609-6910-635100	Liq Store 1 / Services Contract…	05/13/2021	57.09
					Vendor 12676 - LEPAGE & SONS Total:		**57.09**
Vendor: 13775 - QUADIENT FINANCE USA INC							
192742	05/06/2021	INV0025851	POSTAGE	609-6910-633120	Liq Store 1 / Communication	05/06/2021	16.16
					Vendor 13775 - QUADIENT FINANCE USA INC Total:		**16.16**
					Division 691 - Store 1 - Cub location Total:		**194.14**
Division: 692 - Store 2 - Hwy 65 location							
Vendor: 10383 - CENTERPOINT ENERGY-MINNEGASCO							
192798	05/11/2021	INV0025859	UTILITIES-5582808-1	609-6920-634100	Liq Store 2 / Utility Services	05/11/2021	96.22
					Vendor 10383 - CENTERPOINT ENERGY-MINNEGASCO Total:		**96.22**
Vendor: 12676 - LEPAGE & SONS							
192817	05/13/2021	135445	MAY LIQ 2 TRASH SERVICE	609-6920-635100	Liq Store 2 / Services Contract…	05/13/2021	34.26
					Vendor 12676 - LEPAGE & SONS Total:		**34.26**
					Division 692 - Store 2 - Hwy 65 location Total:		**130.48**
					Fund 609 - Municipal Liquor Total:		**711.37**
Fund: 703 - Employee Benefits							
Vendor: 12443 - OPTUM BANK (HSA)							
DFT0003429	05/14/2021	INV0025869	HSA SAVINGS ACCT - EMPLOY…	703-213340	Health Care Spending	05/14/2021	3,501.07
					Vendor 12443 - OPTUM BANK (HSA) Total:		**3,501.07**
							3,501.07
					Fund 703 - Employee Benefits Total:		**3,501.07**
Fund: 704 - Self Insurance Fund							
Division: 713 - Self Insurance							
Vendor: 13268 - 121 BENEFITS							
192789	05/11/2021	619259	MARCH 2021 FSA, HRA/VEBA, …	704-7130-631100	Self Ins / Services-Professional	05/11/2021	643.00
					Vendor 13268 - 121 BENEFITS Total:		**643.00**
Vendor: 10163 - APPRIZE TECHNOLOGY SOLUTIONS INC							
192811	05/13/2021	20014052021	BENEFITS ADMINISTRATION	704-7130-631100	Self Ins / Services-Professional	05/13/2021	760.00
					Vendor 10163 - APPRIZE TECHNOLOGY SOLUTIONS INC Total:		**760.00**

COUNCIL CLAIMS REPORT

Payment Dates: 5/6/2021 - 5/19/2021

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Account Name	Post Date	Amount
Vendor: 13899 - HEALTHSOURCE SOLUTIONS LLC							
192794	05/11/2021	202011794	EMPLOYEE WELLNESS PROGR...	704-7130-635130	Self Ins / Hardware & Software...	05/11/2021	2,150.00
					Vendor 13899 - HEALTHSOURCE SOLUTIONS LLC Total:		**2,150.00**
Vendor: 11205 - LEAGUE OF MN CITIES INS TRUST							
192823	05/17/2021	17352/17381	DEDUCTIBLE BILLING-PUBLIC S...	704-7130-631100	Self Ins / Services-Professional	05/17/2021	519.99
192823	05/17/2021	17352/17381	DEDUCTIBLE BILLING-PUBLIC ...	704-7130-631100	Self Ins / Services-Professional	05/17/2021	145.75
192823	05/17/2021	17353/17363	DEDUCTIBLE BILLING -PUBLIC...	704-7130-631100	Self Ins / Services-Professional	05/17/2021	1,246.69
192823	05/17/2021	17353/17363	DEDUCTIBLE BILLING -PUBLIC ...	704-7130-631100	Self Ins / Services-Professional	05/17/2021	234.12
					Vendor 11205 - LEAGUE OF MN CITIES INS TRUST Total:		**2,146.55**
					Division 713 - Self Insurance Total:		**5,699.55**
					Fund 704 - Self Insurance Fund Total:		**5,699.55**
					Grand Total:		**1,083,420.13**

Report Summary

Fund Summary

Fund	Payment Amount
101 - General Fund	539,799.24
225 - Cable TV Fund	462.63
237 - Solid Waste Abatement	59.59
240 - Forfeitures/State/Vice/Drugs	11,461.84
260 - Police Activity Fund	190.24
270 - Springbrook NC Fund	2,387.64
405 - Capital Improvements-BLDG	4,960.26
406 - Capital Improvements-STR	14,158.20
407 - Capital Improvements-PKS	1,016.00
409 - Capital Improvements-INFO TECH	2,824.06
410 - Capital Equipment Fund	9,089.94
601 - Water Fund	31,712.02
602 - Sewer Fund	427,848.71
603 - Storm Water Fund	27,537.77
609 - Municipal Liquor	711.37
703 - Employee Benefits	3,501.07
704 - Self Insurance Fund	5,699.55
Grand Total:	**1,083,420.13**

Account Summary

Account Number	Account Name	Payment Amount
101-1110-631100	City Council / Services-Pro...	3,060.86
101-1110-632120	City Council / Conferences...	75.44
101-1110-633120	City Council / Communicat...	38.07
101-1210-631100	Gen Mgmt / Services-Prof...	1,930.00
101-1210-632100	Gen Mgmt / Dues & Subsc...	49.27
101-1210-633120	Gen Mgmt / Communicat...	110.32
101-1240-631100	Legal / Services-Professio...	25,175.00
101-1310-633120	Accounting / Communicat...	88.56
101-1320-633120	Assessing / Communicati...	10.16
101-1320-635130	Assessing / Hardware & S...	145.00
101-132200	Due from HRA	45.81
101-1330-633120	IT / Communication (pho...	4,564.39
101-1330-635100	IT / Services Contracted, ...	172.30
101-1330-635130	IT / Hardware & Software ...	8,232.00
101-1360-633120	Elections / Communicatio...	15.76
101-1380-632100	City Clerk / Dues & Subscr...	45.00
101-1380-632120	City Clerk / Conferences &...	80.00
101-141010	Inventory - Gasoline	4,975.66
101-141040	Inventory - Auto Parts & S...	3,481.06

Account Summary

Account Number	Account Name	Payment Amount
101-1410-632120	Non-Dept / Conferences &..	1,725.00
101-1420-633120	Emergency Reserves / Co...	85.60
101-203130	Surtax/Surcharge	6,508.54
101-2110-621110	Police / Clothing & Laundry	721.20
101-2110-621130	Police / Operating Supplies	2,083.60
101-2110-621140	Police / Supplies for Repai...	134.93
101-2110-631100	Police / Services-Professi...	300.00
101-2110-633120	Police / Communication (...	3,043.77
101-2110-635100	Police / Services Contract...	156.90
101-2110-635130	Police / Hardware & Soft...	3,133.00
101-2110-638180	Police / Pmts To Other Ag...	5,125.00
101-212100	Federal Tax Withheld	52,277.38
101-212110	State Tax Withheld	22,820.70
101-212120	FICA Payable	41,760.24
101-212130	Medicare Payable	15,723.08
101-213100	PERA	94,501.96
101-213140	Health Insurance	124,988.09
101-213150	Health Reimb HRA/Veba &..	3,810.66
101-213160	Dental Insurance Payable	7,484.36
101-213170	Life Insurance Payable	2,773.87
101-213180	PERA Life Insurance	752.00
101-213210	Union Dues - Police	2,286.00
101-213230	Union Dues - FT Fire	90.00
101-213260	Deferred Comp.-ICMA 457..	35,629.66
101-213270	ICMA Roth IRA	3,883.63
101-213280	RHS Plan (ICMA)	3,267.60
101-213290	Union Dues - POC/Vol Fire	775.00
101-213300	Child Support Withheld	1,174.98
101-213320	Miscellaneous Withholdin...	577.15
101-213330	Fridley Police Association	180.00
101-2150-633120	Emergency Mgmt / Com...	41.51
101-2190-621110	Fire / Clothing & Laundry	81.00
101-2190-621130	Fire / Operating Supplies	502.20
101-2190-631100	Fire / Services-Professional	950.00
101-2190-632120	Fire / Conferences & Scho...	500.00
101-2190-633110	Fire / Printing & Binding	14.19
101-2190-633120	Fire / Communication (ph...	111.76
101-2190-635100	Fire / Services Contracted,..	541.24
101-2190-635130	Fire / Hardware & Softwa...	3,026.00
101-3110-621110	Facilities / Clothing & Lau...	2,650.56
101-3110-621130	Facilities / Operating Supp..	238.07
101-3110-633120	Facilities / Communication	90.36

Account Summary

Account Number	Account Name	Payment Amount
101-3110-634100	Facilities / Utility Services	2,329.47
101-3110-635100	Facilities / Services Contra...	2,072.73
101-3110-635110	Facilities / Rentals	1,900.00
101-3140-633120	Eng / Communication (ph...	576.84
101-3140-635130	Eng / Hardware & Softwa...	4,987.50
101-3150-621130	Forestry / Operating Suppl..	7,040.00
101-3150-635100	Forestry / Services Contra...	580.80
101-3160-621110	Parks / Clothing & Laundry	189.79
101-3160-621130	Parks / Operating Supplies	123.91
101-3160-621140	Parks / Supplies for Repair...	3,000.23
101-3160-633120	Parks / Communication (p...	313.89
101-3160-634100	Parks / Utility Services	27.51
101-3160-635100	Parks / Services Contracte...	1,268.00
101-3160-635110	Parks / Rentals	542.00
101-3180-621110	Streets / Clothing & Laund..	254.44
101-3180-621140	Streets / Supplies for Repa..	1,054.80
101-3180-621150	Streets / Tools & Minor E...	161.71
101-3180-631100	Streets / Services-Professi...	648.00
101-3180-633120	Streets / Communication ...	461.51
101-3180-635130	Streets / Hardware & Sof...	437.50
101-3190-621110	Fleet Services / Clothing &...	106.83
101-3190-621140	Fleet Services / Supplies f...	114.34
101-3190-633120	Fleet Services / Communi...	133.16
101-4100-633120	Rec / Communication (ph...	2,242.48
101-4107-621130	Rec Sports / Operating Su...	315.00
101-4170-633120	Mktg & Comm / Commun...	2,166.00
101-5110-633120	Bldg Inspection / Comm. (...	215.84
101-5110-635100	Bldg Inspection / Services...	3,839.20
101-5120-633120	Planning / Communication..	202.10
101-5120-635100	Planning / Services Contra...	3,598.29
101-5140-633120	Rental Inspection / Comm...	79.92
225-4170-633120	Mktg & Comm / Commun...	440.13
225-4170-635100	Mktg & Comm / Services ...	22.50
237-5180-633120	Recycling / Communicatio...	4.00
237-5180-635100	Recycling / Services Contr...	55.59
240-2170-621130	StateForf-Drugs / Operati...	11,461.84
260-2114-633120	Police PSDS / Communicat..	190.24
270-4190-621110	SNC / Clothing & Laundry	110.81
270-4190-621140	SNC / Supplies for Repair ...	196.46
270-4190-633120	SNC / Communication (ph...	118.50
270-4190-634100	SNC / Utility Services	227.59
270-4190-635100	SNC / Services Contracted,...	1,496.28

Account Summary

Account Number	Account Name	Payment Amount
270-4190-635110	SNC / Rentals	238.00
405-3115-703100	CIP Bldg Facilities / Machi…	4,960.26
406-3180-705100	CIP Streets / Infrastructure	14,158.20
407-3160-631100	CIP Parks / Services-Profe…	1,016.00
409-1330-635130	IT Capital / Hardware & So..	2,824.06
410-3180-703100	Cap Eq. Streets / Machine…	7,652.12
410-5120-703100	CapEq. Planning / Machin…	1,437.82
601-6010-633120	Water Admin / Communi…	2,107.24
601-6012-621110	Water Ops / Clothing & L…	23.22
601-6012-621130	Water Ops / Operating Su…	5,130.38
601-6012-621140	Water Ops / Supplies for …	8,622.02
601-6012-631100	Water Ops / Services-Prof…	4,968.00
601-6012-633120	Water Ops / Communicat…	407.59
601-6012-634100	Water Ops / Utility Servic…	234.97
601-6012-635100	Water Ops / Services Cont…	7,920.83
601-6012-635110	Water Ops / Rentals	126.45
601-6012-635130	Water Ops / Hardware & …	1,287.50
601-6019-621140	Water CIP / Supplies for R…	252.00
601-6019-701100	Water CIP / Building & Bl…	481.82
601-6019-705100	Water CIP / Infrastructure	150.00
602-232310	Due to-Govts/Sewer (SAC)	44,282.70
602-6020-633120	Sewer Admin / Communic…	1,016.85
602-6022-621110	Sewer Ops / Clothing & L…	49.14
602-6022-633120	Sewer Ops / Communicat…	516.97
602-6022-634100	Sewer Ops / Utility Servic…	380,451.87
602-6022-635100	Sewer Ops / Services Cont…	243.68
602-6022-635130	Sewer Ops / Hardware & …	1,287.50
603-6032-621130	Storm Ops / Operating Su…	21.48
603-6032-621140	Storm Ops / Supplies for …	23.79
603-6032-621150	Storm Ops / Tools & Mino…	2,090.00
603-6032-631100	Storm Ops / Services-Prof…	635.00
603-6032-635100	Storm Ops / Services Cont…	23,480.00
603-6032-635130	Storm Ops / Hardware & …	1,287.50
609-144030	Inventory-Store 1 / Beer	386.75
609-6910-633120	Liq Store 1 / Communicati…	16.16
609-6910-634100	Liq Store 1 / Utility Servic…	120.89
609-6910-635100	Liq Store 1 / Services Cont…	57.09
609-6920-634100	Liq Store 2 / Utility Servic…	96.22
609-6920-635100	Liq Store 2 / Services Cont…	34.26
703-213340	Health Care Spending	3,501.07
704-7130-631100	Self Ins / Services-Professi…	3,549.55

Account Summary

Account Number	Account Name	Payment Amount
704-7130-635130	Self Ins / Hardware & Sof...	2,150.00
	Grand Total:	**1,083,420.13**

Project Account Summary

Project Account Key		Payment Amount
None		1,036,374.28
211031		134.93
211099		13,893.04
4053120150		4,960.26
4063118001		14,002.40
4063121002		155.80
4073120726		1,016.00
4091321001		2,824.06
4103120801		7,652.12
4105121200		1,437.82
6016019509		481.82
6016021406		150.00
6016021412		252.00
C19103		85.60
	Grand Total:	**1,083,420.13**

City of Fridley, MN

EMERGENCY CLAIMS

By Fund

Payment Dates 5/6/2021 - 5/19/2021

Payment Number	Payment Date	Payable Number	Description (Item)	Account Number	Project Account Key	Post Date	Amount
Fund: 101 - General Fund							
Division: 142 - Emergency Reserves							
Vendor: 10185 - AT & T WIRELESS SERVICE							
192738	05/06/2021	INV0025849	WIRELESS - EMERGENCY	101-1420-633120	C19103	05/06/2021	24.20
192797	05/11/2021	INV0025854	WIRELESS - EMERGENCY	101-1420-633120	C19103	05/10/2021	61.40
						Vendor 10185 - AT & T WIRELESS SERVICE Total:	**85.60**
						Division 142 - Emergency Reserves Total:	**85.60**
						Fund 101 - General Fund Total:	**85.60**
						Grand Total:	**85.60**

Report Summary

Fund Summary

Fund		Payment Amount
101 - General Fund		85.60
	Grand Total:	**85.60**

Account Summary

Account Number	Account Name	Payment Amount
101-1420-633120	Emergency Reserves / Co...	85.60
	Grand Total:	**85.60**

Project Account Summary

Project Account Key		Payment Amount
C19103		85.60
	Grand Total:	**85.60**

AGENDA REPORT

Meeting Date: May 24, 2021 **Meeting Type:** City Council

Submitted By: Daniel Tienter, Director of Finance/City Treasurer/City Clerk

Title

Resolution No. 2021-43, Approval and Acceptance of the Comprehensive Annual Financial Report and the Schedule of Expenditures of Federal Awards for the Fiscal Year ending December 31, 2020

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 Comprehensive Annual Financial Report (CAFR) (Exhibit A) with the assistance of an external auditing firm, Redpath and Company (Redpath).

Beginning with the implementation of the Uniform Guidance Single Audit, all non-federal government agencies that expends $750,000 or more in federal awards in a fiscal year must conduct an additional audit, known as a single audit. Since the City received more than $750,000 in federal awards, primarily due to the receipt of Coronavirus Relief Fund monies, for the fiscal year ending December 31, 2020, the City completed a single audit (Exhibit B), also with the assistance of 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 C).

Assuming the City Council approves and accepts the attached reports, staff will submit the CAFR 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.

Financial Impact

None.

Recommendation

Staff recommend the approval of Resolution No. 2021-43.

Focus on Fridley Strategic Alignment

____ Vibrant Neighborhoods & Places
_X_ Financial Stability & Commercial Prosperity
____ Organizational Excellence
____ Community Identity & Relationship Building
____ Public Safety & Environmental Stewardship

Attachments and Other Resources

- Resolution No. 2021-43
- Exhibit A: Comprehensive Annual Financial Report for the Fiscal Year Ending December 31, 2020
- Exhibit B: Schedule of Expenditures of Federal Awards (i.e., Single Audit)
- Exhibit C: Audit Management Letter

Resolution No. 2021-43

Approval and Acceptance of the Comprehensive Annual Financial Report and the Schedule of Expenditures of Federal Awards for the Fiscal year ending December 31, 2020

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 Code of Federal Regulations, Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance), requires any non-federal entity that expends $750,000 or more in federal awards in a fiscal year to conduct an addition audit, known as a single audit; and

Whereas, the City engaged the Redpath and Company (Redpath) to audit the financial statements and federal expenditures 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, 2020; and

Whereas, Redpath conducted a virtual site visit between April 5, 2021 and April 16, 2021 to complete the majority of the auditing process for the fiscal year ending December 31, 2020; and

Whereas, 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 on any material misstatement in accordance with Generally Accepted Accounting Principles (GAAP).

Now, 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, 2020, attached hereto as Exhibit A; and

Be it further resolved, that the City Council approves and accepts the Schedule of Expenditures of Federal Awards and independent auditor's report for the fiscal year ending December 31, 2020, attached hereto as Exhibit B.

Passed and adopted by the City Council of the City of Fridley this 24th day of May, 2021.

____

Scott J. Lund – Mayor

ATTEST:

____

Daniel Tienter – City Clerk

City of Fridley, Minnesota

Comprehensive Annual Financial Report

For year end December 31, 2020

FridleyMN.gov/233/City-Financials

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CITY OF FRIDLEY, MINNESOTA

Comprehensive Annual Financial Report

For Year End December 31, 2020

Prepared by:
Finance Department

Daniel Tienter
Finance Director

City of Fridley

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CITY OF FRIDLEY, MINNESOTA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
YEAR ENDED DECEMBER 31, 2020
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City of Fridley

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I. INTRODUCTORY SECTION

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

May 12, 2021

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

The Comprehensive Annual Financial Report (AFR) of the City of Fridley, Minnesota (City), for the fiscal year ended December 31, 2020, 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 AFR. 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.

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 2020 population of 29,374. 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. However, the outbreak of Novel Coronavirus Disease 2019 (COVID-19) pandemic had a significant effect on unemployment. Unemployment in Minnesota peaked in May of 2020 at a seasonally adjusted 11.3% and remained elevated in December of 2020 at 4.7%. In 2020, unemployment remained below the national average, consistent with the historic trend for the State of Minnesota (State).

In July of 2020, the City received $2,171,608 from the Coronavirus Relief Fund as authorized by the Coronavirus Aid, Relief and Economic Security (CARES) Act (Public Law 116–136). Generally, the monies were used to support necessary expenditures related to the public health emergency created by the outbreak of COVID–19, including business assistance grants, remote work technologies and sanitation equipment.

Fridley Liquor, the municipal liquor operation owned and operated by the City, had another record-breaking year of sales, primarily due to the closure or limited capacity of certain businesses. Although both Fridley Liquor locations were closed due in part to the pandemic and civil unrest related to the death of George Floyd, gross sales totaled about $6,800,000, an increase of about 9.75% compared to 2019.

Once again, the taxable market value of the City increased significantly in 2020, growing by about $215,821,000, or 7.9%, compared to 2019. The number of residential home sales also increased by about 20% 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 $99,300,000 of new market value to the community.

While the estimated market value for all properties in the City increased by about 2.6% in 2020 (unaudited), the average sale price of a residential homestead increased by more than 7% compared to the previous year. These increases in valuation are consistent with other cities located in the Minneapolis–St. Paul Metropolitan Statistical Area.

As of May 21, 2021, the City, much like many other municipalities, continues to experience the impacts of the outbreak of COVID–19. While the City received significant aids to defray certain costs, the effects of the pandemic on the community, and its economy, may not be fully understood for some time.

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. For example, the City recently undertook a major public engagement effort related to the development of a Park System Master Plan.

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 2020, 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 rehabilitation of the Locke Park Water Treatment Plant, further enhancing the quality of water and the water treatment process for the community.

2. Adjacent to the Fridley Civic Campus, a developer completed both Phase II and Phase III of a housing development planned in partnership with the City. In total, the project added another 72 units of housing for the community.

3. Through a Cooperative Agreement with the Minnesota Department of Transportation (Mn/DOT), the City replaced fencing and other barriers, modified lighting, and provided safer pedestrian access in and around on University Avenue.

4. The City completed three major street rehabilitation projects, including: a reclamation of various street segments on 69th Avenue; rehabilitation on East University Frontage road from 69th Avenue to 73rd Avenue; and the rehabilitation of various street segments in the Western Melody Manor and Springbrook neighborhoods.

5. The City continued with the development of a Park System Master Plan, which includes a series of community listening sessions and feedback to identify possible capital improvements to the parks and trails located throughout the City.

6. A regional developer began construction on 270 units of housing in two separate buildings adjacent to the Northstar Transit Station as part of the Fridley Station Village Project. The development began initially in 2019.

7. The City completed construction of a new pavilion at the Springbrook Nature Center. The new structure, funded in part by a grant the Minnesota Department of Nature Resources and the Springbrook Nature Center Foundation, includes a large outdoor shelter and indoor classroom space.

8. The City, on behalf of and for the HRA, issued $4,540,000 in General Obligation Tax Increment Bonds, Series 2020A, which was consolidated with a similar bond issue from 2019, to refinance a $15,775,000 tax increment revenue note for developer assistance provided through Tax Increment Financing District No. 20

Moving into 2021, 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 2021 Budget reflects these goals while also responding to various cost pressures and guidance from the City Council. While the 2021 Budget does not include any new initiatives or services, it does provide additional budget authority to support the anticipated outcome of an ongoing compensation plan update.

In 2021, construction and development began quite strongly. As of April 26, 2021, the value of new construction totaled about $69.5M compared to $8.7M at the same time last year, or an increase of nearly $61M. The City has several large projects anticipated for 2021, including, but not limited to the following:

1. As mentioned above, a regional developer began the third and final phase of the Fridley Station Village Project. The third building will provide 71 units of affordable housing for the community.

2. 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.

3. A regional developer began construction of a 135 unit of senior housing located on the site of the "old city hall." The building will provide a mix of independent, assisted and memory-care living situations.

4. In 2020, the City created TIF District No. 25 to support the redevelopment of the Holly Center, a mixed-use shopping center. A regional developer recently broke ground on the construction of 261 units of workforce housing and 10,000 square feet of commercial space. The building will begin leasing in 2022.

5. The City plans to complete three street projects in 2021. The first will provide for the rehabilitation of streets and applicable utilities in three neighborhoods. The second will construct a multi-use trail along 7ths street. The third will provide for geometric changes for University Avenue Service Road and the construction of a corresponding multi-use trail.

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.

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 2020, all the funds addressed by this policy 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 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 AFR for the fiscal year ended December 31, 2019. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual 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

Daniel Tienter
Director of Finance/City Treasurer/City Clerk

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Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Fridley
Minnesota

For its Comprehensive Annual
Financial Report
For the Fiscal Year Ended

December 31, 2019

Christopher P. Morrill

Executive Director/CEO

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CITY OF FRIDLEY, MINNESOTA
ELECTED AND APPOINTED OFFICIALS
December 31, 2020

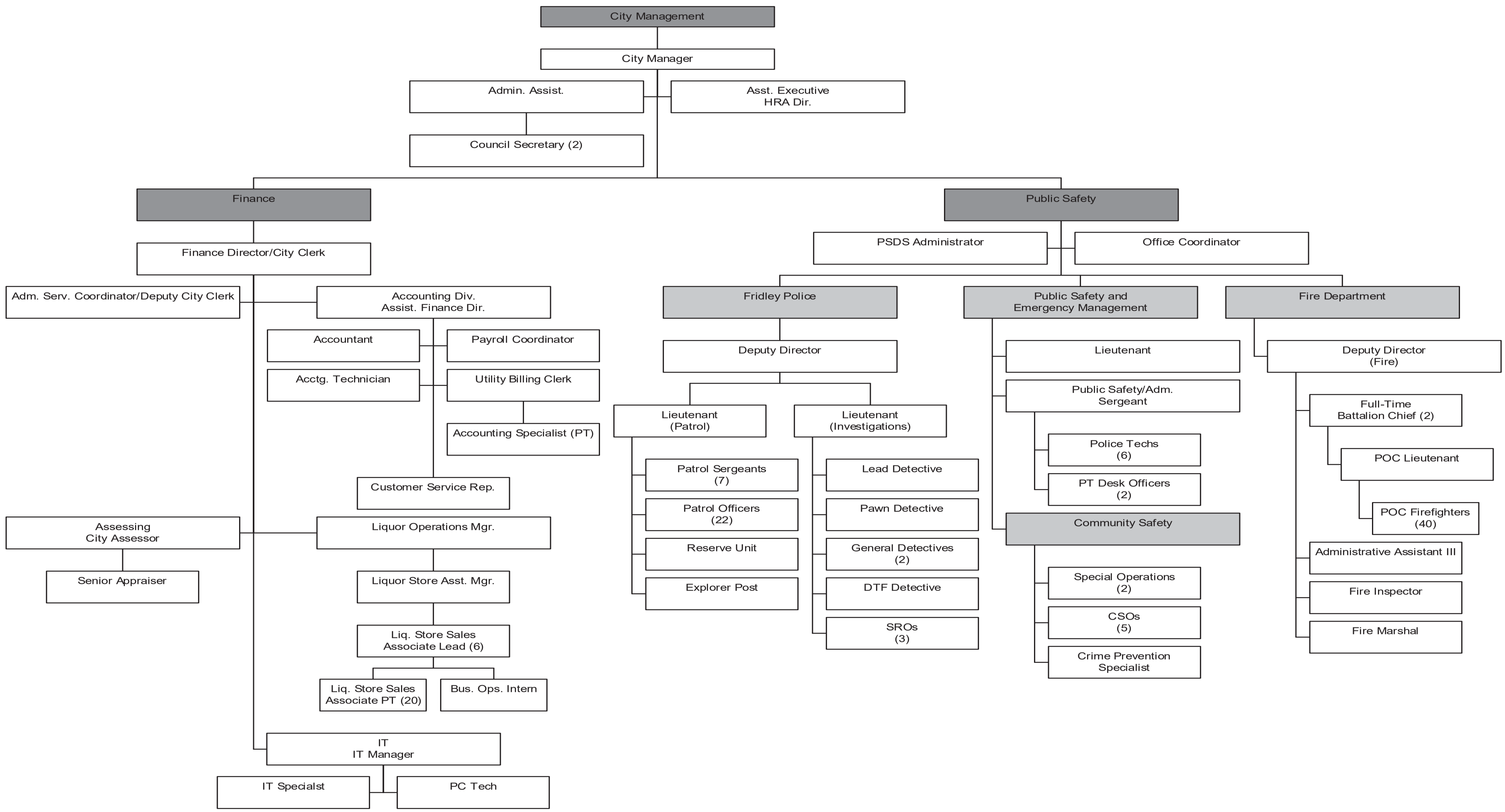
ELECTED OFFICIALS

		Term of Office Expires December
Mayor	Scott J.Lund	2020
Councilmember At Large	David Ostwald	2020
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	Andrew M. Biggerstaff
Prosecuting Attorney	City of Coon Rapids
City Clerk	Daniel J. Tienter
Department Heads:	
Director of Finance/Treasurer	Daniel J. Tienter
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 & Employee Resources	Deborah K. Dahl

2021 City of Fridley Organizational Chart

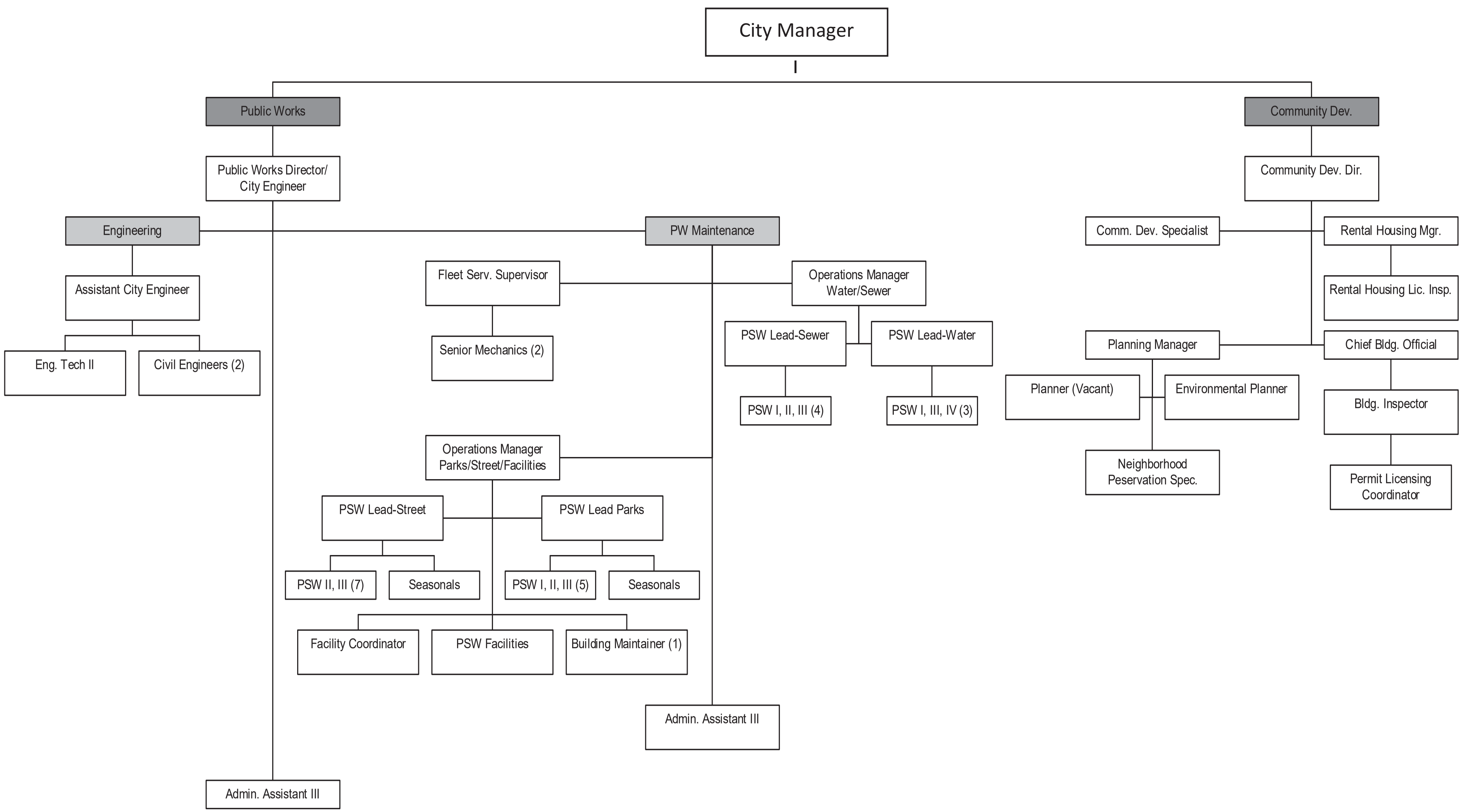


Community Development, Public Works, and Community Services & Employee Resources Departments are on the next 2 pages.

General Conceptual Design Only

TE: Reporting relationships and titles may not be accurately reflected.

2021 City of Fridley Organizational Chart

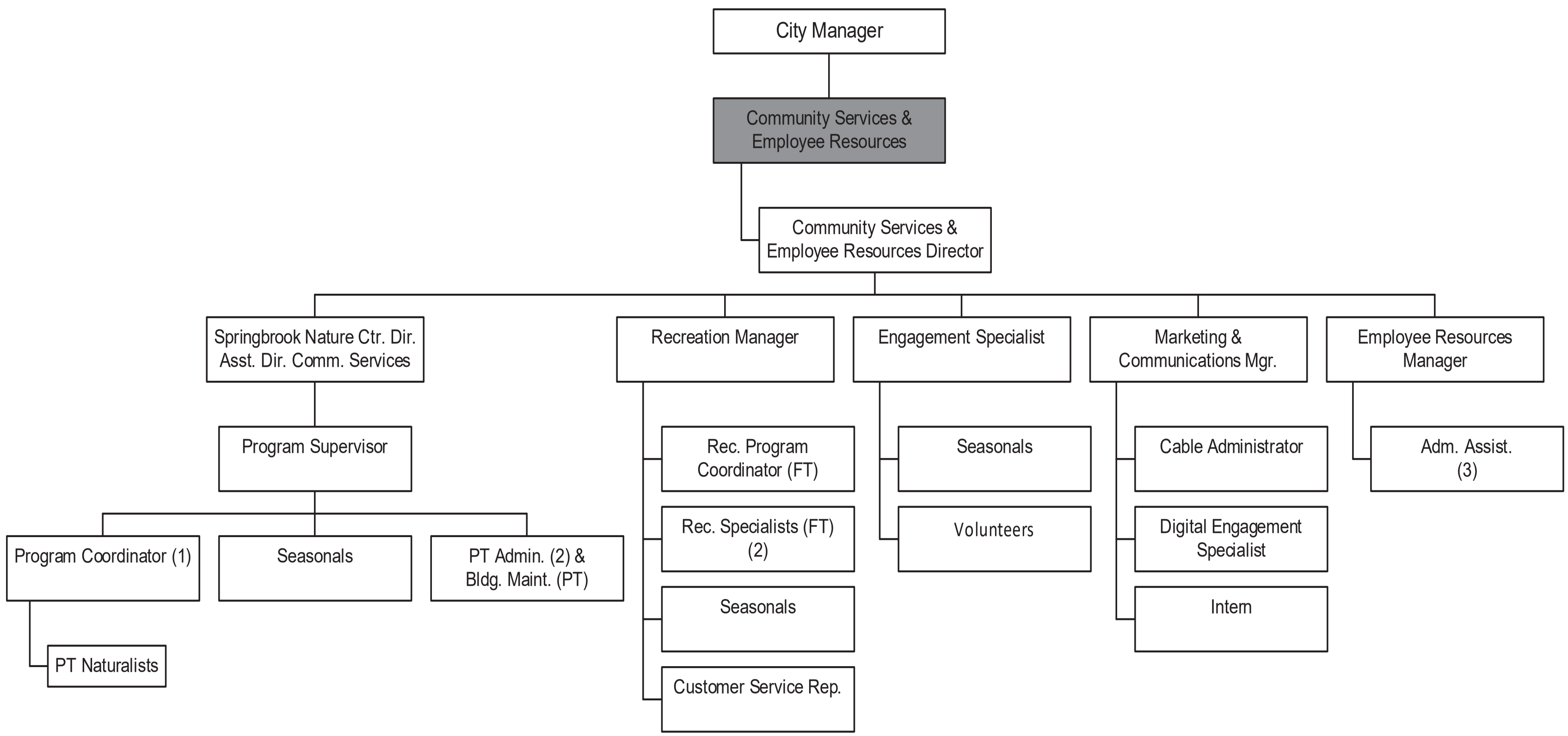


General Conceptual Design Only

TE: Reporting relationships and titles may not be accurately reflected.

February 202

2021 City of Fridley Organizational Chart



General Conceptual Design Only

TE: Reporting relationships and titles may not be accurately reflected.

February 202

Item 8.

II. FINANCIAL SECTION

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REDPATH AND COMPANY

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the 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, 2020, and the related notes to the financial statements, which collectively comprise the City of Fridley, Minnesota's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

55 5th Street East, Suite 1400, St. Paul, MN, 55101 www.redpathcpas.com

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Fridley, Minnesota, as of December 31, 2020, 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.

Report on Summarized Comparative Information

We have previously audited the City of Fridley, Minnesota's 2019 financial statements, and we expressed an unmodified audit opinion on the respective financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information in our report dated May 8, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2019 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

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, the schedule of changes in total OPEB liability and related ratios, the schedules of pension contributions, and the schedules of proportionate share of net pension liability, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, 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.

Other 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 introductory section, combining and individual fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 fund financial statements and schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory and statistical sections have 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 them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 12, 2021, on our consideration of the 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 the 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 the City of Fridley, Minnesota's internal control over financial reporting and compliance.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

May 12, 2021

City of Fridley

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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, 2020. 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 $72,708,984 (net position). Of this amount, $16,835,931 (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.

Net position of the government–wide financial statements was negatively impacted in the current year by $14,962,612 due to the payment to the Housing and Redevelopment Authority for the pay-off of the Northern Stacks TIF Note. During 2020, the City's total net position decreased by $3,698,691.

As of the close of the current fiscal year, the City's governmental funds reported combined ending fund balances of $35,172,600. Of this total amount, $3,591,226, or 10% is restricted through legal restrictions or third–party agreements.

At the end of the current fiscal year, the General Fund balance of $13,693,825 included $65,779 in non–spendable, $24,513 in restricted, and $13,603,533 in unassigned fund balance.

The City's total debt increased by $2,270,000 during the current fiscal year. Total debt outstanding at December 31, 2020 is $65,590,000.

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 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 37 through 39 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.

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, TIF 20 Note Payoff Fund, 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 40 through 43 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 46 through 51 of this report.

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 52 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 55 through 99 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 107 through 129 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 $72,708,984 at the close of the most recent fiscal year.

A significant portion of the City's net position ($52,210,917, or 72%) 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.

City of Fridley's Net Position

	Governmental Activities		Business-Type		Totals	
	2020	2019	2020	2019	2020	2019
Current and other assets	$41,217,118	$45,946,260	$13,633,597	$14,197,658	$54,850,715	$60,143,918
Capital assets	78,497,282	76,374,938	26,710,575	24,528,890	105,207,857	100,903,828
Total assets	$119,714,400	$122,321,198	$40,344,172	$38,726,548	$160,058,572	$161,047,746
Total deferred outflows of resources	4,169,839	6,173,918	14,276	6,193	4,184,115	6,180,111
Long-term liabilities outstanding	$73,308,202	$68,726,424	$4,872,659	$5,612,525	$78,180,861	$74,338,949
Other liabilities	5,487,217	4,607,548	3,296,268	3,070,124	8,783,485	7,677,672
Total liabilities	$78,795,419	$73,333,972	$8,168,927	$8,682,649	$86,964,346	$82,016,621
Total deferred inflows of resources	4,567,860	8,802,597	1,497	964	4,569,357	8,803,561
Net position:						
Net investment in capital assets	$31,075,685	$27,349,945	$21,135,232	$18,211,710	$52,210,917	$45,561,655
Restricted	3,662,136	3,047,005	-	-	3,662,136	3,047,005
Unrestricted	5,783,139	15,961,597	11,052,792	11,837,418	16,835,931	27,799,015
Total net position	$40,520,960	$46,358,547	$32,188,024	$30,049,128	$72,708,984	$76,407,675

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 $11,801,381 at December 31, 2020 due to pension–related amounts included in the above schedule related to the standard are as follows:

Deferred outflows of resources	$3,723,095
Deferred inflows of resources	(4,523,667)
Noncurrent liabilities	(11,000,809)
Total	($11,801,381)

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 $16,835,931 in unrestricted net position may be used to meet the City's ongoing obligations to citizens and creditors.

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.

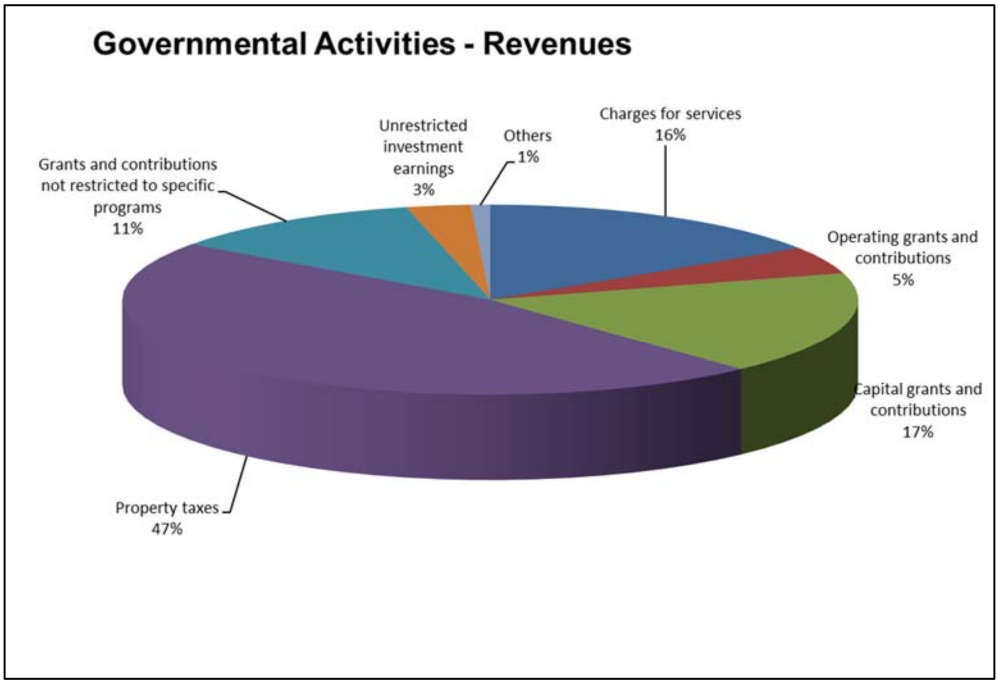
Governmental Activities

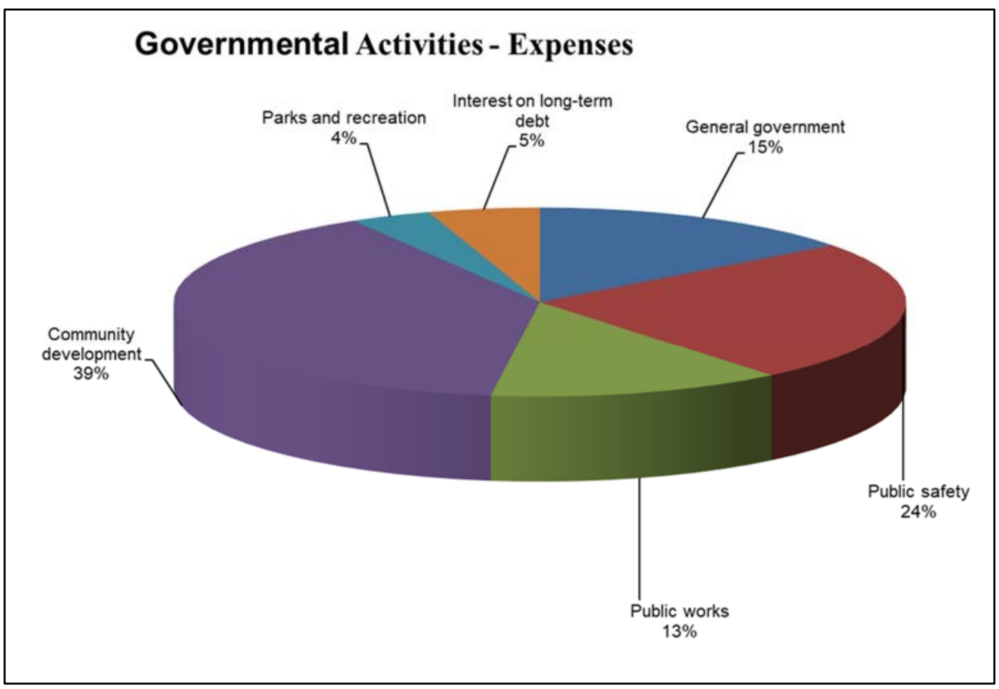
Governmental activities decreased the City's net position by $5,837,587. Capital grants and contributions increased by $4,762,436. This increase is a result of assessments for the street rehabilitation project and MSA construction allotments. Operating grants and contributions decreased by $242,108. This decrease is the result of an overall decrease in donations for 2020 coupled with a SNC in 2019 that was one year only. In addition, property taxes increased $857,900 with a 3.97% levy increase. Other general revenues increased $987,879. In 2019, the City had a one-time receipt of $1,645,020 representing the remaining balance of the North Suburban Hospital District which dissolved in 2020. In 2020, the City received $2,171,608 of federal Coronavirus Relief Fund monies. 2020 expenses increased by $15,210,802. The increase 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.

City of Fridley's Changes in Net Position

	Governmental Activities		Business-Type Activities		Totals	
	2020	2019	2020	2019	2020	2019
Revenues:						
Program revenues:						
Charges for services	$5,495,120	$4,647,081	$18,312,149	$17,561,270	$23,807,269	$22,208,351
Operating grants and contributions	1,603,520	1,845,628	118,410	251,666	1,721,930	2,097,294
Capital grants and contributions	6,096,584	1,334,148	163,816	-	6,260,400	1,334,148
General revenues:						
Property taxes	16,225,057	15,387,457	-	-	16,225,057	15,387,457
Grants and contributions not restricted to specific programs	3,948,112	1,670,719	-	8,957	3,948,112	1,679,676
Unrestricted investment earnings	980,709	811,009	262,616	257,520	1,243,325	1,068,529
Gain (loss) on sale of property	21,429	(249,165)	-	3,772	21,429	(245,393)
Other	298,544	2,028,352	1,657	1,038	300,201	2,029,390
Total revenues	34,669,075	27,475,229	18,858,648	18,084,223	53,527,723	45,559,452
Expenses:						
General government	6,003,817	5,504,858	-	-	6,003,817	5,504,858
Public safety	9,946,434	10,035,219	-	-	9,946,434	10,035,219
Public works	5,304,937	5,677,069	-	-	5,304,937	5,677,069
Community development	16,037,288	973,708	-	-	16,037,288	973,708
Recreation and naturalist	1,459,005	1,565,950	-	-	1,459,005	1,565,950
Interest on long-term debt	2,012,685	1,795,560	-	-	2,012,685	1,795,560
Liquor	-	-	6,115,659	5,698,502	6,115,659	5,698,502
Water	-	-	3,192,159	2,811,051	3,192,159	2,811,051
Sewer	-	-	5,911,370	5,722,230	5,911,370	5,722,230
Storm water	-	-	1,243,060	1,208,564	1,243,060	1,208,564
Total expenses	40,764,166	25,552,364	16,462,248	15,440,347	57,226,414	40,992,711
Increase (decrease) in net position before transfers	(6,095,091)	1,922,865	2,396,400	2,643,876	(3,698,691)	4,566,741
Transfers	257,504	338,500	(257,504)	(338,500)	-	-
Increase in net position	(5,837,587)	2,261,365	2,138,896	2,305,376	(3,698,691)	4,566,741
Net position - January 1	46,358,547	44,097,182	30,049,128	27,743,752	76,407,675	71,840,934
Net position - December 31	$40,520,960	$46,358,547	$32,188,024	$30,049,128	$72,708,984	$76,407,675

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

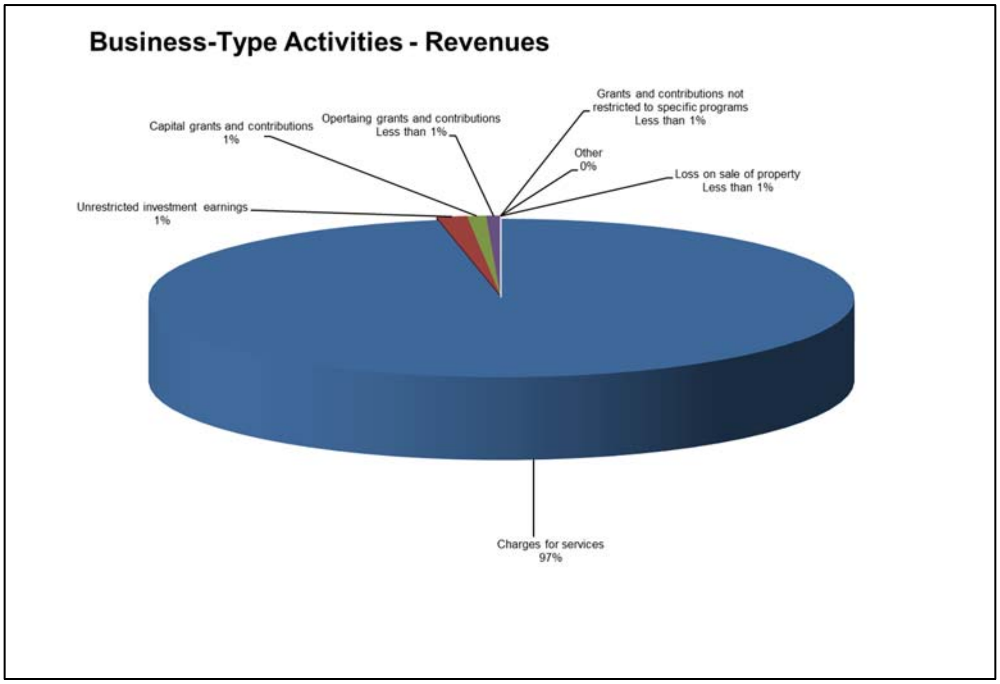


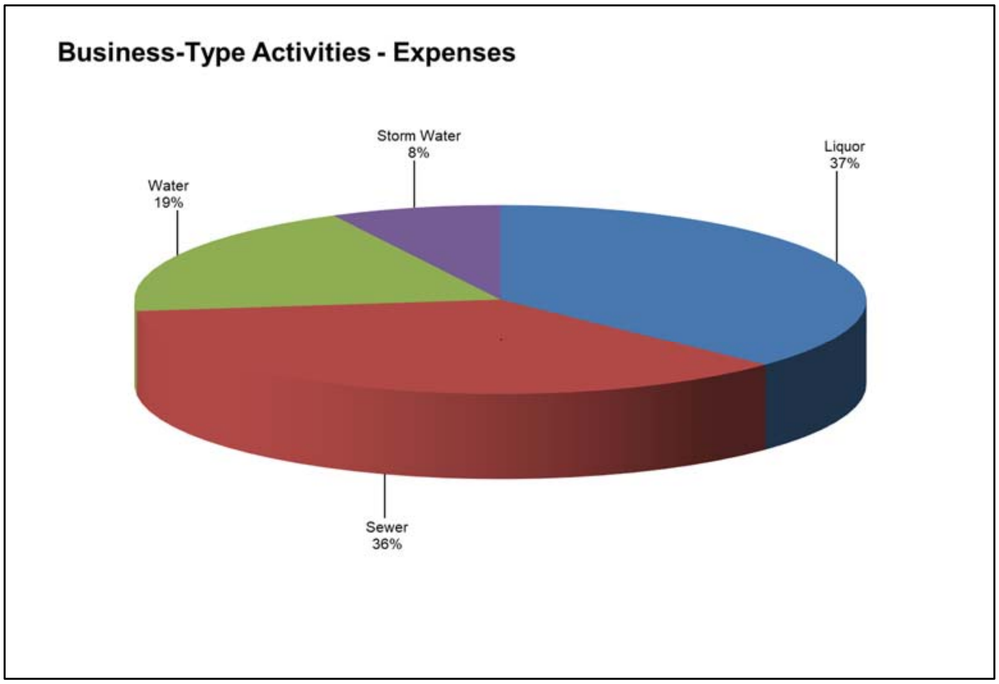


Business–Type Activities

Business–type activities increased net position by $288,995. This increase is primarily due to an increase in customer billings in the utility funds.

Business–Type of Activities – Program Revenues vs Operating Expenses





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 $35,172,600.

The General Fund's fund balance increased by $3,431,364 in 2020. This was greater than the $2,045,000 anticipated fund balance change with the 2020 revised budget. Investment income came in $225,584 over budget, Permit revenue came in $271,784 over budget and the City received $286,623 in additional intergovernmental revenues. The City was also $335,910 below budget in Parks & Recreation largely due to the pandemic.

The Debt Service Fund increased by $622,455 in 2020. This was largely due to a payment from the HRA for debt service on the TIF bonds due on February 1, 2021.

The Street Improvements Fund has an assigned fund balance of $2,255,127 and is identified as a major fund. The fund balance increased by $553,834 in 2020.

The Community Investment Fund has a committed fund balance of $9,074,953 and is identified as a major fund. The fund balance increased $416,363. This fund provided an interfund loan to the Water fund in the amount of $3,285,970 to finance the Locke Parke Water Treatment Plant project.

The TIF 20 Note Payoff Fund has a restricted fund balance of $8,748 and is identified as a major fund. This note was issued to help refinance an outstanding tax increment revenue note for Tax increment financing district No. 20 (Northern Stacks).

Non–major special revenue funds decreased by $47,256 in 2020.

Non–major capital project funds decreased by $331,296 in 2020. This was mainly due to completing capital projects at the City's Civic Campus and park improvements.

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, $1,312,053; Water, $2,903,686; Sanitary Sewer, $4,501,824; and Storm Water, $2,433,583. The Municipal Liquor, Water, Sanitary Sewer, and Storm Water funds increased in net position of $332,495, $1,011,856, $110,742 and $597,498, respectively.

Budgetary Highlights

General Fund

The original revenue and expenditure budgets were amended, however these amendments did not change the fund balance.

Operating expenditures in total were less than the final budgetary estimates by $718,037. The City Management Department was under budget by $45,300, primarily due to legal expenditures coming in lower than budget. Public Safety was under budget by $192,237 primarily due to savings in personal services resulting from staff turnover in addition to lower fuel costs. Emergency reserves was over budget by $392,640 due to additional expenditures that were encountered due to the Coronavirus. Public Works was under budget by $164,727. Most of these savings were in supplies and contractual services. Community Development was under budget by $142,867 primarily due delays in filling open positions in the midst of the pandemic.

Total revenues were more than the final budgetary estimates by $651,027. Investment income was over budget by $225,584 due to higher than expected investment return rates. Federal grants came in $143,318 higher than budget and building inspection revenues exceeded budget estimates by $335,555.

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, 2020, amounts to $105,207,857 (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	
	2020	2019	2020	2019	2020	2019
Land	$5,502,104	$5,365,204	$699,047	$535,231	$6,201,151	$5,900,435
Buildings and structures	47,604,554	48,962,084	5,157,816	1,706,475	52,762,370	50,668,559
Improvements other than buildings	3,672,407	3,059,187	-	-	3,672,407	3,059,187
Machinery and equipment	5,834,664	5,546,470	1,070,811	1,259,616	6,905,475	6,806,086
Infrastructure	15,840,082	12,732,565	19,493,115	17,789,623	35,333,197	30,522,188
Construction in progress	43,471	709,428	289,786	3,237,945	333,257	3,947,373
Total Capital Assets	$78,497,282	$76,374,938	$26,710,575	$24,528,890	$105,207,857	$100,903,828

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

Long-term debt. At the end of the current fiscal year, the City had total bonded debt outstanding of $65,590,000. This is an increase of $2,270,000 from 2020. $45,790,000 of this is for General Obligation Improvement Debt, which is supported by special assessments and property tax levies. $14,050,000 is General Obligation Tax Increment Debt which is support by tax increments. An additional $295,000 is for General Obligation Equipment Certificate Debt, which finances the City's capital equipment purchases. $5,455,000 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 $1,115,436 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	
	2020	2019	2020	2019	2020	2019
General Obligation Improvement Bonds	$45,790,000	$47,115,000	$ -	$ -	$45,790,000	$47,115,000
General Obligation Tax Increment Bonds	14,050,000	9,510,000	-	-	14,050,000	9,510,000
General Obligation Revenue Bonds	-	-	5,455,000	6,185,000	5,455,000	6,185,000
General Obligation Equipment Certificates	295,000	510,000	-	-	295,000	510,000
Compensated Absences	1,115,436	1,107,220	-	-	1,115,436	1,107,220
Bond issuance premium/discount	2,335,572	1,904,830	120,343	132,180	2,455,915	2,037,010
Total	$63,586,008	$60,147,050	$5,575,343	$6,317,180	$69,161,351	$66,464,230

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 $92,204,535. Only $60,070,000 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.

BASIC FINANCIAL STATEMENTS

City of Fridley

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CITY OF FRIDLEY, MINNESOTA
STATEMENT OF NET POSITION
December 31, 2020
With Comparative Totals For December 31, 2019

	Primary Government				Component Unit	
	Governmental	Business-Type	Total		Housing & Redevelopment Authority	
	Activities	Activities	2020	2019	2020	2019
Assets:						
Cash and investments	$32,401,417	$12,187,858	$44,589,275	$41,960,134	$12,075,562	$9,314,933
Restricted cash	-	-	-	9,861,382	-	-
Receivables:						
Accounts	177,315	3,432,983	3,610,298	3,601,506	72,288	104,431
Taxes	560,345	-	560,345	335,760	350,453	19,760
Special assessments	1,469,195	24,037	1,493,232	1,170,613	-	-
Mortgage	-	-	-	-	1,389,674	1,468,594
Notes	-	-	-	-	1,000,000	-
Interest	106,792	-	106,792	95,222	18,773	21,897
Due from component unit	531,116	-	531,116	817,877	-	-
Due from other governments	2,520,835	136,289	2,657,124	936,201	-	5,122
Internal balances	3,384,324	(3,384,324)	-	-	-	-
Prepaid items	-	380,452	380,452	397,180	-	655
Inventories - at cost	65,779	856,302	922,081	968,043	-	-
Land held for resale	-	-	-	-	293,130	759,595
Capital assets (net of accumulated depreciation):						
Land	5,502,104	699,047	6,201,151	5,900,435	1,011,755	1,011,755
Buildings and structures	47,604,554	5,157,816	52,762,370	50,668,559	-	-
Improvements other than buildings	3,672,407	-	3,672,407	3,059,187	-	-
Machinery and equipment	5,834,664	1,070,811	6,905,475	6,806,086	-	-
Infrastructure	15,840,082	19,493,115	35,333,197	30,522,188	-	-
Construction in progress	43,471	289,786	333,257	3,947,373	-	-
Total assets	119,714,400	40,344,172	160,058,572	161,047,746	16,211,635	12,706,742
Deferred outflows of resources:						
Related to other post employment benefits	446,744	14,276	461,020	366,227	770	689
Related to pensions	3,723,095	-	3,723,095	5,813,884	-	-
Total deferred outflows of resources	4,169,839	14,276	4,184,115	6,180,111	770	689
Liabilities:						
Due to primary government	-	-	-	-	530,597	817,877
Accounts payable	565,989	800,997	1,366,986	1,113,238	444,644	436,263
Deposits payable	168,801	50,000	218,801	187,585	-	-
Contracts payable	299,973	111,278	411,251	1,062,009	-	11,302
Due to other governments	109,293	1,400,942	1,510,235	945,434	23,463	9,234
Salaries payable	633,130	85,836	718,966	549,966	-	-
Accrued interest payable	888,449	52,745	941,194	768,047	-	-
Compensated absences payable:						
Due within one year	751,582	-	751,582	751,582	-	-
Due in more than one year	363,854	-	363,854	355,638	-	-
Other post employment benefits payable:						
Due in more than one year	1,542,967	52,316	1,595,283	1,400,456	2,821	2,821
Unearned revenue	-	39,470	39,470	29,811	-	-
Bonds payable:						
Due within one year	2,070,000	755,000	2,825,000	2,270,000	-	-
Due in more than one year	60,400,572	4,820,343	65,220,915	63,087,010	-	-
Net pension liability:						
Due in more than one year	11,000,809	-	11,000,809	9,495,845	-	-
Total liabilities	78,795,419	8,168,927	86,964,346	82,016,621	1,001,525	1,277,497
Deferred inflows of resources:						
Related to other post employment benefits	44,193	1,497	45,690	53,293	81	107
Related to pensions	4,523,667	-	4,523,667	8,750,268	-	-
Total deferred outflows of resources	4,567,860	1,497	4,569,357	8,803,561	81	107
Net position:						
Net investment in capital assets	31,075,685	21,135,232	52,210,917	45,561,655	1,011,755	1,011,755
Restricted for:						
Debt service	3,497,500	-	3,497,500	2,889,966	-	-
Tax increment purposes	-	-	-	-	2,352,805	1,789,857
Police forfeitures	83,703	-	83,703	50,491	-	-
Cable television equipment	54,202	-	54,202	62,150	-	-
Donations	26,731	-	26,731	44,398	-	-
Unrestricted	5,783,139	11,052,792	16,835,931	27,799,015	11,846,239	8,628,215
Total net position	$40,520,960	$32,188,024	$72,708,984	$76,407,675	$15,210,799	$11,429,827

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

CITY OF FRIDLEY, MINNESOTA
STATEMENT OF ACTIVITIES
For The Year Ended December 31, 2020
With Comparative Totals For The Year Ended December 31, 2019

		Program Revenues		
Functions/Programs	Expenses	Charges For Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	$6,003,817	$1,490,036	$222,111	$ -
Public safety	9,946,434	2,181,463	816,816	-
Public works	5,304,937	792,658	465,559	6,096,584
Community development	16,037,288	971,674	99,034	-
Parks and recreation	1,459,005	59,289	-	-
Interest on long-term debt	2,012,685	-	-	-
Total governmental activities	40,764,166	5,495,120	1,603,520	6,096,584
Business-type activities:				
Liquor	6,115,659	6,708,539	-	-
Water	3,192,159	4,143,249	-	-
Sewer	5,911,370	5,937,276	-	22,800
Storm water	1,243,060	1,523,085	118,410	141,016
Total business-type activities	16,462,248	18,312,149	118,410	163,816
Total primary government	$57,226,414	$23,807,269	$1,721,930	$6,260,400
Component unit:				
Housing and Redevelopment Authority	$18,899,785	$307,151	$14,769	$14,962,612
Total component unit	$18,899,785	$307,151	$14,769	$14,962,612

General revenues:
Property taxes
Tax increment collections
Grants and contributions not restricted to specific programs
Unrestricted investment earnings
Net change in the fair market value of investments
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 2020	Total 2019	2020	2019
($4,291,670)	$ -	($4,291,670)	($3,133,702)	$ -	$ -
(6,948,155)	-	(6,948,155)	(8,544,356)	-	-
2,049,864	-	2,049,864	(4,003,262)	-	-
(14,966,580)	-	(14,966,580)	528,881	-	-
(1,399,716)	-	(1,399,716)	(1,026,673)	-	-
(2,012,685)	-	(2,012,685)	(1,795,560)	-	-
(27,568,942)	-	(27,568,942)	(17,974,672)	-	-
-	592,880	592,880	497,295	-	-
-	951,090	951,090	987,330	-	-
-	48,706	48,706	605,276	-	-
-	539,451	539,451	282,688	-	-
-	2,132,127	2,132,127	2,372,589	-	-
(27,568,942)	2,132,127	(25,436,815)	(15,602,083)	$ -	$ -
				($3,615,253)	($4,927,089)
				(3,615,253)	(4,927,089)
16,225,057	-	16,225,057	15,387,457	529,319	468,866
-	-	-	-	4,257,538	3,771,380
3,948,112	-	3,948,112	1,679,676	-	-
699,059	191,782	890,841	767,450	64,480	117,634
281,650	70,834	352,484	301,079	36,323	43,509
21,429	-	21,429	3,772	2,108,063	635,100
-	-	-	47,415	-	-
298,544	1,657	300,201	1,981,975	400,502	380,059
257,504	(257,504)	-	-	-	-
21,731,355	6,769	21,738,124	20,168,824	7,396,225	5,416,548
(5,837,587)	2,138,896	(3,698,691)	4,566,741	3,780,972	489,459
46,358,547	30,049,128	76,407,675	71,840,934	11,429,827	10,940,368
$40,520,960	$32,188,024	$72,708,984	$76,407,675	$15,210,799	$11,429,827

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

CITY OF FRIDLEY, MINNESOTA
BALANCE SHEET
GOVERNMENTAL FUNDS
December 31, 2020
With Comparative Totals For December 31, 2019

	General	Debt Service
Assets		
Cash and investments	$14,039,444	$3,377,227
Restricted Cash	-	-
Receivables:		
Accounts	17,319	-
Taxes	433,073	109,578
Special assessments	202,291	10,694
Interest	106,792	-
Due from component unit	2,207	-
Due from other governments	106,360	-
Due from other funds	25,334	-
Prepaid items	-	-
Inventories, at cost	65,779	-
Total assets	$14,998,599	$3,497,499
Liabilities, Deferred Inflows of Resources, and Fund Balances		
Liabilities:		
Accounts payable	$210,828	$ -
Deposits payable	124,365	-
Contracts payable	-	-
Due to other governments	65,632	-
Due to other funds	-	-
Salaries payable	491,791	-
Total liabilities	892,616	-
Deferred inflows of resources		
Unavailable revenue	412,158	62,901
Fund balance:		
Nonspendable	65,779	-
Restricted	24,513	3,434,598
Committed	-	-
Assigned	-	-
Unassigned	13,603,533	-
Total fund balance	13,693,825	3,434,598
Total liabilities, deferred inflows of resources, and fund balance	$14,998,599	$3,497,499

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

Street Improvements	Community Investment	TIF 20 Note Payoff	Other Governmental Funds	Intra-Activity Eliminations	Totals Governmental Funds 2020	2019
$230,640	$5,735,355	$8,478	$6,516,490	$ -	$29,907,634	$29,833,187
-	-	-	-	-	-	9,861,382
-	-	-	148,407	-	165,726	158,095
68	1,113	-	16,513	-	560,345	335,760
1,135,256	40,963	-	79,991	-	1,469,195	1,156,570
-	-	-	-	-	106,792	95,222
-	53,401	-	475,508	-	531,116	817,877
2,207,563	-	-	206,912	-	2,520,835	931,843
-	3,285,970	-	-	(25,334)	3,285,970	-
-	-	-	-	-	-	4,428
-	-	-	-	-	65,779	48,906
$3,573,527	$9,116,802	$8,478	$7,443,821	($25,334)	$38,613,392	$43,243,270
$6,396	$33	$ -	$337,698	$ -	$554,955	$620,723
11,300	-	-	33,136	-	168,801	137,585
167,656	-	-	132,317	-	299,973	77,918
-	-	-	43,661	-	109,293	279,568
-	-	-	25,334	(25,334)	-	-
-	-	-	29,145	-	520,936	379,758
185,352	33	-	601,291	(25,334)	1,653,958	1,495,552
1,133,048	41,816	-	136,911	-	1,786,834	1,367,678
-	-	-	-	-	65,779	53,334
-	-	8,478	123,637	-	3,591,226	12,817,403
-	9,074,953	-	2,475,478	-	11,550,431	11,165,161
2,255,127	-	-	4,107,071	-	6,362,198	6,177,195
-	-	-	(567)	-	13,602,966	10,166,947
2,255,127	9,074,953	8,478	6,705,619	-	35,172,600	40,380,040
$3,573,527	$9,116,802	$8,478	$7,443,821	($25,334)	$38,613,392	$43,243,270

	2020	2019
Fund balance reported above	$35,172,600	$40,380,040
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.	78,497,282	76,374,938
Other long-term assets are not available to pay for current-period expenditures and, therefore, are reported as unavailable revenue in the funds.	1,786,834	1,367,678
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds.	(63,359,021)	(59,748,257)
Other post employment benefits are not due and payable in the current period and, therefore, are not reported in the funds.	(1,140,416)	(1,067,406)
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.	(10,436,319)	(10,948,446)
Net position of governmental activities	$40,520,960	$46,358,547

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, 2020
With Comparative Totals For The Year Ended December 31, 2019

	General	Debt Service
Revenues:		
Taxes	$12,476,885	$3,186,645
Special assessments	33,263	25,154
Licenses and permits	1,301,971	-
Intergovernmental revenue	2,048,823	-
Charges for services	2,037,951	-
Fines and forfeits	116,184	-
Investment income:		
Interest and dividends	214,873	34,844
Net change in the fair value of investments	85,211	14,942
Contributions and donations	9,862	-
Payment from component unit	-	863,674
Interest on loan	-	-
Miscellaneous:		
Other	102,214	-
Total revenues	18,427,237	4,125,259
Expenditures:		
Current:		
General government	4,066,096	-
Public safety	8,540,667	-
Public works	3,083,805	-
Community development	1,036,415	-
Parks and recreation	517,890	-
Debt service	-	3,502,804
Capital outlay	-	-
Total expenditures	17,244,873	3,502,804
Excess (deficiency) of revenues over (under) expenditures	1,182,364	622,455
Other financing sources (uses):		
Proceeds from sale of capital assets	-	-
Issuance of bonds	-	-
Premium on bond issuance	-	-
Transfers in	2,249,000	-
Transfers out	-	-
Total other financing sources (uses)	2,249,000	-
Net change in fund balance	3,431,364	622,455
Fund balance - January 1	10,262,461	2,812,143
Fund balance - December 31	$13,693,825	$3,434,598

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

Street Improvements	Community Investment	TIF 20 Note Payoff	Other Governmental Funds	Intra-Activity Eliminations	Totals Governmental Funds 2020	Totals Governmental Funds 2019
$ -	$33	$ -	$470,174	$ -	$16,133,737	$15,337,464
690,723	21,992	-	48,215	-	819,347	467,953
-	-	-	257,032	-	1,559,003	1,501,526
2,735,930	-	-	3,326,829	-	8,111,582	4,446,430
-	-	-	757,336	-	2,795,287	2,958,748
-	-	-	52,972	-	169,156	186,807
27,338	198,912	5,548	158,427	-	639,942	582,702
9,473	83,319	3,277	62,183	-	258,405	228,307
-	-	-	75,891	-	85,753	185,022
-	-	-	-	-	863,674	-
-	108,000	-	-	-	108,000	-
-	116,826	-	64,264	-	283,304	1,993,592
3,463,464	529,082	8,825	5,273,323	-	31,827,190	27,888,551
-	12,719	-	1,099,018	-	5,177,833	4,677,076
-	-	-	383,706	-	8,924,373	8,831,505
138,818	-	-	-	-	3,222,623	3,535,263
-	-	14,962,612	-	-	15,999,027	982,166
-	-	-	657,380	-	1,175,270	1,244,351
-	-	58,776	-	-	3,561,580	3,371,526
2,672,612	-	-	1,739,904	-	4,412,516	2,721,649
2,811,430	12,719	15,021,388	3,880,008	-	42,473,222	25,363,536
652,034	516,363	(15,012,563)	1,393,315	-	(10,646,032)	2,525,015
-	-	-	21,429	-	21,429	14,724
-	-	4,540,000	-	-	4,540,000	9,510,000
-	-	619,659	-	-	619,659	504,837
-	-	-	378,312	(2,288,812)	338,500	338,500
(98,200)	(100,000)	-	(2,171,608)	2,288,812	(80,996)	-
(98,200)	(100,000)	5,159,659	(1,771,867)	-	5,438,592	10,368,061
553,834	416,363	(9,852,904)	(378,552)	-	(5,207,440)	12,893,076
1,701,293	8,658,590	9,861,382	7,084,171	-	40,380,040	27,486,964
$2,255,127	$9,074,953	$8,478	$6,705,619	$ -	$35,172,600	$40,380,040

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

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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, 2020
With Comparative Totals For The Year Ended December 31, 2019

	2020	2019
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)	($5,207,440)	$12,893,076
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 capital outlays exceeded depreciation in the current period.	(106,368)	(2,168,037)
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	44,500
Deferred revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	419,156	(276,473)
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.	(3,430,742)	(8,456,441)
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.	512,127	261,534
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.	(73,010)	(54,364)
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.	(180,022)	17,570
Change in net position of governmental activities (Exhibit A-2)	($5,837,587)	$2,261,365

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

CITY OF FRIDLEY, MINNESOTA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
December 31, 2020
With Comparative Totals For Enterprise Funds For December 31, 2019

	Business-Type Activities - Enterprise Funds	
Assets:	Liquor	Water
Current assets:		
Cash and investments	$1,193,574	$5,136,749
Accounts receivable	-	1,461,103
Special assessments receivable	-	16,674
Due from other governments	-	84,387
Prepaid items	-	-
Inventories - at cost	763,207	93,095
	1,956,781	6,792,008
Noncurrent assets:		
Capital assets:		
Land	151,946	147,485
Buildings and structures	536,891	8,066,509
Machinery and equipment	234,185	2,813,579
Infrastructure	-	22,282,908
Construction in process	-	142,749
Total capital assets	923,022	33,453,230
Less: Allowance for depreciation	(483,877)	(18,669,751)
Net capital assets	439,145	14,783,479
Total noncurrent assets	439,145	14,783,479
Total assets	2,395,926	21,575,487
Deferred outflows of resources:		
Related to pensions	-	-
Related to other post employment benefits	3,533	5,064
Total deferred outflows of resources	3,533	5,064
Liabilities:		
Current liabilities:		
Accounts payable	499,354	183,314
Deposits payable	-	-
Accrued interest payable	-	46,896
Contracts payable	-	108,828
Due to other governments	70,619	223,659
Due to other funds	-	3,285,970
Salaries payable	25,502	25,630
Payroll deductions payable	-	-
Compensated absences payable	-	-
Bonds payable - current	-	690,000
Unearned revenue	39,470	-
Total current liabilities	634,945	4,564,297
Noncurrent liabilities:		
Other post employment benefits	12,946	18,558
Compensated absences - noncurrent	-	-
Bonds payable - noncurrent	-	4,455,343
Net pension liability	-	-
Total noncurrent liabilities	12,946	4,473,901
Total liabilities	647,891	9,038,198
Deferred inflows of resources:		
Related to pensions	-	-
Related to other post employment benefits	370	531
Total deferred outflows of resources	370	531
Net position:		
Net investment in capital assets	439,145	9,638,136
Unrestricted	1,312,053	2,903,686
Total net position	$1,751,198	$12,541,822
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	2020	2019	Internal Service Funds
	$3,719,792	$2,137,743	$12,187,858	$9,608,616	$2,493,783
	1,556,091	415,789	3,432,983	3,443,411	11,589
	-	7,363	24,037	14,043	-
	4,275	47,627	136,289	4,358	-
	380,452	-	380,452	392,752	-
	-	-	856,302	919,137	-
	5,660,610	2,608,522	17,017,921	14,382,317	2,505,372
	22,800	376,816	699,047	535,231	-
	123,384	-	8,726,784	5,014,280	-
	1,272,336	423,635	4,743,735	4,678,852	-
	10,836,051	13,332,973	46,451,932	43,724,108	-
	108,988	38,049	289,786	3,237,944	-
	12,363,559	14,171,473	60,911,284	57,190,415	-
	(8,467,361)	(6,579,720)	(34,200,709)	(32,661,525)	-
	3,896,198	7,591,753	26,710,575	24,528,890	-
	3,896,198	7,591,753	26,710,575	24,528,890	-
	9,556,808	10,200,275	43,728,496	38,911,207	2,505,372
	-	-	-	-	3,723,095
	2,408	3,271	14,276	6,193	-
	2,408	3,271	14,276	6,193	3,723,095
	24,583	93,746	800,997	488,468	11,034
	-	50,000	50,000	50,000	-
	3,333	2,516	52,745	59,620	-
	2,450	-	111,278	984,091	-
	1,106,664	-	1,400,942	665,866	-
	-	-	3,285,970	-	-
	15,086	19,618	85,836	62,268	-
	-	-	-	-	112,194
	-	-	-	-	751,582
	35,000	30,000	755,000	730,000	-
	-	-	39,470	29,811	-
	1,187,116	195,880	6,582,238	3,070,124	874,810
	8,825	11,987	52,316	25,345	-
	-	-	-	-	363,854
	210,000	155,000	4,820,343	5,587,180	-
	-	-	-	-	11,000,809
	218,825	166,987	4,872,659	5,612,525	11,364,663
	1,405,941	362,867	11,454,897	8,682,649	12,239,473
	-	-	-	-	4,523,667
	253	343	1,497	964	-
	253	343	1,497	964	4,523,667
	3,651,198	7,406,753	21,135,232	18,211,710	-
	4,501,824	2,433,583	11,151,146	12,022,077	(10,534,673)
	$8,153,022	$9,840,336	$32,286,378	$30,233,787	($10,534,673)
			$32,286,378	$30,233,787	
			(98,354)	(184,659)	
			$32,188,024	$30,049,128	

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, 2020
With Comparative Totals For The Enterprise Funds For The Year Ended December 31, 2019

	Business-Type Activities - Enterprise Funds	
	Liquor	Water
Sales	$6,708,539	$ -
Cost of sales	(4,906,841)	-
Gross profit	1,801,698	-
Operating revenues:		
Customer billings	-	4,140,690
Charges for services	-	-
Other revenues	-	2,559
Total operating revenues	-	4,143,249
Total gross profit and operating revenues	1,801,698	4,143,249
Operating expenses:		
Personal services	660,524	732,361
Supplies and other charges:		
Disposal charges	-	-
Other	537,825	1,342,102
Depreciation	34,823	890,608
Total operating expenses	1,233,172	2,965,071
Operating income (loss)	568,526	1,178,178
Nonoperating revenues (expenses):		
Intergovernmental revenue	-	-
Investment income:		
Interest and dividends	14,529	66,601
Net change in the fair value of investments	6,784	21,165
Insurance reimbursement	-	-
Interest and fiscal charges	-	(254,088)
Gain (loss) on sale of capital assets	-	-
Other	160	-
Total nonoperating revenues (expenses)	21,473	(166,322)
Income (loss) before transfers and capital contributions	589,999	1,011,856
Transfers and capital contributions:		
Transfers in	80,996	-
Transfers out	(338,500)	-
Capital contributions	-	-
Total contributions and transfers	(257,504)	-
Change in net position	332,495	1,011,856
Net position - January 1	1,418,703	11,529,966
Net position - December 31	$1,751,198	$12,541,822
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
		2020	2019	
$ -	$ -	$6,708,539	$6,195,797	$ -
-	-	(4,906,841)	(4,539,028)	-
-	-	1,801,698	1,656,769	-
5,937,276	1,522,958	11,600,924	11,364,221	-
-	-	-	-	1,664,440
-	127	2,686	1,252	-
5,937,276	1,523,085	11,603,610	11,365,473	1,664,440
5,937,276	1,523,085	13,405,308	13,022,242	1,664,440
386,824	541,850	2,321,559	2,166,413	801,135
4,729,563	-	4,729,563	4,645,017	-
515,987	365,387	2,761,301	2,425,701	458,660
285,623	349,959	1,561,013	1,530,412	-
5,917,997	1,257,196	11,373,436	10,767,543	1,259,795
19,279	265,889	2,031,872	2,254,699	404,645
-	118,410	118,410	260,623	90,228
55,935	54,717	191,782	254,995	59,117
20,816	22,069	70,834	2,525	23,245
-	-	-	-	21,197
(8,088)	(6,100)	(268,276)	(133,394)	-
-	-	-	3,772	-
-	1,497	1,657	1,038	-
68,663	190,593	114,407	389,559	193,787
87,942	456,482	2,146,279	2,644,258	598,432
-	-	80,996	-	-
-	-	(338,500)	(338,500)	-
22,800	141,016	163,816	-	-
22,800	141,016	(93,688)	(338,500)	-
110,742	597,498	2,052,591	2,305,758	598,432
8,042,280	9,242,838	30,233,787	27,928,029	(11,133,105)
$8,153,022	$9,840,336	$32,286,378	$30,233,787	($10,534,673)
		$2,052,591	$2,305,758	
		86,305	(382)	
		$2,138,896	$2,305,376	

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, 2020
With Comparative Totals For The Enterprise Funds For The Year Ended December 31, 2019

	Business-Type Activities - Enterprise Funds	
	Liquor	Water
Cash flows from operating activities:		
Receipts from customers and users	$6,718,198	$4,027,707
Receipts from interfund services provided	-	-
Payment to suppliers	(5,320,924)	(1,430,757)
Payment to employees	(649,925)	(718,560)
Operating contribution	160	-
Net cash flows from operating activities	747,509	1,878,390
Cash flows from noncapital financing activities:		
Intergovernmental revenue	-	-
Transfers in	80,996	-
Transfers out	(338,500)	-
Net cash flows from noncapital financing activities	(257,504)	-
Cash flows from capital and related financing activities:		
Acquisition of capital assets	(88,017)	(2,488,464)
Proceeds from sale of capital assets	-	-
Proceeds from issuance of interfund loan	-	3,285,970
Capital grants and contributions	-	-
Principal received on special assessments	-	-
Insurance reimbursement	-	-
Principal paid on revenue bonds	-	(670,000)
Interest and paying agent fees on revenue bonds	-	(272,050)
Net cash flows from capital and related financing activities	(88,017)	(144,544)
Cash flows from investing activities:		
Investment income	21,313	87,766
Net increase (decrease) in cash and cash equivalents	423,301	1,821,612
Cash and cash equivalents - January 1	770,273	3,315,137
Cash and cash equivalents - December 31	$1,193,574	$5,136,749
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:		
Operating income (loss)	$568,526	$1,178,178
Adjustments to reconcile operating income (loss) to net cash flows from operating activities:		
Depreciation	34,823	890,608
Operating contribution	160	-
Changes in assets and liabilities:		
Decrease (increase) in receivables	-	(115,542)
Decrease (increase) in prepaid items	-	-
Decrease (increase) in inventories	(24,842)	87,677
Decrease (increase) in deferred outflows of resources	(1,926)	(2,725)
Increase (decrease) in payables	160,989	(159,973)
Increase (decrease) in unearned revenue	9,659	-
Increase (decrease) in deferred inflows of resources	120	167
Total adjustments	178,983	700,212
Net cash provided by operating activities	$747,509	$1,878,390
Noncash investing and financing activities		
Capital contributions	$ -	$ -

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

Exhibit A-8

Business-Type Activities - Enterprise Funds				Governmental Activities -
Sewer	Storm Water	Totals		Internal Service Funds
		2020	2019	
$5,987,952	$1,456,454	$18,190,311	$17,797,550	$ -
-	-	-	-	1,652,851
(5,110,670)	(285,427)	(12,147,778)	(10,655,855)	(451,673)
(378,459)	(531,626)	(2,278,570)	(2,181,690)	(1,419,513)
-	-	160	310	-
498,823	639,401	3,764,123	4,960,315	(218,335)
-	118,410	118,410	260,623	90,228
-	-	80,996	-	-
-	-	(338,500)	(338,500)	-
-	118,410	(139,094)	(77,877)	90,228
(174,753)	(991,464)	(3,742,698)	(3,866,006)	-
-	-	-	3,772	-
-	-	3,285,970	-	
22,800	141,016	163,816	-	-
-	1,497	1,497	728	-
-	-	-	-	21,197
(35,000)	(25,000)	(730,000)	(945,000)	-
(8,526)	(6,412)	(286,988)	(155,763)	-
(195,479)	(880,363)	(1,308,403)	(4,962,269)	21,197
76,751	76,786	262,616	257,520	82,362
380,095	(45,766)	2,579,242	177,689	(24,548)
3,339,697	2,183,509	9,608,616	9,430,927	2,518,331
$3,719,792	$2,137,743	$12,187,858	$9,608,616	$2,493,783
$19,279	$265,889	$2,031,872	$2,254,699	$404,645
285,623	349,959	1,561,013	1,530,412	-
-	-	160	310	-
50,676	(66,631)	(131,497)	238,356	(11,589)
12,300	-	12,300	(7,301)	-
-	-	62,835	77,528	-
(1,442)	(1,990)	(8,083)	(1,845)	2,090,789
132,285	92,030	225,331	869,268	1,524,421
-	-	9,659	(2,076)	-
102	144	533	964	(4,226,601)
479,544	373,512	1,732,251	2,705,616	(622,980)
$498,823	$639,401	$3,764,123	$4,960,315	($218,335)
$22,800	$141,016	$163,816	$0	$ -

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

Exhibit A-9

CITY OF FRIDLEY, MINNESOTA
STATEMENT OF FIDUCIARY NET POSITION - FIDUCIARY FUNDS
December 31, 2020

	2020
Assets:	
Accounts receivables	$4,285
Liabilities:	
Accounts payable	4,285
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, 2020

	2020
Additions:	
Tax collections from other government	$78,114
Total additions	78,114
Deductions:	
Payments of tax to other governments	
Administrative fee	78,114
Total deductions	78,114
Net increase in fiduciary net position	-
Net position - beginning	-
Net position - ending	$ -

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

City of Fridley

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CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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*.

CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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 G*eneral 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 *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.

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.

CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

The *Community Investment Fund* is used to account for capital costs associated with the parks and public utilities maintained by the City.

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.

CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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.

CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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:

	Final Budget	Actual	Amount Over Budget
Nonmajor Funds:			
Solid Waste Abatement Fund	$497,700	$503,809	$6,109

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, 2020 are planned to be eliminated in 2021. 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.

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.

CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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.

CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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.

CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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.

CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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.

CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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 ($63,359,021) difference are as follows:

Bonds payable	$60,135,000
Premium on bonds payable	2,335,572
Accrued interest payable	888,449
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	$63,359,021

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 ($106,368) difference are as follows:

Net book value of capital asset disposals	$ -
Capital outlay	4,412,516
Depreciation expense	(4,518,884)
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	($106,368)

CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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 $419,156 difference are as follows:

Unavailable revenue - general property taxes:	
At December 31, 2019	($180,023)
At December 31, 2020	271,343
Unavailable revenue - special assessments:	
At December 31, 2019	(1,152,895)
At December 31, 2020	1,465,491
Unavailable revenue - miscellaneous	
At December 31, 2019	(34,760)
At December 31, 2020	50,000
Net adjustments to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	$419,156

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 ($3,430,742) difference are as follows:

Principal repayments:	
G.O. improvement bonds	$1,540,000
Amortization of premium on bonds issuance	188,917
Bond Premium	(619,659)
Bond issuance	(4,540,000)
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	($3,430,742)

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

CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

information should be read in conjunction with the City's financial statements for the year ended December 31, 2019, 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 market 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 market 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 statue, 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.

CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

As of December 31, 2020 the City had the following investments and maturities:

			Investment Maturities (in Years)			
Investment Type	Rating	Fair Value	Less Than 1	1-5	6-10	Over 10 Years
Federal Home Loan Bank	AAA	$1,980,543	$200,000	$1,780,543	$ -	$ -
Federal National Mortgage Association	AAA	13,970,900	1,679,220	12,163,835	127,845	-
Federal Home Loan Mortgage Corporation	AAA	8,769,669	350,718	8,418,951	-	-
Local government bonds	Aaa-A1	4,192,563	-	4,192,563	-	-
US Treasury Note	N/A	12,551,563	8,930,078	3,621,485	-	-
Brokered CDs	N/R	748,126	495,064	253,062	-	-
Money market	N/R	1,137,612	1,137,612	-	-	-
Total		$43,350,976	$12,792,692	$30,430,439	$127,845	$ -

Total investments	$43,350,976
Deposits	1,233,299
Petty cash	5,000
Total cash and investments	$44,589,275

As of December 31, 2020 the HRA had the following investments and maturities:

			Investment Maturities (in Years)			
Investment Type	Rating	Fair Value	Less Than 1	1-5	6-10	Over 10 Years
Federal National Mortgage Association	AAA	$600,851	$600,851	$ -	$ -	$ -
Federal Farm Credit Bank	AAA	1,304,905	1,304,905	-	-	-
Federal Home Loan Bank	AAA	200,368	200,368	-	-	-
Local government bonds	Aaa - AAA_3	2,105,009	2,105,009	-	-	-
US Treasury Note	N/A	4,757,948	4,757,948	-	-	-
Money market	N/R	1,072,220	1,072,220	-	-	-
Total		$10,041,301	$10,041,301	$0	$ -	$ -

Total investments	$10,041,301
Deposits	2,034,261
Total cash and investments	$12,075,562

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 that 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.

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The City has the following recurring fair value measurements as of December 31, 2020:

		Fair Value Measurement Using		
Investment Type	12/31/2020	Level 1	Level 2	Level 3
Investments at fair value:				
Federal Home Loan Bank	$1,980,543	$ -	$1,980,543	$ -
Federal National Mortgage Association	13,970,900	-	13,970,900	-
Federal Home Loan Mortgage Corporation	8,769,669	-	8,769,669	-
Local government bonds	4,192,563	-	4,192,563	-
US Treasury	12,551,563	-	12,551,563	-
Brokered CDs	748,126	-	748,126	-
Total/Subtotal	42,213,364	$ -	$42,213,364	$ -
Investments not categorized:				
External investment pool - US Bank Fund	1,038,573			
External investment pool - PFM Bank Fund	70,675			
External investment pool - PMA Bank Fund	28,364			
Total	$43,350,976			

The HRA has the following recurring fair value measurements as of December 31, 2020:

		Fair Value Measurement Using		
Investment Type	12/31/2020	Level 1	Level 2	Level 3
Investments at fair value:				
Federal National Mortgage Association	$600,851	$ -	$600,851	$ -
Local government bonds	2,105,009	-	2,105,009	-
US Treasury Notes	4,757,948	-	4,757,948	-
Federal Farm Credit Bank	1,304,905	-	1,304,905	-
Federal Home Loan Bank	200,368	-	200,368	-
Total/Subtotal	8,969,081	$ -	$8,969,081	$ -
Investments not categorized:				
Money market	1,072,220			
Total	$10,041,301			

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 Statures 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.

CITY OF FRIDLEY, MINNESOTA
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December 31, 2020

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:

Federal Home Loan Mortgage Corporation	20.23%
US Treasury Note	28.95%
Federal National Mortgage Association	32.23%

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:

Federal National Mortgage Association	6.03%
Federal Farm Credit Bank	13.09%
Various Local Gov't Bonds	21.11%
US Treasury Note	47.71%

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3. Receivables

Significant receivables balances not expected to be collected within one year of December 31, 2020 are as follows:

	Primary Government					
	Major Funds					
	General	Debt Service	Street Improvements	Community Investment	Nonmajor Funds	Total
Special assessments receivable	$158,740	$7,879	$891,339	$32,046	$62,931	$1,152,935
Delinquent property taxes	172,376	44,014	-	-	6,510	222,900
	$331,116	$51,893	$891,339	$32,046	$69,441	$1,375,835

	HRA Component Unit		
	Major Funds		
	General Fund	Revolving Loan	Total
Mortgage receivable	$ -	$1,389,674	$1,389,674
Allowance for uncollectible accounts	-	-	-
Delinquent tax increment	6,476	-	6,476
	$6,476	$1,389,674	$1,396,150

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	$230,384	$201,774	$ -	$432,158
Debt Service	52,886	10,015	-	62,901
Street Improvements	68	1,132,980	-	1,133,048
Community Investment	1,083	40,733	-	41,816
Nonmajor	7,222	79,991	49,998	137,211
Total unavailable revenue	$291,643	$1,465,493	$49,998	$1,807,134

CITY OF FRIDLEY, MINNESOTA
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5. Capital Assets

Capital asset activity for the year ended December 31, 2020 was as follows:

Primary Government	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated:				
Land	$5,365,204	$136,900	$ -	$5,502,104
Construction in progress	709,428	7,608	(673,565)	43,471
Total capital assets, not being depreciated	6,074,632	144,508	(673,565)	5,545,575
Capital assets, being depreciated:				
Buildings and structures	52,902,773	714,729	(40,325)	53,577,177
Machinery and equipment	13,241,923	1,434,816	(247,699)	14,429,040
Improvements	4,495,467	835,441	-	5,330,908
Infrastructure	32,271,227	4,185,299	(355,264)	36,101,262
Total capital assets, being depreciated	102,911,390	7,170,285	(643,288)	109,438,387
Less accumulated depreciation for:				
Buildings and structures	3,940,689	2,072,259	(40,325)	5,972,623
Machinery and equipment	7,695,453	1,146,622	(247,699)	8,594,376
Improvements	1,436,280	222,221	-	1,658,501
Infrastructure	19,538,662	1,077,782	(355,264)	20,261,180
Total accumulated depreciation	32,611,084	4,518,884	(643,288)	36,486,680
Total capital assets being depreciated - net	70,300,306	2,651,401	0	72,951,707
Governmental activities capital assets - net	$76,374,938	$2,795,909	($673,565)	$78,497,282

Primary Government	Beginning Balance	Increases	Decreases	Ending Balance
Business-type activities:				
Capital assets, not being depreciated:				
Land	$535,231	$163,816	$ -	$699,047
Construction in progress	3,237,945	245,525	(3,193,684)	289,786
Total capital assets, not being depreciated	3,773,176	409,341	(3,193,684)	988,833
Capital assets, being depreciated:				
Buildings and structures	5,014,280	3,712,504	-	8,726,784
Machinery and equipment	4,678,849	64,886	-	4,743,735
Infrastructure	43,724,110	2,749,651	(21,829)	46,451,932
Total capital assets, being depreciated	53,417,239	6,527,041	(21,829)	59,922,451
Less accumulated depreciation for:				
Buildings and structures	3,307,805	261,163	-	3,568,968
Machinery and equipment	3,419,233	253,688	-	3,672,921
Infrastructure	25,934,487	1,046,162	(21,829)	26,958,820
Total accumulated depreciation	32,661,525	1,561,013	(21,829)	34,200,709
Total capital assets being depreciated - net	20,755,714	4,966,028	-	25,721,742
Business-type activities capital assets - net	$24,528,890	$5,375,369	($3,193,684)	$26,710,575
Component Unit				
Capital assets, not being depreciated:				
Land	$1,011,755	$ -	$ -	$1,011,755

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Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	$893,326
Public safety	1,188,426
Public works, including depreciation of general infrastructure assets	2,122,327
Community development	11,353
Parks and recreation	303,452
Total depreciation expense - governmental activities	$4,518,884
Business-type activities:	
Liquor	$34,823
Water	890,608
Sewer	285,623
Storm water	349,959
Total depreciation expense - business-type activities	$1,561,013

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.

CITY OF FRIDLEY, MINNESOTA
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As of December 31, 2020, the governmental long-term bonded debt and loans of the financial reporting entity consisted of the following:

Governmental Activities:	
$1,215,000 General Obligation Improvement Bonds, Series 2010C due in varying annual installments of $55,000 - $135,000 through February 1, 2021; interest at 2.00% - 3.00%.	$65,000
$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%	295,000
$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%	45,725,000
$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%	4,540,000
Unamortized premium	2,335,572
Subtotal governmental activities	$62,470,572
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%	1,320,000
$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%	4,135,000
Unamortized premium	120,343
Subtotal business-type activities	5,575,343
Total primary government	$68,045,915

CITY OF FRIDLEY, MINNESOTA
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Annual debt service requirements to maturity for general obligation bonds and loans are as follows:

	Primary Government							
	Governmental Activities						Business-Type Activities	
Year Ending	G.O. Improvement		G.O. Tax Increment		G.O. Equipment Certificates		Revenue Bonds	
December 31,	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2021	$1,295,000	$1,638,637	$630,000	$460,038	$145,000	$3,526	$755,000	$118,038
2022	1,250,000	1,594,112	705,000	426,663	150,000	1,238	770,000	100,763
2023	1,465,000	1,526,238	745,000	390,413	-	-	790,000	82,794
2024	1,535,000	1,451,238	780,000	352,288	-	-	510,000	67,044
2025	1,615,000	1,372,488	820,000	312,288	-	-	525,000	53,525
2026	1,695,000	1,289,738	860,000	270,288	-	-	535,000	39,363
2027	1,780,000	1,211,763	930,000	225,538	-	-	300,000	29,213
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	10,513
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	$45,790,000	$19,756,226	$14,050,000	$3,168,819	$295,000	$4,764	$5,455,000	$544,884

Long-term liability activity for the year ended December 31, 2020, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental activities:					
Bonds payable:					
G.O. improvement bonds	$56,625,000	$4,540,000	($1,325,000)	$59,840,000	$1,925,000
G.O. equipment certificates	510,000	-	(215,000)	295,000	145,000
Total bonds payable	57,135,000	4,540,000	(1,540,000)	60,135,000	2,070,000
Bond issuance premium/discount	1,904,830	619,659	(188,917)	2,335,572	-
Compensated absences	1,107,220	948,311	(940,095)	1,115,436	751,582
Total governmental activities long-term debt	$60,147,050	$6,107,970	($2,669,012)	$63,586,008	$2,821,582
Business-type activities:					
Bonds payable:					
G.O. revenue bonds	$6,185,000	$ -	($730,000)	$5,455,000	$755,000
Bond issuance premium/discount	132,180	-	(11,837)	120,343	-
Total business-type activities long-term debt	$6,317,180	$ -	($741,837)	$5,575,343	$755,000

CITY OF FRIDLEY, MINNESOTA
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Compensated absences are generally liquidated by the Employee Benefits Fund. All long-term bonded indebtedness outstanding at December 31, 2020 is backed by the full faith and credit of the City, including improvement and revenue bond issues. Delinquent assessments receivable at December 31, 2020 totaled $47,371.

Revenues Pledged

		Revenue Pledged					Current Year	
Bond Issue	Use of Proceeds	Type	Percent of total debt service	Debt service as a % of net revenues	Term of Pledge	Remaining Principal	Principal and Interest paid	Pledged Revenue received
2020A	Housing Redevelopment	Tax Increment	100%		2020-2026	$4,540,000	$131,786	$ -
2019A	Housing Redevelopment	Tax Increment	100%		2020-2035	9,510,000	148,581	-
2017A	Building Improvements	Property Taxes	100%		2017-2042	45,725,000	2,857,812	3,028,765
2012A	Capital Equipment	Property Taxes	100%		2013-2022	295,000	150,520	107,210
2010B	Capital Equipment	Property Taxes	100%		2011-2020	-	71,050	50,607
2010C	Street Improvements	Property Taxes and Special Assessments	100%		2011-2021	65,000	138,975	25,217
2016A Water Revenue Bonds	Infrastructure Improvements	Water Customer Net Revenue	100%	15.18%	2016-2031	4,135,000	628,912	4,143,249
2010A Utility Revenue Bonds	Infrastructure Improvements	Water, Sewer and Storm Customer Net Revenue	100%	2.03%	2011-2026	1,320,000	235,925	11,603,610

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.

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. Beginning in 2019, 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. For 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.

2. PEPFF Benefits

Benefits for the 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 2019, 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.

June 30 before the effective date of the increase will receive a reduced prorated increase.

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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. GERF Contributions

Coordinated Plan members were required to contribute 6.5% of their annual covered salary in fiscal year 2020 and the City was required to contribute 7.5% for Coordinated Plan members. The City's contributions to the GERF for the year ended December 31, 2020 were $525,081. The City's contributions were equal to the required contributions as set by state statute.

2. PEPFF Contributions

Police and Fire member's contribution rates increased from 11.3% of pay to 11.8% and employer rates increased from 16.95% to 17.70% on January 1, 2020. The City's contributions to the PEPFF for the year ended December 31, 2020 were $807,829. The City's contributions were equal to the required contributions as set by state statute.

D. Pension Costs

1. GERF Pension Costs

At December 31, 2020, the City reported a liability of $5,671,702 for its proportionate share of GERF's net pension liability. The City's 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 $174,864. The net pension liability was measured as of June 30, 2020, 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 proportion 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, 2019 through June 30, 2020, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.0946% at the end of the measurement period and 0.0919% for the beginning of the period.

City's proportionate share of the net pension liability	$5,671,702
State of Minnesota's proportionate share of the net pension liability associated with the City	174,864
Total	$5,846,566

For the year ended December 31, 2020, the City recognized pension expense of $151,294 for its proportionate share of the GERF's pension expense. In addition, the City recognized an additional $15,219 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of $16 million to the GERF.

CITY OF FRIDLEY, MINNESOTA
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At December 31, 2020, 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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$51,741	$21,459
Changes in actuarial assumptions	-	211,157
Net collective difference between projected and actual investment earnings	93,731	-
Changes in proportion	111,467	179,213
Contributions paid to PERA subsequent to the measurement date	263,172	-
Total	$520,111	$411,829

The $263,172 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, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended December 31,	Pension Expense
2021	($385,238)
2022	(51,670)
2023	144,988
2024	137,030
Thereafter	-
	($154,890)

2. PEPFF Pension Costs

At December 31, 2020, the City reported a liability of $5,329,107 for its proportionate share of the PEPFF's net pension liability. The net pension liability was measured as of June 30, 2020 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, 2019 through June 30, 2020, relative to the total employer contributions received from all of PERA's participating employers. The City's proportionate share was 0.4043% at the end of the measurement period and 0.4147% for the beginning of the period.

The State of Minnesota also contributed $13.5 million to PEPFF during the plan fiscal year ended June 30, 2020. The contribution consisted of $4.5 million in direct state aid that does meet the definition of a special funding situation and $9.0 million in fire state aid that does not

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Police and Fire Fund until full funding is reached or July 1, 2048, whichever is earlier. The $9 million in fire state aid will continue until the fund is 90 percent funded, or until the State Patrol Plan (administered by the Minnesota State Retirement System) is 90 percent funded, whichever occurs later.

As a result, 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 $4.5 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, 2020, the City recognized pension expense of $587,156 for its proportionate share of the Police and Fire Plan's pension expense. In addition, the City recognized an additional $38,622 as pension expense (and grant revenue) for its proportionate share of the State of Minnesota's contribution of $4.5 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 fire state aid. The City also recognized $38,622 for the year ended December 31, 2020 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.

At December 31, 2020, 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:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual economic experience	$234,028	$249,157
Changes in actuarial assumptions	1,178,250	3,262,573
Net collective difference between projected and actual investment earnings	177,546	-
Changes in proportion	637,000	600,107
Contributions paid to PERA subsequent to the measurement date	395,978	
Total	$2,622,802	$4,111,837

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The $395,978 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, 2021. Other amounts reported as deferred outflows and inflows of resources related to pensions will be recognized in pension expense as outflows:

Year Ended December 31,	Pension Expense
2021	($423,728)
2022	(1,479,743)
2023	412,797
2024	200,381
2025	(14,539)
Thereafter	-
	($1,304,832)

The net pension liability will be liquidated by the general, sewer funds, storm and liquor.

E. Actuarial Assumptions

The total pension liability in the June 30, 2020 actuarial valuation was determined using an individual entry-age normal actuarial cost method and the following actuarial assumptions:

Inflation	2.50 percent per year
Active Member Payroll Growth	3.25 percent per year
Investment Rate of Return	7.50 percent

Salary increases were based on a service-related table. Mortality rates for active members, retirees, survivors, and disabilitants for all plans were based on RP 2014 tables for males or females, as appropriate, with slight adjustments to fit PERA's experience. Cost of living benefit increases after retirement for retirees are assumed to be 1.25% per year for GERF and 1.0% per year for PEPFF.

Actuarial assumptions used in the June 30, 2020 valuation were based on the results of actuarial experience studies. 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.

The following changes in actuarial assumptions and plan provisions occurred in 2020:

General Employees Fund
Changes in Actuarial Assumptions:
- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- As recommended in the June 30, 2019 experience study, 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.
- The 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 assumed 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.

Police and Fire Fund
Changes in Actuarial Assumptions

- The mortality projection scale was changed from MP-2018 to MP-2019.

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:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Stock	35.5%	5.10%
Internal Stock	17.5%	5.30%
Bonds (Fixed Income)	20.0%	0.75%
Alernative Assets (Private Markets)	25.0%	5.90%
Cash	2.0%	0.00%
Total	100%	

F. Discount Rate

The discount rate used to measure the total pension liability in 2020 was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members and employers will be made at the rate set in Minnesota statutes. Based on that assumption, 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.

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G. Pension Liability Sensitivity

The following presents the City's proportionate share of the net pension liability for all plans it participates in, 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 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease in Discount Rate (6.5%)	Discount Rate (7.5%)	1% Increase in Discount Rate (8.5%)
City's Proportionate share of the GERF net pension liability	$9,089,772	$5,671,702	$2,852,070
City's Proportionate share of the PEPFF net pension liability	$10,621,677	$5,329,107	$950,432

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.

I. Pension Expense

Pension expense recognized by the City for the year ended December 31, 2020 is as follows

GERF	$151,294
PEPFF	587,156
Total	$738,450

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 2020 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.

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 $176,560 and $166,649 in State Aid to the Association for December 31, 2020 and 2019, respectively. This transaction is recorded as revenue and expenditures in the City's financial statements.

During December 31, 2020 and as of December 31, 2020, 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.

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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 2020, 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.

C. Participants

As of the January 1, 2019 actuarial valuation date, participants of the plan consisted of:

Active employees	138
Inactive employees or beneficiaries currently receiving benefits	6
Total	144

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D. Total OPEB Liability and Changes in Total OPEB Liability

The City's total OPEB liability of $1,598,105 was measured as of January 1, 2020 and was determined by an actuarial valuation as of January 1, 2019. Changes in the total OPEB liability during 2020 were:

Balance - beginning of year	$1,403,278
Changes for the year:	
Service cost	29,976
Interest cost	53,743
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions	149,391
Benefit payments	(38,283)
Net changes	194,827
Balance - end of year	$1,598,105

There were no plan changes since the measurement date of January 1, 2019.

E. Actuarial Assumptions and Other Inputs

The total OPEB liability in the January 1, 2019 actuarial valuation, as updated to the measurement date of January 1, 2020 was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	2.50%
Salary increases	3.00%
Discount rate	2.90%
20-year muncipal bond yield	3.80%
Healthcare cost trend rates	6.5% in 2019 decreasing to 5.00% over 6 years.
Retirees' share of benefit-related costs	100%

Since the plan is funded on a pay-as-you-go basis, both the discount rate and the investment rate of return was based on published rate information for 20-year high quality, tax exempt, general obligation municipal bonds as of the measurement date.

Mortality rates were based on the RP-2014 Mortality tables (Blue Collar for Public Safety, White Collar for others) with MP-2018 generational improvement scale.

The actuarial assumptions (retirement withdrawal) used in the January 1, 2019 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.

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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 were changed to better anticipate short term and long term medical increases.
- The mortality tables were updated from the RP-2014 White Collar Mortality Tables with MP-2016 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel) to the RP-2014 White Collar Mortality Tables with MP-2018 Generational Improvement Scale (with Blue Collar adjustment for Police and Fire Personnel).
- The retirement and withdrawal tables for Police and Fire Personnel were updated.
- The discount rate was changed from 3.80% to 2.90%.

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 (1.90%) or 1% higher (3.90%) than the current discount rate:

	1% Decrease (1.90%)	Discount Rate (2.90%)	1% Increase (3.90%)
Total OPEB liability	$1,795,973	$1,598,105	$1,428,276

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 (5.25% decreasing to 4.00% over 6 years) or 1% higher (7.25% decreasing to 6.00% over 6 years) than the current healthcare cost trend rates:

	1% Decrease (5.25% decreasing to 4.00%)	Healthcare Cost Trend Rates (6.25% decreasing to 5.00%)	1% Increase (7.25% decreasing to 6.00%)
Total OPEB liability	$1,407,669	$1,598,105	$1,820,987

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H. OPEB Expense and Deferred Outflows and Inflows of Resources Related To OPEB

For the year ended December 31, 2020, the City recognized $137,917 of OPEB expense. At December 31, 2020, 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	$258,916	$ -
Changes in actuarial assumptions	130,717	45,771
Contributions subsequent to the measurement date	46,423	-
Total	$436,056	$45,771

$46,423 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, 2020. 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
2021	$54,198
2022	54,198
2023	54,198
2024	54,198
2025	54,198
Thereafter	72,872

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	$25,334	$ -
Community Investment (1)	3,285,970	
Water (1)	-	3,285,970
Nonmajor Governmental Funds:		
Police Activity	-	25,334
Total	$3,311,304	$3,311,304

(1) Interfund loan from Community Investment Fund to Water Fund to support capital costs related to the Locke Park Water Treatment Improvement Project

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Interfund receivables and payables of the HRA component unit at December 31, 2020 are as follows:

	Interfund Receivables	Interfund Payables
Due From/Due To:		
General Fund	$8,822,785	$ -
Capital Projects Funds:		
Lake Pointe	-	-
Gateway East	-	241,653
Gateway West	-	270,109
Gateway Northeast	-	3,270,928
BAE Hazardous Sub District	-	2,839,093
Northern Stacks VIII	-	32,187
Holly Center	-	2,961
Locke Point Park	-	2,165,854
Total	$8,822,785	$8,822,785

The above balances are not expected to be eliminated within one year of December 31, 2020.

Interfund Transfers:

	Transfer In	Transfer Out
Governmental Funds:		
Major Funds:		
General Fund (1) (2)	$2,249,000	$ -
Street Improvements (2)	-	98,200
Community Investment (3)	-	100,000
Nonmajor Funds (4) (5)	378,312	2,171,608
Total governmental funds	2,627,312	2,369,808
Proprietary Funds:		
Liquor	80,996	338,500
Total proprietary funds	80,996	338,500
Total	$2,708,308	$2,708,308

(1) Transfer in of $2,062,300 of Coronavirus Relief monies; $88,500 from Liquor fund to finance General fur
(2) Transfer of $98,200 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 ($75,000)
(5) Transfers out of $2,171,608 Coronavirus Relief monies

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.

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12. Fund Balance

A. CLASSIFICATIONS

At December 31, 2020, a summary of the governmental fund balance classifications are as follows:

	General Fund	Debt Service	Street Improvements	Community Investment	TIF 20 Note Payoff	Other Governmental	Total City	Component Unit
Nonspendable:								
Inventory	$65,779	$ -	$ -	$ -	$ -	$ -	$65,779	$ -
Mortgage loan receivable	-	-	-	-	-	-	-	1,389,674
Total nonspendable	65,779	-	-	-	-	-	65,779	1,389,674
Restricted for:								
Donations	24,513	-	-	-	-	2,218	26,731	-
Debt service	-	3,434,598	-	-	8,478	-	3,443,076	-
Tax increment	-	-	-	-	-	-	-	2,352,805
Police forfeitures	-	-	-	-	-	67,217	67,217	-
Cable television equipment	-	-	-	-	-	54,202	54,202	-
Unspent bond proceeds	-	-	-	-	-	-	-	-
Total restricted	24,513	3,434,598	-	-	8,478	123,637	3,591,226	2,352,805
Committed to:								
Cable television programming	-	-	-	-	-	1,176,556	1,176,556	-
Recycling programs	-	-	-	-	-	89,289	89,289	-
Nature Center activities	-	-	-	-	-	200,143	200,143	-
Community investment	-	-	-	9,074,953	-	-	9,074,953	-
Police activity	-	-	-	-	-	16,485	16,485	-
Capital equipment	-	-	-	-	-	977,377	977,377	-
Emergency reserves	-	-	-	-	-	15,628	15,628	-
Housing loan program	-	-	-	-	-	-	-	1,771,854
Total committed	-	-	-	9,074,953	-	2,475,478	11,550,431	1,771,854
Assigned to:								
Capital improvements	-	-	2,255,127	-	-	4,107,071	6,362,198	-
Total assigned	-	-	2,255,127	-	-	4,107,071	6,362,198	-
Unassigned	13,603,533	-	-	-	-	(567)	13,602,966	7,978,296
Total	$13,693,825	$3,434,598	$2,255,127	$9,074,953	$8,478	$6,705,619	$35,172,600	$13,492,629

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, 2020, the unassigned fund balance of the General Fund was $13,603,533, compared to its targeted unassigned fund balance of between $6,497,502 and $9,282,145.

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13. Tax Increment Districts

The HRA is the administering authority for the following Tax Increment Districts:

Year Established	District	District Name	Tax Capacity Values Current	Tax Capacity Values Original	Tax Capacity Values Captured	Fiscal Disparity Adjustments	Retained By Authority
1985	6	Lake Pointe	$851,966	$326,940	$525,026	$ -	$525,026
1992	12	McGlynn's	-	-	-	-	-
1995	13	Satellite Lane Apartments	44,792	1,403	43,389	-	43,389
2000	17	Gateway East	46,334	3,291	43,043	-	43,043
2007	18	Gateway West	44,261	4,693	39,568	-	39,568
2007	19	Main Street	215,236	45,628	169,608	-	169,608
2013	20	TIF 20 HSS 20A	2,244,603	-	2,244,603	-	2,244,603
2009	21	Gateway Northeast	418,027	28,419	389,608	-	389,608
2013	22	Northstar Transit Station	818,512	483,950	334,562	-	334,562
2017	23	Locke Point Park	25,571	13,808	11,763	-	11,763
2018	24	Northern Stacks VIII	110,032	115,566	-	-	-
1995	HR1/S5	Housing Replacement	-	-	-	-	-
1995	HR1/T7	Housing Replacement	2,592	384	2,208	-	2,208
2017	HR1/V5	Housing Replacement	2,222	208	2,014	-	2,014
1995	HR1/V6	Housing Replacement	5,074	316	4,758	-	4,758
1995	HR1/V9	Housing Replacement	2,421	286	2,135	-	2,135
1995	HR1/W1	Housing Replacement	2,105	357	1,748	-	1,748
1995	HR1/W2	Housing Replacement	2,026	286	1,740	-	1,740
1995	HR1/W6	Housing Replacement	7,698	516	7,182	-	7,182
1995	HR1/W7	Housing Replacement	2,865	170	2,695	-	2,695
1995	HR1/X8	Housing Replacement	5,660	637	5,023	-	5,023
2017	HR1/X9	Housing Replacement	2,978	164	2,814	-	2,814
1995	HR1/Y1	Housing Replacement	2,599	335	2,264	-	2,264
1995	HR1/Y2	Housing Replacement	2,602	302	2,300	-	2,300
2017	HR1/Y5	Housing Replacement	2,826	251	2,575	-	2,575
2015	HR1/Y4	Housing Replacement	2,776	328	3,104	-	3,104
2020	HR1/AA5	Housing Replacement	1,735	491	2,226	-	2,226
2020	HR1/AA7	Housing Replacement	1,856	498	2,354	-	2,354
		Totals	$4,869,369	$1,029,227	$3,848,310	$ -	$3,848,310

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.

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, 2020, the Self Insurance Fund has accumulated equity in the amount of $953,380 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, 2020.

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.

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

CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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 $506,815. At December 31, 2020, 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 $131,558 At December 31, 2020, 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, 2019 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, 2020, the principal amount outstanding on the note was $15,775,000. The outstanding balance was paid in 2020.

CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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, 2019 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. There were no current year abatement (TIF note payments). At December 31, 2020, the principal amount outstanding on the note was $653,172.

F. Construction Commitments

At December 31, 2020, the City had construction project contracts in progress. The commitments related to the remaining contract balances amounted to $1,005,190.

15. Leases

A. Lease Expense

The City leases space for one of its liquor stores. Total costs for this lease was $238,421 for the year ended December 31, 2020. The future minimum lease payments for this lease are as follows:

Year Ending December 31,	Amount
2021	$ 145,841
2022	145,841
2023	121,534

CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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, 2020, totaled $413,771. Terms of each lease are as follows:

Lessee / Location	Annual Lease Adjustment Factor*	Next (passive) Renewal Date	Renewal Term Duration	Final Lease Date
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, 2020, there are four series outstanding issued after July 1, 1995 with an aggregate principal amount payable of $45,167,365. 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.

CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

17. Deficit Fund Balances

At December 31, 2020, individual funds with a deficit fund balance are as follows:

Primary government:	
Internal Service Fund:	
Employee Benefits	$ (11,488,053)
Capital Project Fund:	
Special Assessment Construction	(567)
Component unit:	
Gateway NorthEast	$ (3,238,375)
BAE Hazardous Sub District	(2,836,443)
Locke Point Park	(2,184,495)
Gateway East	(203,794)
Lake Pointe	(241,254)
Gateway West	(259,079)
Main Street	(2,541)
Northern Stacks VIII	(32,187)
Holly Center	(6,815)

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, 2020 is $3,251,184. 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. 89 *Accounting for Interest Cost Incurred before the End of a Construction Period.* The provisions of this Statement are effective for reporting periods beginning after December 15, 2020.

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.

CITY OF FRIDLEY, MINNESOTA
NOTES TO FINANCIAL STATEMENTS
December 31, 2020

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.

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, 2021 the date the financial statements were available to be issued.

Subsequent to year-end, the HRA entered into two TIF Notes of Fridley Market Rate Apartments at Northstar in the amount of $2,845,250 dated March 3, 2021 and Fridley Senior Apartments at Northstar in the amount of $3,204,650 dated May 7, 2021. Additionally, the City anticipates receiving funding from the Fiscal Recovery Fund, American Rescue Plan, of approximately $3,100,000 over the next two years. The total amount of funds is not final and restrictions on use is not available at this time.

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REQUIRED SUPPLEMENTARY INFORMATION

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For The Year Ended December 31, 2020
With Comparative Actual Amounts For The Year Ended December 31, 2019

	2020				
	Budgeted Amounts		Actual	Variance with Final Budget - Positive	2019 Actual
	Original	Final	Amounts	(Negative)	Amounts
Revenues:					
Taxes and special assessments:					
Current ad valorem taxes	$12,458,025	$12,458,025	$12,396,841	($61,184)	$11,679,314
Delinquent ad valorem taxes-net of abatements	(31,600)	(31,600)	77,318	108,918	(6,214)
Penalties and interest	12,700	12,700	2,726	(9,974)	9,793
Special assessments	19,100	19,100	33,263	14,163	16,357
Total taxes and special assessments	12,458,225	12,458,225	12,510,148	51,923	11,699,250
Licenses and permits:					
Licenses:					
Rental	165,000	165,000	172,044	7,044	167,214
Business	84,200	84,200	64,208	(19,992)	80,160
All other	31,700	31,700	38,535	6,835	37,510
Permits	755,400	755,400	1,027,184	271,784	952,848
Total licenses and permits	1,036,300	1,036,300	1,301,971	265,671	1,237,732
Intergovernmental revenue:					
Federal grants	40,000	40,000	183,318	143,318	102,586
State maintenance aid	387,600	387,600	455,586	67,986	419,704
Local grants	805,700	805,700	795,186	(10,514)	986,097
Other state grants	4,900	4,900	7,858	2,958	24,086
Police and fire pension	524,000	524,000	606,875	82,875	618,629
Total intergovernmental revenue	1,762,200	1,762,200	2,048,823	286,623	2,151,102
Charges for services:					
General government	1,137,800	1,137,800	1,136,776	(1,024)	1,043,742
Public safety	402,800	402,800	404,873	2,073	438,357
Public works	366,200	366,200	415,207	49,007	376,397
Community development	54,000	54,000	58,998	4,998	73,249
Recreation	176,400	176,400	22,097	(154,303)	152,751
Total charges for services	2,137,200	2,137,200	2,037,951	(99,249)	2,084,496
Fines and forfeits	166,800	166,800	116,184	(50,616)	152,274
Investment income:					
Interest and dividends	74,500	74,500	214,873	140,373	169,126
Net change in the fair market value of investments	-	-	85,211	85,211	84,085
Total investment income	74,500	74,500	300,084	225,584	253,211
Miscellaneous revenue:					
Insurance and other reimbursements	54,185	54,185	58,659	4,474	73,339
Gambling tax	52,000	52,000	30,645	(21,355)	66,391
Donations	16,200	16,200	9,862	(6,338)	22,578
Miscellaneous	18,600	18,600	12,910	(5,690)	54,199
Total miscellaneous revenue	140,985	140,985	112,076	(28,909)	216,507
Total revenues	17,776,210	17,776,210	18,427,237	651,027	17,794,572

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

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For The Year Ended December 31, 2020
With Comparative Actual Amounts For The Year Ended December 31, 2019

	2020				
	Budgeted Amounts		Actual	Variance with Final Budget - Positive	2019 Actual
	Original	Final	Amounts	(Negative)	Amounts
Expenditures:					
General government:					
City management:					
Mayor and council:					
Current:					
Personal services	$105,400	$105,400	$92,240	$13,160	$93,126
Supplies and other charges	54,590	54,590	49,985	4,605	37,424
Total mayor and council	159,990	159,990	142,225	17,765	130,550
City manager:					
Current:					
Personal services	323,350	323,350	315,153	8,197	287,516
Supplies and other charges	33,870	33,870	27,696	6,174	63,081
Total city manager	357,220	357,220	342,849	14,371	350,597
Legal:					
Current:					
Supplies and other charges	405,600	405,600	374,672	30,928	355,163
Total city management	922,810	922,810	859,746	63,064	836,310
Finance:					
Accounting:					
Current:					
Personal services	599,050	599,050	614,709	(15,659)	577,529
Supplies and other charges	93,900	93,900	85,959	7,941	67,711
Total accounting	692,950	692,950	700,668	(7,718)	645,240
Assessing:					
Current:					
Personal services	235,200	235,200	234,093	1,107	227,501
Supplies and other charges	17,680	17,680	5,737	11,943	14,714
Total assessing	252,880	252,880	239,830	13,050	242,215
ITS:					
Current:					
Personal services	342,900	342,900	341,714	1,186	334,602
Supplies and other charges	242,650	242,650	220,432	22,218	205,293
Total ITS	585,550	585,550	562,146	23,404	539,895
Elections:					
Current:					
Personal services	83,500	83,500	67,715	15,785	-
Supplies and other charges	12,250	12,250	11,732	518	7,385
Total elections	95,750	95,750	79,447	16,303	7,385
City clerk/records:					
Personal services	100,950	100,950	101,649	(699)	100,515
Supplies and other charges	7,400	7,400	11,207	(3,807)	2,368
Total city clerk/records	108,350	108,350	112,856	(4,506)	102,883
Total finance	1,735,480	1,735,480	1,694,947	40,533	1,537,618
Emergency reserves:					
Current:					
Supplies and other charges	89,250	89,250	392,640	(303,390)	-
Nondepartmental:					
Current:					
Personal services	35,000	35,000	-	35,000	-
Supplies and other charges	23,090	23,090	32,600	(9,510)	52,507
Total nondepartmental	58,090	58,090	32,600	25,490	52,507

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

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For The Year Ended December 31, 2020
With Comparative Actual Amounts For The Year Ended December 31, 2019

	2020				
	Budgeted Amounts		Actual	Variance with Final Budget - Positive	2019 Actual
	Original	Final	Amounts	(Negative)	Amounts
Expenditures: (continued)					
General government: (continued)					
Facilities management:					
Current:					
Personal services	$219,000	$219,000	$222,713	($3,713)	$198,662
Supplies and other charges	287,700	287,700	349,906	(62,206)	278,629
Total facilities management	506,700	506,700	572,619	(65,919)	477,291
Marketing and communication:					
Current:					
Personal services	97,300	97,300	98,840	(1,540)	91,195
Supplies and other charges	47,200	47,200	36,519	10,681	-
Total marketing and communication	144,500	144,500	135,359	9,141	91,195
Employee resources:					
Current:					
Personal services	371,900	371,900	361,914	9,986	348,543
Supplies and other charges	53,750	53,750	16,271	37,479	14,031
Total employee resources	425,650	425,650	378,185	47,465	362,574
Total general government	3,882,480	3,882,480	4,066,096	(183,616)	3,357,495
Public safety:					
Police:					
Police protection:					
Current:					
Personal services	6,390,600	6,390,600	6,327,635	62,965	6,052,360
Supplies and other charges	660,960	660,960	580,511	80,449	592,525
Total police protection	7,051,560	7,051,560	6,908,146	143,414	6,644,885
Emergency management:					
Current:					
Supplies and other charges	18,100	18,100	10,723	7,377	15,346
Total police	7,069,660	7,069,660	6,918,869	150,791	6,660,231
Fire:					
Fire protection:					
Current:					
Personal services	1,110,500	1,110,500	1,044,021	66,479	1,036,650
Supplies and other charges	388,200	388,200	413,235	(25,035)	392,361
Total fire protection	1,498,700	1,498,700	1,457,256	41,444	1,429,011
Rental inspections:					
Current:					
Personal services	216,700	216,700	160,564	56,136	221,178
Supplies and other charges	10,680	10,680	3,978	6,702	7,142
Total rental inspections	227,380	227,380	164,542	62,838	228,320
Total public safety	8,795,740	8,795,740	8,540,667	255,073	8,317,562
Public works:					
Engineering:					
Current:					
Personal services	237,000	237,000	283,299	(46,299)	252,946
Supplies and other charges	118,000	118,000	120,258	(2,258)	126,864
Total engineering	355,000	355,000	403,557	(48,557)	379,810
Lighting:					
Current:					
Personal services	28,000	28,000	27,444	556	27,102
Supplies and other charges	230,600	230,600	193,241	37,359	198,363
Total lighting	258,600	258,600	220,685	37,915	225,465

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

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For The Year Ended December 31, 2020
With Comparative Actual Amounts For The Year Ended December 31, 2019

	2020				
	Budgeted Amounts			Variance with Final Budget - Positive (Negative)	2019 Actual Amounts
	Original	Final	Actual Amounts		
Expenditures: (continued)					
Park maintenance:					
Current:					
Personal services	722,200	722,200	649,114	73,086	660,839
Supplies and other charges	240,400	240,400	185,006	55,394	232,878
Total park maintenance	962,600	962,600	834,120	128,480	893,717
Street:					
Current:					
Personal services	817,800	817,800	840,534	(22,734)	800,075
Supplies and other charges	323,600	323,600	299,585	24,015	365,749
Capital outlay	-		-	-	25,659
Total street	1,141,400	1,141,400	1,140,119	1,281	1,191,483
Fleet services:					
Current:					
Personal services	398,050	398,050	390,569	7,481	370,124
Supplies and other charges	121,900	121,900	32,369	89,531	101,047
Total garage	519,950	519,950	422,938	97,012	471,171
Forestry					
Current:					
Supplies and other charges	76,900	76,900	62,386	14,514	67,522
Total forestry	76,900	76,900	62,386	14,514	67,522
Total public works	3,314,450	3,314,450	3,083,805	230,645	3,229,168
Community development:					
Building inspection:					
Current:					
Personal services	$330,800	$330,800	$311,549	$19,251	$299,363
Supplies and other charges	120,120	120,120	91,584	28,536	84,747
Total building inspection	450,920	450,920	403,133	47,787	384,110
Planning:					
Current:					
Personal services	508,700	508,700	432,745	75,955	469,045
Supplies and other charges	156,820	156,820	200,537	(43,717)	154,670
Total planning	665,520	665,520	633,282	32,238	623,715
Total community development	1,116,440	1,116,440	1,036,415	80,025	1,007,825
Parks and recreation:					
Current:					
Personal services	562,700	562,700	447,756	114,944	404,507
Supplies and other charges	291,100	291,100	70,134	220,966	213,328
Total parks and recreation	853,800	853,800	517,890	335,910	617,835
Total expenditures	17,962,910	17,962,910	17,244,873	718,037	16,529,885
Excess (deficiency) of revenues over (under) expenditures	(186,700)	(186,700)	1,182,364	1,369,064	1,264,687
Other financing sources (uses):					
Transfers in	186,700	2,231,700	2,249,000	17,300	186,700
Transfers out	-	-	-	-	(2,333,040)
Total other financing sources	186,700	2,231,700	2,249,000	17,300	(2,146,340)
Net change in fund balance	$ -	$2,045,000	3,431,364	$1,386,364	(881,653)
Fund balance - January 1			10,262,461		11,144,114
Fund balance - December 31			$13,693,825		$10,262,461

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

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGES IN THE TOTAL OPEB LIABILITY AND RELATED RATIOS
For The Year Ended December 31, 2020

	2020	2019	2018
Total OPEB Liabilty:			
Service cost	$ 29,976	$ 24,817	$ 30,073
Interest cost	53,743	36,281	14,035
Addition of disabled police offcers	-	-	659,344
Changes in benefit terms	-	-	-
Differences between expected and actual experience	-	345,222	-
Changes in assumptions	149,391	(61,029)	-
Benefit payments	(38,283)	(32,982)	(15,301)
Net change in total OPEB liability	194,827	312,309	688,151
Total OPEB liability - beginning	1,403,278	1,090,969	402,818
Total OPEB liability - ending	$ 1,598,105	$ 1,403,278	$ 1,090,969
Covered payroll	$10,759,599	$10,446,213	$10,037,870
Total OPEB liabilty as a percentage of covered payroll	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
For The Year Ended December 31, 2020

Measurement Date June 30	Fiscal Year Ending December 31	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
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%

* 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.

See accompanying notes to the required supplementary information.

Exhibit B-4

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PENSION CONTRIBUTIONS* - GENERAL EMPLOYEES RETIREMENT FUND
For The Year Ended December 31, 2020

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%

* 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.

See accompanying notes to the required supplementary information.

Exhibit B-5

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PROPORTIONATE SHARE OF NET PENSION LIABILITY* -
PUBLIC EMPLOYEES POLICE AND FIRE FUND
For The Year Ended December 31, 2020

Measurement Date June 30	Fiscal Year Ending December 31	Proportion (Percentage) of the Net Pension Liability	Proportionate Share (Amount) of the Net Pension Liability (a)	Covered Payroll (b)	Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll (a/b)	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
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%

* 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.

See accompanying notes to the required supplementary information.

Exhibit B-6

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF PENSION CONTRIBUTIONS* - PUBLIC EMPLOYEES POLICE AND FIRE FUND
For The Year Ended December 31, 2020

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%

* 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.

See accompanying notes to the required supplementary information.

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2020

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 3.80% to 2.90%.

C. PENSION INFORMATION

PERA – General Employees Retirement Fund

2020 Changes
Changes in Actuarial Assumptions:
- The price inflation assumption was decreased from 2.50% to 2.25%.
- The payroll growth assumption was decreased from 3.25% to 3.00%.
- As recommended in the June 30, 2019 experience study, 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.
- The 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 assumed 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.

2019 Changes
Changes in Actuarial Assumptions
- The mortality projection scale was changed from MP-2017 to MP-2018

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2020

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

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.

CITY OF FRIDLEY, MINNESOTA
REQUIRED SUPPLEMENTARY INFORMATION
NOTES TO RSI
December 31, 2020

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.
- 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 perfect 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.

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COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

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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.

Exhibit C-1

CITY OF FRIDLEY, MINNESOTA
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
December 31, 2020
With Comparative Totals For December 31, 2019

	Special Revenue	Capital Project	Total Nonmajor Governmental Funds	
			2020	2019
Assets				
Cash and investments	$1,467,796	$5,048,694	$6,516,490	$6,392,060
Receivables:				
Accounts	148,407	-	148,407	132,324
Taxes	16,131	382	16,513	8,663
Special assessments	-	79,991	79,991	73,441
Due from other governments	200,229	6,683	206,912	545,350
Due from component unit	-	475,508	475,508	487,994
Total assets	$1,832,563	$5,611,258	$7,443,821	$7,639,832
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities:				
Accounts payable	$55,698	$282,000	$337,698	$235,871
Deposits payable	200	32,936	33,136	33,938
Contracts payable	-	132,317	132,317	77,918
Due to other governments	43,661	-	43,661	38,659
Due to other funds	25,334	-	25,334	33,722
Salaries payable	29,145	-	29,145	21,473
Total liabilities	154,038	447,253	601,291	441,581
Deferred inflows of resources:				
Unavailable revenue	56,787	80,124	136,911	114,080
Fund balance:				
Restricted	123,637	-	123,637	101,698
Committed	1,498,101	977,377	2,475,478	2,506,571
Assigned	-	4,107,071	4,107,071	4,475,902
Unassigned	-	(567)	(567)	-
Total fund balance	1,621,738	5,083,881	6,705,619	7,084,171
Total liabilities, deferred inflows of resources, and fund balance	$1,832,563	$5,611,258	$7,443,821	$7,639,832

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

Exhibit

CITY OF FRIDLEY, MINNESOTA
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For The Year Ended December 31, 2020
With Comparative Totals For The Year Ended December 31, 2019

	Special Revenue	Capital Project	Total Nonmajor Governmental Funds	
			2020	2019
Revenues:				
Taxes	$411,474	$58,700	$470,174	$443,507
Special assessments	-	48,215	48,215	53,735
Licenses and permits	257,032	-	257,032	263,794
Intergovernmental revenue	2,323,873	1,002,956	3,326,829	1,093,668
Charges for services	754,786	2,550	757,336	874,252
Fines and forfeits	52,972	-	52,972	34,533
Investment income:				
Interest and dividends	42,930	115,497	158,427	131,490
Net change in the fair value of investments	18,140	44,043	62,183	133,890
Contributions and donations	20,579	55,312	75,891	162,444
Miscellaneous	3,528	60,736	64,264	154,643
Total revenues	3,885,314	1,388,009	5,273,323	3,345,956
Expenditures:				
Current:				
General government	837,664	261,354	1,099,018	1,318,632
Public safety	370,358	13,348	383,706	513,943
Parks and recreation	557,105	100,275	657,380	626,516
Capital outlay	-	1,739,904	1,739,904	1,620,577
Total expenditures	1,765,127	2,114,881	3,880,008	4,079,668
Excess (deficiency) of revenues over (under) expenditures	2,120,187	(726,872)	1,393,315	(733,712)
Other financing sources (uses):				
Proceeds from sale of capital assets	-	21,429	21,429	14,724
Transfers in	4,165	374,147	378,312	300,000
Transfers out	(2,171,608)	-	(2,171,608)	(50,000)
Total other financing sources (uses)	(2,167,443)	395,576	(1,771,867)	264,724
Net change in fund balance	(47,256)	(331,296)	(378,552)	(468,988)
Fund balance - January 1	1,668,994	5,415,177	7,084,171	7,553,159
Fund balance - December 31	$1,621,738	$5,083,881	$6,705,619	$7,084,171

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

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NONMAJOR GOVERNMENTAL FUNDS

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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.

Coronavirus Relief Fund - This fund accounts for the federal Coronavirus Relief Fund.

CITY OF FRIDLEY, MINNESOTA
SUBCOMBINING BALANCE SHEET
NONMAJOR SPECIAL REVENUE FUNDS
December 31, 2020
With Comparative Totals For December 31, 2019

Assets	Cable TV	Solid Waste Abatement
Cash and investments	$1,174,945	$980
Receivables:		
Accounts	114,698	33,709
Taxes	-	-
Due from other governments	-	88,057
Total assets	$1,289,643	$122,746
Liabilities, Deferred Inflows of Resources, and Fund Balance		
Liabilities:		
Accounts payable	$1,866	$31,458
Deposits payable	-	-
Due to other governments	-	-
Due to other funds	-	-
Salaries payable	7,021	1,999
Total liabilities	8,887	33,457
Deferred inflows of resources:		
Unavailable revenue	49,998	-
Fund balance:		
Restricted	54,202	-
Committed	1,176,556	89,289
Unassigned	-	-
Total fund balance	1,230,758	89,289
Total liabilities, deferred inflows of resources, and fund balance	$1,289,643	$122,746

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

Drug and Gambling Forfeiture	Police Activity	Springbrook Nature Center	Coronavirus Relief Fund	Totals Nonmajor Special Revenue Funds 2020	2019
$67,731	$ -	$208,512	$15,628	$1,467,796	$1,540,943
-	-	-	-	148,407	132,324
-	-	16,131	-	16,131	8,530
-	90,191	21,981	-	200,229	176,308
$67,731	$90,191	$246,624	$15,628	$1,832,563	$1,858,105
$514	$247	$21,613	$ -	$55,698	$56,085
-	-	200	-	200	1,002
-	43,089	572	-	43,661	36,323
-	25,334	-	-	25,334	33,722
-	5,036	15,089	-	29,145	21,473
514	73,706	37,474	0	154,038	148,605
-	-	6,789	-	56,787	40,506
67,217	-	2,218	-	123,637	101,698
-	16,485	200,143	15,628	1,498,101	1,567,296
-	-	-	-	-	-
67,217	16,485	202,361	15,628	1,621,738	1,668,994
$67,731	$90,191	$246,624	$15,628	$1,832,563	$1,858,105

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 SPECIAL REVENUE FUNDS
For The Year Ended December 31, 2020
With Comparative Totals For The Year Ended December 31, 2019

	Cable TV	Solid Waste Abatement
Revenues:		
Taxes	$ -	$ -
Licenses and permits	257,032	-
Intergovernmental revenue	-	131,884
Charges for services	-	366,996
Fines and forfeits	-	-
Investment income:		
Interest and dividends	28,386	770
Net change in the fair value of investments	10,614	290
Contributions and donations	-	-
Miscellaneous	-	1,783
Total revenues	296,032	501,723
Expenditures:		
Current:		
General government	333,855	503,809
Public safety	-	-
Parks and recreation	-	-
Total expenditures	333,855	503,809
Excess (deficiency) of revenues over (under) expenditures	(37,823)	(2,086)
Other financing sources (uses):		
Transfers in	-	-
Transfers out	-	-
Total other financing sources (uses)	-	-
Net change in fund balance	(37,823)	(2,086)
Fund balance - January 1	1,268,581	91,375
Fund balance - December 31	$1,230,758	$89,289

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

Drug and Gambling Forfeiture	Police Activity	Springbrook Nature Center	Coronavirus Relief Fund	Totals Nonmajor Special Revenue Funds 2020	Totals Nonmajor Special Revenue Funds 2019
$ -	$ -	$411,474	$ -	$411,474	$387,594
-	-	-	-	257,032	263,794
-	-	20,381	2,171,608	2,323,873	146,282
-	350,598	37,192	-	754,786	871,752
52,972	-	-	-	52,972	34,533
-	-	3,950	9,824	42,930	29,597
-	-	1,432	5,804	18,140	15,347
-	-	20,579	-	20,579	87,444
-	-	1,745	-	3,528	3,368
52,972	350,598	496,753	2,187,236	3,885,314	1,839,711
-	-	-	-	837,664	1,041,073
23,085	347,273	-	-	370,358	179,463
-	-	557,105	-	557,105	574,390
23,085	347,273	557,105	0	1,765,127	1,794,926
29,887	3,325	(60,352)	2,187,236	2,120,187	44,785
-	-	4,165	-	4,165	-
-	-	-	(2,171,608)	(2,171,608)	(50,000)
-	-	4,165	(2,171,608)	(2,167,443)	(50,000)
29,887	3,325	(56,187)	15,628	(47,256)	(5,215)
37,330	13,160	258,548	-	1,668,994	1,674,209
			-		
$67,217	$16,485	$202,361	$15,628	$1,621,738	$1,668,994

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

City of Fridley

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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.

CITY OF FRIDLEY, MINNESOTA
SUBCOMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
December 31, 2020
With Comparative Totals For December 31, 2019

Assets	Special Assessment Construction Capital Projects	Building Improvements	Park Improvements	Information System Improvement	Capital Equipment	Totals Nonmajor Capital Project Funds 2020	Totals Nonmajor Capital Project Funds 2019
Cash and investments	$4,825	$1,596,551	$1,940,266	$315,237	$1,191,815	$5,048,694	$4,851,117
Receivables:							
Taxes	249	-	133	-	-	382	133
Special assessments	79,991	-	-	-	-	79,991	73,441
Due from other governments	-	-	-	-	6,683	6,683	369,042
Due from component unit	-	475,508	-	-	-	475,508	487,994
Total assets	$85,065	$2,072,059	$1,940,399	$315,237	$1,198,498	$5,611,258	$5,781,727
Liabilities, Deferred Inflows of Resources, and Fund Balance							
Liabilities:							
Accounts payable	$5,641	$35,878	$19,360	$ -	$221,121	$282,000	$179,786
Deposits payable	-	-	32,936	-	-	32,936	32,936
Contracts payable	-	-	132,317	-	-	132,317	77,918
Due to other governments	-	-	-	-	-	-	2,336
Total liabilities	5,641	35,878	184,613	0	221,121	447,253	292,976
Deferred inflows of resources:							
Unavailable revenue	79,991	-	133	-	-	80,124	73,574
Fund balance:							
Committed	-	-	-	-	977,377	977,377	939,275
Assigned	-	2,036,181	1,755,653	315,237	-	4,107,071	4,475,902
Unassigned	(567)	-	-	-	-	(567)	-
Total fund balance	(567)	2,036,181	1,755,653	315,237	977,377	5,083,881	5,415,177
Total liabilities, deferred inflows of resources, and fund balance	$85,065	$2,072,059	$1,940,399	$315,237	$1,198,498	$5,611,258	$5,781,727

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, 2020
With Comparative Totals For The Year Ended December 31, 2019

	Special Assessment Construction Capital Projects	Building Improvements	Park Improvements	Information System Improvement	Capital Equipment	Totals Nonmajor Capital Project Funds 2020	2019
Revenues:							
Taxes	$ -	$ -	$ -	$58,700	$ -	$58,700	$55,913
Special assessments	48,215	-	-	-	-	48,215	53,735
Intergovernmental revenue	-	20,000	-	200,000	782,956	1,002,956	947,386
Charges for services	-	-	-	2,550	-	2,550	2,500
Investment income:							
Interest and dividends	-	38,106	50,355	4,048	22,988	115,497	101,893
Net change in the fair value of investments	(12)	12,962	20,636	652	9,805	44,043	118,543
Contributions and donations	-	-	55,312	-	-	55,312	75,000
Miscellaneous	-	19,520	36,479	-	4,737	60,736	151,275
Total revenues	48,203	90,588	162,782	265,950	820,486	1,388,009	1,506,245
Expenditures:							
Current:							
General government	59,095	2,383	-	198,439	1,437	261,354	277,559
Public safety	-	-	-	-	13,348	13,348	334,480
Parks and recreation	-	-	83,919	-	16,356	100,275	52,126
Capital outlay	-	211,910	515,034	75,613	937,347	1,739,904	1,620,577
Total expenditures	59,095	214,293	598,953	274,052	968,488	2,114,881	2,284,742
Excess (deficiency) of revenues over (under) expenditures	(10,892)	(123,705)	(436,171)	(8,102)	(148,002)	(726,872)	(778,497)
Other financing sources (uses):							
Proceeds from sale of capital assets	-	-	-	-	21,429	21,429	14,724
Transfers in	-	-	175,000	24,147	175,000	374,147	300,000
Total other financing sources (uses)	-	-	175,000	24,147	196,429	395,576	314,724
Net change in fund balance	(10,892)	(123,705)	(261,171)	16,045	48,427	(331,296)	(463,773)
Fund balance - January 1	10,325	2,159,886	2,016,824	299,192	928,950	5,415,177	5,878,950
Fund balance - December 31	($567)	$2,036,181	$1,755,653	$315,237	$977,377	$5,083,881	$5,415,177

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

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INDIVIDUAL BUDGET TO ACTUAL STATEMENTS
SPECIAL REVENUE FUNDS

Exhibit B-1

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, 2020
With Comparative Actual Amounts The Year Ended December 31, 2019

	2020			2019
	Budgeted Amounts		Actual	Actual
	Original	Final	Amounts	Amounts
Revenues:				
Licenses - franchise fee	$264,000	$264,000	$257,032	$263,794
Investment income:				
Interest and dividends	14,700	14,700	28,386	24,934
Net change in the fair value of investments	-	-	10,614	13,639
Miscellaneous	700	700	-	-
Total revenues	279,400	279,400	296,032	302,367
Expenditures:				
Current:				
General government:				
Personal services	193,100	193,100	195,193	184,556
Supplies and other charges	167,680	167,680	138,662	154,433
Total expenditures	360,780	360,780	333,855	338,989
Excess (deficiency) of revenues over (under) expenditures	($81,380)	($81,380)	(37,823)	(36,622)
Fund balance - January 1			1,268,581	1,305,203
Fund balance - December 31			$1,230,758	$1,268,581

Exhibit B-2

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, 2020
With Comparative Actual Amounts The Year Ended December 31, 2019

	2020			2019
	Budgeted Amounts		Actual	Actual
	Original	Final	Amounts	Amounts
Revenues:				
Intergovernmental revenue:				
State	$126,970	$126,970	$131,884	$131,787
Charges for services	369,400	369,400	366,996	340,802
Investment income:				
Interest and dividends	-	-	770	1,012
Net change in the fair value of investments	-	-	290	-
Miscellaneous	3,500	3,500	1,783	721
Total revenues	499,870	499,870	501,723	474,322
Expenditures:				
Current:				
General government:				
Personal services	54,700	54,700	49,310	48,550
Supplies and other charges	443,000	443,000	454,499	424,752
Total expenditures	497,700	497,700	503,809	473,302
Excess (deficiency) of revenues over (under) expenditures	$2,170	$2,170	(2,086)	1,020
Fund balance - January 1			91,375	90,355
Fund balance - December 31			$89,289	$91,375

Exhibit

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, 2020
With Comparative Actual Amounts The Year Ended December 31, 2019

	2020			2019
	Budgeted Amounts		Actual	Actual
	Original	Final	Amounts	Amounts
Revenues:				
Charges for services	$481,500	$481,500	$350,598	$366,613
Expenditures:				
Public safety:				
Personal services	140,100	140,100	140,928	134,342
Supplies and other charges	342,200	342,200	206,345	228,782
Total expenditures	482,300	482,300	347,273	363,124
Excess (deficiency) of revenues over (under) expenditures	($800)	($800)	$3,325	$3,489
Fund balance - January 1			13,160	9,671
Fund balance - December 31			$16,485	$13,160

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, 2020
With Comparative Actual Amounts The Year Ended December 31, 2019

	2020			2019
	Budgeted Amounts		Actual	Actual
	Original	Final	Amounts	Amounts
Revenues:				
Taxes	$412,107	$412,107	$411,474	$387,594
Intergovernmental revenue	-	-	20,381	14,495
Charges for service	151,400	151,400	37,192	164,337
Investment income:				
Interest and dividends	1,000	1,000	3,950	3,651
Net change in the fair value of investments	-	-	1,432	1,708
Contributions and donations	65,000	65,000	20,579	87,444
Miscellaneous	3,500	3,500	1,745	2,647
Total revenues	633,007	633,007	496,753	661,876
Expenditures:				
Current:				
Parks, recreation and naturalist				
Personal services	468,100	468,100	432,422	438,615
Supplies and other charges	152,720	152,720	124,683	135,775
Total expenditures	620,820	620,820	557,105	574,390
Excess (deficiency) of revenues over (under) expenditures	12,187	12,187	(60,352)	87,486
Other financing sources:				
Transfers in	-	-	4,165	-
Transfers out	-	-	-	(50,000)
Total other financing sources (uses)	-	-	4,165	(50,000)
Net change in fund balance	$12,187	$12,187	(56,187)	37,486
Fund balance - January 1			258,548	221,062
Fund balance - December 31			$202,361	$258,548

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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, 2020

	Employee Benefits	Self Insurance	Totals
Assets:			
Cash and investments	$1,541,461	$952,322	$2,493,783
Accounts receivable	-	11,589	11,589
Total assets	$1,541,461	$963,911	$2,505,372
Deferred outflows of resources:			
Pension related	3,723,095	-	3,723,095
Liabilities:			
Current liabilities:			
Accounts payable	503	10,531	11,034
Payroll deductions payable	112,194	-	112,194
Compensated absences payable - current portion	751,582	-	751,582
Total current liabilities	864,279	10,531	874,810
Noncurrent liabilities:			
Compensated absences payable - long-term portion	363,854	-	363,854
Net pension liability	11,000,809	-	11,000,809
Total liabilities	12,228,942	10,531	12,239,473
Deferred inflows of resources:			
Pension related	4,523,667	-	4,523,667
Net position:			
Unrestricted	(11,488,053)	953,380	(10,534,673)
Total net position	($11,488,053)	$953,380	($10,534,673)

Exhibit E-2

CITY OF FRIDLEY, MINNESOTA
COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2020

	Employee Benefits	Self Insurance	Totals
Operating revenues:			
Charges for services	$1,346,060	$318,380	$1,664,440
Operating expenses:			
Personal services	801,135	-	801,135
Supplies and other charges	4,142	454,518	458,660
Total operating expenses	805,277	454,518	1,259,795
Operating income (loss)	540,783	(136,138)	404,645
Nonoperating revenues:			
Investment income:			
Interest and dividends	35,142	23,975	59,117
Net change in the fair value of investments	13,987	9,258	23,245
Intergovernmental	90,228	-	90,228
Insurance reimbursement	-	21,197	21,197
Total nonoperating revenues	139,357	54,430	193,787
Change in net position	680,140	(81,708)	598,432
Net position - January 1	(12,168,193)	1,035,088	(11,133,105)
Net position - December 31	($11,488,053)	$953,380	($10,534,673)

CITY OF FRIDLEY, MINNESOTA
COMBINING STATEMENT OF CASH FLOWS
INTERNAL SERVICE FUNDS
For The Year Ended December 31, 2020

	Employee Benefits	Self Insurance	Totals
Cash flows from operating activities:			
Receipts from interfund services provided	$1,346,060	$306,791	$1,652,851
Payment to suppliers	(4,049)	(447,624)	(451,673)
Payment to employees	(1,419,513)	-	(1,419,513)
Net cash flows from operating activities	(77,502)	(140,833)	(218,335)
Cash flows from noncapital financing activities:			
Intergovernmental revenue	90,228	-	90,228
Cash flows from capital and related financing activities:			
Insurance reimbursement	-	21,197	21,197
Cash flows from investing activities:			
Investment income	49,129	33,233	82,362
Net increase (decrease) in cash and cash equivalents	61,855	(86,403)	(24,548)
Cash and cash equivalents - January 1	1,479,606	1,038,725	2,518,331
Cash and cash equivalents - December 31	$1,541,461	$952,322	$2,493,783
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:			
Operating income (loss)	$540,783	($136,138)	$404,645
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	2,090,789	-	2,090,789
Increase (decrease) in payables	1,517,527	6,894	1,524,421
Increase (decrease) in deferred inflows of resources	(4,226,601)	-	(4,226,601)
Total adjustments	(618,285)	(4,695)	(622,980)
Net cash provided by operating activities	($77,502)	($140,833)	($218,335)

HOUSING AND REDEVELOPMENT AUTHORITY
COMPONENT UNIT

CITY OF FRIDLEY, MINNESOTA
BALANCE SHEET - GOVERNMENTAL FUNDS
HOUSING AND REDEVELOPMENT AUTHORITY
December 31, 2020
With Comparative Totals For December 31, 2019

	General	Housing Loan	Gateway Northeast
Assets			
Cash and investments	$8,036,089	$1,790,889	$32,553
Receivables:			
Accounts	56,307	-	-
Note	1,000,000	-	-
Taxes	18,275	-	-
Mortgage:			
Deferred	-	1,389,674	-
Allowance for uncollectible accounts	-	-	-
Interest	18,773	-	-
Due from other governments	-	-	-
Due from other funds	8,822,785	-	-
Prepaid items	-	-	-
Land held for resale	214,470	-	-
Total assets	$18,166,699	$3,180,563	$32,553
Liabilities, Deferred Inflows of Resources, and Fund Balance			
Liabilities:			
Accounts payable	$29,472	$19,035	$ -
Contracts payable	-	-	-
Due to primary government	530,597	-	-
Due to other governments	-	-	-
Due to other funds	-	-	3,270,928
Total liabilities	560,069	19,035	3,270,928
Deferred inflows of resources:			
Unavailable revenue	623,440	-	-
Fund balance (deficit):			
Nonspendable	-	1,389,674	-
Restricted	-	-	-
Committed	-	1,771,854	-
Unassigned	16,983,190	-	(3,238,375)
Total fund balance (deficit)	16,983,190	3,161,528	(3,238,375)
Total liabilities, deferred inflows of resources, and fund balance	$18,166,699	$3,180,563	$32,553

BAE Northern Stacks	BAE Hazardous Sub District	Locke Point Park	Other Governmental Funds	Intra - Activity Eliminations	Totals Governmental Funds 2020	Totals Governmental Funds 2019
$480,007	$26,113	$ -	$1,709,911	$ -	$12,075,562	$9,314,933
-	-	15,981	-	-	72,288	104,431
-		-	-	-	1,000,000	-
329,799	-	118	2,261	-	350,453	19,760
-	-	-	-	-	1,389,674	1,473,007
-	-	-	-	-	-	(4,413)
-	-	-	-	-	18,773	21,897
-	-	-	-	-	-	5,122
-	-	-	-	(8,822,785)	-	-
-	-	-	-	-	-	655
-	-	-	78,660	-	293,130	759,595
$809,806	$26,113	$16,099	$1,790,832	($8,822,785)	$15,199,880	$11,694,987
$ -	$ -	$34,651	$361,486	$ -	$444,644	$435,487
-	-	-	-	-	-	11,302
-	-	-	-	-	530,597	818,653
-	23,463	-	-	-	23,463	9,234
-	2,839,093	2,165,854	546,910	(8,822,785)	-	-
0	2,862,556	2,200,505	908,396	(8,822,785)	998,704	1,274,676
5,317	-	-	79,790	-	708,547	775,029
-	-	-	-	-	1,389,674	1,469,249
804,489	-	-	1,548,316	-	2,352,805	1,789,857
-	-	-	-	-	1,771,854	1,659,352
-	(2,836,443)	(2,184,406)	(745,670)	-	7,978,296	4,726,824
804,489	(2,836,443)	(2,184,406)	802,646	-	13,492,629	9,645,282
$809,806	$26,113	$16,099	$1,790,832	($8,822,785)	$15,199,880	$11,694,987

	2020	2019
Fund balance reported above	$13,492,629	$9,645,282
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	708,547	775,029
Other post employment benefits are not due and payable in the current period and, therefore, are not reported in the funds.	(2,132)	(2,239)
Net position of governmental activities	$15,210,799	$11,429,827

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, 2020
With Comparative Totals For The Year Ended December 31, 2019

	General	Housing Loan	Gateway Northeast
Revenues:			
Tax increment	$ -	$ -	$508,333
Property taxes	527,366	-	-
Investment income:			
Interest and dividends	41,309	12,744	1,183
Net change in the fair value of investments	22,722	7,469	699
Mortgage interest earnings	-	40,057	-
Interfund loan interest earnings	267,094	-	-
Rental	-	-	-
Intergovernmental	14,769	-	-
Payments from primary government	-	-	-
Sale of real estate	2,174,528	-	-
Miscellaneous	400,502	-	-
Total revenues	3,448,290	60,270	510,215
Expenditures:			
Personal services	172,512	-	-
Supplies and other charges	449,752	26,688	52,687
Developer assistance	14,769	-	-
Interest expense	19,520	-	143,113
Payments to primary government	-	-	-
Capital outlay	-	-	-
Total expenditures	656,553	26,688	195,800
Net change in fund balance	2,791,737	33,582	314,415
Fund balance (deficit) - January 1	14,191,453	3,127,946	(3,552,790)
Fund balance (deficit) - December 31	$16,983,190	$3,161,528	($3,238,375)

BAE Northern Stacks	BAE Hazardous Sub District	Locke Point Park	Other Governmental Funds	Intra-Activity Eliminations	Totals Governmental Funds 2020	Totals Governmental Funds 2019
$2,114,091	$301,019	$9,184	$1,326,881	$ -	$4,259,508	$3,770,334
-	-	-	-	-	527,366	466,305
-	557	-	8,687	-	64,480	117,634
-	333	-	5,100	-	36,323	43,509
-	-	-	-	-	40,057	49,336
-	-	-	-	-	267,094	276,734
-	-	-	-	-	-	4,000
-	-	-	-	-	14,769	844,272
14,962,612	-	-	-	-	14,962,612	-
-	-	-	-	-	2,174,528	1,684,070
-	-	-	-	-	400,502	380,059
17,076,703	301,909	9,184	1,340,668	-	22,747,239	7,636,253
-	-	-	-	-	172,512	162,070
204,279	30,798	63,743	162,405	-	990,352	2,728,692
15,765,892	19,864	-	786,214	-	16,586,739	2,724,630
-	104,462	19,520	-	-	286,615	296,734
863,674	-	-	-	-	863,674	-
-	-	-	-	-	-	187,066
16,833,845	155,124	83,263	948,619	-	18,899,892	6,099,192
242,858	146,785	(74,079)	392,049	-	3,847,347	1,537,061
561,631	(2,983,228)	(2,110,327)	410,597	-	9,645,282	8,108,221
$804,489	($2,836,443)	($2,184,406)	$802,646	$0	$13,492,629	$9,645,282

Amounts reported for governmental activities in the statement of activities (Exhibit A-2) are different because:	2020	2019
Net changes in fund balances - total above	$3,847,347	$1,537,061
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.	107	(2,239)
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	(66,482)	(1,045,363)
Changes in net position of governmental activities (Exhibit A-2)	$3,780,972	$489,459

CITY OF FRIDLEY, MINNESOTA
SUBCOMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECT FUNDS
HOUSING AND REDEVELOPMENT AUTHORITY
December 31, 2020
With Comparative Totals For December 31, 2019

	Gateway East	Lake Pointe	Gateway West	Housing Replacement
Assets				
Cash and investments	$37,859	$12,154	$10,987	$103,366
Taxes receivable	540	-	43	-
Land held for resale	-	-	2,610	76,050
Total assets	$38,399	$12,154	$13,640	$179,416
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities:				
Accounts payable	$ -	$253,408	$ -	$696
Due to primary government	-	-	-	-
Due to other governments	-	-	-	-
Due to other funds	241,653	-	270,109	-
Total liabilities	241,653	253,408	270,109	696
Deferred inflows of resources:				
Unavailable revenue	540	-	2,610	76,050
Fund balance (deficit):				
Restricted	-	-	-	102,670
Unassigned	(203,794)	(241,254)	(259,079)	-
Total fund balance (deficit)	(203,794)	(241,254)	(259,079)	102,670
Total liabilities, deferred inflows of resources, and fund balance	$38,399	$12,154	$13,640	$179,416

McGlynn Bakeries	Satellite Lane Apts.	Main Street	Northstar Transit Station	Northern Stacks VIII	Holly Center	Total Nonmajor Capital Project Funds 2020	2019
$255,962	$351,263	$63,238	$875,082	$ -	$ -	$1,709,911	$1,938,237
-	1,678	-	-	-	-	2,261	4,112
-	-	-	-	-	-	78,660	116,910
$255,962	$352,941	$63,238	$875,082	$0	$0	$1,790,832	$2,059,259
$17,701	$ -	$65,779	$20,048	$ -	$3,854	$361,486	$332,101
-	-	-	-	-	-	-	323,224
-	-	-	-	-	-	-	6,262
-	-	-	-	32,187	2,961	546,910	867,065
17,701	0	65,779	20,048	32,187	6,815	908,396	1,528,652
-	590	-	-	-	-	79,790	120,010
238,261	352,351	-	855,034	-	-	1,548,316	1,228,226
-	-	(2,541)	-	(32,187)	(6,815)	(745,670)	(817,629)
238,261	352,351	(2,541)	855,034	(32,187)	(6,815)	802,646	410,597
$255,962	$352,941	$63,238	$875,082	$0	$0	$1,790,832	$2,059,259

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, 2020
With Comparative Totals For December 31, 2019

	Gateway East	Lake Pointe	Gateway West	Housing Replacement	University / Osborne
Revenues:					
Tax increment	$41,566	$565,163	$36,772	$46,513	$ -
Investment income:					
Interest and dividends	290	673	115	560	-
Net change in the fair value of investments	171	394	68	328	-
Intergovernmental	-	-	-	-	-
Sale of real estate	-	-	-	-	-
Total revenues	42,027	566,230	36,955	47,401	0
Expenditures:					
Supplies and other charges	183	30,324	156	10,419	-
Developer assistance	-	506,816	-	-	87,952
Capital outlay	-	-	-	-	-
Total expenditures	183	537,140	156	10,419	87,952
Net change in fund balance	41,844	29,090	36,799	36,982	(87,952)
Fund balance (deficit) - January 1	(245,638)	(270,344)	(295,878)	65,688	87,952
Fund balance (deficit) - December 31	($203,794)	($241,254)	($259,079)	$102,670	$0

McGlynn Bakeries	Satellite Lane Apts.	Main Street	Northstar Transit Station	Northern Stacks VIII	Holly Center	Totals Nonmajor Capital Project Funds 2020	2019
$ -	$53,647	$146,704	$436,516	$ -	$ -	$1,326,881	$1,350,271
-	2,358	69	4,622	-	-	8,687	17,078
-	1,389	(1)	2,751	-	-	5,100	4,650
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	98,118
0	57,394	146,772	443,889	0	0	1,340,668	1,470,117
(611)	3,598	11,986	79,121	20,414	6,815	162,405	294,474
41,936	-	131,558	-	17,952	-	786,214	978,943
-	-	-	-	-	-	-	187,066
41,325	3,598	143,544	79,121	38,366	6,815	948,619	1,460,483
(41,325)	53,796	3,228	364,768	(38,366)	(6,815)	392,049	9,634
279,586	298,555	(5,769)	490,266	6,179	-	410,597	400,963
$238,261	$352,351	($2,541)	$855,034	($32,187)	($6,815)	$802,646	$410,597

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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, 2020

	Hotel/Motel Tax
Assets:	
Accounts receivables	$4,285
Liabilities:	
Accounts payable	4,285
Net Position:	
Restricted	$ -

CITY OF FRIDLEY, MINNESOTA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
CUSTODIAL FUND
For The Year Ended December 31, 2020

	Hotel/Motel Tax
Additions:	
Tax collections from other government	$78,114
Total additions	78,114
Deductions:	
Payments of tax to other goverments	
Administrative fee	78,114
Total deductions	78,114
Net increase (decrease) in Fiduciary net position	-
Net position - beginning	-
Net position - ending	$ -

City of Fridley

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III. STATISTICAL SECTION (UNAUDITED)

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Statistical Section (Unaudited)

This part of the City of Fridley's statistical comprehensive annual 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.

Contents | **Page**

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year. The City implemented Statement 34 in 2003; the City has chosen to provide information for that year forward. Ultimately, these schedules will contain information for the last ten years.

CITY OF FRIDLEY, MINNESOTA
NET POSITION BY COMPONENT
Last ten fiscal years
(Accrual Basis of Accounting)

	2011	2012	2013	2014
Governmental activities:				
Net investment in capital assets	$14,554,639	$14,139,656	$13,842,497	$14,186,359
Restricted	3,392,382	3,294,952	3,050,204	2,673,982
Unrestricted	23,020,467	24,238,798	24,551,730	25,321,659
Total governmental activities net position	$40,967,488	$41,673,406	$41,444,431	$42,182,000
Business-type activities:				
Net investment in capital assets	$14,342,934	$13,560,980	$12,910,117	$13,053,816
Restricted	-	-	-	-
Unrestricted	7,387,634	8,235,948	8,417,085	8,727,382
Total business-type activities net position	$21,730,568	$21,796,928	$21,327,202	$21,781,198
Primary government:				
Net investment in capital assets	$28,897,573	$27,700,636	$26,752,614	$27,240,175
Restricted	3,392,382	3,294,952	3,050,204	2,673,982
Unrestricted	30,408,101	32,474,746	32,968,815	34,049,041
Total primary government net position	$62,698,056	$63,470,334	$62,771,633	$63,963,198

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

2015	2016	2017	2018	2019	2020
$16,811,842	$23,932,586	$31,006,344	$30,070,173	$27,349,945	$31,075,685
2,233,179	2,204,983	2,739,575	2,977,454	3,047,005	3,662,136
16,052,833	13,175,954	8,889,557	11,049,555	15,961,597	5,783,139
$35,097,854	$39,313,523	$42,635,476	$44,097,182	$46,358,547	$40,520,960
$14,234,711	$13,913,434	$13,897,925	$15,068,876	$18,211,710	$21,135,232
-	-	-	-	-	-
8,058,181	9,567,290	11,077,566	12,674,876	11,837,418	11,052,792
$22,292,892	$23,480,724	$24,975,491	$27,743,752	$30,049,128	$32,188,024
$31,046,553	$37,846,020	$44,904,269	$45,139,049	$45,561,655	$52,210,917
2,233,179	2,204,983	2,739,575	2,977,454	3,047,005	3,662,136
24,111,014	22,743,244	19,967,123	23,724,431	27,799,015	16,835,931
$57,390,746	$62,794,247	$67,610,967	$71,840,934	$76,407,675	$72,708,984

CITY OF FRIDLEY, MINNESOTA
CHANGES IN NET POSITION
Last ten fiscal years
(Accrual basis of accounting)

	2011	2012	2013	2014
Expenses				
Governmental activities:				
General government	$3,321,402	$3,155,983	$3,434,479	$4,092,123
Public safety	6,720,641	6,999,554	7,101,331	7,570,322
Public works	5,023,080	5,420,271	5,928,331	5,959,595
Community development	973,198	880,414	935,716	898,455
Parks and recreation	1,387,133	1,355,571	1,456,841	1,513,135
Interest on long-term debt	263,075	232,318	218,610	179,420
Total governmental activities expenses	17,688,529	18,044,111	19,075,308	20,213,050
Business-type activities:				
Liquor	4,568,282	4,354,909	4,148,447	4,596,316
Water	2,688,846	2,647,176	2,815,588	2,902,419
Sanitary sewer	4,750,467	4,653,434	4,974,525	4,988,587
Storm water	785,861	602,923	587,036	597,915
Total business-type activities expenses	12,793,456	12,258,442	12,525,596	13,085,237
Total primary government expenses	$30,481,985	$30,302,553	$31,600,904	$33,298,287
Program revenues				
Governmental activities:				
Charges for services:				
General government	$1,886,783	$1,979,737	$2,025,108	$2,079,719
Public safety	796,308	862,584	864,435	683,418
Public works	378,142	28,144	99,289	27,312
Community development	570,685	554,129	582,280	798,392
Parks and recreation	325,682	369,899	326,067	327,508
Operating grants and contributions	1,148,315	1,030,887	1,095,724	1,837,860
Capital grants and contributions	1,374,651	1,564,146	1,747,303	1,220,903
Total governmental activities program revenues	6,480,566	6,389,526	6,740,206	6,975,112
Business-type activities:				
Charges for services:				
Liquor	4,893,436	4,705,523	4,308,791	4,786,987
Water	2,418,226	2,773,101	2,788,146	2,913,717
Sanitary sewer	4,245,654	4,549,254	4,572,798	4,754,492
Storm water	457,083	571,707	613,818	732,961
Operating grants and contributions	-	-	50,000	-
Capital grants and contributions	-	-	-	440,627
Total business-type activities program revenues	12,014,399	12,599,585	12,333,553	13,628,784
Total primary government program revenues	$18,494,965	$18,989,111	$19,073,759	$20,603,896

2015	2016	2017	2018	2019	2020
$4,156,904	$4,398,370	$4,298,149	$3,697,097	$5,504,858	$6,003,817
8,048,655	10,313,163	9,129,111	9,274,465	10,035,219	9,946,434
5,127,667	4,975,340	5,112,090	4,699,946	5,677,069	5,304,937
1,107,348	1,126,835	981,433	946,173	973,708	16,037,288
1,353,320	1,440,232	1,720,811	1,835,082	1,565,950	1,459,005
144,064	97,684	2,292,957	1,685,039	1,795,560	2,012,685
19,937,958	22,351,624	23,534,551	22,137,802	25,552,364	40,764,166
4,914,786	5,043,703	5,110,714	5,544,091	5,698,502	6,115,659
3,101,356	3,076,493	3,531,649	3,047,417	2,811,051	3,192,159
5,040,861	5,068,146	5,340,062	5,347,742	5,722,230	5,911,370
785,626	1,030,467	1,085,780	1,071,446	1,208,564	1,243,060
13,842,629	14,218,809	15,068,205	15,010,696	15,440,347	16,462,248
$33,780,587	$36,570,433	$38,602,756	$37,148,498	$40,992,711	$57,226,414
$1,905,021	$2,031,207	$2,021,012	$2,244,912	$2,236,868	$1,490,036
619,630	742,523	798,510	840,976	558,695	2,181,463
53,589	32,522	34,681	53,360	31,841	792,658
1,194,534	1,108,177	895,125	1,206,364	1,502,589	971,674
336,847	333,766	352,245	319,998	317,088	59,289
1,139,385	1,077,559	1,847,380	1,185,939	1,845,628	1,603,520
2,370,009	6,296,532	5,333,480	520,201	1,334,148	6,096,584
7,619,015	11,622,286	11,282,433	6,371,750	7,826,857	13,195,224
5,256,840	5,439,423	5,520,161	6,029,627	6,195,797	6,708,539
2,907,123	3,330,350	3,486,965	3,912,727	3,798,381	4,143,249
4,809,679	5,298,995	5,640,419	6,095,556	6,075,840	5,937,276
1,225,153	1,324,460	1,378,095	1,433,935	1,491,252	1,523,085
-	67,551	61,476	-	251,666	118,410
421,990	186,791	713,655	499,800	-	163,816
14,620,785	15,647,570	16,800,771	17,971,645	17,812,936	18,594,375
$22,239,800	$27,269,856	$28,083,204	$24,343,395	$25,639,793	$31,789,599

CITY OF FRIDLEY, MINNESOTA
CHANGES IN NET POSITION
Last ten fiscal years
(Accrual basis of accounting)

	2011	2012	2013	2014
Net (expense) revenue:				
Governmental activities	($11,207,963)	($11,654,585)	($12,335,102)	($13,237,938)
Business-type activities	(779,057)	341,143	(192,043)	543,547
Total primary government net (expense) revenue	($11,987,020)	($11,313,442)	($12,527,145)	($12,694,391)
General revenues and other changes in net position				
Governmental activities:				
General property taxes	$10,126,395	$10,654,542	$11,003,455	$11,521,196
Grants not restricted to programs	1,095,470	1,030,123	1,033,814	1,476,664
Investment earnings	347,184	269,240	(216,821)	634,411
Gain (loss) on sale of property	14,937	56,598	35,680	-
Other	-	-	-	93,236
Transfers	350,000	350,000	250,000	250,000
Total governmental activities	11,933,986	12,360,503	12,106,128	13,975,507
Business-type activities:				
Grants not restricted to programs	-	-	-	-
Investment earnings	106,274	65,537	(52,346)	148,248
Gain (loss) on sale of property	-	9,680	-	-
Other	-	-	24,663	12,201
Transfers	(350,000)	(350,000)	(250,000)	(250,000)
Total business-type activities	(243,726)	(274,783)	(277,683)	(89,551)
Total primary government	$11,690,260	$12,085,720	$11,828,445	$13,885,956
Change in net position:				
Governmental activities	$726,023	$705,918	($228,974)	$737,569
Business-type activities	(1,022,783)	66,360	(469,726)	453,996
Total primary government	($296,760)	$772,278	($698,700)	$1,191,565

Note: GASB 68 was implemented in 2015. Pension expense for years prior to 2015 was not restated.

Table 2
Page 2 of 2

2015	2016	2017	2018	2019	2020
($12,318,943)	($10,729,338)	($12,252,118)	($15,766,052)	($17,725,507)	($27,568,942)
778,156	1,428,761	1,732,566	2,960,949	2,372,589	2,132,127
($11,540,787)	($9,300,577)	($10,519,552)	($12,805,103)	($15,352,918)	($25,436,815)
$11,795,707	$12,222,937	$13,884,775	$14,839,034	$15,387,457	$16,225,057
1,325,388	1,763,614	657,546	1,613,020	1,670,719	3,948,112
157,281	254,379	413,165	651,609	811,009	980,709
67,581	11,005	-	(335,183)	(249,165)	21,429
418,640	354,572	280,085	120,778	2,028,352	298,544
338,600	338,500	338,500	338,500	338,500	257,504
14,103,197	14,945,007	15,574,071	17,227,758	19,986,872	21,731,355
2,413	-	-	8,957	8,957	-
42,722	95,713	68,805	142,716	257,520	262,616
10,672	-	16,000	(7,046)	3,772	-
16,331	1,858	15,896	1,185	1,038	1,657
(338,600)	(338,500)	(338,500)	(338,500)	(338,500)	(257,504)
(266,462)	(240,929)	(237,799)	(192,688)	(67,213)	6,769
$13,836,735	$14,704,078	$15,336,272	$17,035,070	$19,919,659	$21,738,124
$1,784,254	$4,215,669	$3,321,953	$1,461,706	$2,261,365	($5,837,587)
511,694	1,187,832	1,494,767	2,768,261	2,305,376	2,138,896
$2,295,948	$5,403,501	$4,816,720	$4,229,967	$4,566,741	($3,698,691)

CITY OF FRIDLEY, MINNESOTA
FUND BALANCES - GOVERNMENTAL FUNDS
Last ten fiscal years
(Modified accrual basis of accounting)

	2011	2012	2013	2014
General Fund:				
Nonspendable	$65,271	$66,152	$50,366	$60,123
Restricted	-	20,810	40,012	15,176
Unassigned	6,708,284	7,582,360	7,997,036	8,242,331
Total general fund	$6,773,555	$7,669,322	$8,087,414	$8,317,630
All other governmental funds:				
Restricted	$2,529,873	$3,093,302	$2,233,664	$2,071,259
Committed	2,209,067	2,328,583	2,124,944	2,566,101
Assigned	11,108,003	11,783,596	11,618,835	11,949,555
Unassigned	(98,164)	(97,712)	(98,566)	(97,712)
Total all other governmental funds	$15,748,779	$17,107,769	$15,878,877	$16,489,203

2015	2016	2017	2018	2019	2020
$66,265	$51,305	$55,777	$77,801	$53,334	$65,779
19,376	35,903	14,466	20,335	42,180	24,513
8,858,309	9,084,228	9,522,843	11,045,978	10,166,947	13,603,533
$8,943,950	$9,171,436	$9,593,086	$11,144,114	$10,262,461	$13,693,825
$1,808,572	$1,903,290	$34,821,855	$5,009,553	$12,775,223	$3,566,713
2,709,638	2,549,903	2,658,339	6,765,928	11,165,161	11,550,431
11,272,588	10,573,287	8,510,134	4,567,369	6,177,195	6,362,198
(43,153)	(27,574)	(9,453)	-	-	(567)
$15,747,645	$14,998,906	$45,980,875	$16,342,850	$30,117,579	$21,478,775

CITY OF FRIDLEY, MINNESOTA
CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS
Last ten fiscal years

	2011	2012	2013	2014
Revenues:				
General property taxes	$10,113,120	$10,732,129	$11,024,785	$11,554,557
Special assessments	672,929	763,920	834,120	938,290
Licenses and permits	1,085,100	1,104,504	1,123,635	1,171,365
Intergovernmental	2,853,171	2,649,207	2,643,728	3,208,442
Charges for services	2,206,764	2,353,888	2,545,908	2,518,062
Fines and forfeits	258,372	255,622	218,194	226,922
Earnings on investments	297,290	236,226	(185,473)	565,245
Interest on loan	-	-	-	-
Other	325,284	322,354	295,409	314,416
Total revenues	17,812,030	18,417,850	18,500,306	20,497,299
Expenditures:				
Current:				
General government	3,165,111	3,503,326	3,279,657	3,732,056
Public safety	6,284,658	6,422,646	6,794,524	7,165,678
Public works	3,061,100	3,047,300	3,530,939	4,635,752
Community development	979,042	772,070	817,895	894,785
Parks and recreation	1,195,410	1,252,089	1,305,158	1,422,405
Debt service:				
Principal	800,000	940,000	980,000	1,150,000
Interest	271,969	232,318	227,326	190,890
Bond issuance costs	2,799	47,016	-	3,150
Capital outlay	964,410	1,639,773	2,536,286	1,290,008
Total expenditures	16,724,499	17,856,538	19,471,785	20,484,724
Revenues over (under) expenditures	1,087,531	561,312	(971,479)	12,575
Other financing sources (uses):				
Refunding bond issues	-	-	-	-
Bonds issued	-	1,280,000	-	-
Premium/(discount) on bonds issue	-	-	-	-
Proceeds from sale of capital assets	15,096	63,445	35,679	36,836
Insurance and other reimbursements	-	-	-	-
Transfers in	380,000	350,000	250,000	8,253,616
Transfers out	-	-	(125,000)	(7,462,485)
Total other financing sources (uses)	395,096	1,693,445	160,679	827,967
Net change in fund balance	$1,482,627	$2,254,757	($810,800)	$840,542
Debt service as a percentage of noncapital expenditures	6.8%	7.2%	6.8%	7.0%
Debt service as percentage of total expenditures	6.4%	6.8%	6.2%	6.6%

Table 4

	2015	2016	2017	2018	2019	2020
	$11,805,580	$12,244,211	$13,878,204	$14,857,454	$15,337,464	$16,133,737
	542,248	865,722	621,621	501,045	467,953	819,347
	1,549,785	1,442,895	1,272,753	1,538,758	1,501,526	1,559,003
	4,375,972	7,330,338	4,227,709	3,035,084	4,446,430	8,111,582
	2,374,896	2,592,665	2,560,831	2,863,220	2,958,748	2,795,287
	184,940	212,635	267,989	263,632	186,807	169,156
	157,281	254,379	413,165	651,609	811,009	898,347
	-	-	-	-	-	108,000
	429,713	887,678	766,059	374,415	2,178,614	1,232,731
	21,420,415	25,830,523	24,008,331	24,085,217	27,888,551	31,827,190
	3,777,688	3,924,877	3,953,025	3,659,534	4,677,076	5,177,833
	7,319,564	7,537,051	8,001,032	8,317,478	8,831,505	8,924,373
	3,575,252	2,824,319	3,468,102	3,316,912	3,535,263	3,222,623
	1,081,549	942,768	934,074	909,481	982,166	15,999,027
	1,288,684	1,341,444	1,417,611	1,557,052	1,244,351	1,175,270
	1,190,000	1,230,000	1,730,000	1,390,000	1,495,000	1,540,000
	152,894	112,421	931,527	1,761,843	1,721,308	1,958,725
	7,462	2,700	715,461	2,800	155,218	62,855
	3,645,425	8,618,369	22,577,062	31,660,699	2,721,649	4,412,516
	22,038,518	26,533,949	43,727,894	52,575,799	25,363,536	42,473,222
	(618,103)	(703,426)	(19,719,563)	(28,490,582)	2,525,015	(10,646,032)
	-	-	-	-	-	-
	-	-	49,130,000	-	9,510,000	4,540,000
	-	-	1,584,898	-	504,837	619,659
	93,670	43,673	69,784	65,085	14,724	21,429
	-	-	-	-	-	-
	1,065,410	2,047,849	1,361,189	7,795,728	2,819,740	338,500
	(726,810)	(1,909,349)	(1,022,689)	(7,457,228)	(2,481,240)	(80,996)
	432,270	182,173	51,123,182	403,585	10,368,061	5,438,592
	($185,833)	($521,253)	$31,403,619	($28,086,997)	$12,893,076	($5,207,440)
	7.3%	7.5%	13.0%	15.1%	14.3%	9.2%
	6.1%	5.1%	6.1%	6.0%	12.7%	8.2%

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
2011	$12,175,452	$15,182,227	$41,236	$4,396,579
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

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	$2,505,517	$6,212,406	$25,562,840	40.420%	$ 2,352,567,900	114.50%
26,252,539	2,851,459	5,629,374	23,474,624	39.615%	2,278,659,000	111.83%
24,813,423	2,844,689	5,373,202	22,284,910	47.362%	2,057,500,500	111.35%
27,097,212	2,799,171	4,509,587	25,386,796	48.577%	1,948,580,100	106.74%
28,194,945	2,934,045	4,358,570	26,770,420	43.508%	2,146,063,300	105.32%
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%

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
2011	40.420%	24.023%	18.596%	40.631%
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%

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)
33.959%	39.884%	10.533%	N/A	113.226%	109.392%	131.427%	124.755%
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%

CITY OF FRIDLEY, MINNESOTA
PRINCIPAL PROPERTY TAXPAYERS
Current year and nine years ago

	2020			2011		
Taxpayer	Taxable Capacity Value	Rank	Percentage of Total City Capacity Value	Taxable Capacity Value	Rank	Percentage of Total City Capacity Value
Medtronic, Inc.	$1,876,818	1	5.00%	$1,896,202	1	5.96%
Hyde Development	1,661,386	2	4.18%	N/A		
Onan Corp (Cummins Power)	712,310	3	1.79%	393,100	4	1.24%
Industrial Equities Group	703,848	4	1.77%	N/A		
Target Corporation	696,658	5	1.75%	770,120	2	2.42%
BNSF Railraod	629,760	6	1.58%	N/A		
Fridley Medical Clinic	523,962	7	1.32%	N/A		
Shamrock Investments	455,450	8	1.14%	599,366	3	1.89%
Cielo Partners LLC	418,025	9	1.05%	N/A		
Wal-Mart/Sam's Club	386,908	10	0.97%	374,722	5	1.18%
Springbrook Apartments	N/A		0.00%	252,805	8	0.80%
Georgetown Apartments	N/A		0.00%	259,648	7	0.82%
GPT Fridley / BAE	N/A		0.00%	315,310	6	0.99%
River Pointe Apartments	N/A		0.00%	199,002	9	0.63%
ZCOF (Fridley Market)	N/A		0.00%	N/A		
Lifetime Fitness	N/A		0.00%	139,250	10	0.44%
Total	$8,065,125		20.55%	$5,199,525		16.37%
Total All Property	$39,786,464			$31,795,494		

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		Collections in Subsequent Years[1]	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2011	$10,014,071	$9,897,610	98.84%	$116,461	$10,014,071	100.00%
2012	10,703,739	10,699,025	99.96%	1,243	10,700,268	99.97%
2013	11,252,481	11,247,943	99.96%	378	11,248,321	99.96%
2014	11,511,288	11,372,812	98.80%	135,335	11,508,147	99.97%
2015	11,734,607	11,657,855	99.35%	73,686	11,731,541	99.97%
2016	12,200,835	12,172,555	99.77%	22,708	12,195,263	99.95%
2017	14,122,251	13,990,154	99.06%	121,782	14,111,936	99.93%
2018	14,807,913	14,804,501	99.98%	(16,131)	14,804,501	99.98%
2019	15,494,419	15,339,721	99.00%	154,698	15,339,721	99.00%
2020	16,109,557	16,030,087	99.51%	N/A	16,030,087	99.51%

[1] Includes repayment of property taxes abatements

Source: City Finance Department

CITY OF FRIDLEY, MINNESOTA
RATIOS OF OUTSTANDING DEBT BY TYPE
Last Ten fiscal years

	Governmental Activities				Business Type Activities			
Fiscal Year	Improvement Bonds [2]	Tax Increment Bonds [2]	Equipment Certificates [2]	Total	Revenue Bonds [2]	Total Primary Government	Percentage of Personal Income[1]	Per Capita[1]
2011	$6,770,000	$ -	$550,000	$7,320,000	$7,625,000	$14,945,000	2.00%	266
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	1.67%	109
2017	51,111,785	-	925,000	52,036,785	8,200,461	60,237,246	7.05%	1,815
2018	49,863,389	-	720,000	50,583,389	7,273,987	57,857,376	6.74%	1,762
2019	49,019,830	9,510,000	510,000	59,039,830	6,317,180	65,357,010	7.28%	2,037
2020	45,790,000	14,050,000	295,000	60,135,000	5,455,000	65,590,000	6.75%	2,010

[1]Demographic 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, 2020

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable[1]	Estimated Share of Overlapping Debt
Debt repaid with property taxes:			
Independent School District No. 11	$288,591,152	1.60%	$4,617,458
Independent School District No. 13	22,918,058	31.46%	7,210,021
Independent School District No. 14	53,080,000	100.00%	53,080,000
Independent School District No. 16	112,735,000	36.80%	41,486,480
Metro Council	1,688,626	1.19%	20,095
Anoka County	61,405,000	18.04%	11,077,462
Vocational/Technical District No. 916	75,365,000	2.21%	1,665,567
Subtotal - overlapping debt			119,157,083
City of Fridley - Direct debt			60,135,000
Total direct and overlapping debt	$60,135,000	100.00%	$179,292,083

Sources: Continuing Disclosure Document

[1]Overlapping 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.

City of Fridley

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CITY OF FRIDLEY, MINNESOTA
LEGAL DEBT MARGIN INFORMATION
Last ten fiscal years

Market Value		$3,073,484,500	
Debt Limit 3% of Market Value			$92,204,535
Amount of Debt Applicable to Debt Limit:			
Total Debt		$65,590,000	
Deductions:			
Improvement Bonds	65,000		
Revenue Bonds	5,455,000	5,520,000	
Total Amount of Debt Applicable to Debt Limit			60,070,000
Legal Debt Margin			$32,134,535

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
2011	$70,577,037	$550,000	$70,027,037	0.78%
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%

CITY OF FRIDLEY, MINNESOTA
PLEDGED-REVENUE COVERAGE
Last ten fiscal years

	Improvement Bonds				Equipment Certificates			
	Special Assessment	Debt Service			Property Tax	Debt Service		
Fiscal Year	Collections	Principal	Interest	Coverage	Collections	Principal	Interest	Coverage
2011	$504,053	$800,000	$258,135	0.48	$69,881	$0	$13,834	5
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

Utility Revenue Bonds						Tax Increment Bonds			
Utility Service Revenues	Less Operating Expenses	Net Available Revenue	Debt Service Principal	Debt Service Interest	Coverage	Tax Increment Collections	Debt Service Principal	Debt Service Interest	Coverage
$7,118,154	$7,952,911	($834,757)	$535,000	$272,264	-1.03	$69,881	$0	$13,834	5.05
7,864,406	6,341,544	1,522,862	555,000	255,054	1.88	-	-	-	-
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	-

CITY OF FRIDLEY, MINNESOTA
DEMOGRAPHIC AND ECONOMIC STATISTICS
Last ten fiscal years

Fiscal Year	Population	Unemployment Rate	Total Personal Income	Per Capita Personal Income
2011	27,515	5.5%	745,518,925	27,095
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

Sources: Metropolitan Council (population), Continuing Disclosure Document (unemployment rate)

Table 14

CITY OF FRIDLEY, MINNESOTA
PRINCIPAL EMPLOYERS
Current year and nine years ago

	2020			2011		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Medtronic, Inc.	2,800	1	11.26%	3,003	1	18.50%
Unity Medical Center	1,400	2	5.63%	1,037	3	6.39%
Target	1,227	3	4.93%	842	4	5.18%
Cummins Power (Onan)	1,200	4	4.82%	1,700	2	10.47%
BAE Systems	650	5	2.61%	637	5	3.92%
Minco Products	592	6	2.38%	517	6	3.18%
ISD #14 (Fridley Schools)	467	7	1.87%	N/A		N/A
Kurt Manufacturing	300	8	1.20%	233	8	1.43%
Wal-Mart	250	9	1.00%	294	7	1.81%
Taylor Communications	250	10	1.00%	N/A		N/A
Park Construction	N/A		N/A	175	10	1.07%
Lofthouse Bakery	N/A		N/A	215	9	N/A
Parsons Electric	N/A		N/A	N/A		N/A
Total	9,136		36.70%	8,653		51.95%
Total City Employment	24,860			16,225		

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, 2011	2012	2013 [1]	2014 [1]
General government:				
City administration	3.0	3.0	4.0	4.7
Finance	19.0	20.0	18.0	16.0
Human resource	2.0	2.0	2.0	2.0
Community development	7.0	7.0	8.2	9.8
Customer Relations	-	-	-	-
Public safety:				
Police department	43.0	44.0	50.6	51.6
Fire department	8.0	8.0	7.8	7.6
Public works:				
Administration	2.0	2.0	1.2	0.6
Engineering	3.0	3.0	5.0	5.0
Mechanic	3.0	3.0	4.5	4.0
Streets	9.0	9.0	9.0	8.5
Water	5.0	5.0	7.0	7.0
Sewer	5.0	5.0	5.0	5.0
Parks	7.0	7.0	7.0	6.5
Storm Water	-	-	-	-
Parks and recreation:				
Parks and recreation	8.0	8.0	8.0	9.6
Total	124.0	126.0	137.3	137.9

Source: City Finance Department

[1] Prior 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 15

Full-Time Equivalent Employees as of December 31,					
2015 [1]	2016 [1]	2017 [1]	2018 [1]	2019 [1]	2020
4.7	5.0	5.0	5.0	5.0	4.0
16.0	15.0	15.0	16.1	16.9	3.0
2.0	2.0	2.0	2.8	3.0	-
9.6	10.0	10.0	10.0	10.0	17.9
-	-	-	0.7	1.0	10.0
52.6	52.4	52.4	52.1	54.1	54.9
7.0	7.0	7.0	7.0	6.0	4.9
1.5	1.5	1.8	1.8	2.8	2.8
1.8	1.8	2.1	2.1	2.1	2.1
3.8	3.8	3.8	3.8	3.8	5.8
8.5	8.5	8.8	8.8	8.8	8.9
7.8	7.8	7.9	7.9	7.9	4.0
3.7	3.7	3.7	3.7	3.7	7.9
5.8	5.8	5.8	5.8	5.8	4.6
5.1	5.1	5.1	5.0	5.0	6.7
9.0	9.0	9.8	10.2	9.0	11.7
138.9	138.4	140.0	142.8	144.9	149.1

CITY OF FRIDLEY, MINNESOTA
OPERATING INDICATORS BY FUNCTION/PROGRAM
Last ten fiscal years

Function/Program	Fiscal Year 2011	2012	2013	2014
Police:				
Physical arrests	1,145	1,133	1,344	1,256
Parking violations	665	283	562	373
Traffic violations	2,860	2,590	2,826	3,245
Fire:				
Emergency responses	2,923	2,906	3,003	3,089
Fires occurred	114	121	119	110
Commercial inspections	890	1,016	1,110	1,505
Community development:				
Rental inspections	783	1,117	1,145	1,428
Refuse collection:				
Recyclables collected (tons per day)	5.70	5.81	6.21	6.22
Recyclables collected (pounds per person)	N/A	N/A	164.67	164.59
Building inspection:				
Permits issued:				
Residential	2,232	1,606	2,191	1,974
Commercial	446	386	440	492
Total permit valuation	$39,902,641	$35,763,059	$40,697,477	$47,109,811
Other public works:				
Street resurfacing (miles)	2.2	3.1	3.8	3.3
Recreation				
Total Program Participant hours	N/A	302,500	305,975	310,000
Total Senior Program Participant hours	N/A	68,700	69,818	70,000
Nature Center Education Participants	24,231	24,266	23,419	23,860
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	8,222	8,227	8,230	8,243
Storage capacity (gallons)	6,500,000	6,500,000	6,500,000	6,500,000
Average daily demand (gallons)	3,730,000	3,993,285	4,227,975	2,517,808
Peak daily demand (gallons)	6,622,000	8,661,000	9,009,000	7,439,000
Sewer:				
Connections	8,232	8,236	8,239	8,252

Sources: Various City departments.

Table 16

Fiscal Year					
2015	2016	2017	2018	2019	2020
1,386	752	979	1,043	911	761
278	922	553	612	1,741	671
2,592	2,601	2,250	2,622	1,932	1,883
3,047	3,268	3,439	2,415	2,596	3,342
103	127	126	126	105	123
1,663	789	867	829	1,672	862
1,881	1,559	1,434	1,410	1,643	1,260
6.33	5.99	6.62	6.20	6.37	6.57
165.96	156.54	169.25	158.29	162.28	163.28
4,642	2,227	1,804	2,007	2,093	2,329
642	599	612	514	453	378
$60,598,103	$73,636,057	$103,663,306	$91,601,072	$98,100,786	$99,191,402
2.9	2.2	1.9	0.2	0.6	3.6
311,500	315,000	300,000	321,927	318,000	6,892
62,218	65,500	65,500	21,615	N/A	N/A
20,404	15,609	16,339	16,872	15,587	3,785
N/A	4,751	2,670	4,200	3,700	145
N/A	N/A	5,364	5,500	4,456	1,059
8,245	8,374	8,259	8,261	8,305	8,343
6,500,000	6,500,000	6,500,000	6,500,000	6,500,000	6,500,000
2,968,901	3,560,000	3,390,000	3,233,000	3,056,000	3,370,000
6,803,000	6,392,000	6,379,000	5,900,000	5,720,000	6,458,000
8,254	8,271	8,235	8,239	8,291	8,326

CITY OF FRIDLEY, MINNESOTA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
Last ten fiscal years

Function/Program	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Police:										
Stations	1	1	1	1	1	1	1	1	1	1
Squad cars	12	12	12	15	13	13	12	15	15	15
Fire stations	3	3	3	3	3	3	3	3	2	2
Other public works:										
Streets (miles)	125.3	125.3	125.3	125.3	125.5	125.5	125.5	125.8	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	1,059	1,093	1,123
Traffic signals	36	36	36	36	36	36	36	36	36	36
Parks and recreation:										
Acreage	682	682	682	682	682	682	682	665	665	666
Playgrounds	29	29	29	29	29	29	29	28	28	29
Baseball/softball diamonds	22	22	22	22	22	22	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	113.0	113.2	113.2	113.2	116.0	117.5	127.0
Fire hydrants	1,013	1,013	1,013	1,013	1,013	1,013	1,013	1,050	1,064	1,040
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	103.0	106.0	107.5	109.0
Storm sewers (miles)	52.0	52.0	52.0	52.0	52.0	52.2	52.2	54.5	57.0	115.5

Sources: Various City departments.

CITY OF FRIDLEY, MINNESOTA

SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS AND
INDEPENDENT AUDITOR'S REPORTS

For The Year Ended December 31, 2020

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CITY OF FRIDLEY, MINNESOTA
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REDPATH AND COMPANY

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Fridley, Minnesota, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City of Fridley, Minnesota's basic financial statements and have issued our report thereon dated May 12, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Fridley, Minnesota's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Fridley, Minnesota's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Fridley, Minnesota's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Fridley, Minnesota's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Fridley, Minnesota's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Fridley, Minnesota's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

May 12, 2021

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

We have audited the City of Fridley, Minnesota's compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on the City of Fridley, Minnesota's major federal program for the year ended December 31, 2020. The City of Fridley, Minnesota's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the City of Fridley, Minnesota's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Fridley, Minnesota's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Fridley, Minnesota's compliance.

Opinion on Major Federal Program

In our opinion, the City of Fridley, Minnesota, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2020.

Report on Internal Control Over Compliance

Management of the City of Fridley, Minnesota is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Fridley, Minnesota's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Fridley, Minnesota's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Fridley, Minnesota as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City of Fridley, Minnesota's basic financial statements. We have issued our report thereon dated May 12, 2021, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming our opinions on the financial statements that collectively comprise the basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for the purposes of additional analysis as required by the Uniform Guidance and is 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 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 schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

May 12, 2021

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CITY OF FRIDLEY, MINNESOTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For The Year Ended December 31, 2020

Federal Funding Source/ Pass Through Agency/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Total Federal Expenditures	Pass-Through to Subrecipients
.S. Department of Transportation:				
Pass-through Programs from the State of Minnesota:				
Highway Safety Cluster				
State and Community Highway Safety	20.600	None noted	$52,916	$41,618
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	None noted	198,417	102,243
Total Highway Safety Cluster			251,333	143,861
National Priority Safety Programs	20.616	None noted	91,175	52,407
.S. Department of Agriculture				
Pass-through Programs from the State of Minnesota:				
Urban and Community Forestry Program	10.675	None noted	9,973	-
.S. Drug Enforcement Administration				
Pass-through Program from Anoka County:				
High Intensity Drug Trafficking Areas Program	95.001	None noted	5,740	-
.S. Department of Justice:				
Direct Awards:				
Bulletproof Vest Partnership Program	16.607	None noted	21,638	-
Body Worn Camera Policy & Implementation	16.835	None noted	7,171	-
.S. Department of the Treasury:				
Pass-through Programs from the State of Minnesota:				
COVID-19 - Coronavirus Relief Fund (CRF)	21.019	None noted	2,171,608	-
Pass-through Program from Anoka County:				
COVID-19 - Coronavirus Relief Fund (CRF)	21.019	None noted	14,193	-
			$2,572,831	$196,268

Notes to the Schedule of Expenditures of Federal Awards:

Note 1 Basis of Presentation
The Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of federal award programs expended by the City of Fridley, Minnesota under programs of the federal government for the year ended December 31, 2020. The Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations, Part 200, Uniform Administrative Requirements Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City of Fridley, Minnesota, it is not intended to and does not present the financial positions, or change in financial position of the City of Fridley, Minnesota.

Note 2 Summary of Significant Accounting Policies
A. The expenditures on this Schedule are on the modified accrual basis of accounting.
B. Pass-through entity identifying numbers are presented where available.

Note 3 Indirect Cost Rate
The City of Fridley, Minnesota has not charged any indirect costs to any of the federal programs. Therefore, the election of the de minimis cost rate is not applicable.

CITY OF FRIDLEY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended December 31, 2020

SECTION I - SUMMARY OF AUDIT RESULTS

Financial Statements

A. Type of auditors' report issued:	Unmodified		
B. Internal control over financial reporting:			
• Material weakness(es) identified?	____ Yes	X	No
• Significant deficiencies identified that are not considered to be material weaknesses?	____ Yes	X	None reported
C. Noncompliance material to financial statements noted?	____ Yes	X	No

Federal Awards

D. Internal control over major programs:			
• Material weakness(es) identified?	____ Yes	X	No
• Significant deficiencies identified that are not considered to be material weaknesses?	____ Yes	X	None reported
E. Type of auditors' report issued on compliance for major programs:	Unmodified		
F. Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*?	____ Yes	X	None reported
G. Identification of major programs:			

Name of Federal Program	CFDA Number
COVID -19 - Coronavirus Relief Fund (CRF)	21.019

H. Dollar threshold used to distinguish between Type A and Type B programs:	$750,000		
I. Auditee qualified as a low-risk auditee:	____ Yes	X	No

CITY OF FRIDLEY, MINNESOTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended December 31, 2020

SECTION II – FINANCIAL STATEMENT FINDINGS

There were no financial statement findings for 2020.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings for 2020.

SECTION IV – PRIOR YEAR FINDINGS

There was no prior year single audit performed therefore no prior year findings.

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REDPATH AND COMPANY

MINNESOTA LEGAL COMPLIANCE REPORT

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

We have audited, in accordance with auditing standards generally accepted in the United States of America, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information, as of and for the year ended December 31, 2020, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 12, 2021.

In connection with our audit, nothing came to our attention that caused us to believe that the City of Fridley, Minnesota failed to comply with the provisions of the contracting and bidding, deposits and investments, conflicts of interest, public indebtedness, claims and disbursements, miscellaneous provisions, and tax increment financing sections of the *Minnesota Legal Compliance Audit Guide for Cities,* promulgated by the State Auditor pursuant to Minn. Stat. § 6.65, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the City's noncompliance with the above referenced provisions, insofar as they relate to accounting matters.

The purpose of this report is solely to describe the scope of our testing of compliance and the results of that testing, and not to provide an opinion on compliance. Accordingly, this communication is not suitable for any other purpose.

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

May 12, 2021.

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CITY OF FRIDLEY, MINNESOTA

AUDIT MANAGEMENT LETTER

December 31, 2020

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

We have completed the 2020 audit of the City of Fridley, Minnesota and have issued our report thereon. Our Independent Auditor's Report is included in the City's Comprehensive Annual 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.

Redpath and Company, Ltd.

REDPATH AND COMPANY, LTD.
St. Paul, Minnesota

May 12, 2021

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REPORT SUMMARY

Several reports are issued in conjunction with the audit. A brief summary is as follows:

Report Name	Elements of Report	Overview
Comprehensive Annual Financial Report *(AFR)*	• Management's Discussion and Analysis • Financial statements • Footnotes • Supplemental information • Statistical information	• Unmodified ("clean") opinion on the Basic Financial Statements
Report on Internal Control over Financial Reporting and on Compliance and Other Matters	*Results of testing* • Internal controls over financial reporting • Compliance with laws, regulations, contracts and grants	• No internal control findings
State Legal Compliance Report	• Results of testing certain provisions of Minnesota Statutes	• No compliance findings

Executive Summary

Several areas highlighted for your reference include the following:

Awards:

- The City of Fridley has been awarded the Certificate of Achievement for Excellence in Financial Reporting for the past 9 years. See page 4

Key Financial Indicators:

- The City's property current tax collection rate in 2020 was 99%. The current special assessment collection rate was 93% for 2020. Page 7
- The fund balance of the City's General Fund increased $3,431,364 during 2020, compared to a budgeted increase of $2,045,000. Page 8
- The General Fund has met the desired cash flow reserve needs. The unassigned fund balance at December 31, 2020 was 73% of subsequent year's budgeted expenditures.

2020 Highlights:

- Using proceeds of the 2019 and 2020 TIF bond issues, the City made a $14,900,000 payment to the HRA to pay-off the Northern Stacks TIF Note. Page 14
- The City received $2,171,608 of federal Coronavirus Relief Fund monies.

For the Future:

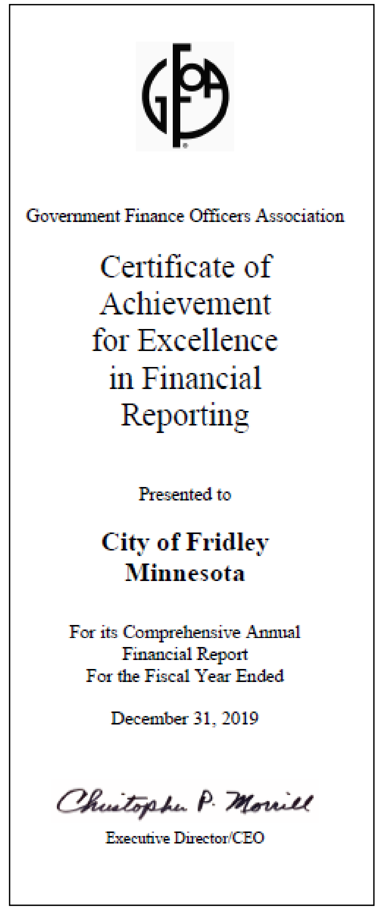
- Governmental accounting standards affecting future years are summarized. Page 24

Required auditor communications are included in this report. Page 25

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 CAFR.
- Easily readable and understandable Financial Report.
- Providing educational materials, comments, and suggestions for improvements to program participants.


Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Fridley Minnesota

For its Comprehensive Annual Financial Report For the Fiscal Year Ended

December 31, 2019

Christopher P. Morrill

Executive Director/CEO

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.

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 2020 is presented below:

Fund Type	Revenues	Expenditures	Bonds Issued	Interfund Transfers (Net)	Change in Fund Balance	Fund Balance 12/31/20
General	$18,427,000	$17,245,000	$ -	$2,249,000	$3,431,000	$13,694,000
Special Revenue	3,885,000	1,765,000	-	(2,167,000)	(47,000)	1,622,000
Debt Service	4,125,000	3,503,000	-	-	622,000	3,435,000
Capital Project	5,411,000	19,960,000	5,160,000	176,000	(9,213,000)	16,422,000
Total	$31,848,000	$42,473,000	$5,160,000	$258,000	($5,207,000)	$35,173,000

Additional detail by fund is presented on the next page.

Financial Statement Summary

Row	Fund	Revenues	Expenditures	Bonds Issued	Interfund Transfers (Net)	Change in Fund Balance/ Net Position	Fund Balance/ Net Position 12/31/2020
1	**General**	$18,427,237	$17,244,873	$ -	$2,249,000	$3,431,364	$13,693,825
2	**Special Revenue:**						
3	Cable TV	296,032	333,855	-	-	(37,823)	1,230,758
4	Solid Waste	501,723	503,809	-	-	(2,086)	89,289
5	Drug and Gambling Forfeiture	52,972	23,085	-	-	29,887	67,217
6	Police Activity	350,598	347,273	-	-	3,325	16,485
7	Springbrook Nature Center	496,753	557,105	-	4,165	(56,187)	202,361
8	Emergency Reserves	2,187,236	-	-	(2,171,608)	15,628	15,628
9	**Debt Service:**						
10	Debt Service Fund	4,125,259	3,502,804	-	-	622,455	3,434,598
11	**Capital Project:**						
12	Building	90,588	214,293	-	-	(123,705)	2,036,181
13	Park Improvements	162,782	598,953	-	175,000	(261,171)	1,755,653
14	Street Improvements	3,463,464	2,811,430	-	(98,200)	553,834	2,255,127
15	Information System Improvement	265,950	274,052	-	24,147	16,045	315,237
16	Capital Equipment	841,915	968,488	-	175,000	48,427	977,377
17	Special Assessment	48,203	59,095	-	-	(10,892)	(567)
18	Community	529,082	12,719	-	(100,000)	416,363	9,074,953
19	TIF 20 Note Payoff	8,825	15,021,388	5,159,659	-	(9,852,904)	8,478
20	**Enterprise:**						
21	Liquor	6,730,012	6,140,013	-	(257,504)	332,495	1,751,198
22	Water	4,231,015	3,219,159	-	-	1,011,856	12,541,822
23	Sewer	6,036,827	5,926,085	-	-	110,742	8,153,022
24	Storm Water	1,860,794	1,263,296	-	-	597,498	9,840,336
25	**Internal Service:**						
26	Employee Benefits	1,485,417	805,277	-	-	680,140	(11,488,053)
27	Self Insurance	372,810	454,518	-	-	(81,708)	953,380
28	**HRA:**						
29	General	3,448,290	656,553	-	-	2,791,737	16,983,190
30	Housing Loan	60,270	26,688	-	-	33,582	3,161,528
31	Tax Increment	19,238,679	18,216,740	-	-	1,021,939	(6,652,178)
32							
33	Total	$75,312,733	$79,181,551	$5,159,659	$ -	$1,290,841	$70,416,845

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 six 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%

GENERAL FUND

The General Fund balance decreased $3,431,000 during 2020. A budgetary comparison for 2020 is as follows:

	2020		
	Budget	Actual	Budget Variance
Revenues	$17,776,000	$18,427,000	$651,000
Expenditures	17,963,000	17,245,000	718,000
Revenues over (under) expenditures	(187,000)	1,182,000	1,369,000
Transfers from other funds	2,232,000	2,249,000	17,000
Transfers to other funds	-	-	-
Total transfers	2,232,000	2,249,000	17,000
Net change in fund balance	$2,045,000	3,431,000	$1,386,000
Fund Balance - January 1		10,263,000	
Fund Balance - December 31		$13,694,000	

Detail of the preceding budget variances is presented in Exhibit B-1 of the 2020 Comprehensive Annual Financial Report. A summary of the significant budget variances are as follows:

<u>Revenue:</u>

Licenses and Permits – Permit revenue exceeded budget by $266,000. Significant permits were issued in 2020.

Investment income exceeding budget by $226,000.

Intergovernmental Revenue – State MSA maintenance exceeded budget by $68,000 and Police and Fire pension grants exceeded budget by $83,000.

Expenditures:

General Government – Expenditures exceeded budget by $184,000. Emergency Reserves exceeded budget by $303,000 as a result of issuing small business grants.

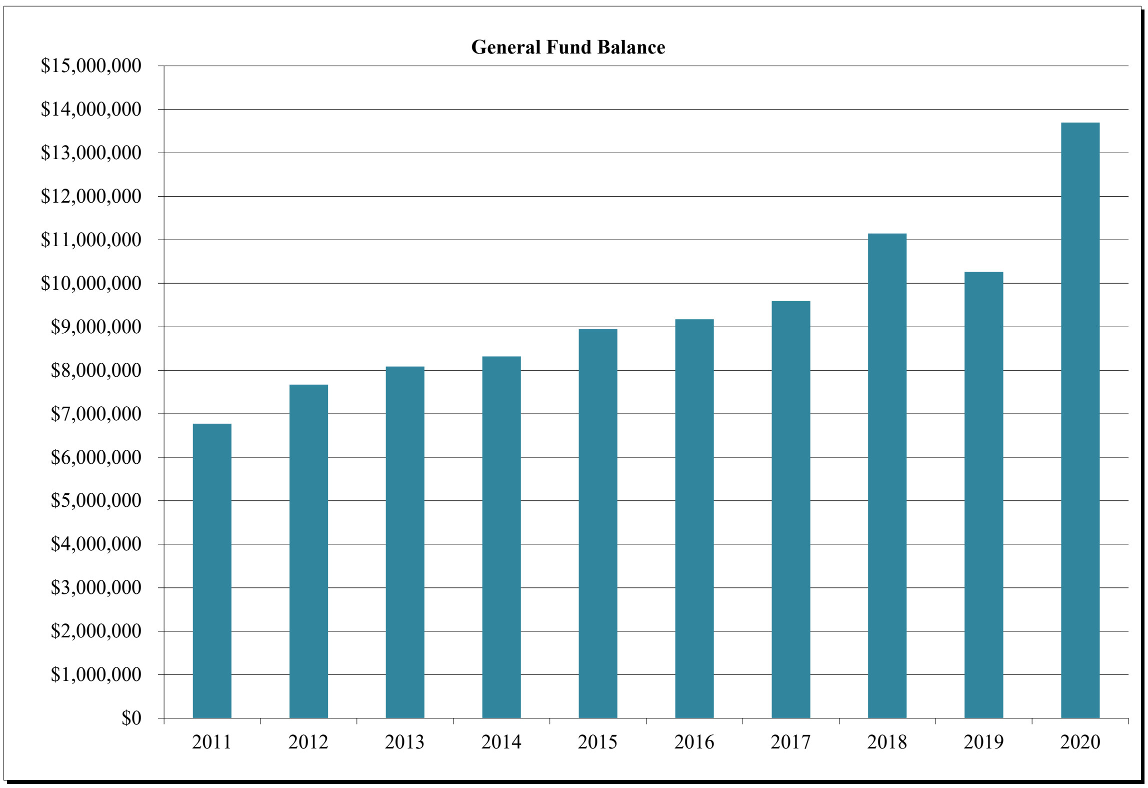
Public Safety - Police and Fire Protection were less than budget by $255,000 due to delays in staffing.

Parks and Recreation – Expenditures were less than budget by $336,000. Programs were cancelled as a result of the pandemic.

The fund balance of the General Fund was $13,693,825 as of December 31, 2020. Further detail on the components of fund balance is as follows:

Fund Balance Component	December 31, 2020 Amount
Nonspendable	$65,779
Restricted	24,513
Unassigned:	
Cash flow purposes (50%)	9,282,145
Remaining balance	4,321,388
Total	$13,693,825

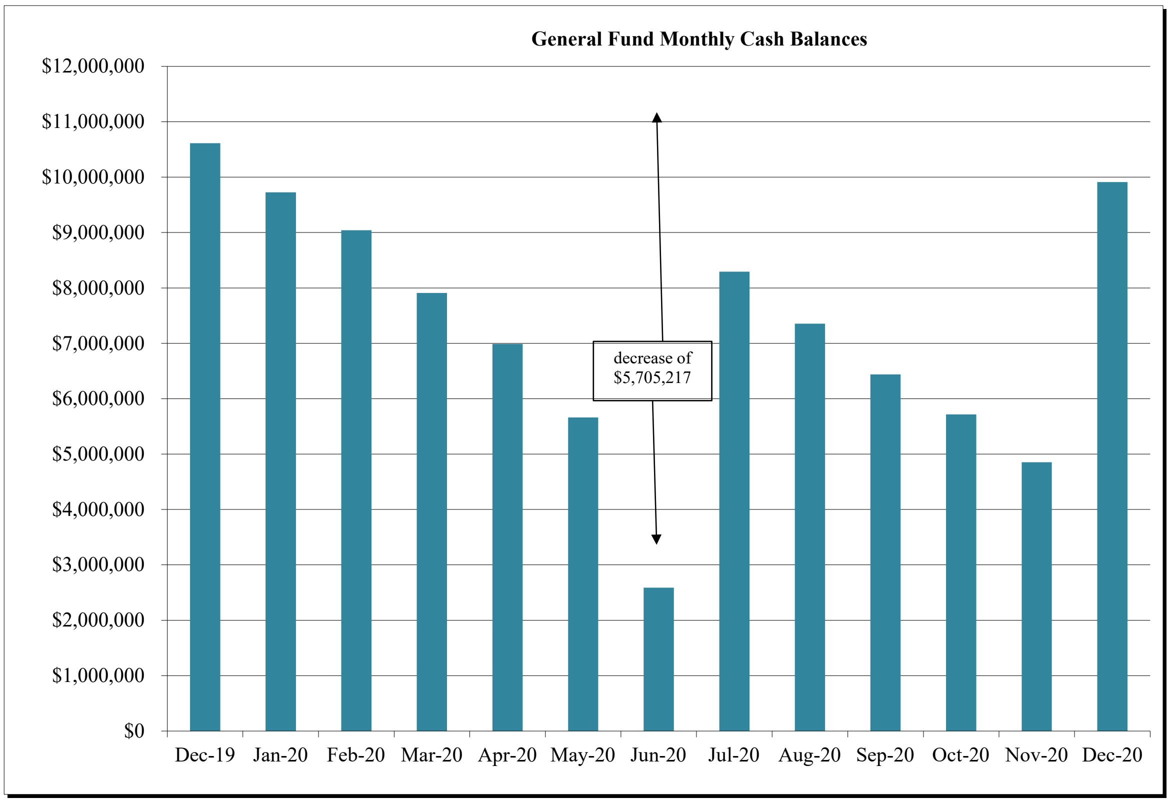
The City's General Fund balance has been as follows for the past several years:



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, 2020 was $13,603,533 which is 73% of the 2021 budgeted expenditures of $18,564,290. The City has a policy of transferring amount over 50% to the Community Investment Fund.

The following graph of General Fund monthly cash balances illustrates the need for working capital.



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 2020 as follows:

Fund	Revenues and Other Sources	Expenditures and Other Uses	Interfund Transfers Net	Net Change in Fund Balance	12/31/2020 Fund Balance (Deficit)
Cable TV	$296,032	$333,855	$ -	($37,823)	$1,230,758
Solid Waste Abatement	501,723	503,809	-	(2,086)	89,289
Drug and Gambling Forfeiture	52,972	23,085	-	29,887	67,217
Police Activity	350,598	347,273	-	3,325	16,485
Springbrook Nature Center	496,753	557,105	4,165	(56,187)	202,361
Emergency Reserves	2,187,236	-	(2,171,608)	15,628	15,628
Totals	$3,885,314	$1,765,127	($2,167,443)	($47,256)	$1,621,738

<u>Springbrook Nature Center</u>

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 $207,000.

<u>Emergency Reserves</u>

This fund was established in 2020 to account for the federal Coronavirus Relief Fund monies.

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 12/31/2020	Debt Payable at 12/31/2020	Source of Repayment
General Obligation Bonds:			
Equipment Certificates	$224,506	$295,000	Property taxes
G.O. CIP Bonds, Series 2017A (Civic Campus)	2,615,341	45,725,000	Property taxes
G.O. Tax Increment Bonds, 2019A	400,309	9,510,000	Tax Increment
G.O. Tax Increment Bonds, 2020A	190,852	4,540,000	Tax Increment
Special Assessment Bonds:			
G.O. Improvement Bonds, Series 2010A	3,590	65,000	Property taxes and assessments
Total	$3,434,598	$60,135,000	

CAPITAL PROJECTS FUNDS

The financial activity of the Capital Project Funds for 2020 was as follows:

Fund	Revenue	Expenditures	Bonds Issued	Interfund Transfers	Change in Fund Balance	Fund Balance 12/31/2019	Comments
Street Improvements	$3,463,464	$2,811,430	$ -	($98,200)	$553,834	$2,255,127	2020 expenditures include street rehab.
Special Assessment Construction Capital Projects	48,203	59,095	-	-	(10,892)	(567)	
Building Improvements	90,588	214,293	-	-	(123,705)	2,036,181	2020 expenditures include emergency generator, off-site storage building and gun range modifications.
Park Improvements	162,782	598,953	-	175,000	(261,171)	1,755,653	Received interfund transfer from Liquor Fund ($75k) andCommunity Investment Fund ($100k). 2020 expenditures include Civic Campus Park trail and bridge ($183k) and Locke Point Park playground equipment ($297k).
Information System Improvement	265,950	274,052	-	24,147	16,045	315,237	2020 expenditures include firewall and back-up server replacement
Capital Equipment	841,915	968,488	-	175,000	48,427	977,377	Received interfund transfer from Liquor Fund. 2020 expenditures include six police vehicles ($270k) Kubota ($33k), dump truck ($59k)
Community Investment	529,082	12,719	-	(100,000)	416,363	9,074,953	Created in 2018 and funded by interfund transfers from the Closed Bond Fund. 2020 transfer out is to Park Improvements.
TIF Note 20 Payoff	8,825	15,021,388	5,159,659	-	(9,852,904)	8,478	
Totals	$5,410,809	$19,960,418	$5,159,659	$175,947	($9,214,003)	$16,422,439	

There were no bonds issued in 2020 for Capital Projects.

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 2020 Comprehensive Annual Financial Report.

Summary of Cash Flow

	Water		Sewer		Storm Water		Liquor	Total
Cash flows from operating activities	$1,878,390		$498,823		$639,401		$747,509	$3,764,123
Cash flows from financing activities:								
Intergovernmental revenue	-		-		118,410		-	118,410
Transfer to other funds	-		-		-		(257,504)	(257,504)
Cash flows from capital and related financing activities:								
Debt service	(942,050)	a	(43,526)		(31,412)		-	(1,016,988)
Purchase of capital assets	(2,488,464)	b	(174,753)	c	(991,464)	d	(88,017)	(3,742,698)
Capital grants	-		22,800		141,016		-	163,816
Interfund loan	3,285,970		-		-		-	3,285,970
All other	-		-		1,497		-	1,497
Cash flows from investing activities:								
Investment income	87,766		76,751		76,786		21,313	262,616
Net change in cash and investments	$1,821,612		$380,095		($45,766)		$423,301	$2,579,242
Cash and investments - December 31	$5,136,749		$3,719,792		$2,137,743		$1,193,574	$12,187,858

a - includes principal payments of $670,000.

b - includes the following activity:

$1,650,984	Locke Park WTP #2 Rehab
$644,233	Water lines replacement

c - includes the following activity:

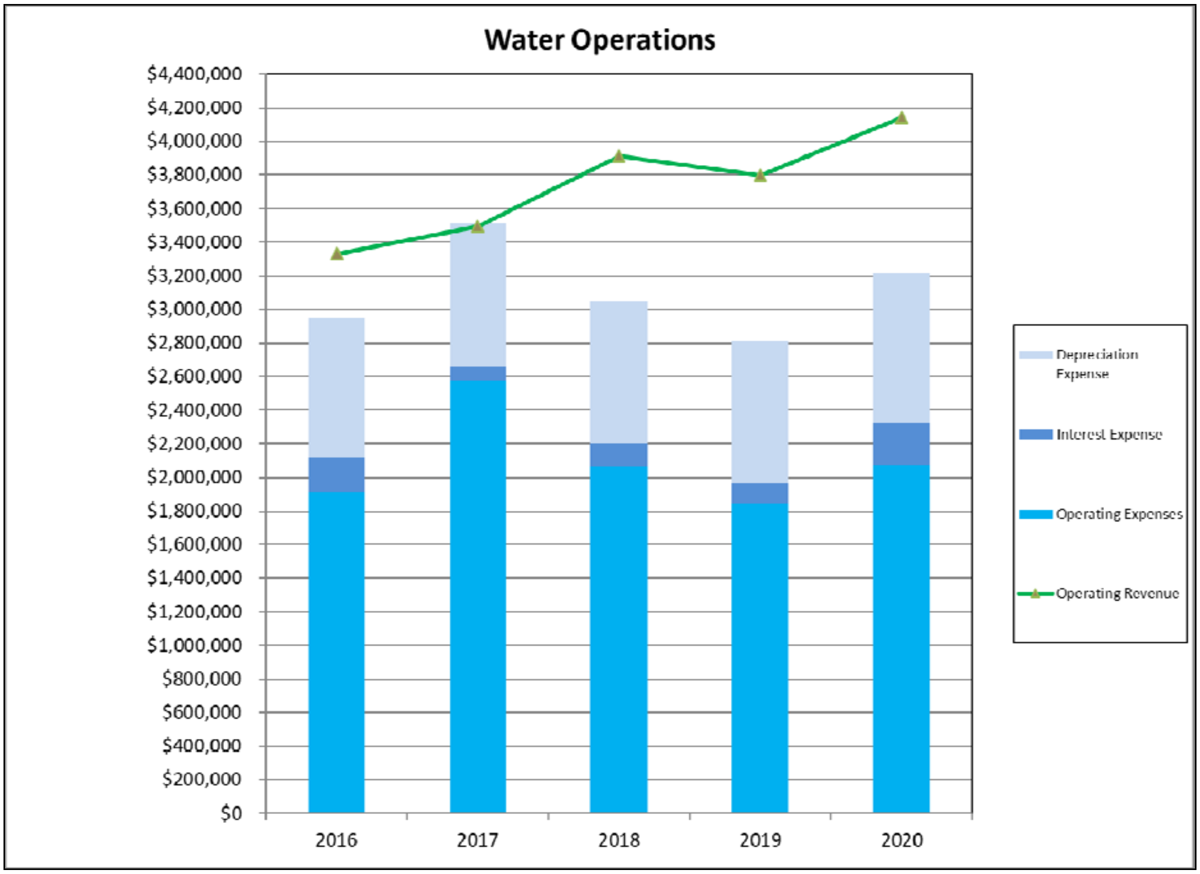
$71,348	Sewer Relining
$64,725	Lift station

d - includes the following activity:

$453,917	Storm lines replacement
$376,287	Oak Glen Creek RR Xing

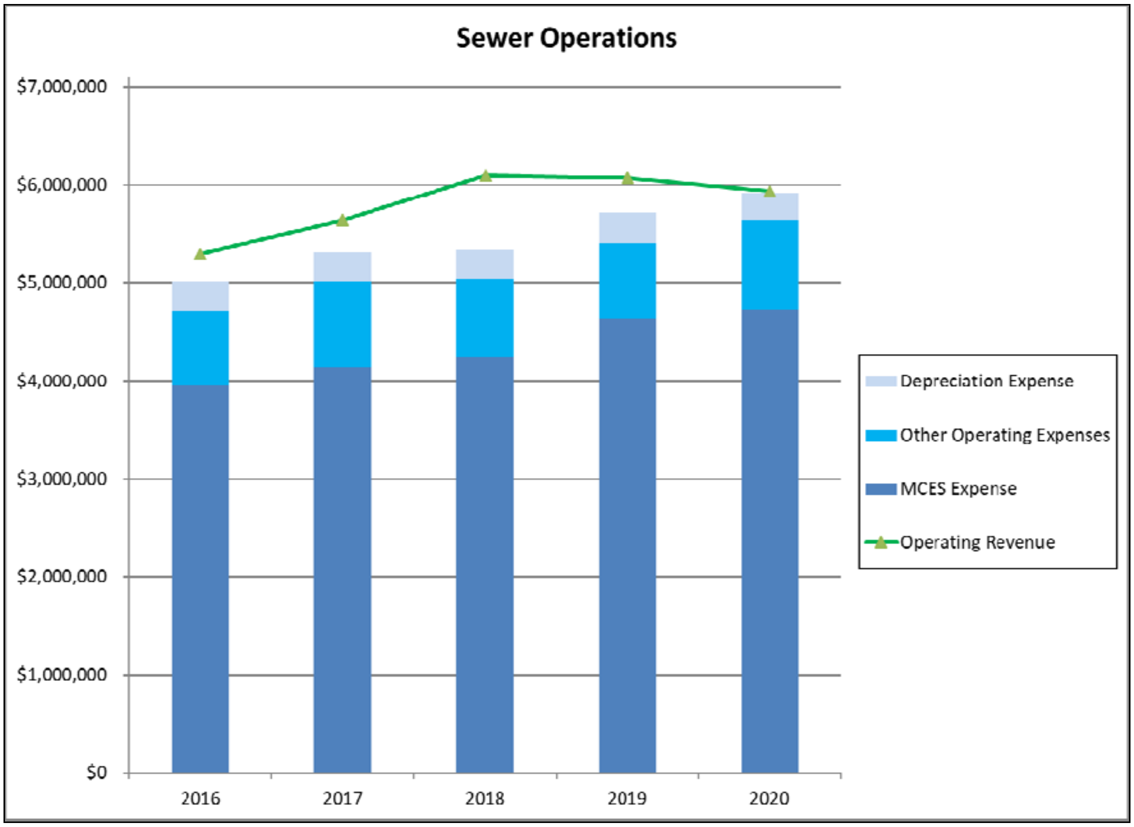
Water Operations

A chart of income from operations is presented below:



Sewer Operations

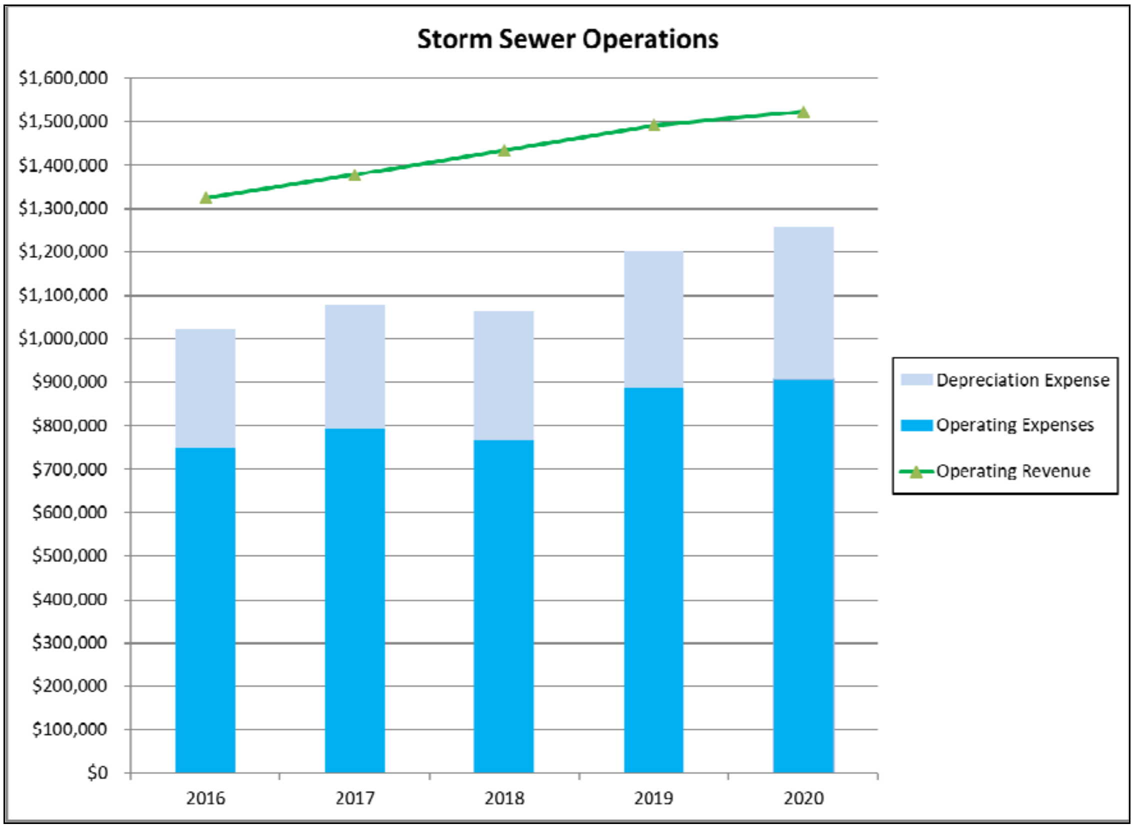
A chart of net income from operations is presented below:



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:

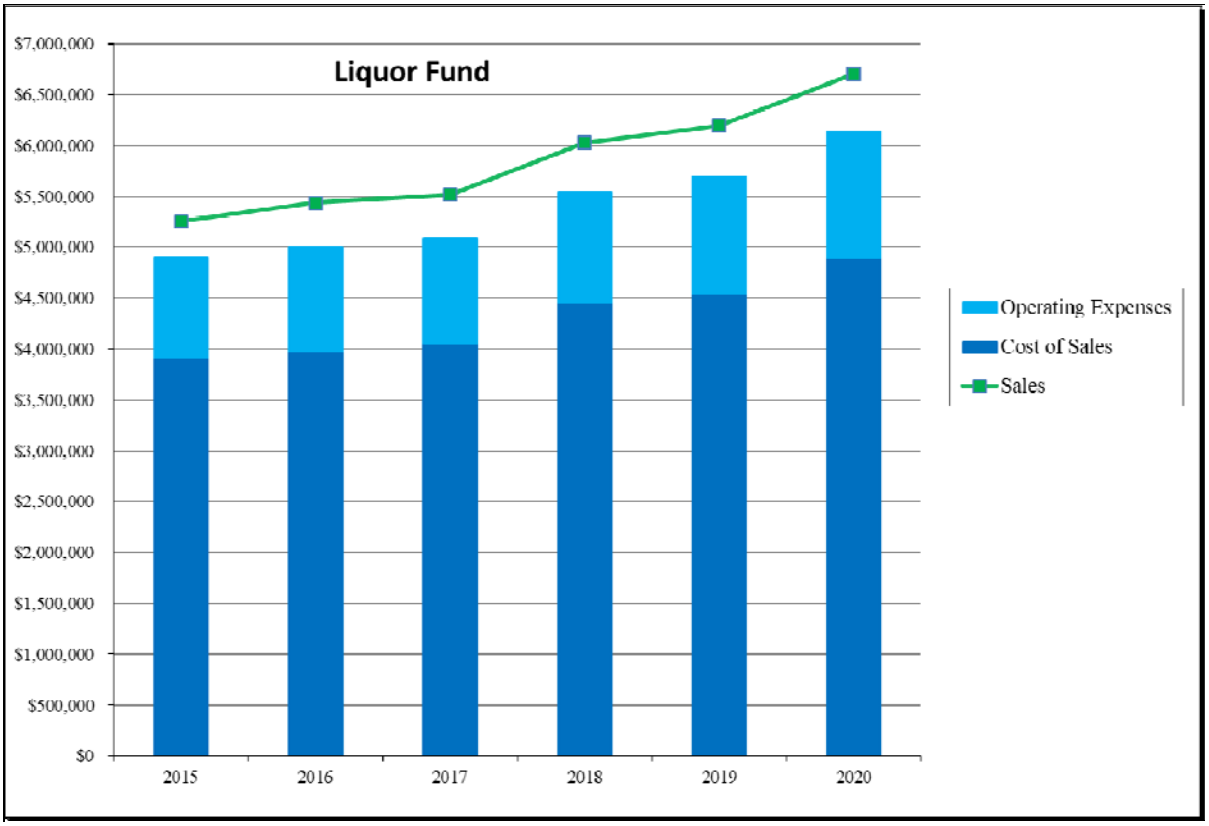


Municipal Liquor Fund

A summary of operations for the past three years is as follows:

	2018		2019		2020	
	Amount	Percent	Amount	Percent	Amount	Percent
Sales	$6,029,627	100.0%	$6,195,797	100.0%	$6,708,539	100.0%
Cost of sales	4,458,598	73.9%	4,539,028	73.3%	4,906,841	73.1%
Gross profit	1,571,029	26.1%	1,656,769	26.7%	1,801,698	26.9%
Operating expenses:						
Personal services	545,501	9.0%	600,724	9.7%	660,524	9.8%
Supplies and other charges	457,748	7.6%	495,025	8.0%	537,825	8.0%
Depreciation	82,024	1.4%	63,585	1.0%	34,823	0.5%
Total operating expense	1,085,273	18.0%	1,159,334	18.7%	1,233,172	18.3%
Operating income	$485,756	8.1%	$497,435	8.0%	$568,526	8.6%

A graph of net income from operations for the past five years is as follows:



<u>Comparison With Other Municipal Liquor Stores</u>

The Office of the State Auditor (OSA) annually publishes *"An Analysis of Minnesota Municipal Liquor Store Operations."* The most recent report available is for 2019. The following analysis compares Fridley's liquor operations with those reported in the OSA report.

There are seventeen metro area cities that operate off-sale only liquor operations. The City of Fridley ranked eighth in sales among metro area cities for 2019.

The schedule below presents comparisons of the City of Fridley's liquor operations to the state average of metropolitan area off-sale only operations.

Financial Item	City	State Average
Gross margin as a percent of sales	26.9%	26.4%
Operating expenses as a percent of sale	18.3%	18.7%
Operating income as a percent of sales	8.6%	7.7%

HOUSING AND REDEVELOPMENT AUTHORITY

Financial reporting standards require a City's Comprehensive Annual 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 2020 Comprehensive Annual Financial Report.

A summary of the individual funds is as follows:

District No.	Name	Revenue	Expenditures	Change in Fund Balance	Fund Balance 12/31/2020
	General Fund	$3,448,290	$656,553	$2,791,737	$16,983,190
	Housing Loan Fund	60,270	26,688	33,582	3,161,528
	Subtotal	3,508,560	683,241	2,825,319	20,144,718
	Tax Increment Funds:				
6	Lake Pointe	566,230	537,140	29,090	(241,254)
11	University/Osborne	-	87,952	(87,952)	-
12	McGlynn Bakery	-	41,325	(41,325)	238,261
13	Satellite Lane Apartments	57,394	3,598	53,796	352,351
17	Gateway East	42,027	183	41,844	(203,794)
18	Gateway West	36,955	156	36,799	(259,079)
19	Main Street	146,772	143,544	3,228	(2,541)
21	Gateway Northeast	510,215	195,800	314,415	(3,238,375)
HR1	Housing Replacement	47,401	10,419	36,982	102,670
20	BAE Northern Stacks	17,076,703	16,833,845	242,858	804,489
20A	BAE Hazardous Sub District	301,909	155,124	146,785	(2,836,443)
22	Northstar Transit Station	443,889	79,121	364,768	855,034
23	Locke Point Park	9,184	83,263	(74,079)	(2,184,406)
24	Northern Stacks VIII	-	38,366	(38,366)	(32,187)
25	Holly Center	-	6,815	(6,815)	(6,815)
	Subtotal	19,238,679	18,216,651	1,022,028	(6,652,089)
	Total	$22,747,239	$18,899,892	$3,847,347	$13,492,629

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, 2020 is as follows:

Fund	Due From	Due To
General	$8,822,785	$ -
Lake Pointe	-	
Gateway East	-	241,653
Gateway West	-	270,109
Gateway Northeast	-	3,270,928
BAE Hazardous Sub District	-	2,839,093
Northern Stacks VIII	-	32,187
Holly Center	-	2,961
Locke Point Park	-	2,165,854
Total	$8,822,785	$8,822,785

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.

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 *Leases*	2022
Statement No. 89 *Accounting for Interest Cost Incurred before the End of a Construction Period.*	2021
Statement No. 91 *Conduit Debt Obligations*	2022
Statement No. 93 *Replacement of Interbank Offered Rates*	2022
Statement No. 94 *Public-Private and Public-Public Partnerships*	2022
Statement No. 96 *Subscription-based Information Technology Arrangem*	2023
Statement No. 97 *Certain Component Unit Criteria*	2022

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, 2020. 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 September 8, 2020. 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 2020.

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.

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 depreciation of capital assets, 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 uncorrected misstatements that have an effect on our opinion of the financial statements.

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, 2021.

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.

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

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 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.

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.

AGENDA REPORT

Meeting Date: May 24, 2021 **Meeting Type:** City Council

Submitted By: Melissa Moore, Administrative Services Coordinator/Deputy City Clerk
Daniel Tienter, Director of Finance/City Treasurer/City Clerk

Title

Ordinance No. 1386, Proposed Amendment to the Fridley City Charter Chapter 12, First Reading

Background

The City Charter (Charter) is the fundamental law that defines the authorities and powers of the City of Fridley (City). Minnesota Statute § 410.12, subd. 7 allows for an amendment to the Charter by ordinance upon the recommendation of the Charter Commission. The recommended amendments to Chapter 12 were compiled into Ordinance No. 1386 (Exhibit A), making the Chapter more consistent with Minnesota Statute and providing continuity with other Charter sections.

In summary, the recommended Charter amendment includes the following changes by section:

- Section 12.01, directs that any official publications and notices shall also be posted on the City website;
- Section 12.03, revises the Oath of Office for City officers;
- Section 12.04, reorganizes the section, adds a qualification of "interested person," and mirrors language from various laws and regulations;
- Section 12.05, provides for an annual notice to the Council regarding bond amounts for each City office;
- Section 12.06, directs that any sale of real property shall require a public hearing;
- Section 12.07, reflects State law regarding the vacation of streets; and
- Sections 12.08 and 12.09, removes these sections as Minnesota Statute § 466 controls tort liability for the City.

Passage of a Charter amendment must follow timelines according to the Charter itself and State law. To date the following events have occurred for this proposed amendment:

- April 5, 2021, the Commission formally recommended the Charter amendment to the Council;
- April 12, 2021, the Council called for a public hearing on May 10, 2021 (Resolution No. 2021-25);
- April 30, 2021, the Public Hearing Notice was published in the Official Publication; and
- May 10, 2021, the Council conducted the public hearing on Ordinance No. 1386.

Assuming the Council continues to advance the recommended amendment, staff anticipate the following schedule:

- May 24, 2021, the Council conducts the first reading of Ordinance No. 1386;
- June 14, 2021, the Council conducts the second reading of and approves Ordinance No. 1386;

- June 18, 2021, staff publish Summary Ordinance No. 1386 in the Official Publication (Exhibit B); and
- September 16, 2021, pursuant to M.S. 410.12 subd. 7, "an ordinance amending a city charter shall not become effective until 90 days after passage and publication."

Financial Impact

None.

Recommendation

Staff recommend the Council conduct the first reading of Ordinance No. 1386, Proposed Amendment to the Fridley City Charter Chapter 12.

Focus on Fridley Strategic Alignment

____ Vibrant Neighborhoods & Places
____ Financial Stability & Commercial Prosperity
X Organizational Excellence
____ Community Identity & Relationship Building
____ Public Safety & Environmental Stewardship

Attachments and Other Resources

- Exhibit A: Ordinance No. 1386
- Exhibit B: Summary Publication Ordinance No. 1386

Ordinance No. 1386

Amending the Fridley City Charter Entitled Miscellaneous Provisions

The Fridley City Charter Commission has completed its review of Fridley City Charter Chapter 12 and has recommended an amendment of the City Charter by Ordinance to the City Council on April 5, 2021. The Fridley City Council hereby finds after review, examination and recommendation of the Charter Commission that the Fridley City Charter should be hereby amended and the City of Fridley does ordain:

FRIDLEY CITY CHARTER
CHAPTER 12. MISCELLANEOUS PROVISIONS

Section 12.01. OFFICIAL PUBLICATIONS

The City Council shall regulate by ordinance, subject to the requirements of this Charter, the manner in which official publicity shall be given to the holding of elections, ordinances, resolutions, requests for bids upon contemplated purchases and contracts, and all other matters whatsoever which require publication either by the provisions of this Charter or by the laws of Minnesota. It shall annually designate a legal newspaper of general circulation in the City as the official newspaper in which shall be published such measures and matters as are by the laws of this State and this Charter required to be so published, and such other matters as the City Council may deem it advisable and in the public interest to have published in this manner.

At its discretion, the City Council may also provide for the publication of important C~~c~~ity information including but not limited to the annual budget, ordinances, and resolutions. Such publication may be done by mailing or posting of printed copies thereof upon bulletin boards located in public places of the City in such number and for such period of time as the City Council may direct in each case. In addition to publication by mailing or posting required above, such notices shall also be posted on the City website. ~~In addition, the City Council may use electronic means for publication. Nothing herein contained shall be construed as authorizing or attempting to authorize any violation of the Constitution or the Statutes of the State in any matter which is of State concern or which is exclusively under State control.~~ (Ref Ord 1310)

Section 12.02. PUBLICITY OF RECORDS

All records and accounts of every office, department or agency of the City shall be open to inspection in accordance with the Minnesota Government Data Practices Act.

Section 12.03. OATH OF OFFICE

Every officer of the City shall, before entering upon the duties of the office, take and subscribe an oath of office in substantially the following form: "I, [Name], do solemnly swear to support the Constitution of the United States, the Constitution of the State of Minnesota, the Fridley City

Charter and City Code; and to discharge faithfully the duties entrusted upon me as [Official Title] of the City of Fridley to the best of my judgement and ability." ~~"I do solemnly swear (or affirm) to support the Constitution of the United States and of the State of Minnesota and to discharge faithfully the duties devolving upon me as (Mayor, or Councilmember, or City Manager, etc.) of this City to the best of my judgement and ability."~~ (Ref. Ord. 857)

Section 12.04. CITY OFFICERS NOT TO ACCEPT FAVORS OR CONTRACTS

With the exception of lawful compensation, including authorized expenditures or salary as such member of the City Council or as such employee no member of the City Council or employee of the City shall:

1. S~~s~~olicit or receive from any interested person any:
   - pay~~,~~
   - commission~~,~~
   - money~~,~~ or
   - thing of value included but not limited to:
     - any pass~~,~~
     - frank~~,~~
     - free ticket~~,~~
     - free service; or
     - ~~or~~ any other favor upon terms more favorable than those granted the general public~~.~~

2. D~~d~~erive any profit, directly or indirectly, from or by reason of:
   - any improvement~~,~~
   - alteration or repair required by authority of the City; or
   - or any contract to which the City shall be a party.

~~No member of the City Council or employee of the City, except as otherwise provided in this Charter, or by law, shall solicit, accept or receive, directly or indirectly, from any public utility corporation or the owner of any public utility or franchise:~~

~~A violation of any of the provisions of this Section shall disqualify the offender,if found guilty, from continuing in office or in the employment of the City, and the offender shall be removed therefrom.~~ A violation of any of the provisions of this Section may subject the offender to disciplinary procedures pursuant to all applicable laws, rules, and regulations, up to and including termination from employment with the City. Any contract with the City in which any member of the City Council or employee of the City is, or becomes, directly or indirectly interested personally shall be voidable at the option of the City Council; and any money which shall have been paid on such contract by the City may be recovered from any or all of the persons interested therein by joint or several action. (Ref. Ord. 857)

Section 12.05. OFFICIAL BONDS

The offices of City Manager, the City Clerk and City Treasurer and such other officers or employees of the City, as may be provided for by ordinance, shall each, before entering upon the duties of their respective offices or employment, give a corporate surety bond to the City in such form and in such amount as may be fixed by the City Council as security for the faithful performance of their respective official duties and the safekeeping of the public funds. ~~Such bonds shall be approved by the City Council and approved as to form by the City Attorney. They shall be filed with the Secretary of the Council. In the event the Secretary of the Council holds more than one (1) office by appointment, the Secretary's bond or bonds shall be filed with the Mayor.~~ The provisions of the laws of the State relating to official bonds, not inconsistent with this Charter, shall be complied with. The premiums on the corporate surety bonds hereinbefore provided for shall be paid by the City.

A copy of the list and amount of the bonds for each office as outlined above, shall be provided to the City Council on an annual basis for reference purposes. (Ref. Ord. 857)

Section 12.06. SALES OF REAL PROPERTY

~~No real property of the City shall be sold or disposed of except by ordinance.~~ No real property of the City shall be sold or disposed of except after conducting a public hearing on such sale. The City shall provide notice in the Official Publication ten days before conducting a public hearing. The proceeds of any such sale shall be used as far as possible to retire any outstanding indebtedness incurred by the City in the purchase, construction, or improvement of this or other property used for the same public purpose; but if there be no such outstanding indebtedness, then the City Council may by a resolution adopted by an affirmative vote of at least four (4) members of the City Council designate some other public use for such proceeds.

Section 12.07. VACATION OF STREETS

~~The Council shall have the exclusive power, by resolution passed by a vote of at least four (4) members of the Council, to vacate or discontinue highways, streets, easements, and alleys within the City. Such vacations may be made only after notice and hearing of affected property owners, and upon such further terms and by such procedure as the Council may by ordinance prescribe. A record of each such vacation shall be filed in the office of the Anoka County Recorder. (Ref. Ord. 592, Ord. 1090)~~

The City Council shall have the exclusive power to vacate or discontinue highways, streets, easements, alleys, and all other interests held in trust for the public, in accordance with the procedures outlined in State law, except that all vacations thereunder shall require an affirmative vote of four-fifths of all members of the City Council.

~~Section 12.08. DAMAGE SUITS~~

~~1. No action shall be maintained against the City on account of any injuries or damages to~~

~~persons or property, unless such action shall be commenced within one (1) year from the occurrence of such injury or damage, nor unless notice shall have been given in writing as required by Minnesota Statutes. (Ref. Ord. 873)~~

~~2. No action shall be maintained against the City on account of injuries or damages to persons or property resulting from or caused by any accumulation or deposit of ice or snow on any public street, sidewalk, building, or place.~~

~~Section 12.09. RECOVERY OF JUDGEMENT FOR DAMAGES~~

~~If any judgement shall be recovered in any action against the City for any injury or damage caused by any obstruction, excavation, opening or defect in any street or alley or public ground caused or occasioned by the act or omission of any person or corporation, the City shall have the right to recover the amount of any such judgement from the person or corporation so responsible for such obstruction, excavation, opening or defect; and such person or corporation is hereby declared to be liable to the City in the amount of such damages, provided, however, the City shall give such person or corporation notice of any claim for such injury or damage and of any action to recover for the same and shall give such person or corporation the right and reasonable opportunity to defend such action.~~

Section 12.~~10~~08. CITY TO SUCCEED TO RIGHTS AND OBLIGATIONS OF FORMER MUNICIPALITY

The City of Fridley shall remain vested with and continue to have, hold and enjoy all property, property rights, rights of action, and rights of every kind, privileges and immunities now belonging to or pertaining to the Village of Fridley.~~,~~ ~~and~~ The City shall be subject to all liabilities which exist against said Village on the effective date of this Charter.

Section 12.~~11~~09. APPLICATION OF GENERAL LAWS

All general laws and statutes of the State applicable to all cities operating under home rule Charters, or applicable to cities of the same class as the City of Fridley operating under home rule Charters, and not inconsistent with the provisions of this Charter, shall apply to the City of Fridley and shall be construed as supplementary to the provisions of this Charter. ~~The City shall have all powers and authority granted by the laws of the State to municipalities to acquire property or exercise authority or powers beyond the corporate limits. All powers by this Section conferred shall be exercised conformably to this Charter so far as may be possible, and such authority and power shall not authorize the City to incur any bonded debt beyond the limitations, or in any other manner than authorized by this Charter.~~

Nothing herein contained shall be construed as authorizing or attempting to authorize any violation of the Constitution or the Statutes of the State in any matter which is of State concern or which is exclusively under State control.

Section 12.~~12~~10. EXISTING ORDINANCES, REGULATIONS, BOARDS AND COMMISSIONS CONTINUED

All ordinances, regulations, boards and commissions of the municipality in force and existing when this Charter takes effect, and not inconsistent with the provisions hereof, are hereby continued in full force and effect until amended, repealed, vacated or abolished.

Section 12.~~13~~11. PENDING CONDEMNATIONS AND ASSESSMENTS

Any proceeding for condemnation for public improvement or assessment in progress when this Charter takes effect shall be continued and completed under the laws under which such proceedings were begun. All assessments made by the Village prior to the time when this Charter takes effect shall be collected and the lien thereof enforced in the same manner as if this Charter had not been adopted.

Passed and adopted by the City Council of the City of Fridley on this [X] day of [Month], [Year].

Scott J. Lund - Mayor

Daniel Tienter - City Clerk

Public Hearing: May 10, 2021
First Reading: May 24, 2021
Second Reading:
Publication:

Exhibit B

City of Fridley
Summary Publication Ordinance No. 1386

Amending the Fridley City Charter Chapter 12, Miscellaneous Provisions

The Fridley City Charter Commission has completed its review of Fridley City Charter Chapter 12 and has recommended an amendment of the City Charter by Ordinance to the City Council on April 5, 2021. The Fridley City Council hereby finds after review, examination and recommendation of the Charter Commission that the Fridley City Charter should be hereby amended and the City of Fridley does ordain:

FRIDLEY CITY CHARTER
CHAPTER 12. MISCELLANEOUS PROVISIONS

The Ordinance amends Chapter 12 of the Fridley City Charter, Miscellaneous Provisions. The substantive changes to the chapter were: in Section 12.01 expressly stating all public notices must be posted to the City's website; in Section 12.03 updating the Oath of Office for City Officers; in Section 12.04 reorganizing the text, adding an exception for lawful compensation, defining interested person and revising disciplinary procedures; Section 12.05 now directs that a list of bonded employees be provided to the Council on an annual basis; Section 12.06 directs that sale of city property must be conducted through a public hearing; Section 12.07 directs that processes for vacations of streets must follow State statute; Sections 12.08 and 12.09 were deleted; Sections 12.11 was renumbered to Section 12.09. Passed and adopted by the City Council of the City of Fridley on [Date], 2021. The full text of the ordinance is available on the City website or for inspection by any person during regular office hours at the Office of the City Clerk.